

**INDEPENDENT AUDITOR'S REPORT**

To  
The Members of Aptlore Technologies Private Limited

**Report on the audit of the financial statements**

**Opinion**

We have audited the accompanying financial statements of Aptlore Technologies Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2024, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its profit and cash flows for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

**Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the



accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on other legal and regulatory requirements**

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.



**Krishna Reddy & Co.,**  
**Chartered Accountants**

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014, as amended from time to time;
- (e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- (g) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
  - a. The Company does not have any pending litigations which would impact its financial position;
  - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
  - c. There are no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

**For Krishna Reddy & Co**

Chartered Accountants

Firm Registration No.05388S

  
FRN: 005388S  
M. No. 210611

**R. Sreenivasulu**

Partner

Membership No. 210611

UDIN: 24210611BKGDOZ6951

Place: Hyderabad


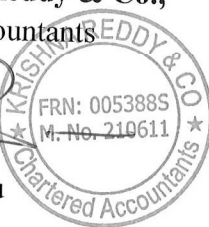
Date: 01/08/2024

**APTLORE TECHNOLOGIES PRIVATE LIMITED**  
**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	For the year ended	
		31 March 2024	31 March 2023
I. Revenue From Operations	14	89,80,672	98,99,235
II. Other income	15	1,04,91,401	9,15,406
<b>TOTAL(I + II)</b>		<b>1,94,72,073</b>	<b>1,08,14,641</b>
<b><u>IV:EXPENDITURE</u></b>			
Employee Benefit Expenses	16	1,56,31,900	73,89,652
Financial Costs		-	1,99,448
Depreciation and Amortisation expenditure	9	-	-
Other Expenses	17	4,84,983	7,75,771
<b>TOTAL</b>		<b>1,61,16,883</b>	<b>83,64,871</b>
<b>Profit/(Loss) during the Year ( A-B)</b>		<b>33,55,189</b>	<b>24,49,770</b>
<b>Tax Expense:</b>			
Current Tax		8,53,239	6,29,946
Income Tax of Earlier Years		31,791	51,821
Deferred Tax		1,072	1,786
Net Profit after Provision for Taxation		<b>24,69,087</b>	<b>17,66,217</b>
Profit /(loss) of Previous years		32,27,391	14,61,174
Profit C/fd to Balance Sheet		<b>56,96,478</b>	<b>32,27,391</b>
<b>Earning/(loss) per equity share (EPES):</b>			
Basic	18	246.91	176.62
Diluted	18	246.91	176.62
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements.




As per our report of even date  
**For Krishna Reddy & Co.,**  
Chartered Accountants

R. Sreenivasulu  
Partner  
Place : Hyderabad  
Date : 01-08-2024

UDIN:24210611BKGDOY3679

for and on behalf of the Board of Directors of  
**APTLORE Technologies Private Limited.,**

  
  
  
Anil Reddy Yerramreddy      Varalakshmi Yallanti  
Director      Director  
DIN: 02309602      DIN: 07753817



M/S.APTLORE TECHNOLOGIES PRIVATE LIMITED

STATEMENT OF DEPRECIATION AND NET BLOCK FOR THE YEAR ENDED 31.03.2024

9 Tangible assets

S.No.	Description of Asset	GROSS BLOCK				W.D.V. Rate of Dep %	DEPRECIATION			NET BLOCK		
		As on 31.03.2021	Additions	Deletions	Total As on 31.03.2022		w/off upto 31.03.2021	w/off current year	Total W/off upto 31.03.2022	Total W/off upto 31.03.2023	As on 31.03.2023	As on 31.03.2024
1	Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-
2	Laptops	1,02,660	-	-	1,02,660	63.16%	92,874	4,653	97,527	-	97,527	5,133
	Total Tangible Assets	1,02,660	-	-	1,02,660		92,874	4,653	97,527	-	97,527	5,133
9	<b>Intangible assets</b>											
4	SOFTWARE	-	-	-	-	63.16%	-	-	-	-	-	-
	Total Intangible Assets	-	-	-	-		-	-	-	-	-	-
	Total Assets	1,02,660	-	-	1,02,660		92,874	4,653	97,527	-	97,527	5,133



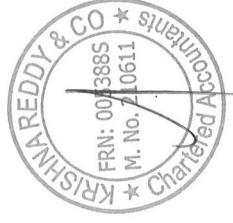
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**M/S.APTLORE TECHNOLOGIES PRIVATE LIMITED**  
**STATEMENT OF DEPRECIATION AS PER INCOME TAX RULES FOR THE YEAR ENDED : 31-03-2024**

