



**Statutory Auditor's special purpose report on the Standalone financial statements for Six months' period ended September 30, 2025, of Futurex Management Solutions Limited (Formerly Known as Futurex Management Solutions Private Limited)**

To,

The Board of Directors,  
**Futurex Management Solutions Limited**  
(Formerly Known as Futurex Management Solutions Private Limited)  
House No.165, First Floor  
Pocket-3, Sector-24, Rohini  
Delhi- 110085

**Opinion**

We have audited the accompanying special purpose Standalone financial statements of **M/s Futurex Management Solutions Limited (formerly known as Futurex Management Solutions Private Limited)**, which comprise the Balance sheet as at September 30, 2025, the statement of profit and loss and the cash flow statement for the Six months' period then ended and notes to the special purpose Standalone financial statements, including a summary of significant accounting policies. In our opinion, and to the best of our information and according to the explanations given to us the accompanying special purpose Standalone financial statements give a true and fair view of the state of affairs of the Company as at September 30, 2025 and of its results of operations and its cash flows for the Six months' period then ended as required by ICDR Regulations in relation to proposed IPO.

In our opinion and to the best of our information and according to the explanations given to us, the special purpose Standalone financial statements at and for the Six months' period ended 30 September 2025, are prepared, in all material respects, in accordance with the basis of preparation described in annexure 4 to these special purpose Standalone financial statements.

**Basis for Opinion**

We conducted our audit of the special purpose Standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 as amended ('the Act'). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the special purpose Standalone 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 (ICAI) together with the ethical requirements that are relevant to our audit of the special purpose Standalone financial statements under the provisions of Act and 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 on the special purpose Standalone financial statements.



### **Emphasis of matter**

We draw attention to significant accounting policies to the special purpose Standalone financial statements, which describes the basis of preparation of these special purpose Standalone financial statements. As explained therein, these special purpose Standalone financial statements have been prepared by the Company in response to the requirements of the ICDR Regulations in relation to proposed IPO. Accordingly, the attached special purpose Standalone financial statements may not be **suitable** for any other purpose and this report should not be used, referred to or distributed for any other purpose. We have no responsibility to update this report for events and circumstances occurring after the date of this report. Our opinion is not modified in respect of this matter.

### **Responsibilities of the Management and Board of Directors for special purpose Standalone financial statements**

The Company's Management and Board of Directors are responsible for the preparation and presentation of these special purpose Standalone financial statements in accordance with the basis of preparation as stated in significant accounting policies. The Management and Board of Directors of the Company is responsible for maintenance of adequate accounting records for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the special purpose Standalone financial statements and are free from material misstatement, whether due to fraud and error.

In preparing the special purpose Standalone financial statements, the Management and Board of Directors of the Company is responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

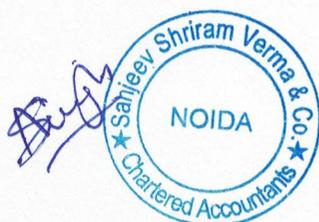
### **Auditors' Responsibilities for the Audit of the Special purpose Standalone financial statements**

Our objectives are to obtain reasonable assurance about whether the special purpose Standalone 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 special purpose Standalone 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 special purpose Standalone 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 but not for the purpose of expressing an opinion on effectiveness of the Company's internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors.



- Conclude on the appropriateness of Management and Board of Directors 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 special purpose Standalone 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 special purpose Standalone financial statements, including the disclosures, and whether the special purpose Standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

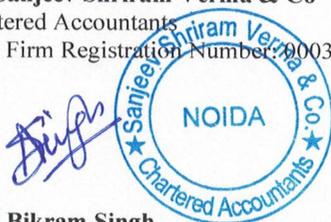
Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) 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 Standalone 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.

Yours faithfully.

**For Sanjeev Shriram Verma & Co**  
Chartered Accountants  
ICAI Firm Registration Number: 0003953C



**Alok Bikram Singh**  
Partner  
Membership Number: 522113  
Place of Signature: Noida  
Date: 09-Dec-2025  
UDIN NO: 26522113SOOXIP4094

**Futurex Management Solutions Limited***(Formerly Known as Futurex Management Solutions Private Limited***CIN: U74999DL2014PLC269550****Annexure I- Standalone Statement of Assets And Liabilities***(All amounts in Indian Rupees in Lakhs unless otherwise stated)*

