

Annexure 4B

		(All amount in ₹ Lakhs)	
	Note No.	As at December 31, 2025	As at March 31, 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	1.00	1.00
Reserves and surplus	4	(3.20)	(3.28)
Sub total (A)		(2.20)	(2.28)
Current liabilities			
Short-term borrowings		3.14	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		2.07	2.08
Other current liabilities	8	-	2.98
Sub total (C)		5.20	5.06
Total (A+B+C)		3.01	2.78
ASSETS			
Non-current assets			
Long term loans and advances	9	0.99	0.99
Sub total (A)		0.99	0.99
Current assets			
Cash and cash equivalent	11	1.47	1.75
Short term loans and advances	12	0.54	0.04
Sub total (B)		2.01	1.79
Total (A+B)		3.01	2.78

Wondrlab Technologies Private Limited**Provisional Statement of Profit and Loss for the year ended December 31, 2025****(All amount in ₹ Lakhs)**

<u>Income:</u>	Note No.	For the year ended Dec 31, 2025	For the year ended March 31, 2025
Revenue from operations	13	-	49.60
Other Income	14	-	0.04
Total Income (A)		-	49.64
<u>Expenses:</u>			
Employee benefits expense	15	-	47.08
Finance costs	16	0.01	2.45
Other expenses	17	-0.10	2.83
Total Expenses (B)		-0.09	52.36
(Loss)/Profit before tax (C=A-B)		0.09	(2.72)
Tax expenses / (credit):			
Current tax		-	-
Adjustments for earlier years		-	2.12
Deferred tax charge / (credit)	5	-	0.78
Total Tax (credit) / expense (D)		-	2.90
(Loss)/Profit for the year (E=C-D)		0.09	(5.62)

3 Share capital

The Company has only one class of share capital having a par value of ₹ 10 per share, referred to herein as equity shares.

	As at Sep 30, 2025	As at March 31, 2025
Authorized		
10,000 (previous year 10,000) equity shares of ₹ 10 each	1.00	1.00
	1.00	1.00
Issued, subscribed and paid up		
10,000 (previous year 10,000) equity shares of ₹ 10 each fully paid - up	1.00	1.00
Total	1.00	1.00

(a) Reconciliation of number of shares outstanding at the beginning and at the end of the year

	As at Sep 30, 2025		As at March 31, 2025	
	Number of shares (in absolute)	Amount	Number of shares (in absolute)	Amount
Equity Shares				
Outstanding at the beginning and end of the year	10,000	1.00	10,000	1.00

(c) Details of Shares of each class held by holding company

	As at Sep 30, 2025	As at March 31, 2025
Name of the holding company : Wondrlab India Private Limited		
Equity shares of ₹ 10 each fully paid-up (in	9,999	9,999

(f) Details of Shares held by Promoters at the end of the year

S. No	Promoter name	As at Sep 30, 2025			As at March 31, 2025		
		No. Of Shares	% of total shares	% Change during the year*	No. Of Shares	% of total shares	% Change during the year*
1	Wondrlab India Private Limited	9,999	99.99%	-	9,999	99.99%	-
2	Rakesh Hinduja (Nominee shareholder)	1	0.01%	-	1	0.01%	-
Total		10,000	100.00%	-	10,000	100.00%	-

4 Reserves and surplus

	As at Sep 30, 2025	As at March 31, 2025
Surplus/(deficit) in the Statement of Profit and Loss		
Opening balance	(3.28)	2.34
Add: Net Profit/(Loss) for the current year	0.09	(5.62)
Closing balance	(3.20)	(3.28)

7 Trade payables

	As at Sep 30, 2025	As at March 31, 2025
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2.07	2.08
Total Trade payables	2.07	2.08

8 Other current liabilities

	As at Sep 30, 2025	As at March 31, 2025
Statutory dues	-	0.39
Interest Payable	-	1.11
Provision for Expenses	-	1.48
Total Other current liabilities	-	2.98

Wondrlab Technologies Private Limited

Notes forming part of the Financial Statements for the half year ended December 31, 2025

(All amount in ₹
Lakhs)

9 Long term loans and advances

Advance tax and tax deducted at source

As at Sep 30, 2025	As at March 31, 2025
0.99	0.99
0.99	0.99

10 Trade receivables

Secured, considered good

Unsecured, considered good

Unsecured, considered doubtful

Subtotal

Less: Provision for doubtful receivables

Total Trade receivables

As at Sep 30, 2025	As at March 31, 2025
-	-
-	-
-	-
-	-
-	-
-	-

11 Cash and bank balances

A. Cash and cash equivalents :

Balances with banks :

In current accounts

Total Cash and cash equivalents

As at Sep 30, 2025	As at March 31, 2025
1.47	1.75
1.47	1.75

12 Short term loans and advances

(Unsecured, considered good, unless stated otherwise)

(a) Loans and advances to related parties

Less : Allowance for bad and doubtful loans and advances

(b) Balance with government authorities

GST input credit receivable

Total

As at Sep 30, 2025	As at March 31, 2025
-	-
-	-
0.54	0
0.54	0.04

Wondrlab Technologies Private Limited

Notes forming part of the Financial Statements for the half year ended December 31, 2025

		(All amount in ₹ Lakhs)	
		For the year ended Dec 31, 2025	For the year ended March 31, 2025
13	Revenue from operations		
	Sale of services (Shared support service)		49.60
	Revenue from operations	-	49.60
14	Other income	For the year ended Dec 31, 2025	For the year ended March 31, 2025
	Interest income on :		
	Income tax refund	-	0.04
	Total other income	-	0.04
15	Employee benefits expense	For the year ended Dec 31, 2025	For the year ended March 31, 2025
	Salaries and other allowances		43.53
	Contribution to provident and other funds		2.96
	Gratuity expenses		0.59
	Total Employee benefits expense	-	47.08
16	Finance cost	For the year ended Dec 31, 2025	For the year ended March 31, 2025
	Interest expense:		
	Interest on Inter company loan	-	2.35
	Interest on delay of payment of taxes	0.01	0.10
	Total Finance cost	0.01	2.45
17	Other Expenses	For the year ended Dec 31, 2025	For the year ended March 31, 2025
	Hotel & Stay expenses	-	0.75
	Auditor's remuneration (Refer note below)	-	1.71
	Legal and professional charges	-0.10	0.34
	Miscellaneous expenses	-	0.03
	Total Other expenses	-0.10	2.83