S.No.	Assets	WDV as on 01-04-2023	ADDITIONS		Deletion in the year	Total as on 3/31/2024	Rate of Dep.%	Depreciation	WDV as on 3/31/2024
			Before 30th Sep.	After 30 th Sep					
1	Laptops	10,644	-	-	-	10,644	40	4,258	6,386
2	Software	-	-	-	-	-	40	-	-
3	Furniture & Fixtures	-	-	-	-	-	10	-	-
	<b>TOTAL</b>	<b>10,644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,644</b>		<b>4,258</b>	<b>6,386</b>



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**APTLORE Technologies Private Limited**  
**NOTES TO BALANCE SHEET**

		As at	
		31 March 2024	31 March 2023
<b>3</b>	<b>Share Capital :</b>		
	Authorised Share Capital (1,00,000 Equity Shares of Rs.10/- each, March 31, 2023: 1,00,000 Equity Shares of Rs.10/- each)	10,00,000	10,00,000
	Issued, Subscribed & Paid up : (10,000 Equity Shares of Rs.10/- each, March 31, 2023: 10,000 Equity Shares of Rs.10/- each)	1,00,000	1,00,000
		<b>1,00,000</b>	<b>1,00,000</b>

Note:

During the period of five years immediately preceding the date as at which the Balance Sheet is prepared, the company has not  
(i) allotted any fully paidup equity shares by way of bonus shares;  
(ii) allotted any equity shares pursuant to any contract without payment being received in cash;  
(iii) bought back any equity shares

a) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting year

**Equity Shares**

	31 March 2024		31 March 2023	
	No	Amount	No	Amount
At the beginning of the year	10,000	1,00,000	10,000	1,00,000
Issued during the year	-	-	-	-
Outstanding at the end of the Year	10,000	1,00,000	10,000	1,00,000

**b) Terms/right attached to equity shares**

The Company has only one class of equity shares having par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**c) Details of shareholders holding more than 5% shares in the Company**

Name of the shareholder	31 March 2024		31 March 2023	
	No.	% holding	No.	% holding
<b>Equity shares of Rs. 10 each fully paid</b>				
Anil Reddy YERRAMREDDY	2,500	25.00%	2,500	25.00%
Siva Prasad Reddy Dega	7,500	75.00%	7,500	75.00%

		As at	
		31 March 2024	31 March 2023
<b>4</b>	<b>Reserves and Surplus</b>		
	Profit & Loss A/c:		
	Opening Balance	49,70,326	32,04,109
	Add: Profit during the year	24,69,087	17,66,217
		<b>74,39,413</b>	<b>49,70,326</b>






**Current Liabilities**

		As at	
		31 March 2024	31 March 2023
5	<b>Short-term Borrowings:</b>		
	Loan from related parties, unsecured	17,47,400	39,26,900
		<b>17,47,400</b>	<b>39,26,900</b>
<hr/>			
		As at	
		31 March 2024	31 March 2023
6	<b>Trade Payables:</b>		
	Sundry Creditors	50,48,368	1,11,50,258
	Auditfee Payable	45,000	45,000
		<b>50,93,368</b>	<b>1,11,95,258</b>
<hr/>			
		As at	
		31 March 2024	31 March 2023
7	<b>Other Current Liabilities:</b>		
	Statutory dues	4,26,594	24,948
	Other Payables	1,36,45,018	1,83,18,713
		<b>1,40,71,612</b>	<b>1,83,43,661</b>
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		As at	
		31 March 2024	31 March 2023
8	<b>Short-term Provisions:</b>		
	Provision for Income Tax	8,53,239	6,29,946
		<b>8,53,239</b>	<b>6,29,946</b>
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		As at	
		31 March 2024	31 March 2023
10	<b>Trade Receivables</b>		
	Outstanding for a period exceeding six months from the date they are due for payment	-	-
	Other receivables, unsecured considered good	40,35,821	2,26,20,075
		<b>40,35,821</b>	<b>2,26,20,075</b>

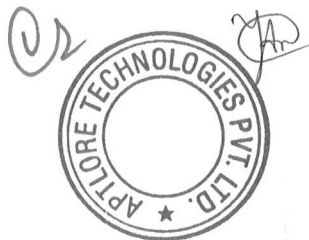
The amounts dues by:

Directors

Other officers of the company or any of them either severally or jointly with any other person

