

PURPLE WAVE INFOCOM LIMITED
(FORMERLY KNOWN AS PURPLE WAVE INFOCOM PRIVATE LIMITED)
PAN: AAECF5019P

RESTATED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30/06/2025
UDIN: 25162116BMIFSD4238
Date of Signing:04/11/2025

PEER REVIEWED AUDITOR

M B Jajodia & Associates
(Chartered Accountants)
901, Aaryan Workspaces-2, Nr. Navkar Public School, Gulbai Tekra Road,
Ahmedabad-380006.
Contact No. 079-40033502
Email: mbjajodia.associates@gmail.com





M B JAJODIA & ASSOCIATES

CHARTERED ACCOUNTANTS

RESTATED FINANCIAL STATEMENTS
INDEPENDENT AUDITOR'S EXAMINATION REPORT ON RESTATED FINANCIAL
INFORMATION OF
PURPLE WAVE INFOCOM LIMITED
(FORMERLY KNOWN AS PURPLE WAVE INFOCOM PRIVATE LIMITED)
(As Required by Section 26 of Companies Act, 2013 read with Rule 4 of Companies (Prospectus and
Allotment of Securities) Rules, 2014)

To,
The Board of Directors,
Purple Wave Infocom Limited
Plot No 1 & 2, Pocket A-2, 2nd Floor
Sector 17 Dwarka, Southwest Delhi,
New Delhi – 110078.

Dear Sir/Ma'am,

We have examined the attached Restated Financial Information of Purple Wave Infocom Limited (Formerly known as Purple Wave Infocom Private Limited) (*hereinafter referred as "the Company" or "the Issuer"*). The Restated Financial Information examined comprised of:

1. The Restated Statement of Assets and Liabilities of Purple Wave Infocom Limited as at June 30th, 2025, March 31st, 2025, March 31st, 2024, and March 31st, 2023;
2. The Restated Statements of Profit and Loss of Purple Wave Infocom Limited for the period ended June 30th, 2025, and for the financial years ended on March 31st, 2025, March 31st, 2024, and March 31st, 2023;
3. The Restated Cash Flow Statement of Purple Wave Infocom Limited for period ended June 30th, 2025, and for the financial years ended on March 31st, 2025, March 31st, 2024, and March 31st, 2023.

These Restated Financial Statements have been prepared by the management of the Company and approved by the Board of Directors in their meeting held on November 4th, 2025 for the purpose of inclusion in the Red Herring Prospectus / Prospectus prepared by the company in connection with its proposed Initial Public Offer of equity shares (IPO) on EMERGE platform ("IPO" or "EMERGE IPO") of BSE Limited ("BSE"). These restated summary statements have been prepared in accordance with the requirements of:





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- a) Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended;
- b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time in pursuance of provisions of Securities and Exchange Board of India Act, 1992 ("ICDR Regulations"); and
- c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India (ICAI), as amended from time to time (the Guidance Note)

Management's Responsibility for the Restated Financial Information

The Company's Board of Directors are responsible for the preparation of Restated Financial Information for the purpose of inclusion in the Red Herring Prospectus / Prospectus to be filed with the Securities and Exchange Board of India, stock exchange, and Registrar of Companies, in connection with the proposed IPO. Restated Financial Information has been prepared by the management of the company on the basis of the preparation stated in notes to Restated Financial Information. Management's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. Management is also responsible for identifying and ensuring that the Company complies with the Companies Act, ICDR Regulations and the Guidance Note.

Auditor's Responsibility

We have examined such Restated Financial Information, taking into consideration:

- a) The terms of reference and terms of our engagement are agreed upon with the company in accordance with our engagement letter, in connection with the proposed IPO of equity shares of the Company;
- b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and
- d) The requirement of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.





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Restated Financial Information

These Restated Financial Information have been compiled by the management from:

- a) Audited Financial Statements for the Financial Years Ended March 31, 2025, March 31, 2024, & March 31, 2023 have been audited on September 01, 2025, September 03, 2024 and August 30, 2023 respectively. Additionally, the Financial Statement for the period ended June 30, 2025 has been certified on October 15, 2025. The Audited Financial Statement and certified financial statement have been prepared in accordance with the Accounting principles generally accepted in India by making adjustments for Indian GAAP as applicable to corporates which have been approved by the board of directors.

The “Restated Statement of Assets and Liabilities” as set out in Annexure 1 to this report, of the Company as at June 30, 2025, March 31, 2025, March 31, 2024, and March 31, 2023, are prepared by the Company and approved by the Board of Directors. This Statement of Assets and Liabilities, as restated, has been arrived at after making such adjustments and regroupings to the individual Financial Statements of the Company, as in our

opinion were appropriate and more fully described in Significant Accounting Policies and Notes to the Restated Summary Statements as set out in Annexure 4(A) to this Report.

The “Restated Statement of Profit and Loss” as set out in Annexure 2 to this report, of the Company for the Period ended June 30, 2025 and for the Financial years ended on March 31, 2025, March 31, 2024, and March 31, 2023, are prepared by the Company and approved by the Board of Directors. This Statement of Profit and Loss, as restated, has been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to the Restated Summary Statements as set out in Annexure 4(A) to this Report.

The “Restated Statement of Cash Flow” as set out in Annexure 3 to this report, of the Company for the Period ended June 30, 2025 and for the Financial years ended on March 31, 2025, March 31, 2024, and March 31, 2023, are prepared by the Company and approved by the Board of Directors. This Statement of Cash Flow, as restated, has been arrived after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion, were appropriate and more fully described in Significant Accounting Policies and Notes to Restated Summary Statements as set out in Annexure 4(A) to this Report.

Based on the above and also as per the reliance placed by us on the audited financial statements of the company and auditor’s report thereon which have been prepared by Statutory Auditor of the Company for year ended on March 31, 2025, March 31, 2024 and March 31, 2023, and for the period ended June 30, 2025,





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we are of the opinion that The Restated Financial Statements or Restated Summary Statements have been made after incorporating:

- a) Adjustments for the changes in accounting policies retrospectively in respective financial years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;
- b) Adjustment for prior period and other material amounts in the respective financial years have been made to which they relate;
- c) They do not contain any extraordinary items that need to be disclosed separately except as shown in the Restated Financial Information;
- d) There are no qualifications in the Audit Report issued by statutory auditors for the year ended on March 31, 2025, March 31, 2024 & March 31, 2023, for Purple Wave Infocom Limited, which would require adjustments in this Restated Financial Statement of the Company.
- e) Profits and losses have been arrived after charging all expenses, including depreciation, and after making such adjustments/restatements and regroupings as, in our opinion, are appropriate and are to be read in accordance with the Significant Accounting Policies and Notes to Accounts to this report;
- f) Adjustments in Restated Financial Information or Restated Summary Financial Statement have been made in accordance with the correct accounting policies,
- g) There was no change in accounting policies, which need to be adjusted in the Restated Financial Information or Restated Summary Financial Statement;
- h) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Information or Restated Summary Financial Statement;
- i) The Company has not paid dividend on its equity shares during the reporting period.
- j) The Company has made provision for gratuity, as prescribed by Accounting Standard 15 on "Employee Benefits" issued by the Institute of Chartered Accountants of India;

We have also examined the following Restated financial information of the Company set out in the Annexure as prepared by the management and approved by the Board of Directors of the company for the Financial Year ended on March 31, 2025, March 31, 2024 and March 31, 2023, and for the Period ended June 30, 2025, proposed to be included in the Red Herring Prospectus / Prospectus ("Offer Document") for the proposed IPO:





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- Annexure - 1: Restated Statement of Assets and Liabilities
- Annexure - 2: Restated Statement of Profit and Loss
- Annexure - 3: Restated Statement of Cash Flow
- Annexure - 4(A): Restated Statement of Significant Accounting Policies
- Annexure - 4(B): Restated Statement of Reconciliation of Restated Profit & Audit Profit
- Annexure - 4(C): Restated Statement of Reconciliation of Restated Equity / Net-worth
- Annexure - 5: Restated Statement of Share Capital
- Annexure - 6: Restated Statement of Reserves & Surplus
- Annexure - 7: Restated Statement of Long-term Borrowings
- Annexure- 7(A): Nature of Securities & Terms of Repayment for Secured and Unsecured Long-Term Borrowings including Current Maturities
- Annexure - 7(B): Terms and Condition of Unsecured Loans
- Annexure - 8: Restated Statement of Long-Term Provisions
- Annexure - 9: Restated Statement of Short-Term Borrowings
- Annexure - 10: Restated Statement of Trade Payables
- Annexure - 11: Restated Statement of Other Current Liabilities
- Annexure - 12: Restated Statement of Short-term Provisions
- Annexure - 13: Restated Statement of Property, Plant, Equipment and Intangible Assets
- Annexure - 14: Restated Statement of Deferred Tax Assets & Liability (Net)
- Annexure - 15: Restated Statement of Long-Term Loans and Advances
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- Annexure - 17: Restated Statement of Inventories
- Annexure - 18: Restated Statement of Trade Receivable
- Annexure - 19: Restated Statement of Cash and Cash Equivalent
- Annexure - 20: Restated Statement of Short Term Loans and Advances





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Annexure - 21: Restated Statement of Revenue from Operations

Annexure - 21(A): Segment Wise Revenue Bifurcation

Annexure - 22: Restated Statement of Other Business/ Operating Income

Annexure - 23: Restated Statement of Cost of Material Consumed

Annexure - 24: Restated Statement of Employee Benefit Expense

Annexure - 25: Restated Statement of Finance Costs

Annexure - 26: Restated Statement of Depreciation and Amortization Expense

Annexure - 27: Restated Statement of Other Expenses

Annexure - 28: Restated Statement of Deferred Tax

Annexure - 29(A): Restated Statement of Accounting Ratios

Annexure - 29(B): Restated Statement of Accounting Ratios

Annexure - 30: Restated Statement of Related Party Transactions

Annexure - 31: Restated Statement of Capitalization

Annexure - 32: Restated Statement of Tax Shelter

Annexure - 33: Restated Statement of Additional Notes

This report should not in any way be construed as re-issuance or re-dating of any of the previous audit reports issued by us or any other firm of Chartered Accountants, nor should this report be construed as a new opinion on any of the financial statements referred to herein.

We have no responsibility to update our report about events and circumstances occurring after the date of the report.

The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company in accordance with the provisions of the Act and the Financial Information referred to above is the responsibility of the management of the Company.

In our opinion, the above financial information contained in Annexure 1 to 33 and read along with the Restated Statement of Significant Accounting Policies and Notes as set out in Annexure 4(A) are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with paragraph B, Part II of Schedule II of the Act, the SEBI ICDR Regulations, The Revised Guidance Note on Reports in Company Prospectus and Guidance Note on Audit Reports/Certificates on Financial





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Information in Offer Documents issued by the Institute of Chartered Accountants of India ("ICAI") to the extent applicable, as amended from time to time, and in terms of our engagement as agreed with you. We did not perform audit tests for the purpose of expressing an opinion on individual balances of account or summaries of selected transactions, and accordingly, we express no such opinion thereon.