Particulars	Note No.	As at 30-09-2025
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' funds</b>		
(a) Share Capital	1	1.20
(b) Reserves and Surplus	2	759.02
<b>(2) Share Application Money Pending Allotment</b>		
-		
<b>(3) Non-Current Liabilities</b>		
(a) Long-Term Borrowings	3	19.36
(b) Long-Term Provisions	5	17.16
<b>(4) Current Liabilities</b>		
(a) Short-Term Borrowings	6	7.13
(b) Trade Payables	7	
- Total outstanding dues of micro enterprises and small enterprises		27.00
- Total outstanding dues of creditors other than micro enterprises and small enterprises		43.90
(c) Other Current Liabilities	8	55.98
(d) Short-Term Provisions	9	106.53
<b>TOTAL</b>		<b>1,037.28</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
<b>(a) Property, Plant and Equipment and Intangible Assets</b>		
- Property plant and Equipment	10A	74.30
- Intangible Asset Under Development	10B	132.77
(b) Investments	11	45.38
(c) Deferred tax Asset	4	15.76
(d) Other Non-Current Assets	12	2.22
<b>(2) Current Assets</b>		
(a) Trade Receivables	13	564.81
(b) Cash and Bank Balances	14	105.59
(c) Short-Term Loans and Advances	15	1.49
(d) Other Current Assets	16	94.96
<b>TOTAL</b>		<b>1,037.28</b>

Summary of significant accounting policies

**Notes to Standalone Financial Statement**

As per our report of even date attached

**For Sanjeev Shriram Verma & Co.**

Chartered Accountants

FRN No. : 00039538

**Alok Bikram Singh**

Partner

M.No. 522113

Place: Noida

Date : 9-Dec-2025

UDIN: 26522113SOOXIP4094

IVA

1 to 34

**For and on behalf of the Board of Directors of  
Futurex Management Solutions Limited**

CIN: U74999DL2014PLC269550

**Ravi Gahlot**

Managing Director

DIN No. :03245983

Place : New Delhi

Date : 9-Dec-2025

**Sulekha Gahlot**

Director

DIN No. : 06892332

Place : New Delhi

Date : 9-Dec-2025

**R Chandrasekaran**

Whole-time Director &amp;

Chief Financial Officer

DIN No. :09552668

Place : New Delhi

Date : 9-Dec-2025

**Shweta Bansal**

Company Secretary

M.No. FCS-12061

Place : New Delhi

Date : 9-Dec-2025



**Futurex Management Solutions Limited**  
(Formerly Known as Futurex Management Solutions Private Limited)  
CIN: U74999DL2014PLC269550  
**Annexure II- Standalone Statement of Profit and Loss**  
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

	Particulars	Note No.	For the period ended 30-09-2025
I	Revenue from Operations	17	1,503.91
II	Other Income	18	7.76
III	<b>Total Income (I+II)</b>		<b>1,511.67</b>
IV	<b>Expenses:</b>		
	Employee Benefits Expenses	19	265.14
	Finance Costs	20	1.73
	Depreciation and Amortization Expenses	10A	29.99
	Other Expenses	21	802.72
	<b>Total Expenses</b>		<b>1,099.58</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>412.09</b>
VI	Exceptional Items		-
VII	<b>Profit before extraordinary items and tax (V-VI)</b>		<b>412.09</b>
VIII	Extraordinary Items		-
IX	<b>Profit Before Tax (VII-VIII)</b>		<b>412.09</b>
X	<b>Tax Expense:</b>		
	(1) Current Tax Expenses		105.48
	(2) Deferred Tax		(7.22)
	(3) Prior Period Tax Adjustment		2.38
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>		<b>311.45</b>
XII	Profit/(loss) from discontinuing operations		-
XIII	Tax expense of discontinuing operations		-
XIV	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>		<b>-</b>
XV	<b>Profit (Loss) for the period (XI + XIV)</b>		<b>311.45</b>
VIII	<b>Earnings per equity share:</b>		
	Basic	22	5.75
	Diluted	22	5.75

Summary of significant accounting policies  
**Notes to Standalone Financial Statement**

As per our report of even date attached

**For Sanjeev Shriram Verma & Co.**

Chartered Accountants

FRN No. : 0003953C



**Alok Bikram Singh**

Partner

M.No. 522113

Place: Noida

Date : 9-Dec-2025

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**For and on behalf of the Board of Directors of  
Futurex Management Solutions Limited**  
CIN: U74999DL2014PLC269550

*Ravi*

**Ravi Gahlot**  
Managing Director  
DIN No. :03245983  
Place : New Delhi  
Date : 9-Dec-2025

*Sulekha*

**Sulekha Gahlot**  
Director  
DIN No. : 06892332  
Place : New Delhi  
Date : 9-Dec-2025

*R Chandrasekaran*

**R Chandrasekaran**  
Whole-time Director &  
Chief Financial Officer  
DIN No. :09552668  
Place : New Delhi  
Date : 9-Dec-2025

