

IVALUE INFOSOLUTIONS SEA CO., LTD
Statement of Unaudited Assets and Liabilities as at March 31,2026
All amounts are in Indian Rupees (Lakhs) unless otherwise stated
IVALUE

Particulars	Notes	Year Ended	
		31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
I. ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment		1	-
(b) Current tax assets (net)		2	-
Total Non-current assets		3	-
2 Current assets			
(a) Inventories	1	-	-
(b) Financial Assets			
(i) Trade receivables	2	61	37
(ii) Cash and cash equivalents	3	219	47
(iii) Bank balances other than cash and cash equivalents		-	-
(v) Other financial assets	4	-	-
(c) Other current assets	5	1	48
Total Current assets		280	133
Total Assets		283	133
II. EQUITY AND LIABILITIES			
1 EQUITY			
(a) Equity Share capital		-	-
(b) Other Equity	8	33	(20)
Total Equity		33	(20)
2 LIABILITIES			
(i) Current liabilities			
(a) Financial Liabilities			
(i) Trade payables	9		
(a) Total outstanding dues of micro and small enterprises		-	-
(b) Total outstanding dues of creditors other than (iii) (a) above		248	121
(ii) Other financial liabilities		2	-
(b) Current tax liabilities (net)	11	-	-
(c) Other current liabilities	10	-	31
(d) Provisions			
Total Current liabilities		250	153
Total Equity and Liabilities		283	133



IVALUE INFOSOLUTIONS SEA CO., LTD
IVALUE

Statement of Unaudited financial results for the year ended March 31,2026

All amounts are in Indian Rupees (Lakhs) unless otherwise stated

Particulars	Notes	Year Ended	
		31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Income			
I. Revenue from Operations	10	76	2
II. Other Income	11	1	0
Total Income (I + II)		77	2
III Expenses:			
Purchases of Stock-in-trade	12	-	-
Changes in inventories of finished goods		-	-
Employee benefits expense		6	-
Finance Costs	13	-	-
Depreciation and amortisation expense		-	-
Other expenses	14	18	22
Total Expenses		24	22
IV Profit/(loss) before exceptional items and tax		52	(20)
V Exceptional Items		-	-
VI Profit/(loss) before tax		52	(20)
VII Tax Expense / (Benefit)			
(1) Current tax		-	-
(2) Tax adjustments for earlier years (Net)		-	-
(3) Deferred tax		-	-
VIII Profit (Loss) for the period from continuing operations		52	(20)
IX Profit/(loss) from discontinued operations		-	-
X Tax expense of discontinued operations		-	-
XI Other Comprehensive Income		-	-
XII Profit/(loss) for the period		52	(20)



Statement of Unaudited Cash Flows for the year ended March 31, 2026

All amounts are in Indian Rupees (Lakhs) unless otherwise stated

PARTICULARS	For the Year Ended 31 March 2026		For the Year Ended 31 March 2025	
	(Unaudited)		(Unaudited)	
I. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		52		(20)
Adjustment for:				
Depreciation and Amortisation expenses	-		-	
Unrealised (gain)/ loss on foreign currency translation	-		(0)	
Finance costs	-	-	-	(0)
Operating Profit before Working Capital Changes		52		(20)
Adjustments for :				
(Increase) / Decrease in Other financial assets	-		-	
(Increase) / Decrease in Inventories	-		-	
(Increase) / Decrease in Trade Receivables	(23)		(37)	
(Increase) / Decrease in Current tax Assets	(2)		(37)	
(Increase) / Decrease in Other Current and Non current Assets	47		(48)	
Increase / (Decrease) in Trade Payables	127		121	
Increase / (Decrease) in Other Financial Liabilities	-		-	
Increase / (Decrease) in Current Liabilities	(31)	118	31	67
Cash Generated from operations		171		47
Less: Income tax payments (net of refunds received)		-		-
Net Cash flow from Operating Activities (A)		171		47
II. CASH FLOW FROM INVESTING ACTIVITIES				
Proceeds from sale of Property, Plant and Equipment	-		-	
Purchase of Property, Plant and Equipment (including capital advance)	1	1	-	-
Net Cash used in Investing Activities (B)		1		-
III. CASH FLOW FROM FINANCING ACTIVITIES				
(Repayment) of / Proceeds from Current Borrowings	-		-	
Change in Other Equity	-	-	-	-
Net Cash Flow from / (Used in) Financing Activities (C)		-		-
Net (Decrease)/ Increase In Cash And Cash Equivalents (A+B+C)		172		47
Cash and Cash Equivalents at the beginning of the year		47		-
Effects of exchange rate changes on cash and cash equivalents		-		-
Cash & Cash Equivalent at the end of the year		219		47