We, M B Jajodia & Associates., Chartered Accountants have been subjected to peer review process of the Institute of Chartered Accountant of India (ICAI) and hold a valid peer review certificate No.- 015630 dated 21/07/2023 issued by the "Peer Review Board" of the ICAI.

Our report is intended solely for use of the management for inclusion in the offer document to be filed with Securities and Exchange Board of India in connection with the proposed issue of equity shares of the Company. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing.

For, M B Jajodia & Associates
Chartered Accountants
Firm Regn No. – 139647W
Peer Review No. 015630

Manoj Jajodia
Partner

M.No.162116

UDIN: 25162116BMIFSD4238



Place: Ahmedabad

Date: 04/11/2025

PURPLE WAVE INFOCOM LIMITED
(Formerly known as Purple Wave Infocom Private Limited)
CIN : U72300DL2007PLC170537

Annexure - 1 : Restated Statement of Assets and Liabilities

Rs. In Lakhs

Particulars	Annex. No.	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
I. Equity and Liabilities					
(1) Shareholders' Funds					
(a) Share Capital	5	675.00	675.00	150.00	150.00
(b) Reserve & Surplus	6	1412.79	1054.97	668.46	124.63
(2) Share application money pending allotment					
(3) Non-current Liabilities					
(a) Long term borrowings	7	44.01	48.20	28.29	245.58
(b) Deferred tax liabilities (Net)	14	0.00	0.00	0.00	0.00
(c) Long term provisions	8	65.15	62.30	33.65	24.65
(4) Current Liabilities					
(a) Short term borrowings	9	1446.61	1425.11	1074.75	444.13
(b) Trade payables	10				
(A) Total outstanding dues of micro and small enterprises		0.00	0.00	0.00	0.00
(B) Total outstanding dues of creditors other than micro and small enterprise		3202.64	1721.23	1028.69	718.95
(c) Other current liabilities	11	112.05	311.80	175.03	961.90
(d) Short term provisions	12	146.30	49.86	0.58	0.45
Total		7104.55	5348.48	3159.44	2670.30
II. Assets					
(1) Non-current Assets					
(a) Property, Plant and Equipment and Intangible assets					
(i) Property, Plant and Equipment	13	91.55	99.11	66.03	75.00
(ii) Intangible assets		0.00	0.00	0.00	0.00
(iii) Capital WIP		0.00	0.00	0.00	0.00
(iv) Intangible assets under development		0.00	0.00	0.00	0.00
(b) Non-current investments		0.00	0.00	0.00	0.00
(c) Deferred tax assets (net)	14	31.57	30.19	24.30	20.68
(d) Long term loans and advances	15	70.67	69.35	50.48	37.31
(e) Other non-current assets	16	127.82	111.58	30.20	30.21
(2) Current Assets					
(a) Current investments		0.00	0.00	0.00	0.00
(b) Inventories	17	1715.16	1283.78	823.99	244.99
(c) Trade receivables	18	4856.10	3433.72	2071.64	1106.42
(d) Cash and Cash Equivalent	19	96.30	270.49	38.91	210.30
(e) Short-term loans and advances	20	115.37	50.27	53.89	945.39
(f) Other current assets		0.00	0.00	0.00	0.00
Total		7104.55	5348.48	3159.44	2670.30
Significant Accounting Policies	4A				
Reconciliation of Restated Profit & Audit Profit	4B				
Notes forming part of the Financial Statement					

As per our report of even date attached

For, M B Jajodia & Associates
Chartered Accountants
(FRN No. 0139647W)
Peer Review No. 015630

Manoj Jajodia
Manoj Jajodia
Partner
(M.No.162116)
Place : Ahmedabad
UDIN :25162116BMIFSD4238
Date : 04/11/2025



For & on the behalf of Board of Directors of Purplewave Infocom Limited

Manoj Kumar Singh
Manoj Kumar Singh
Managing Director
DIN : 00036674

Sandhya Singh
Sandhya Singh
Whole-Time Director
DIN : 01238745

Anfaqu Ahmad
Anfaqu Ahmad
Chief Financial Officer

Shivani Gupta
Shivani Gupta
Company Secretary
M. No. A-56157

Shaurya Jitendra Somani
Shaurya Jitendra Somani
Chief Executive Officer



PURPLE WAVE INFOCOM LIMITED
(Formerly known as Purple Wave Infocom Private Limited)
CIN : U72300DL2007PLC170537

Annexure - 2 : Restated Statement of Profit and Loss

		Rs. In Lakhs			
Particulars	Annex No	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
I. Revenue from operations:	21	3587.93	12601.59	8990.74	7011.39
II. Other business/ operating income:	22	2.71	12.91	12.86	32.22
III. Total Income (I + II)		3590.64	12614.50	9003.60	7043.60
IV. Expenses:					
Cost of material consumed	23	2748.11	9953.43	7330.41	5841.20
Employee benefit expense	24	179.49	714.04	497.70	658.39
Finance Costs	25	39.36	144.82	85.98	111.26
Depreciation and Amortization Expense	26	8.65	35.76	28.37	29.64
Other Expenses	27	136.29	540.18	331.77	312.03
Total Expenses (IV)		3111.91	11388.24	8274.24	6952.52
V. Profit before exceptional and extraordinary items and tax (III - IV)		478.74	1226.26	729.36	91.09
VI. Exceptional Items		0.00	0.00	0.00	0.00
VII. Profit before extraordinary items and tax (V- VI)		478.74	1226.26	729.36	91.09
VIII. Extraordinary Items		0.00	0.00	0.00	0.00
IX. Profit before tax (VII - VIII)		478.74	1226.26	729.36	91.09
X. Tax Expense:					
(1) Current Tax		122.19	320.63	189.16	28.52
(2) Deferred Tax		-1.27	-5.88	-3.63	-3.34
(3) Current Tax adjustment of earlier years		0.00	0.00	0.00	0.00
XI. Profit(Loss) from the period from continuing operations (IX - X)		357.82	911.51	543.83	65.91
XII. Profit/(Loss) from discontinuing operations		0.00	0.00	0.00	0.00
XIII. Tax expense of discontinuing operations		0.00	0.00	0.00	0.00
XIV. Profit/(Loss) from discontinuing operations after tax (XII - XIII)		0.00	0.00	0.00	0.00
XV. Profit/(Loss) for the period (XI + XIV)		357.82	911.51	543.83	65.91
XVI. Earning Per Equity Share:					
(1) Basic		5.30	13.50	8.06	0.98
(2) Diluted		5.30	13.50	8.06	0.98
Significant Accounting Policies	4A				
Reconciliation of Restated Profit & Audit Profit	4B				
Notes forming part of the Financial Statement					

As per our report of even date attached

For, M B Jajodia & Associates
Chartered Accountants
(FRN No. 0139647W)
Peer Review No. 015630

Manoj Jajodia

Manoj Jajodia
Partner
(M.No.162116)
Place : Ahmedabad
UDIN :25162116BMIFSD4238
Date : 04/11/2025



For & on the behalf of Board of Directors of Purplewave Infocom Limited

Manoj Kumar Singh
Manoj Kumar Singh
Managing Director
DIN : 00036674

Sandhya Singh
Sandhya Singh
Whole-Time Director
DIN : 01238745

Aafaq Ahmad
Aafaq Ahmad
Chief Financial Officer

Shivani Gupta
Shivani Gupta
Company Secretary
M. No. A-56157

Shaurya Jitendra Somani
Shaurya Jitendra Somani
Chief Executive Officer



PURPLE WAVE INFOCOM LIMITED
(Formerly known as Purple Wave Infocom Private Limited)
CIN : U7300DL2007PLC170537

Annexure - 3 : Restated Statement of Cash Flow

	Rs. In Lakhs			
Particulars	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
(A) Cash Flow from Operating Activities				
Restated Net Profit Before Tax and Extraordinary items	478.74	1226.26	729.36	91.09
Adjustments For:				
Gratuity Provision	2.91	29.37	9.13	8.26
Interest Received	-1.39	-4.09	-3.47	-1.98
Interest and Finance Charges Paid	39.36	144.82	85.98	111.26
Depreciation	8.65	35.76	28.37	29.64
Unrealised foreign exchange Gain/Loss	-0.31	1.50	0.00	0.00
CSR Expense	3.39	0.00	0.00	0.00
Operating profit before working capital changes	531.35	1433.62	849.38	238.27
Changes in Working Capital:				
(Increase)/Decrease in Trade Receivables	-1422.07	-1363.58	-965.22	1125.22
(Increase)/Decrease in Inventories	-431.38	-459.79	-579.00	34.90
(Increase)/Decrease in Short Term Loans and Advances	-65.10	-3.84	882.55	-857.14
(Increase)/Decrease in Long Term Loans and Advances	-1.32	-18.87	-13.17	-10.03
(Increase)/Decrease in Non-Current Assets	-16.25	-81.38	0.02	-2.29
Increase/(Decrease) in Trade Payables	1481.40	692.55	309.74	-748.40
Increase/(Decrease) in other Current liabilities	-199.75	136.77	-786.86	639.12
Increase/(Decrease) in other Non Current Asset	0.00	0.00	0.00	0.00
Increase/(Decrease) in Short Term Provisions	0.00	0.00	0.00	0.00
Cash Generated from / (used in) operating activities	-123.12	335.48	-302.57	419.64
Less : Income Tax paid	-29.31	-264.60	-180.22	-32.70
Cash Flow before extraordinary items	-152.43	70.87	-482.79	386.94
Extraordinary items	0.00	0.00	0.00	0.00
Net cash generated from / (used in) Operating Activities.....A	-152.43	70.87	-482.79	386.94
(B) Cash Flow from Investing Activities				
Interest Received	1.39	4.09	3.47	1.98
Purchase of Property Plant and Equipments	-1.09	-68.84	-19.40	-39.54
Net cash generated from / (used in) Investing Activities.....B	0.30	-64.75	-15.93	-37.56
(C) Cash Flow from financing Activities				
Proceeds of Short Term Borrowings	22.33	547.73	856.52	126.91
Repayment of Short Term Borrowings	-0.83	0.00	-142.02	0.00
Proceeds of Long Term Borrowings	0.00	26.05	0.00	1.56
Repayment of Long Term Borrowings	-4.19	-203.51	-301.18	-239.42
Interest and Finance Charges Paid	-39.36	-144.82	-85.98	-111.26
Net cash generated from / (used in) Financing Activities.....C	-22.05	225.45	327.33	-222.20
Net increase in cash and cash equivalents (A+B+C)	-174.18	231.58	-171.39	127.17
Cash and cash equivalents at the beginning	270.49	38.91	210.30	83.13
Cash and cash equivalents at the end	96.30	270.49	38.91	210.30

Notes :-

- 1) Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.
- 2) The above statement should be read with the restated statement of assets and liabilities, statement of profit and loss, Significant Accounting Policies and Notes as appearing in Annexure 1, 2 and 4(A) respectively

As per our report of even date attached

For, M B Jajodia & Associates
Chartered Accountants
(FRN No. 0139647W)
Peer Review No. 015630

Manoj Jajodia
Manoj Jajodia
Partner
(M.No.162116)
Place : Ahmedabad
UDIN : 25162116BMIFSD4238
Date : 04/11/2025



For & on the behalf of Board of Directors of Purplewave Infocom Limited

Manoj Kumar Singh
Manoj Kumar Singh
Managing Director
DIN : 00036674

Azfaque Ahmad
Azfaque Ahmad
Chief Financial Officer

Shaurya Jitendra Somani
Shaurya Jitendra Somani
Chief Executive Officer

Sandhya Singh
Sandhya Singh
Whole-Time Director
DIN : 01238705

Shivani Gupta
Shivani Gupta
Company Secretary
M. No. A-56157



PURPLE WAVE INFOCOM LIMITED

Annexure – 4(A): Significant Accounting Policies and Notes to Accounts as restated

1 Corporate Information

The company was incorporated on 19th November, 2007 and having register office at Plot No. 1 & 2, Pocket A2, MNG Tower, First Floor, Dwarka Sector 17, South West Delhi, N.S.I.T. Dwarka, South West Delhi, New Delhi, Delhi, India, 110078. The company primarily engaged in the business of Audio Visual Solutions. The Company has been converted from Private Limited Company to Public Limited Company vide necessary Resolution passed by the shareholders and the name of the company is this day changed to **Purple Wave Infocom Limited** pursuant to issuance of Fresh Certificate of Incorporation on 6th August, 2024 vide CIN U72300DL2007PLC170537.

