

ARGOID ANALYTICS INC.
(EIN : 83-2646212)
RESTATED SUMMARY STATEMENT OF ASSETS AND LIABILITIES
For the period ended 31 March 2025
(All amounts in INR Millions, unless otherwise stated)

Particulars	Notes	As at March 31, 2025
ASSETS		
Non-Current Assets		
(a) Intangible assets	3	-
(b) Financial Assets		
(i) Investments	4	82.74
Total Non-Current Assets		82.74
Current Assets		
(a) Financial Assets		
(i) Trade receivables	5	1.86
(ii) Cash and cash equivalents	6	2.88
(iii) Other Financial Assets	7	67.77
Total Current Assets		72.51
Total Assets		155.25
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	8a	0.00
(b) Instruments entirely in the nature of equity	8b	-
(c) Other Equity	8c	111.27
Total Equity		111.27
Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables		-
(ii) Other Financial Liabilities	9	41.63
(b) Other Current Liabilities	10	2.35
Total Current Liabilities		43.98
Total Equity and Liabilities		155.25

Explanatory Notes to Restated financial Statements form an integral part of the Accounts.

For and on behalf of the Board of Directors of
Argoid Analytics, Inc

Sd/-
Arunachalam Srinivasan Karapattu
Director

ARGOID ANALYTICS INC.
(EIN : 83-2646212)
RESTATED SUMMARY STATEMENT OF PROFIT AND LOSS
For the period ended 31 March 2025
(All amounts in INR Millions, unless otherwise stated)

Particulars	Notes	For the period Dec 24 to Mar 25
Revenue	11	8.44
Other Income	12	19.65
Total Income (A)		28.09
Expenses		
Depreciation and Amortization Expense	3	0.24
Other Expenses	13	13.55
Total Expenses (B)		13.79
Restated Net profit/(loss) for the period before tax (A-B)		14.30
Less: Income tax expense		0.43
Restated Net profit/(loss) for the period after tax		13.87
Restated Other Comprehensive Income/(Loss)(OCI)		
A. Items that will not be reclassified to profit or loss in subsequent years:		-
B. Items that will be reclassified to profit or loss		0.15
Restated total Other Comprehensive Income/(loss)		14.02

Explanatory Notes to Restated financial Statements form an integral part of the Accounts.

For and on behalf of the Board of Directors of
Argoid Analytics, Inc

Sd/-
Arunachalam Srinivasan Karapattu
Director

ARGOID ANALYTICS INC.

(EIN : 83-2646212)

Notes forming part of Restated Financial Statements as at and for period ended 31 March 2025

(All amounts in Indian Rupees, unless otherwise stated)

3. INTANGIBLE ASSETS :

For the year ended March 31, 2025

Description of Assets	Gross Block				Amortisation				Net Block	
	As at 01.04.2024	Additions	Deletions	As at 31.03.2025	As at 01.04.2024	Additions	Deletions	As at 31.03.2025	As at 01.04.2024	As at 31.03.2025
Intellectual Property	8.87	-	8.87	-	1.00	0.21	1.39	(0.18)	7.87	-
Patents	0.46	-	0.46	-	1.00	-	1.00	-	(0.54)	-
Internally developed IP	37.70	7.18	44.87	-	1.00	0.84	2.55	(0.70)	36.70	-
TOTAL	47.03	7.18	54.20	-	3.00	1.06	4.94	-0.88	44.03	-

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Notes forming part of Restated Financial Statements as at and for period ended 31 March 2025
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4. INVESTMENTS

Particulars	As at March 31, 2025
Equity Investment in (Argoid analytics Pvt. Ltd.)	0.01
Capital contributions (Argoid analytics Pvt. Ltd.)	82.73
Total	82.74

5. TRADE RECEIVABLES

Particulars	As at March 31, 2025
-Unsecured	
--Considered Good	1.91
--Considered Doubtful	-
Less: Allowances for credit losses	(0.05)
Total	1.86

6. CASH AND CASH EQUIVALENTS

Particulars	As at March 31, 2025
Cash at Bank	
Silicon Valley Bank (SVB) #2316	0.02
Silicon Valley Bank (SVB) #2467	2.66
Citi Bank #51132337	-
Silicon Valley Bank (SVB) #5356	0.20
Total	2.88

7. OTHER FINANCIAL ASSETS (CURRENT)

Particulars	As at March 31, 2025
Receivables from Related parties	67.77
Prepaid expense	-
Advance tax	-
Total	67.77

ARGOID ANALYTICS INC.

(EIN : 83-2646212)

Notes forming part of Restated Financial Statements as at and for period ended 31 March 2025

(All amounts in INR Millions, unless otherwise stated)

8. Equity

a. Equity share capital

Common Stock (Issued, subscribed and fully paid-up share capital)	Number	Amount
As at April 01, 2024	14.20	0.60
Issued/Redeemed during the year	(14.20)	(0.60)
As at March 31, 2025	0.00	0.00

b. Instruments entirely in the nature of equity

Preferred Stock (Issued, subscribed and fully paid-up share capital)	Number	Amount
As at April 01, 2024	5.71	166.62
Issued/Redeemed during the year	(5.71)	(166.62)
As at March 31, 2025	-	-

c. Other Equity

For the year ended March 31st, 2025

Particulars	Reserves and Surplus			Capital contribution	Stock Option Outstanding reserve	Other Items of Other Comprehensive Income (FCTR)	Total
	Retained earnings	Securities Premium	Capital reserve				
Opening balance	(193.48)	2.03	-	-	5.06	-	(186.39)
Total Comprehensive Income for the year	13.87	-	-	-	-	0.15	14.02
Gain on account of acquisition	-	-	169.12	-	-	-	169.12
Issue/Redemption of Shares	-	2.68	-	116.90	(2.54)	-	117.04
Reversal on account of cancellation of Options	-	-	-	-	(2.53)	-	(2.53)
Closing balance	(179.61)	4.71	169.12	116.90	-	0.15	111.27

Description of reserves

Retained earnings

Retained earnings represent the amount of accumulated earnings of the Company.

FCTR

FCTR is a reserve account that records the translation differences of foreign currency financial statements into the reporting currency of the company.

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Notes forming part of Restated Financial Statements as at and for period ended 31 March 2025
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9. OTHER FINANCIAL LIABILITIES (CURRENT)

Particulars	As at March 31, 2025
Payable for Expense	0.12
Payables to related parties	10.54
Loan from Related Parties	30.97
Total	41.63

10. OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2025
Deferred Income	1.92
Provision for tax	0.43
Total	2.35

11. Revenue

Particulars	For the period Dec 24 to Mar 25
Revenue from sale of services	
Subscription Fees	8.44
Total	8.44
Detail of service rendered	
Consultancy, advisory, developing and trading services in computer programming	8.44
Total	8.44

12. OTHER INCOME

Particulars	For the period Dec 24 to Mar 25
Interest Earned	-
Credit Card Redemption	-
Profit on sale of Intellectual property	19.65
Creditors Written Back	-
Total	19.65

13. OTHER EXPENSES

Particulars	For the period Dec 24 to Mar 25
Bank Charges	-
Bad Debt/Write Off	-
Interest Expense	0.03
Office Expenses	
Insurance	0.26
Rent	0.25
Rates and Taxes	0.92
Commission	0.26
Software and Subscription	0.67
Sales and Marketing Expense	0.27
Professional and Consulting Charges	0.46
Intercompany support services	10.43
Total	13.55