Statement of Changes in Equity as at 31 March 2026

All amounts are in Indian Rupees (Lakhs) unless otherwise stated

Particulars	Equity Share Capital	Reserves & Surplus	TOTAL
		Retained earnings	
Balance as on 31 March 2024	-	-	-
Profit for the Year	-	(20)	(20)
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the year	-	(20)	(20)
Balance as on 31 March 2025	-	(20)	(20)
Profit for the Year	-	52	52
Other Comprehensive Income	-	-	-
Total Comprehensive Income for the year	-	52	52
Balance as on 31 March 2026	-	33	33



Notes to the financial statements for the year ended 31 Mar 2026

1 Stock in Hand

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Stock-in-trade	-	-
Total	-	-

2 Trade Receivables

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Trade receivables considered good – secured	-	-
Trade receivables considered good – unsecured	61	37
Trade receivables which have significant increase in credit risk	-	-
Trade receivables – credit impaired	-	-
Total	61	37
Loss Allowance	-	-
Total trade receivables	61	37

3 Cash and cash equivalents

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Cash on Hand	-	-
Balances with banks		
- In Current Accounts	219	47
- Deposit with Banks with less than 3 months initial maturity	-	-
Total	219	47

4 Other financial assets (Current)

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Rent Deposits	-	-
Receivable from Head Office	-	-
Total	-	-

5 Other current assets

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Balances with Government Authorities.	1	7
Advance to suppliers for goods and services	-	-
Costs to fulfill contracts	-	41
Others current assets	-	-
Total	1	48

6 Current tax assets (net)

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Advance Income Tax	2	-
Total	2	-



7 Equity Share Capital

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
10,000 Equity Shares of USD 1 each fully paid-up	-	-
Total	-	-

8 Other Equity

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
b. Retained earnings		
Balance as at the beginning of the year	(20)	-
Net Profit for the year	52	(20)
<i>Items of other comprehensive income recognised directly in retained earnings</i>	-	-
-Remeasurements of post-employment benefit obligation, net of Tax	-	-
Balance as at the end of the year	33	(20)
Total	33	(20)

9 Trade Payables

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
(a) Total outstanding dues of micro enterprises and small enterprises (Refer Note 35)	-	-
(b) Total outstanding dues of creditors other than micro and small enterprises	-	-
(d) Sundry Creditors for Employees Dues	-	-
(c) Trade payable to related parties	248	121
Total	248	121

10 Other Current Liabilities

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Statutory Dues	-	-
Payable to Head office	-	31
Total	-	31

11 Current tax liabilities (Net)

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Provision for taxation	-	-
Total	-	-

12 Current Financial liabilities (Net)

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Employee benefits Payable	2	-
Total	2	-



10 Revenue from operations

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Revenue from Contracts with customers		
Exports Sales	76	2
Software and allied support	-	-
Total	76	2

11 Other Income

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Net gain on foreign currency transactions and translation	-	-
Interest Income from bank deposits	1	0
Total	1	0

12 Purchases of Stock-in-trade

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Purchase of traded goods	-	-
Software and allied support	-	-
Total	-	-

13 Finance Costs

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Interest on others	-	-
Total	-	-

14 Employee Benefit Expenses

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
(a) Salaries and Wages	6	-
Total	6	-

14 Other Expenses

Particulars	Year Ended	
	31-Mar-2026 (Unaudited)	31-Mar-2025 (Unaudited)
Professional and Consultancy Charges	5	16
Commission	-	-
Rates & Taxes	5	-
Rent	6	5
Telephone & Internet Expenses	-	-
Bad debts Written off	-	-
Bank Charges	-	-
Net loss on foreign currency transactions and translation	-	1
Miscellaneous expenses	1	-
Total	18	22