2 Significant Accounting Policies

2.1 Basis of Preparation:

The Restated Statement of Assets and Liabilities of the Company as on June 30, 2025, March 31, 2025, March 31, 2024 and March 31, 2023 and the Restated Statement of Profit and Loss and Restated Statements of Cash Flows for the period ended on June 30, 2025 and financial year ended on March 31, 2025, March 31, 2024 and March 31, 2023 and the annexure thereto (collectively, the “Restated Financial Statements”) have been compiled by the management from the Financial Statements of the Company for the financial year ended on June 30, 2025, March 31, 2025, March 31, 2024 and March 31, 2023.

These restated financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 (“Act”) read with Rule 7 of the Companies (Accounts) Rules, 2014. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.2 Use of Estimates:

The preparation of the restated financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting year, the reported amounts of assets and liabilities and the disclosures of contingent liabilities as on the date of the restated financial statements.

Examples of such estimates include useful lives of Property Plant and Equipment’s, provision for doubtful debts / advances, deferred tax, etc. Actual results could differ from those estimates. Such difference is recognised in the year/s in which the results are known / materialised.

2.3 Property, Plant and Equipment (PPE):

The Company has adopted the cost model as its accounting policy for all its PPE and accordingly, the same are carried at its cost less any accumulated depreciation and any impairment loss. The cost comprises of - purchase price, including import duties, other non-recoverable taxes, and any cost incurred directly attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, after deducting trade discounts and rebates.

2.4 Depreciation / Amortisation:

Depreciation on PPE is commenced on when it is available on use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended. Depreciation is provided on the “Written Down Value Method” as per the useful lives specified in Part C of Schedule II to the Companies Act, 2013. The residual value and the useful life of an asset is reviewed at least at each financial year-end and, and if expectations differ from previous estimates, the change is recognised in the statement of profit and loss with appropriate disclosure thereof.

Maver



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2.5 Impairment of Assets:

As on each Balance Sheet date, if internal / external indicators suggest that an asset may be impaired, the carrying amount of the asset is tested for impairment so as to determine, the provision for impairment loss required. No such provision is required to be made.

2.6 Inventories:

Finished Goods produced or purchased by the company are carried at lower of cost or Net Realizable Value. Cost includes direct material and transportation cost.

2.7 Revenue Recognition:

The Company follows the accrual method of accounting, and all claims, receivable and liabilities are provided on that basis. All revenue is recognised on accrual basis except non-recruiting income is accounted otherwise.

Revenue from sale of goods

Revenue from sale of goods is recognised when the significant risks and rewards of ownership of the goods are transferred to the buyer and are recorded net of trade discounts, rebates, Goods and Service Tax.

Revenue from services

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

Interest Income

Interest Income is recognised on a time proportion basis taking into account the amount outstanding and applicable interest rate.

2.8 Foreign Currency Transactions:

- i. Transactions in foreign currency are recorded at the exchange rate prevailing on the date of the transaction.
- ii. Exchange differences arising on the settlement of monetary items or on reporting at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or expenses in the year in which they arise.

2.9 Employee Benefits:

Short Term Employees Benefits.

All employees benefits falling due wholly within twelve months of rendering the service are classified as short term employee benefits. The benefits like salaries, wages, etc are recognized in the period in which the employees renders the related service.

Defined benefits:

Provision for gratuity is made as per Accounting Standard 15 "Employee Benefits" as issued by Institute of Chartered Accountants of India using Projected Unit Credit.

2.10 Borrowing Costs:

Borrowing costs are charged to the Statement of Profit and Loss as expense in the year and no Borrowing costs that are attributable to the acquisition / construction of qualifying assets, are capitalized during the year.

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2.11 Segment Reporting Policies:

- i. Primary Segment is identified based on the nature of services, the different risks and returns and the internal business reporting system. Secondary Segment is identified based on the geographic allocation of its customers.
- ii. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole.

2.12 Taxation:

- i. Tax on income for the current year is determined on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income-tax Act, 1961.
- ii. Deferred tax is recognized, subject to consideration of prudence, on timing differences between taxable and accounting income which originates in one period and are capable of reversal in one or more subsequent periods (adjusted for reversals expected during tax holiday period). The tax effect is calculated on accumulated timing differences at the yearend based on tax rates and laws enacted or substantially enacted as of the balance sheet date. In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognised only to the extent that there is virtual certainty that sufficient future taxable income will be available to realise such deferred tax assets. In other situations, deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future taxable income will be available to realise such deferred tax assets. The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.
- iii. The Company offsets, on a year-on-year basis, the current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis.

2.13 Provisions, Contingent Liabilities and Contingent Assets:

- i. Provisions are recognised for liabilities that can be measured only by using a substantial degree of estimation, if the Company has a present obligation as a result of a past event, a probable outflow of resources is expected to settle the obligation and the amount of the obligation can be reliably estimated.
- ii. Reimbursement expected in respect of the expenditure required to settle a provision is recognised only when it is virtually certain that the reimbursement will be received.
- iii. Contingent liability is stated in the case of a present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation, a possible obligation, unless the probability of outflow of resources is remote.
- iv. Contingent assets are neither recognized, nor disclosed.
- v. Provisions, contingent liabilities and contingent assets are reviewed at each balance sheet date.



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NOTES TO RESTATED FINANCIAL STATEMENT

Rs. In Lakhs				
Annexure No. 4(B) RECONCILIATION OF RESTATED PROFIT & AUDIT PROFIT :	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Net Profit / (Loss) After Tax of Audited Statement of Profit & Loss	358.55	906.23	516.43	72.84
<u>Adjustments for:</u>				
(Short)/Excess Provision for Tax	-1.78	2.27	0.00	0.25
Deferred Tax Asset	0.73	4.51	2.30	2.08
Provision for employee benefits	0.00	0.00	25.10	-8.26
Audit Fees not booked in P&L	0.00	0.00	0.00	-1.00
Unrealised Foreign Exchange Gain or Loss	0.31	-1.50	0.00	0.00
Net Profit / (Loss) after tax as restated	357.82	911.51	543.83	65.91

Rs. In Lakhs				
Annexure No. 4(C) RECONCILIATION OF RESTATED EQUITY / NETWORTH :	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Equity / Net worth as per audited financials	2079.05	1720.50	814.26	297.84
<u>Adjustments for:</u>				
Opening Reseve and Surplus	9.47	4.20	-23.20	0.00
Changes in Profit and Loss	-0.73	5.27	27.40	-6.93
Prior period Items	0.00	0.00	0.00	-16.27
Equity / Net worth as Restated	2087.79	1729.97	818.46	274.63

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

- A. **Short/Excess Provision for Taxes:** Since the Restated profit has been changed so that the Provision for current tax is also got changed
- B. **Provision for Employee Benefit:** Provision for Employee Benefit (Gratuity) is provided in Restated Financials Statement which was not provided in Audited Financial Statements
- C. **Deferred Tax Asset :** Deferred Tax has been calculated on Timing difference arises due to Provision for Gratuity which was not considered in Audited Financial Statements.
- D. **Prior Period Items:** Prior period items includes Gratuity Expense, Deferred Tax Asset and Audit Fees Expense of Earlier year, have been adjusted in restated financial statement whereas their effect was not reflected in the Audited Financial Statements.
- E. **Audit Fees:** Audit Fees for the F.Y 2022-23 have recorded in Restated Financial Statements, whereas their effect was not reflected in the Audited Financial Statements
- F. **Unrealised Foreign Exchange Gain or Loss:** Unrealised Foreign Exchange Gain or Loss have recorded in Restated Financial Statements, whereas their effect was not reflected in the Audited Financial Statements



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NOTES TO RESTATED FINANCIAL STATEMENT

		Rs. In Lakhs			
Annexure No. 5. RESTATED STATEMENT OF SHARE CAPITAL :		As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Share Capital					
1	Authorised Share Capital				
	125,00,000 (June 30, 2025 : 100,00,000 March 31, 2025 : 100,00,000 March 31, 2024 : 20,00,000 March 31, 2023 : 20,00,000) Equity Share of ₹ 10/- each	1,00,00,000.00 1000.00	1,00,00,000.00 1000.00	20,00,000.00 200.00	20,00,000.00 200.00
		1000.00	1000.00	200.00	200.00
2	Issued, subscribed and paid up Shares				
	67,50,000 (June 30, 2025 : 67,50,000 March 31, 2025 : 67,50,000 March 31, 2024 : 15,00,000 March 31, 2023 : 15,00,000) Equity Share of ₹ 10/- each	67,50,000.00 675.00	67,50,000.00 675.00	15,00,000.00 150.00	15,00,000.00 150.00
		675.00	675.00	150.00	150.00
3 Reconciliation of the number of shares outstanding at the beginning and at the end of the					
Particulars		As At 30th June, 2025 No. of Shares	As At 31st March, 2025 No. of Shares	As At 31st March, 2024 No. of Shares	As At 31st March, 2023 No. of Shares
Equity Shares					
At the beginning of the period		6750000	1500000	1500000	1500000
Add Bonus Shares issued during the Period		0	5250000	0	0
Outstanding at the end of the period		6750000	6750000	1500000	1500000

Notes: Company issued 1471000 Bonus shares on 25.03.2022 and 5250000 Bonus shares on 09.10.2024.

4 Terms & Right attached to Equity Shares & Preference shares

Equity Shares: The Company has only one class of shares referred to as Equity Shares having face value of Rs. 10/- Each holder of Equity share is entitled to 1 vote per share. In the event of Liquidation of the company, the holders of Equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts, the distribution will be in proportion to the number of Equity shares held by shareholder.