*Shweta*

**Shweta Bansal**  
Company Secretary  
M.No. FCS-12061  
Place : New Delhi  
Date : 9-Dec-2025



**Annexure III- Standalone Cash flow Statement**

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

	Particulars	For the period ended 30-09-2025
<b>A.</b>	<b>Cash Flow from Operating Activities</b>	
	Net Profit Before Tax And Extraordinary Item	412.09
	Add/(Less) :	
	Interest Income	(0.76)
	Interest Expense	1.71
	Interest on income tax	1.57
	Written back of prior Expense	(7.00)
	Exchange Fluctuation	3.48
	Loss/(Gain) On Sale Of Machinery	4.67
	Depreciation and Amortization	29.99
	Provision For Gratuity	1.60
	<b>Operating Profits Before Change In Working Capital</b>	<b>447.35</b>
	<b>Adjustments For Change In Working Capital:</b>	
	Increase/(Decrease) In Trade Payable	(30.85)
	Increase/(Decrease) In Other Current Liabilities	23.55
	(Increase)/Decrease Trade And Other Receivables	(447.54)
	(Increase) In Loans And Advances	(0.57)
	(Increase)/Decrease In Other Assets	(13.70)
	<b>Cash Generated From Operations</b>	<b>(21.76)</b>
	Income Taxes Paid/Refund	(45.00)
	<b>Net Cash Inflow From Operating Activities</b>	<b>(66.76)</b>
<b>B.</b>	<b>Cash Flow from Investing Activities</b>	
	Net Sale/(Purchase) Of Property, Plant And Equipment	19.24
	Increase/Decrease In Investment In Mutual Fund	(33.88)
	Increase In Investment In Subsidiary	(6.00)
	Additions/(Deletions) In Security deposit	0.80
	Additions/(Deletions) In Fixed Deposit	19.61
	Interest Income	0.76
	<b>Net Cash Outflow From Investing Activities</b>	<b>0.53</b>
<b>C.</b>	<b>Cash Flow from Financing Activities</b>	
	Repayment from Long Term Borrowings	(10.64)
	Repayment from Short Term Borrowings	(4.17)
	Interest Paid	(1.71)
	<b>Net Cash Inflow/(Outflow) From Financing Activities</b>	<b>(16.52)</b>
	<b>Net Increase/(Decrease) In Cash And Cash Equivalents</b>	<b>(82.75)</b>
	Cash And Cash Equivalents At The Beginning Of The Year	186.00
	<b>Cash And Cash Equivalent At The End Of The Year</b>	<b>103.25</b>

**Summary of significant accounting policies**

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Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

**Notes to Standalone Financial Statement**

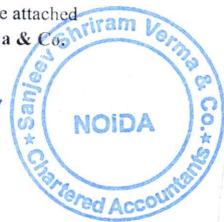
As per our report of even date attached

**For Sanjeev Shriram Verma & Co.**

Chartered Accountants

FRN No. : 0003953C

*(Signature)*



**Alok Bikram Singh**

Partner

M.No. 522113

Place: Noida

Date : 9-Dec-2025

UDIN: 26522113SOOXIP4094

1 to 34

**For and on behalf of the Board of Directors of  
Futurex Management Solutions Limited**

CIN: U74999DL2014PLC269550

*(Signature)*

**Ravi Gahlot**

Managing Director

DIN No. :03245983

Place : New Delhi

Date : 9-Dec-2025

*(Signature)*

**Sulekha Gahlot**

Director

DIN No. : 06892332

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Date : 9-Dec-2025

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**R Chandrasekaran**

Whole-time Director & Chief

Financial Officer

DIN No. :09552668

Place : New Delhi

Date : 9-Dec-2025

*(Signature)*

**Shweta Bansal**

Company Secretary

M.No. FCS-12061

Place : New Delhi

Date : 9-Dec-2025



**CORPORATE OVERVIEW**

Futurex Management Solutions Limited incorporated on 28th Day of July 2014. The name of the Company was "Futurex Management Solutions Private Limited" vide Certificate of Incorporation dated 28th Day of July 2014. Subsequently, the Company was converted into a public limited company, and its name was changed to "Futurex Management Solutions Limited" upon issuance of a fresh Certificate of Incorporation on August 18, 2025. CIN U74999DL2014PLC269550. The company in the business of Information Technology (IT) Design, Development, Consulting and Support Services, Management consultancy services and other services.

**Note No. 1: SIGNIFICANT ACCOUNTING POLICIES**

**Basis of preparation of financial statements:**

**(a) Statement of Compliance**

The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company. The financial statements referred hereinafter have been prepared in accordance with the requirements and instructions of Schedule III to the Companies Act 2013, amended from time to time applicable to companies to whom AS applies.