Firms or private companies respectively in which any director is a partner or a director or a member

-	-
-	-
40,35,821	2,26,20,075



		As at	
		31 March 2024	31 March 2023
<b>11</b>	<b>Cash and Cash Equivalents</b>		
	Balances with banks in current accounts	95,28,411	20,14,287
	Cash in Hand	7,642	9,725
	<b>TOTAL</b>	<b>95,36,053</b>	<b>20,24,012</b>
<hr/>			
		As at	
		31 March 2024	31 March 2023
<b>12</b>	<b>Short Term Loans and Advances</b>		
	Loans & advances to related parties, unsecured considered good	1,45,39,655	1,34,85,970
	Loans & advances to others, unsecured considered good	-	-
	Loans to employees	2,18,540	-
	Security Deposits, secured considered good	55,375	55,375
	<b>TOTAL</b>	<b>1,48,13,570</b>	<b>1,35,41,345</b>
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		As at	
		31 March 2024	31 March 2023
<b>13</b>	<b>Other Current Assets</b>		
	Unbilled Revenue	-	2,27,127
	Advance Tax	7,89,978	7,14,028
	TDS and TCS	1,22,960	31,781
	<b>TOTAL</b>	<b>9,12,938</b>	<b>9,72,936</b>

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**APTLORE Technologies Private Limited**  
**NOTES TO STATEMENT OF PROFIT & LOSS**

		For the year ended	
		31 March 2024	31 March 2023
<b>14</b>	<b>Revenue from Operations:</b>		
	Software services	92,07,799	1,90,49,996
	Unbilled Revenue	(2,27,127)	(91,50,761)
	<b>TOTAL</b>	<b>89,80,672</b>	<b>98,99,235</b>

		For the year ended	
		31 March 2024	31 March 2023
<b>15</b>	<b>Other Income:</b>		
	Foreign Currency Exchange Fluctuation	46,455	5,97,655
	Interest on Loans given	6,15,205	3,17,751
	Write Back of Provisions	98,29,741	-
	<b>TOTAL</b>	<b>1,04,91,401</b>	<b>9,15,406</b>

		For the year ended	
		31 March 2024	31 March 2023
<b>16</b>	<b>Employee Benefit Expenses:</b>		
	Salaries	1,56,31,900	69,07,066
	Staff Welfare	-	2,56,952
	Emp Travelling expenses	-	2,25,634
	<b>TOTAL</b>	<b>1,56,31,900</b>	<b>73,89,652</b>

		For the year ended	
		31 March 2024	31 March 2023
<b>9</b>	<b>Depreciation and Amortisation Expenditure</b>		
	Depreciation	-	-
		-	-

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	For the year ended	
	31 March 2024	31 March 2023
<b>17 Other Expenses:</b>		
Payment to auditor (refer Note A)	50,000	50,000
Office Expenses	98,752	1,28,792
Oil & Fuel	59,863	1,11,906
Rates and Taxes	500	12,300
Printing & Stationery	65,815	1,30,188
Vehicle & Maitinance	74,230	1,16,698
Bank Charges	22,353	23,377
Interest on Income Tax and TDS	39,240	60,291
Office Maintenace	74,230	1,42,219
<b>TOTAL</b>	<b>4,84,983</b>	<b>7,75,771</b>

**Note A - Payment to auditor**

	For the year ended	
	31 March 2024	31 March 2023
<b>As auditor:</b>		
Audit fee	50,000	50,000
Tax audit fee	-	-
<b>In other capacity:</b>		
Other services	-	-
Reimbursement of expenses	-	-
	<b>50,000</b>	<b>50,000</b>

	For the year ended	
	31 March 2024	31 March 2023
<b>18 Earnings per Share</b>		
Net Profit after Tax	24,69,087	17,66,217
Weighted average number of equity shares (Nos)	10,000	10,000
Nominal value per share	10	10
Earnings per Share	246.91	176.62
Diluted Earnings per Share	246.91	176.62



**APTLORE TECHNOLOGIES PRIVATE LIMITED**  
**Notes to Financial Statements for the year ended 31 March 2024 (continued)**

**19 Contingent Liabilities not acknowledged as debt**

Particulars	As at 31 March 2024	As at 31 March 2023
Contingent Liabilities	NIL	NIL

**20 Capital commitments and contingent liabilities**

*(to the extent not provided for)*

Particulars	As at 31 March 2024	As at 31 March 2023
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)	-	-