5A Details of Shareholding of Promoters

Sr No	Name of Promotor	No of Shares	% of total shares	% Change during the year
As on 30-06-2025				
1	Manoj Kumar Singh	6361938	94.25%	0.00%
2	Sandhya Singh	388008	5.75%	0.00%
3	Ananya Singh	0	0.00%	0.00%
As on 31-03-2025				
1	Manoj Kumar Singh	6361938	94.25%	0.00%
2	Sandhya Singh	388008	5.75%	0.00%
3	Ananya Singh	0	0.00%	0.00%
As on 31-03-2024				
1	Manoj Kumar Singh	1413776	94.25%	0.00%
2	Sandhya Singh	86224	5.75%	0.00%
As on 31-03-2023				
1	Manoj Kumar Singh	1413776	94.25%	0.00%
2	Sandhya Singh	86224	5.75%	0.00%

5B Details of shareholders holding more than 5% shares in the company (in terms of No. of shares holding)

Sr No	Name of Promotor	As At 30th June, 2025 No. of Shares	As At 31st March, 2025 No. of Shares	As At 31st March, 2024 No. of Shares	As At 31st March, 2023 No. of Shares
a) Equity Shares, fully paid up:					
1	Manoj Kumar Singh	63,61,938	63,61,938	14,13,776	14,13,776
2	Sandhya Singh	3,88,008	3,88,008	86,224	86,224

5C Details of shareholders holding more than 5% shares in the company (in terms of % of holding)

Sr No	Name of Promotor	As At 30th June, 2025 % of holding	As At 31st March, 2025 % of holding	As At 31st March, 2024 % of holding	As At 31st March, 2023 % of holding
a) Equity Shares, fully paid up:					
1	Manoj Kumar Singh	94.25%	94.25%	94.25%	94.25%
3	Sandhya Singh	5.75%	5.75%	5.75%	5.75%



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NOTES TO RESTATED FINANCIAL STATEMENT

Notes

Rs. In Lakhs

5D Aggregate number of shares bonus shares issued, share issued for consideration other than cash and shares brought back during the period of five years immediately preceding the reporting date:

	No. of Shares	No. of Shares	No. of Shares	No. of Shares
Equity Shares includes equity shares allotted as fully paid bonus shares by capitalisation of general reserves in the last five years	6721000	6721000	14,71,000	14,71,000.00
Equity Shares allotted as fully paid pursuant to contracts for consideration other than cash				
Equity Shares brought back by the company				

Annexure No. 6. RESTATED STATEMENT OF RESERVE & SURPLUS :				
	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
a) Securities Premium Reserve				
Opening Balance as per last financial statement	0.00	0.00	0.00	0.00
Less: Bonus Share Issued During the year	0.00	0.00	0.00	0.00
Closing Balance	0.00	0.00	0.00	0.00
b) Surplus/(Deficit) in the statement of Profit & Loss				
Opening Balance	1054.97	668.46	124.63	75.00
Add Restated Profit/(Loss) for the year	357.82	911.51	543.83	65.91
LESS:				
Utilization for issuance of Bonus shares	0.00	525.00	0.00	0.00
Prior period Items	0.00	0.00	0.00	-16.27
Closing Balance	1412.79	1054.97	668.46	124.63
TOTAL: RESERVES AND SURPLUS	1412.79	1054.97	668.46	124.63

Annexure No. 7. RESTATED STATEMENT OF LONG TERM BORROWINGS :				
	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
1 Secured				
<u>From Bank / Financial Institutions</u>				
Vehicle Loans from Banks	44.01	48.20	28.29	43.00
	44.01	48.20	28.29	43.00
2 Unsecured				
<u>From Bank / Financial Institutions</u>				
Loan from Bank	0.00	0.00	0.00	130.13
Loan from NBFC	0.00	0.00	0.00	72.45
	0.00	0.00	0.00	202.58
TOTAL: LONG-TERM BORROWINGS	44.01	48.20	28.29	245.58

Annexure No. 7(A). NATURE OF SECURITIES AND TERMS OF REPAYMENT FOR SECURED AND UNSECURED LONG TERM BORROWINGS INCLUDING CURRENT MATURITIES :		Amount Outstanding As At 30.06.2025	Amount Outstanding As At 31.03.2025	Amount Outstanding As At 31.03.2024	Amount Outstanding As At 31.03.2023
Sr No	Particulars				
1	Vehicle Loan	64.03	69.05	43.00	56.74
	Name of Lender, Nature of Facility, Amount Sanctioned, Rate of Interest & Repayment Terms	1) Vehicle loan From HDFC Bank Ltd of Rs 23.33 Lakhs is secured against hypothecation of vehicle. Carries ROI @7% payable in 60 monthly installment of Rs. 46305/- Each. 2) Vehicle loan From HDFC Bank Ltd of Rs 15.75 Lakhs is secured against hypothecation of vehicle. Carries ROI @9% payable in 60 monthly installment of Rs 32709/- Each 3) Vehicle loan From HDFC Bank Ltd of Rs 42.93 is secured against hypothecation of vehicle. Carries ROI @11% payable in 93 monthly installment of Rs. 68525/- Each. 4) Vehicle loan From Canara Bank of Rs 43.00 Lakhs is secured against hypothecation of vehicle. Carries ROI @9.05% payable in 84 monthly installment of Rs. 70389/- Each			
2	Bank Loan	0.00	0.00	131.06	326.77
	Name of Lender, Nature of Facility, Amount Sanctioned, Rate of Interest & Repayment Terms	1) Loan from Deutsche Bank of Rs. 50.00 Lakhs is Carries ROI @16.00% payable in 36 monthly installment of Rs. 175785/- Each. 2) Loan From Yes Bank of Rs 50.00 Lakhs carries ROI 14.5% and Payable in 36 Monthly Installment of Rs. 172105/- Each. 3) Loan From Indusind Bank of Rs 45.00 Lakhs carries ROI 15.75% and Payable in 36 Monthly Installment of Rs 157652/- Each. 4) Loan From HDFC Bank of Rs.60 Lakhs carries ROI 13% and Payable in 36 Monthly Installment of Rs. 202164/- Each.			



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					Rs. In Lakhs
3	NBFC Loan	0.00	0.00	72.45	164.18
	Name of Lender, Nature of Facility, Amount Sanctioned, Rate of Interest & Repayment Terms	1) Loan From Tata Capital Finance Service Ltd of Rs 50.24 Lakhs carries ROI 16% and Payable in 36 Monthly Installment of Rs. 176631/- Each. 2) Loan From Bajaj Finserv of Rs 40.06 Lakhs carries ROI 15.50% and Payable in 36 Monthly Installment of Rs. 139852/- Each. 3) Loan From Fedbank Financial Service of Rs.30.00 carries ROI 15% and Payable in 36 Monthly Installment of Rs. 103996/- Each. 4) Loan From SMC Finance of Rs 50.22 Laks carries ROI 15% and Payable in 36 Monthly Installment of Rs. 174100/- Each.			

Annexure No. 7(B). TERMS AND CONDITION OF UNSECURED LOANS :

Sr No	Name of Lender	Purpose	Purpose	Purpose	Purpose
1	Unsecured Loan from NBFC and Bank	Business	Business	Business	Business

Annexure No. 8. RESTATED STATEMENT OF LONG TERM PROVISIONS :

	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
1 Provision for employee benefits Provision for Gratuity	65.15	62.30	33.65	24.65
TOTAL: LONG-TERM PROVISIONS	65.15	62.30	33.65	24.65

Notes :

1

Annexure No. 9. RESTATED STATEMENT OF SHORT TERM BORROWINGS :

	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
1 <u>Current maturities of long-term debt (Secured)</u> Vehicle Loan	20.02	20.85	14.72	13.74
	20.02	20.85	14.72	13.74
2 <u>Current maturities of long-term debt (Unsecured)</u> Loans from Banks	0.00	0.00	131.06	196.64
Loans from NBFCs	0.00	0.00	72.45	91.73
	0.00	0.00	203.51	288.37
3 <u>Loan Repayable on Demand (Secured)</u> Working capital (Overdraft facility) - Canara Bank	1426.59	1404.26	856.52	0.00
Working capital (Overdraft facility) - HDFC Bank	0.00	0.00	0.00	142.02
	1426.59	1404.26	856.52	142.02
TOTAL: SHORT-TERM BORROWINGS	1446.61	1425.11	1074.75	444.13

Annexure No. 9(A). NATURE OF SECURITY & TERMS OF REPAYMENT FOR SECURED SHORT TERM BORROWINGS :

Sr No	Name of Lender, Nature of Facility, Amount Sanctioned, Rate of Interest & Repayment Terms	Amount Outstanding as at 30.06.2025 (Amount Rs. In Lakhs)	Amount Outstanding as at 31.03.2025 (Amount Rs. In Lakhs)	Amount Outstanding as at 31.03.2024 (Amount Rs. In Lakhs)	Amount Outstanding as at 31.03.2023 (Amount Rs. In Lakhs)
1	Cash Credit Facility	1426.59	1404.26	856.52	142.02
	Securities offered / Principal Terms & Conditions	(i) Rate of Interest: RLLR+ 0.95% (ii) Sanctioned amount- Rs 1500.00 Lacs (iii) Tenor- 12 months from date of sanction i.e 13.12.2024, renewable (iv) Primary Security- Hypothecation of book debts (v) Collateral Security- (a) Equitable Mortgage on Residential property at Flat no 1-131, 13th & 14th floor(Pent House), Tower I, Indiabulls Enigma, Sector-110, Dwarka Express Highway, Gurgaon, Haryana - 122017 (b) Equitable Mortgage on Residential property at Flat No 901, 9th Floor, Tower-C3, Avalon Garden, Bhiwandi, Rajasthan - 301019 (c) Personal Guarantees of Mrs. Sandhya Singh, Mr Manoj Kumar Singh, Miss. Ananya Singh (d) Fixed Deposit of Rs 35.00 Lakhs			



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NOTES TO RESTATED FINANCIAL STATEMENT

Rs. In Lakhs

Annexure No. 10. RESTATED STATEMENT OF TRADE PAYABLES :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Trade Payable for Goods & Services includes				
Outstanding for less than 1 year				
(i) Dues of MSME	0.00	0.00	0.00	0.00
(ii) Dues of Other	3050.53	1569.13	988.95	688.49
(iii) Disputed Dues of MSME	0.00	0.00	0.00	0.00
(iv) Disputed Dues of Other	0.00	0.00	0.00	0.00
Outstanding for 1 to 2 years				
(i) Dues of MSME	0.00	0.00	0.00	0.00
(ii) Dues of Other	149.77	149.77	34.48	27.98
(iii) Disputed Dues of MSME	0.00	0.00	0.00	0.00
(iv) Disputed Dues of Other	0.00	0.00	0.00	0.00
Outstanding for 2 to 3 years				
(i) Dues of MSME	0.00	0.00	0.00	0.00
(ii) Dues of Other	2.34	2.34	3.93	2.49
(iii) Disputed Dues of MSME	0.00	0.00	0.00	0.00
(iv) Disputed Dues of Other	0.00	0.00	0.00	0.00
Outstanding for more than 3 years				
(i) Dues of MSME	0.00	0.00	0.00	0.00
(ii) Dues of Other	0.00	0.00	1.32	0.00
(iii) Disputed Dues of MSME	0.00	0.00	0.00	0.00
(iv) Disputed Dues of Other	0.00	0.00	0.00	0.00
TOTAL: TRADE PAYABLES	3202.64	1721.23	1028.69	718.95
<u>Total outstanding dues of Trade Payable consists</u>				
Principal amount remaining unpaid	3202.64	1721.23	1028.69	718.95
Interest and other due thereon remaining unpaid	0.00	0.00	0.00	0.00

Notes :

- The company was unable to identify dues regarding to micro enterprises and small enterprises as defined under Micro, Small & Medium Enterprises Development ('MSMED') act, 2006, by the management for 30th June, 2025, 31st March, 2025 & 31st March, 2024. The above disclosure has been extracted from the Audited Financial Statements of the company from
- The Company has no Unbilled Trade Payable.

Annexure No. 11. RESTATED STATEMENT OF OTHER CURRENT LIABILITIES :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Advance From Customer	42.51	225.68	68.54	797.72
<u>Statutory liabilities</u>				
ESI Payable	0.04	0.05	0.06	0.06
PF Payable	4.21	3.66	2.61	2.60
GST Payable	0.00	17.80	50.29	35.21
TDS & TCS Payable	10.81	16.72	11.25	37.51
<u>Other Liabilities</u>				
Staff Salary Payable	53.48	43.89	33.96	84.40
Audit Fees Payable	1.00	4.00	8.32	4.00
Other Payable	0.00	0.00	0.00	0.40
TOTAL: OTHER CURRENT LIABILITIES	112.05	311.80	175.03	961.90

Annexure No. 12. RESTATED STATEMENT OF SHORT TERM PROVISIONS :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Provision for Gratuity	1.36	1.30	0.58	0.45
Provision for Taxation (Net)	141.55	48.56	0.00	0.00
Provision for CSR	3.39	0.00	0.00	0.00
TOTAL: SHORT-TERM PROVISIONS	146.30	49.86	0.58	0.45

General Notes :

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the company.
- The above statement should be read with the restated statement of assets and liabilities, restated statement of profit and loss, restated statement of cash flow, significant accounting policies and notes to restated summary statements as appearing in Annexures 1, 2, 3 and 4(A) respectively.



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NOTES TO RESTATED FINANCIAL STATEMENT

Rs. in Lakhs

Annexure No. 13. RESTATED STATEMENT OF PROPERTY, PLANT, EQUIPMENT AND TENGIBLE ASSETS :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
1 Furniture & Fixture				
Gross Block Opening Balance	14.88	14.88	9.70	8.33
Addition during the year	0.00	0.00	5.18	1.37
Reduction during the year	0.00	0.00	0.00	0.00
Gross Block Closing Balance.....A	14.88	14.88	14.88	9.70
Opening Accumulated Depreciation	8.14	5.78	3.83	2.12
Depreciation charged during the year	0.44	2.35	1.96	1.71
Reduction / Adj during the year	0.00	0.00	0.00	0.00
Accumulated Depreciation (Closing Balance).....B	8.57	8.14	5.78	3.83
Net Block (A-B)	6.31	6.74	9.10	5.87
2 Office Equipments				
Gross Block Opening Balance	37.29	27.87	17.95	10.16
Addition during the year	0.00	9.43	9.92	7.80
Reduction during the year	0.00	0.01	0.00	0.00
Gross Block Closing Balance.....A	37.29	37.29	27.87	17.95
Opening Accumulated Depreciation	21.31	12.68	7.00	3.20
Depreciation charged during the year	1.78	8.63	5.68	3.80
Reduction / Adj during the year	0.00	0.00	0.00	0.00
Accumulated Depreciation (Closing Balance).....B	23.09	21.31	12.68	7.00
Net Block (A-B)	14.20	15.98	15.19	10.96
3 Computers				
Gross Block Opening Balance	24.97	20.07	15.77	6.95
Addition during the year	0.00	4.90	4.30	8.81
Reduction during the year	0.00	0.00	0.00	0.00
Gross Block Closing Balance.....A	24.97	24.97	20.07	15.77
Opening Accumulated Depreciation	17.99	13.18	8.27	2.49
Depreciation charged during the year	1.03	4.80	4.91	5.78
Reduction / Adj during the year	0.00	0.00	0.00	0.00
Accumulated Depreciation (Closing Balance).....B	19.01	17.99	13.18	8.27
Net Block (A-B)	5.96	6.99	6.89	7.50
4 Vehicles				
Gross Block Opening Balance	132.11	77.59	77.59	56.03
Addition during the year	1.09	54.52	0.00	21.56
Reduction during the year	0.00	0.00	0.00	0.00
Gross Block Closing Balance.....A	133.20	132.11	77.59	77.59
Opening Accumulated Depreciation	62.71	42.73	26.91	8.56
Depreciation charged during the year	5.40	19.98	15.82	18.33
Reduction / Adj during the year	0.00	0.00	0.00	0.00
Accumulated Depreciation (Closing Balance).....B	68.11	62.71	42.73	26.91
Net Block (A-B)	65.09	69.40	34.85	50.67
Total Gross Block Closing Balance.....A	210.34	209.25	140.41	121.01
Total Opening Accumulated Depreciation	110.14	74.38	46.01	16.37
Total Depreciation charged during the year	8.65	35.76	28.37	29.64
Total Reduction / Adj during the year	0.00	0.00	0.00	0.00
Less : Total Accumulated Depreciation (Closing Balance).....B	118.79	110.14	74.38	46.01
Total Net Block (A-B)	91.55	99.11	66.03	75.00

Annexure No. 14. RESTATED STATEMENT OF DEFERRED TAX LIABILITIES & ASSETS (NET) :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Opening Balance - Deferred Tax Assets (NET)	30.19	24.30	20.68	17.34
Deferred Tax Assets				
Tax Impact of difference between Book and Income Tax WDV	0.54	0.00	1.33	1.26
Tax Impact of disallowed exps (Prov. For gratuity)	0.73	7.39	2.30	2.08
Gross Deferred Tax Assets	1.27	7.39	3.63	3.34
Deferred Tax Liabilities				
Tax Impact of difference between Book and Income Tax WDV	-0.11	-1.51	0.00	0.00
Gross Deferred Tax Liabilities	-0.11	-1.51	0.00	0.00
TOTAL: DEFERRED TAX ASSETS (NET)	31.57	30.19	24.30	20.68



PURPLE WAVE INFOCOM LIMITED
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NOTES TO RESTATED FINANCIAL STATEMENT

Rs. In Lakhs

Notes :

- 1 In accordance with accounting standard 22, Accounting for taxes on Income, issued by the Institute of Chartered Accountants India, the Deferred Tax Assets (net of Liabilities) is provided in the books of account as at the end of the year.
- 2 The figures disclosed above are based on the restated summary statement of assets and liabilities of the company.
- 3 The above statement should be read with the restated statement of assets and liabilities, restated statement of profit and loss, restated statement of cash flow, significant accounting policies and notes to restated summary statements as appearing in Annexures 1, 2, 3 and 4(A) respectively.

Annexure No. 15. RESTATED STATEMENT OF LONG TERM LOANS AND ADVANCES :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Capital Advances:				
a Secured, considered good;	0.00	0.00	0.00	0.00
b Unsecured, considered good;	0.00	0.00	0.00	0.00
c Doubtful.	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Security Deposits:				
a Unsecured, considered good	70.67	69.35	47.68	34.51
Other loans and advances:				
a Mat tax credit	0.00	0.00	0.00	0.00
b Other loans and advances	0.00	0.00	0.00	0.00
c Loans and advances to related parties	0.00	0.00	2.80	2.80
TOTAL: LONG-TERM LOANS AND ADVANCES	70.67	69.35	50.48	37.31

Annexure No. 16. RESTATED STATEMENT OF OTHER NON CURRENT ASSETS :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Others				
Fixed Deposits with Banks having Remaining maturity more than 12 Month	118.04	101.80	27.62	27.63
Preliminary Expense (Fees for Authorised Capital)	9.78	9.78	2.58	2.58
TOTAL: OTHER NON CURRENT ASSETS	127.82	111.58	30.20	30.21

Annexure No. 17. RESTATED STATEMENT OF INVENTORIES :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
- Stock in trade	1715.16	1283.78	823.99	244.99
TOTAL: INVENTORIES	1715.16	1283.78	823.99	244.99

Notes:-

- 1 Finished goods are valued at lower of cost or net realisable value on FIFO method. Cost includes purchase value, freight, proportionate manufacturing expense, wages & salary to employees, duties and taxes.

Annexure No. 18. RESTATED STATEMENT OF TRADE RECEIVABLES :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
UNSECURED				
Outstanding for less than 6 months				
(i) Undisputed trade receivable - considered good	3780.32	3271.29	1633.27	785.72
(ii) Undisputed trade receivable - considered doubtful	0.00	0.00	0.00	0.00
(iii) Disputed trade receivable - considered good	0.00	0.00	0.00	0.00
(iv) Disputed trade receivable - considered doubtful	0.00	0.00	0.00	0.00
Outstanding for 6 months to 1 year				
(i) Undisputed trade receivable - considered good	975.65	59.68	94.71	80.45
(ii) Undisputed trade receivable - considered doubtful	0.00	0.00	0.00	0.00
(iii) Disputed trade receivable - considered good	0.00	0.00	0.00	0.00
(iv) Disputed trade receivable - considered doubtful	0.00	0.00	0.00	0.00
Outstanding for 1 to 2 years				
(i) Undisputed trade receivable - considered good	48.67	51.30	130.97	40.72
(ii) Undisputed trade receivable - considered doubtful	0.00	0.00	0.00	0.00
(iii) Disputed trade receivable - considered good	0.00	0.00	0.00	0.00
(iv) Disputed trade receivable - considered doubtful	0.00	0.00	0.00	0.00
Outstanding for 2 to 3 years				
(i) Undisputed trade receivable - considered good	33.00	33.00	26.26	65.57
(ii) Undisputed trade receivable - considered doubtful	0.00	0.00	0.00	0.00
(iii) Disputed trade receivable - considered good	0.00	0.00	0.00	0.00
(iv) Disputed trade receivable - considered doubtful	0.00	0.00	0.00	0.00
Outstanding for more than 3 years				
(i) Undisputed trade receivable - considered good	18.46	18.46	186.43	133.96
(ii) Undisputed trade receivable - considered doubtful	0.00	0.00	0.00	0.00
(iii) Disputed trade receivable - considered good	0.00	0.00	0.00	0.00
(iv) Disputed trade receivable - considered doubtful	0.00	0.00	0.00	0.00
TOTAL: TRADE RECEIVABLES	4856.10	3433.72	2071.62	1106.42



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PURPLE WAVE INFOCOM LIMITED
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NOTES TO RESTATED FINANCIAL STATEMENT

Rs. In Lakhs

Note :-

- 1 The Company has no Unbilled Trade Receivable
- 2 Refer Related Party Transaction Schedule for related party transaction.

Annexure No. 19. RESTATED STATEMENT OF CASH AND CASH EQUIVALENT :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Cash and Cash Equivalents				
Balance With Banks:				
Current Account	93.56	268.13	35.74	208.00
Cash on Hand	2.74	2.36	3.17	2.30
TOTAL: CASH AND CASH EQUIVALENT	96.30	270.49	38.91	210.30

Notes :-

- 1 As certified by the management.