**21 CIF value of imports**

Particulars	As at 31 March 2024	As at 31 March 2023
Capital goods	-	-

**22 Expenditure in foreign currency**

Particulars	As at 31 March 2024	As at 31 March 2023
Travel and tour expenses	-	-
Purchase of software	-	-

**23 Earnings in foreign currency**

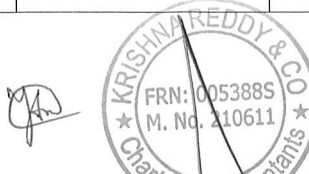
Particulars	As at 31 March 2024	As at 31 March 2023
Income from export of: -		
- Software Consultancy Services & IT related Services	2,78,25,757	1,46,06,785
Total	2,78,25,757	1,46,06,785

**24 Dues to Micro, Small and Medium Enterprise**

The identification of micro, small and medium enterprise supplier as defined under the provisions of "Micro, Small and Medium Enterprises Development Act, 2006" is based on Management's knowledge of their status. There are no dues to micro, small and medium enterprises as on 31st March 2024.

**Dues to Micro, Small and Medium Enterprise (continued)**

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
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**APTLORE TECHNOLOGIES PRIVATE LIMITED**  
**Notes to Financial Statements for the year ended 31 March 2024 (continued)**

The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year.	-	-
The amount of interest paid by the Company along with the amounts of the payment made to the supplier beyond the appointed day during the year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act.	-	-
The amount of interest accrued and remaining unpaid at the end of the year.	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise.	-	-

25 Balances of unsecured loans, creditors and loans & advances are subject to confirmation by the parties concerned.

**26 Related Party Transactions**

**a) List of parties where control exists**

Subsidiaries: NIL

**b) Other related parties**

MOURI Tech Private Limited	-	Common Directors
Prime Web Services Private Limited	-	Common Directors
Loukya Media Solutions Private Limited	-	Common Directors
MOURI Tech LLC	-	Common Shareholders
Anil Reddy Yerramreddy	-	Director
Siva Prasad Reddy Dega	-	Director
SPSIN Infra Projects LLP	-	Relative of Director

**Transactions with related parties**

Name of the related party	Nature of Transaction	For the year ended 31 March 2024	For the year ended 31 March 2023
MOURI Tech Private Limited	Loan Repaid	20,00,000	-
MOURI Tech LLC	Sale of Services	89,80,672	98,99,235
Prime Web Services Private Limited	Loan given	-	45,00,000
Loukya Media Solutions Private Limited	Loan given	5,00,000	12,00,000
MOURI Tech Private Limited	Interest Expense	-	1,99,448
Prime Web Services Private Limited	Interest Income	4,50,000	2,57,533
Loukya Media Solutions Private Limited	Interest Income	1,65,205	60,218



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**APTLORE TECHNOLOGIES PRIVATE LIMITED**  
**Notes to Financial Statements for the year ended 31 March 2024 (continued)**

SPSIN Infra Projects LLP	Loan given	-	75,00,000
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**Balances receivable/(payable)**

Name of the related party	Nature	As at 31 March 2024	As at 31 March 2023
Anil Reddy Yerramreddy	Loan Payable	(17,47,400)	(17,47,400)
MOURI Tech Private Limited	Loan Payable	-	(21,79,500)
MOURI Tech LLC	Trade Receivables	40,35,821	2,26,20,074
Prime Web Services Private Limited	Loan Receivable	51,36,777	47,31,777
Loukya Media Solutions Private Limited	Loan Receivable	19,02,878	12,54,193
Unbilled Revenue: MOURI Tech LLC	Unbilled Revenue	-	2,27,127
SPSIN Infra Projects LLP	Loan Receivable	75,00,000	75,00,000

27 Figures are rounded off to the nearest rupee.

As per our report of even date  
**For Krishna Reddy & Co.,**  
Chartered Accountants



R. Sreenivasulu  
Partner  
UDIN: 24210611BKGDOY3679  
Place : Hyderabad  
Date : 01/08/2024

for and on behalf of the Board of Directors of  
**APTLORE Technologies Private Limited.,**

Handwritten signature of Anil Reddy Yerramreddy and a circular stamp for APTLORE TECHNOLOGIES PVT. LTD. The stamp contains the text: APTLORE TECHNOLOGIES PVT. LTD., Director.

Anil Reddy Yerramreddy  
Director  
DIN: 02309602

Aralakshmi Yallanti  
Director  
DIN: 07753817