Annexure No. 20. RESTATED STATEMENT OF SHORT-TERM LOANS AND ADVANCE :	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Advance recoverable in cash or kind:				
a Secured, considered good;	0.00	0.00	0.00	0.00
b Unsecured, considered good;	81.18	36.55	31.80	823.00
c Doubtful	0.00	0.00	0.00	0.00
	81.18	36.55	31.80	823.00
Balance with government authorities:				
Income Tax Refund	0.00	0.00	7.47	16.41
GST receivable	17.05	0.00	11.17	98.77
Other loans and advances:				
Advance to Staff	17.14	13.72	3.46	7.21
TOTAL: SHORT-TERM LOANS AND ADVANCES	115.37	50.27	53.89	945.39

General Notes

- 1 The figures disclosed above are based on the restated summary statement of assets and liabilities of the company.
- 2 The above statement should be read with the restated statement of assets and liabilities, restated statement of profit and loss, restated statement of cash flow, significant accounting policies and notes to restated summary statements as appearing in Annexures 1, 2, 3 and 4(A) respectively.



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PURPLE WAVE INFOCOM LIMITED
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NOTES TO RESTATED FINANCIAL STATEMENT

Rs. In Lakhs

Annexure No. 21. RESTATED STATEMENT OF REVENUE FROM OPERATIONS :	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Sales of Products & Services				
Export sales	14.89	65.29	72.52	19.44
Domestic sales	3573.04	12536.30	8918.22	6991.94
TOTAL: REVENUE FROM OPERATIONS	3587.93	12601.59	8990.74	7011.39

Annexure No. 21(A). PRODUCT WISE REVENUE BIFURCATION :	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Sales of Products & Services				
AV Intergeration	2498.35	7413.16	4853.03	4240.42
Direct selling and distribution of Pro. AV products	997.83	4667.80	3647.65	2282.31
After-sales services	91.75	520.63	490.06	488.66
TOTAL: REVENUE FROM OPERATIONS	3587.93	12601.59	8990.74	7011.39

Annexure No. 22. RESTATED STATEMENT OF OTHER BUSINESS/ OPERATING INCOME :	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Interest income	1.39	4.09	3.47	1.98
Realised Foreign Exchange Gain	0.44	8.05	0.66	0.00
Unrealised Foreign Exchange Gain	0.31	0.00	0.00	0.00
Balances Written Off	0.00	0.09	8.73	30.24
Discount Received	0.57	0.67	0.00	0.00
TOTAL: OTHER INCOME	2.71	12.91	12.86	32.22

Annexure No. 23. RESTATED STATEMENT OF COST OF MATERIAL CONSUMED :	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Materials Consumed				
Inventory at the beginning of the year	1283.78	823.99	244.99	279.88
Add: Purchases	3141.76	10223.90	7646.94	5238.44
Add: Direct expenses	37.73	189.33	262.47	567.86
	4463.27	11237.22	8154.40	6086.18
Less: Inventory at the end of the year	1715.16	1283.78	823.99	244.99
TOTAL COST OF MATERIAL CONSUMED	2748.11	9953.43	7330.41	5841.20

Annexure No. 24. RESTATED STATEMENT OF EMPLOYEE BENEFIT EXPENSE :	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Contribution to Provident Fund & Other Fund	6.35	20.90	16.96	16.26
Gratuity Expenses	2.91	29.37	9.13	8.26
Remuneration to Directors	26.52	104.08	100.50	300.00
Salary and Wages	140.86	521.85	346.92	288.76
Staff Welfare Expenses	2.84	37.85	24.19	45.12
TOTAL: EMPLOYEE BENEFITS EXPENSE	179.49	714.04	497.70	658.39



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NOTES TO RESTATED FINANCIAL STATEMENT

Rs. In Lakhs

Annexure No. 25. RESTATED STATEMENT OF FINANCE COSTS :				
	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Interest Paid on borrowings	34.14	137.76	74.47	108.89
Bank charges & Processing Fees	5.22	7.07	11.52	2.37
TOTAL: FINANCE COSTS	39.36	144.82	85.98	111.26
Annexure No. 26. RESTATED STATEMENT OF DEPRECIATION AND AMORTIZATION EXPENSE :				
	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Depreciation on Property Plant and Equipments	8.65	35.76	28.37	29.64
TOTAL: DEPRECIATION AND AMORTIZATION EXPS	8.65	35.76	28.37	29.64
Annexure No. 27. RESTATED STATEMENT OF OTHER EXPENSES :				
	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Other expenses				
Advertisement expenses	8.12	37.44	7.07	10.42
Auditors remuneration	1.00	4.00	5.00	4.00
Bad Debts W/off	0.00	0.00	3.24	0.00
CSR Expenditure	3.39	5.80	0.00	0.00
Director sitting Fees	1.40	2.55	0.00	0.00
Donation Expenses	0.00	3.98	1.80	4.35
ESIC/PF Penalty	0.29	0.00	0.00	0.00
Freight charges	27.26	94.53	60.50	53.74
Interest on Income Tax Act	0.00	5.46	0.00	0.00
Insurance expenses	1.00	13.59	8.49	7.83
Legal and professional fees	11.83	37.26	2.66	15.40
Software Maintenance Expense	0.35	7.88	11.92	1.97
Miscellaneous expenses	4.73	15.58	10.57	4.27
Office Expenses	4.68	7.39	5.15	8.15
Unrealised Foreign Exchange Gain or Loss	0.00	1.50	0.00	0.00
Packing & Courier Charges	0.01	0.25	0.15	8.72
Printing & Stationery Expenses	3.53	5.52	3.73	1.52
Power & fuel	2.12	10.34	8.01	7.46
Rent Expense	22.06	92.50	59.44	46.35
Repair and maintenance expenses	7.44	25.10	18.92	16.14
Telephone & Internet Expenses	1.80	8.58	7.58	6.00
Traveling & conveyance	35.31	160.93	116.03	112.40
Web Service Expenses	0.00	0.00	1.52	3.31
TOTAL: OTHER EXPENSES	136.29	540.18	331.77	312.03
Payment to Auditor includes				
Statutory Audit Fees	1.00	4.00	4.00	4.00
Other Fees	0.00	0.00	1.00	0.00
Annexure No. 28. RESTATED STATEMENT OF DEFERRED TAX :				
	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Gross Deferred Tax Assets as per Annexure 14	-1.27	-7.39	-3.63	-3.34
Gross Deferred tax liabilities as per Annexure 14	0.00	1.51	0.00	0.00
NET DEFERRED TAX :	-1.27	-5.88	-3.63	-3.34

Notes:

- The figures disclosed above are based on the restated statement of profit & loss of the Company.

General Notes:

- The figures disclosed above are based on the restated statement of profit & loss of the Company.
- The above statement should be read with the restated statement of assets and liabilities, restated statement of profit and loss, restated statement of cash flow, significant accounting policies and notes to restated summary statements as appearing in Annexures 1, 2, 3 and 4(A) respectively.



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PURPLE WAVE INFOCOM LIMITED
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NOTES TO RESTATED FINANCIAL STATEMENT

Annexure No. 29(A). RESTATED STATEMENT OF ACCOUNTING RATIOS :	Rs. In Lakhs			
	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Restated PAT as per P&L Account	357.82	911.51	543.83	65.91
EBITDA	524.04	1393.94	830.86	199.76
EBITDA Margin %	14.61%	11.06%	9.24%	2.85%
Profit before Interest & Tax	518.10	1371.09	815.35	202.34
Actual No. of Equity Shares outstanding at the end of the period (Pre-Bonus)	67,50,000	67,50,000	15,00,000	15,00,000
Weighted Average Number of Equity Shares at the end of the Period (Post-Bonus)	67,50,000	67,50,000	67,50,000	67,50,000
Net Worth (Shareholders Equity)	2087.79	1729.97	818.46	274.63
Current Assets	6782.94	5038.26	2988.43	2507.09
Current Liabilities	4907.60	3508.01	2279.05	2125.43
Total Debt: Borrowings	1490.62	1473.31	1103.03	689.72
Earnings Available for Debt Service	405.83	1092.09	658.18	206.80
Debt Service	1529.99	1618.13	1189.02	800.97
Capital Employed	3578.41	3203.28	1921.49	964.35
Earnings Per Share				
Basic EPS (Pre Bonus)	5.30	13.50	36.26	4.39
Basic EPS (Post Bonus)	5.30	13.50	8.06	0.98
Return on Net Worth (%)	17.14%	52.69%	66.45%	24.00%
Net Asset Value Per Share				
Pre Bonus	30.93	25.63	54.56	18.31
Post Bonus	30.93	25.63	12.13	4.07
Current Ratio	1.38	1.44	1.31	1.18
Debt-Equity Ratio	0.71	0.85	1.35	2.51
Debt-Service Coverage Ratio	0.27	0.67	0.55	0.26
Return on Capital employed (ROCE)	14.48%	42.80%	42.43%	20.98%
Net Profit Ratio	9.97%	7.23%	6.05%	0.94%
Nominal Value per Equity share(Rs.)	10.00	10.00	10.00	10.00

Notes :

- 1) The ratios have been calculated as below:
 - a) Basic Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Equity Shares outstanding during the year.
 - b) Diluted Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Diluted Potential Equity Shares outstanding during the year.
 - c) Return on Net Worth (%) = Restated PAT attributable to Equity Shareholders/ Net Worth X 100
 - d) Restated Net Asset Value per equity share (Rs.) = Restated Net Worth as at the end of the year/ Total Number of Equity Shares outstanding during the year.
- 2) Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules 2006, as amended.
- 3) Net Worth = Equity Share Capital + Reserve and Surplus (including surplus in the Statement of Profit & Loss)
- 5) The figures disclosed above are based on the Restated Financial Statements of the Company.
- 4) Current Ratio = Current assets/Current liabilities of the period ended of the company
- 5) Debt Equity Ratio = (Long-Term Debt+Short-Term Debt) / Shareholders Equity
- 6) Debt Service Coverage Ratio = Earning available for Debt Service / Debt Service
- 7) Return on Capital employed (ROCE) = Profit before interest and tax /(Networth+ Total Debt)
- 8) Net Profit Ratio = Profit After Tax / Revenue from Operation
- 9) EBITDA = Earning Before Tax + Finance Cost + Depreciation - Other Income



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NOTES TO RESTATED FINANCIAL STATEMENT

Rs. In Lakhs

Annexure No. 29(B). RESTATED STATEMENT OF ACCOUNTING RATIOS :					
Sr. No.	Ratios	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
1	Current Assets	6782.94	5038.26	2988.43	2507.09
	Current Liabilities	4907.60	3508.01	2279.05	2125.43
	Current Ratio	1.38	1.44	1.31	1.18
	Variance	-3.77%	9.53%	11.16%	-
	Reason	Since the variance in the ratio is less than 25%, reasons for change is not given.			
2	Total Debt: Borrowings	1490.62	1473.31	1103.03	689.72
	Equity	2087.79	1729.97	818.46	274.63
	Debt-Equity Ratio	0.71	0.85	1.35	2.51
	Variance	-16.17%	-36.81%	-46.34%	-
	Reason	The reason of decreasing debt-equity ratio year on year basis is due to increase in company's equity (through retained earnings)			
3	Earnings Available for Debt Service	405.83	1092.09	658.18	206.80
	Debt Service	1529.99	1618.13	1189.02	800.97
	Debt Service Coverage Ratio	0.27	0.67	0.55	0.26
	Variance	-60.70%	21.92%	114.40%	-
	Reason	The Operating income has been increasing year on year but the Debt has been increased significantly in FY 2023-24, thus the drastic change in ratio in FY 2023-24 is justified. Further during the period ended June 30th, 2025, there are repayment of debt.			
4	Net Profit After taxes	357.82	911.51	543.83	65.91
	Average Shareholders Equity	1908.88	1274.21	546.55	249.38
	Return on Equity (ROE)*	18.75%	71.54%	99.50%	26.43%
	Variance	-73.80%	-28.11%	276.50%	-
	Reason	This ratio is increasing in the F.Y 2023-24 is due to comparative higher increase in Net profits as against the increase in Equity of the company. Further during period ended 30th June 2025 & F.Y 2024-25, the variance is due to increase in shareholders equity.			
5	Sales	3587.93	12601.59	8990.74	7011.39
	Average Inventory	1499.47	1053.88	534.49	262.43
	Inventory Turnover Ratio*	2.39	11.96	16.82	26.72
	Variance	-79.99%	-28.92%	-37.04%	-
	Reason	The ratio is decreasing year on year due to the company has increased the inventory holding level.			
6	Net Sales	3587.93	12601.59	8990.74	7011.39
	Average Accounts Receivable	4144.91	2752.68	1589.03	1669.02
	Trade Receivables Turnover Ratio	0.87	4.58	5.66	4.20
	Variance	-81.09%	-19.09%	34.69%	-
	Reason	This ratio is increased in 2023-24 due to higher sales. Further the same has been decreased then after due to increase in debtor credit period.			
7	Net Purchases	3141.76	10223.90	7646.94	5238.44
	Average Accounts Payables	2461.94	1374.96	873.82	1093.15
	Trade Payables Turnover Ratio	1.28	7.44	8.75	4.79
	Variance	-82.84%	-15.03%	82.62%	-
	Reason	This ratio is increased in the FY 2023-2024 due to higher purchases and payment to creditors in less credit period. Further the same has been decreased then after due to increase in creditor credit period.			



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8	Revenue	3587.93	12601.59	8990.74	7011.39
	Average Working capital	1702.80	1119.82	545.52	500.99
	Net Capital Turnover Ratio	2.11	11.25	16.48	14.00
	Variation	-81.28%	-31.72%	17.76%	-
	Reason	The ratio is increased in 2023-24 mainly due to continuous increase in revenue of the company. Further the same has been decreased then after due to increase in Inventory Holding.			
9	Profit After Tax	357.82	911.51	543.83	65.91
	Revenue	3587.93	12601.59	8990.74	7011.39
	Net Profit Ratio	9.97%	7.23%	6.05%	0.94%
	Variation	37.88%	19.58%	543.49%	-
	Reason	The ratio is increased Year on Year mainly due to higher profitability and a significant increase in net profit compared to sales.			
10	Profit before interest and tax	518.10	1371.09	815.35	202.34
	Capital Employed	3578.41	3203.28	1921.49	964.35
	Return on Capital employed (ROCE)	14.48%	42.80%	42.43%	20.98%
	Variation	-66.17%	0.87%	102.23%	-
	Reason	This ratio is increasing during FY 2023-24 and FY 2024-25 due to higher increase in PBIT as against the capital employed of the company. Further during the period ended june 30, 2025 ,the same has been decreased due to increase capital employed.			
11	Return on investment	Not Applicable as Company does not have any investment			

The definitions of ratio / formulas used for actual computation are as follows:

- 1 Current Ratio = Current Assets/Current Liabilities
- 2 Debt Equity Ratio = (Long-Term Debt+Short-Term Debt) / Shareholders Equity
- 3 Debt Service Coverage Ratio = Earning available for Debt Service / Debt Service
- 4 Return on Equity (ROE) = Net Profit after taxes / Average Shareholders Equity
- 5 Inventory Turnover Ratio = Cost of goods sold / Average Inventory
- 6 Trade Receivables Turnover Ratio = Revenue from Operation / Average account receivable
- 7 Trade Payables Turnover Ratio = Cost of Material Consumed/ Average Trade Payables
- 8 Net Capital Turnover Ratio = Revenue from Operations /Average Working capital
- 9 Net Profit Ratio = Profit After Tax / Revenue from Operation
- 10 Return on Capital employed (ROCE) = Profit before interest and tax /(Networth+ Total Debt)



Sandhya

PURPLE WAVE INFOCOM LIMITED
(Formerly known as Purple Wave Infocom Private Limited)
CIN : U72306DL2007PLC170537

NOTES TO RESTATED FINANCIAL STATEMENT

Annexure No. 30, RESTATED STATEMENT OF RELATED PARTY TRANSACTIONS :

(a) Directors:

Ms. Ananya Singh Executive Director
Mr. Manoj Kumar Singh Managing Director
Ms. Sandhya Singh Whole-time Director

(b) Key Managerial Personnel (KMP):

Mr. Aafaqu Ahmad CFO
Mr. Shaurya Jitendra Somani CEO
Ms. Shivani Gupta Company Secretary

(c) Companies over which Directors have significant influence or control:

M/s Durga Saptashati Foundation
M/s PurpleWave India Private Limited

(d) Details of related party transactions during the year:

Rs. In Lakhs

Name	Relation	Nature Of Transaction	As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
Ms. Sandhya Singh	Director	Director's Remuneration	8.10	35.54	40.00	150.00
		Rent Expense	0.00	3.00	0.00	0.00
		Remuneration Payable	0.00	0.00	0.00	0.00
		Opening Balance - USL A/c	0.00	0.00	0.00	0.00
		Loan Received	0.00	0.00	85.00	0.00
		Loan Repaid / Adjusted	0.00	0.00	85.00	0.00
		Closing Balance - USL A/c	0.00	0.00	0.00	0.00
Mr. Manoj Kumar Singh	Director	Director's Remuneration	15.00	64.54	60.50	150.00
		Rent Expense	0.00	3.00	0.00	0.00
		Remuneration Payable	0.00	0.00	0.00	0.00
		Opening Balance Loan A/c	0.00	0.00	0.00	0.00
		Loan Received	0.00	115.00	500.00	0.00
		Loan Repaid / Adjusted	0.00	115.00	500.00	0.00
		Closing Balance - USL A/c	0.00	0.00	0.00	0.00
Ms. Ananya Singh	Director	Director's Remuneration	1.32	4.00	0.00	0.00
		Remuneration Payable	0.00	0.00	0.00	0.00
M/s Durga Saptashati Foundation	Director's entity	CSR Expense	0.00	5.80	0.00	0.00
		Opening Balance - Loans & Advances				
			0.00	2.80	2.80	2.80
		Loan Given	0.00	0.00	0.00	0.00
		Loan Repaid / Adjusted	0.00	2.80	0.00	0.00
M/s PurpleWave India Private Limited	Promoter Group Company	Closing Balance - Loans & Advances	0.00	0.00	2.80	2.80
		Opening Balance Debtors (Creditors)	116.53	108.85	-3.19	-3.90
		Sales	0.00	7.35	119.15	0.00
		Purchase	0.00	30.71	25.00	67.00
		Closing Balance Debtors (Creditors)	48.62	116.53	108.85	-3.19
Mr. Aafaqu Ahmad	CFO	Salary	3.10	12.60	8.33	0.00
Ms. Shivani Gupta	CS	Salary	1.10	3.23	0.00	0.00
Mr. Shaurya Jitendra Somani	CEO	Salary	9.00	36.00	9.00	0.00

* The property owned by Directors (Ms. Sandhya Singh and Mr. Manoj Kumar Singh) located at Enigma Indiabulls, Pent House No 1-131, 13th Floor, Block-R, New Pallam Vihar-I, Sector 110, Patal Khairpur, Dwarika Express Way, Gurgaon, Haryana - 122017, given as collateral security for the Overdraft (OD) facility with

* 3250000 Bonus shares were issued in the ratio of 3.5:1 on 09/10/2024.

Name	No. of Bonus shares allotted
Mr. Manoj Kumar Singh	49,48,174
Ms. Sandhya Singh	3,01,784
Ms. Ananya Singh	7

- The figures disclosed above are based on the restated statement of assets and liabilities of the Company.
- The above statement should be read with the restated statement of assets and liabilities, restated statement of profit and loss, restated statement of cash flow, significant accounting policies and notes to restated summary statements as appearing in Annexures 1, 2, 3 and 4(A) respectively.
- List Company/entity owned or significantly influenced by directors, Key Management Personnels and Relative of Key Management Personnels have been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.



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PURPLE WAVE INFOCOM LIMITED
(Formerly known as Purple Wave Infocom Private Limited)
CIN : U72300DL2007PLC170537

NOTES TO RESTATED FINANCIAL STATEMENT

Annexure No. 31. RESTATED STATEMENT OF CAPITALIZATION :		Rs. In Lakhs
Particulars	Pre-Issue figures	As Adjusted for the proposed issue
Debt		
Short Term Debt	1426.59	(*)
Long Term Debt	64.03	(*)
Total Debt	1490.62	(*)
Shareholder's Funds		
Share Capital	675.00	(*)
Reserve and Surplus-As Restated	1412.79	(*)
Total Shareholder's Fund	2087.79	(*)
Long Term Debt/Shareholder's Fund	0.03	(*)
Total Debt/Shareholder's Fund	0.71	(*)

Notes:

- (1) 1. Short term Debts represent which are expected to be paid/payable within 12 months but excludes instalment of term loans repayable within 12 months.
- (2) 2. Long term Debts represent debts other than Short term Debts as defined above and includes instalment of long term loans payable within 12 months.
- (3) The figures disclosed above are based on restated statement of Assets and Liabilities of the Company as at June 30, 2025.
- (4) The above statement should be read with the restated statement of assets and liabilities, restated statement of profit and loss, restated statement of cash flow, significant accounting policies and notes to restated summary statements as appearing in Annexures 1, 2, 3 and 4(A) respectively.



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PURPLE WAVE INFOCOM LIMITED
(Formerly known as Purple Wave Infocom Private Limited)
CIN : U72300DL2007PLC170537

NOTES TO RESTATED FINANCIAL STATEMENT

Rs. In Lakhs

Annexure No. 32. RESTATED STATEMENT OF TAX SHELTER :		As At 30th June, 2025	As At 31st March, 2025	As At 31st March, 2024	As At 31st March, 2023
A	Profit before taxes as restated	478.74	1226.26	729.36	91.09
B	Normal Corporate Tax Rate (%)	25.17%	25.17%	25.17%	25.17%
C	MAT Rate (%)	0.00%	0.00%	0.00%	0.00%
Adjustments:					
D	Permanent Differences				
	Expenses Disallowed under the Income Tax Act, 1961	0.00	0.00	6.03	4.60
	Donation Disallowed	0.00	3.98	1.80	4.35
	Interest on Income Tax	0.00	5.46	0.00	0.00
	CSR Expense	3.39	5.80	0.00	0.00
	Total Permanent Differences	3.39	15.24	7.83	8.95
E	Income Considered Separately	0.00	0.00	0.00	0.00
F	Timing Difference				
	Depreciation as per Books	8.65	35.76	28.37	29.64
	Depreciation as per Income Tax	6.51	29.76	23.09	24.63
	Gratuity	2.91	29.37	9.13	8.26
	Total Timing Differences	5.06	35.37	14.41	13.27
G	Net Adjustment (D+E+F)	8.44	50.61	22.24	22.22
H	Tax Expenses / (Saving) thereon (G x B)	2.12	12.74	5.60	5.59
I	Income from other sources	0.00	0.00	0.00	0.00
J	Exempt Income		0.00	0.00	0.00
K	Income / (Loss) (A+G+I-J)	487.18	1276.87	751.60	113.30
L	Brought Forward Loss Set off				
	- Ordinary Business Loss	0.00	0.00	0.00	0.00
	- Long Term Capital Loss	0.00	0.00	0.00	0.00
	- Unabsorbed Depreciation	0.00	0.00	0.00	0.00
	Total (L)	0.00	0.00	0.00	0.00
M	Allowable Deduction under the Income Tax Act	1.69	2.90	0.00	0.00
N	Profit/(Loss) as per Income tax (K-L)	485.49	1273.97	751.60	113.30
O	Tax as per Normal Provision	122.19	320.63	189.16	28.52
P	MAT Credit Utilized	0	0.00	0.00	0.00
Q	Tax Liability, After Considering the effect of MAT Credit (O-P)	122.19	320.63	189.16	28.52
R	Book Profit as per MAT	478.74	1226.26	729.36	91.09
S	Tax liability as per MAT (R x C)	0.00	0.00	0.00	0.00
	Current tax being higher of "O" or "S"	122.19	320.63	189.16	28.52
	Loss to be carried forward	0.00	0.00	0.00	0.00
	MAT credit entitlement	0.00	0.00	0.00	0.00
	Total Tax as per Return of Income (Before interest under section 234A, B and C of the Income Tax Act, 1961)	(Note-3)	(Note-3)	189.16	28.77
T	Tax paid as per "MAT" or "Normal Provision"	Normal Provision	Normal Provision	Normal Provision	Normal Provision

Notes:-

- The aforesaid statement of tax shelters has been prepared as per the restated statement of profits and losses of the Company. The permanent/timing differences have been computed considering the acknowledged copies of the income-tax return of the respective years stated above. The changes in the tax liability and the interest thereon arising on account of assessment proceedings, notices, appeals etc. has been adjusted in the tax liability of the year to which the liability pertains.
- The above statement should be read with the restated statement of assets and liabilities, restated statement of profit and loss, restated statement of cash flow, significant accounting policies and notes to restated summary statements as appearing in Annexures 1, 2, 3 and 4(A) respectively.
- As the Income Tax return was not filed by the Company for the F.Y 2024-25 and stub period ended June 30, 2025, the actual tax payment by the company can not be determined.



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PURPLE WAVE INFOCOM LIMITED
(Formerly known as Purple Wave Infocom Private Limited)
CIN : U72300DL2007PLC170537

NOTES TO RESTATED FINANCIAL STATEMENT

Annexure No. 33. RESTATED STATEMENT OF ADDITIONAL NOTES :				
	Rs. In Lakhs			
I. Restated Statement of Employee Benefits in respect of Gratuity	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
1. Present value of obligations as at the beginning of the year	63.60	34.23	25.10	16.84
Interest Cost	1.08	2.44	1.87	1.23
Current Service Cost	1.89	5.61	4.21	3.05
Past Service Cost	0.00	-2.29	0.00	0.00
Benefits Paid	0.00	0.00	0.00	0.00
Actuarial (gain) / loss on obligations	-0.06	23.60	3.05	3.98
Present value of obligations as at end of year	66.51	63.60	34.23	25.10
2. Fair Value of plan assets at beginning of year	0.00	0.00	0.00	0.00
Expected return of plan assets	0.00	0.00	0.00	0.00
Contributions	0.00	0.00	0.00	0.00
Benefits Paid	0.00	0.00	0.00	0.00
Actuarial (gain) / loss on Plan assets	0.00	0.00	0.00	0.00
Fair Value of plan assets at the end of year	0.00	0.00	0.00	0.00
3. Present value of obligations as at end of year	66.51	63.60	34.23	25.10
Fair value of plan assets as at the end of the year	0.00	0.00	0.00	0.00
Funded status	-66.51	-63.60	-34.23	-25.10
Net (asset) /liability	66.51	63.60	34.23	25.10
4. Current Service Cost	1.89	5.61	4.21	3.05
Interest Cost	1.08	2.44	1.87	1.23
Past Service Cost	0.00	-2.29	0.00	0.00
Expected return of plan assets	0.00	0.00	0.00	0.00
Net Actuarial (gain) / loss recognized in the year	-0.06	23.60	3.05	3.98
Expenses Recognized in statement of Profit and loss	2.91	29.37	9.13	8.26
Discount Rate	6.85%	6.85%	7.20%	7.50%
Mortality Rates				
20 Years	0.09%	0.09%	0.09%	0.09%
30 Years	0.10%	0.10%	0.10%	0.10%
40 Years	0.17%	0.17%	0.17%	0.17%
50 Years	0.44%	0.44%	0.44%	0.44%
60 Years	1.12%	1.12%	1.12%	1.12%
Withdrawal Rates (Service Band)				
4 Years & Below	50% p.a	50% p.a	50% p.a	50% p.a
4 to 10	1% p.a	1% p.a	1% p.a	1% p.a
10 to 15	1% p.a	1% p.a	1% p.a	1% p.a
15 & above	1% p.a	1% p.a	1% p.a	1% p.a
Salary Escalation	5.00%	5.00%	5.00%	5.00%

(Source: Based on Valuation report Mr. Jenil Shah (Fellow Member of Institute of Actuaries of India -5568))

	Rs. In Lakhs			
II. Restated Statement of Earnings per Share	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Before Exceptional Items				
1. Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders (Rs. in Lakhs)	357.82	911.51	543.83	65.91
2. Weighted Average number of equity shares used as denominator for calculating EPS	6750000.00	6750000	6750000	6750000
3. Basic and Diluted Earning per Share (On Face value of Rs. 10/ per share)	5.30	13.50	8.06	0.98



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Particulars	No of shares	No of days	2024-25	30/06/2025
No of shares as on 01.04.2024	1500000.00	365.00	1500000.00	1500000.00
Bonus issued on 09.10.2024	5250000.00	0.00	5250000.00	5250000.00
Weighted Average no of share			6750000.00	6750000.00

Particulars	2023-24	2022-23
No of share outstanding	1500000	1500000
Bonus Factor	3.50	3.50
Bonus Shares	5250000	5250000
Weighted Average no of share	6750000	6750000

III. Restated Statement of CSR	Rs. In Lakhs			
	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
1. Amount Required to be spent during the year	3.39	5.80	NA	NA
2. Amount Spent	0.00	5.80	NA	NA
3. Amount to be spent on year end	3.39	0.00	NA	NA
4. Reasons for Unspent	Amount to be utilized on year end.	-	NA	NA
5. Nature of CSR Activities	Relief of poverty	Relief of poverty	NA	NA

IV. Restated Additional regulatory information

- The Company does not have any investment in property.
- The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets) and Intangible assets.
- There are no loans or advances in the nature of loans are granted to Promoters, Directors, KMPs and their related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are outstanding as on June 30, 2025, March 31, 2025, March 31, 2024, 31 March 2023:
 - repayable on demand; or,
 - without specifying any terms or period of repayment.
- The company is not declared wilful defaulter by any bank or financial institution or other lender.
- The company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- No transactions has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961. There are no such previously unrecorded income or related assets.
- The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- Based on our examination of books of accounts, the company has made necessary provision for liability toward corporate social responsibility in accordance with section 135 of the companies act.
- Segment-wise reporting is not applicable since the company operates in only one segment i.e. Audio Visual solutions
- The Company has no Capital WIP and Intangibel Asset under Development.
- The company has obtained secured loans from HDFC Bank Ltd., (Amount of Rs. 42.93 Lakhs) which were sanctioned on July 31, 2018 for which charge was not created.
- The Company neither a Subsidiary nor Holding company of any other companies.
- The Company affirms that no proceedings have been initiated or are pending against it under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder. The Company does not hold any benami property, nor has it been involved in any transaction that qualifies as a benami transaction as defined under the said Act.
- The company does not have any immovable property (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the company) for which title deeds are not held in the name of the company. Accordingly, the requirement to disclose details relating to title deeds of immovable properties not held in the name of the company is not applicable.



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V. Material Regrouping

Appropriate adjustments have been made in the restated summary statements of Assets and Liabilities Profits and Losses and Cash flows wherever required by reclassification of the corresponding items of income expenses assets and liabilities in order to bring them in line with the requirements of the SEBI Regulations.

VI. Disclosures related to Micro, Small and Medium Enterprises.

Management is in the process of compiling information from its suppliers regarding their status under the MSME act, who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2003 and hence disclosure, if any, of the amount unpaid as at the year-end together with the interest paid/payable as required has been given to the extent information available;

The details relating to Micro, Small and medium enterprise disclosed as under to the extent of information available:

Particulars	Rs. In Lakhs			
	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
1. The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year.	0.00	0.00	0.00	0.00
2. The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	0.00	0.00	0.00	0.00
3. The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	0.00	0.00	0.00	0.00
4. The amount of interest accrued and remaining unpaid at the end of each accounting year; and	0.00	0.00	0.00	0.00
5. The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	0.00	0.00	0.00	0.00

VII. Disclosures related to Earnings in Foreign Exchange

Particulars	Rs. In Lakhs			
	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
a. Export of goods calculated on F.O.B. basis;	14.89	65.29	72.52	19.44
b. Royalty, know-how, professional and consultation fees;	0.00	0.00	0.00	0.00
c. Interest and dividend;	0.00	0.00	0.00	0.00
d. Other income, indicating the nature thereof.	0.00	0.00	0.00	0.00

VIII. Disclosure of Borrowings Secured Against Inventories

The company has taken Borrowings from Bank on the basis of Security of Current Asset i.e Inventory and Book Debt. The quarterly statements of current asset i.e Inventory filed by the Company with banks are generally in agreement with the books of accounts.

IX. Disclosures related to Contingent Liabilities

Particulars	Rs. In Lakhs			
	For the Period ended June 30, 2025	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
I. Contingent Liabilities				
(a) Claims against the company not acknowledges as debt	0.00	0.00	0.00	0.00
(b) Other money for which the company is contingently liable	0.00	0.00	0.00	0.00
II. Commitments				
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for;	0.00	0.00	0.00	0.00
(b) Uncalled liability on shares and other investments partly paid	0.00	0.00	0.00	0.00
(c) Other commitments (Capital Commitment)	0.00	0.00	0.00	0.00

*The following contingent liabilities have not been recognised in books of accounts, as they are dependent on future events.



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