**(b) Basis of preparation and presentation**

These financial statements have been prepared on the historical cost basis. Historical cost is generally based on the fair value of the consideration given in exchange of goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The financial statements are prepared to comply in all material respects with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and provisions of Companies Act, 2013.

The Balance Sheet corresponds to the classification provisions contained in AS 1 Presentation of Financial Statements. For clarity, various items are aggregated in the Statement of Profit and Loss and Balance Sheet. These items are disaggregated separately in the Notes, where applicable.

The financial statements are presented in Indian Rupees (INR) and all values are rounded off to nearest rupee except otherwise stated.

**(c) Basis of measurement**

The financial statements have been prepared on an accrual basis as a going concern and under the historical cost convention.

The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialize.

**(d) Accounting Conventions**

**1. Revenue Recognition:**

- (a) The company follows the mercantile system of accounting and recognizes Income & Expenditure on an accrual basis.
- (b) Revenue is recognized to the extent that it is possible that the economic benefits will flow to the company and the revenue can be reliably estimated and collectability is reasonably assured.
- (c) Revenue from the sale of services is accounted on performance of the services agreed in the contracts with customers.
- (d) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.
- (e) Dividend income is recognised when right to receive the payment is established by the Balance Sheet date.

**2. Property, Plant & Equipment & Depreciation:**

- (a) Property, Plant and Equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties (if any) and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use, Borrowing costs directly attributable to acquisition of those fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalized.
- (b) Subsequent costs are included in the assets carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the statement of profit and loss during the period in which they are incurred.
- (c) Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is recognized.
- (d) Depreciation on Tangible and Intangible Assets is provided under written down value method at the rates and in the manner prescribed in Schedule II to the Companies Act, 2013. Depreciation on property, plant and equipment is provided as per Part C of Schedule II of the Companies Act, 2013 except in following cases where expected useful life of the assets is different from the corresponding life which is duly certified by chartered engineer prescribed as under:

Category	Life as per schedule II	Life considered
Furniture And Fixtures	10	10
Office Equipment's	5	5
Motor Car	8	8
Computer	3	3

**Note:**

During the restatement period, the Company reassessed the useful life of computers and revised it from 3 years to 5 years based on usage and technological obsolescence. Further, certain assets earlier classified as computers have been reclassified as Office Equipment and are depreciated over a useful life of 5 years. The depreciation method remains unchanged.

**(e). Intangible Assets:**

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognized on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

The estimated useful life of the intangible assets and the amortisation period are reviewed at the end of each financial year and the amortisation period is revised to reflect the changed pattern, if any. intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal.

Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognized in profit or loss when the asset is derecognized.

**3. Impairment of Assets:**

At each balance sheet date, the company reviews the carrying amounts of its assets to determine whether there is any indication that those assets suffered impairment losses based on internal/external factors.

An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the estimated future cash flows. The value in use, the estimated future cash flow expected from the continuing use of the assets and from its disposal is discounted to their present value at pre tax discount rate that reflects the current market assessments of time value of money and the risk specific of the assets. Reversal of impairment loss is recognized immediately as income in the statement of profit & Loss.

**4. Investments:**

Investments classified as long-term investments are stated at cost. Provision is made to recognize any diminution other than temporary in the value of such investments. Current investments are carried out at lower of cost and fair value.

**5. Borrowing Costs:**

- (a) Borrowing costs that are directly attributable to the acquisition of qualifying assets are capitalized for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use
- (b) Other Borrowing costs are recognized as expense in the period in which they are incurred.



Ravi  
 Sulebale



Shweta

**Annexure IV- Significant Accounting Policies Forming Part of the Standalone Financial Statements**  
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

**6. Provisions, Contingent Liabilities and Contingent Assets:**

- (a) The Company recognizes Provisions when there is a present obligation on the enterprise arising from past events, Settlement of which is expected to result in outflow from the enterprise of resources embodying economic benefits which can be measured only by using a substantial degree of estimation.
- (b) Provision for contractual obligation has been provided for in accounts based on management's assessment of the probable outcome with reference to the available information supplemented by experience of similar transactions. These Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it no longer probable that an outflow of resources is required to settle the obligation, provision will be reversed.
- (c) Company makes disclosures for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of an outflow of resources is remote, no provision or disclosure is made.
- (d) Contingent assets are neither recognized nor disclosed in the financial statements.

**7. Taxes:**

Tax expense comprises of current tax and deferred tax.

- (a) **Current Income Tax** (including M.A.T., if any) is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws.
- (b) **Deferred Tax** arising on account of "timing differences" and which are capable of reversal in one or more subsequent periods is recognized, using the tax rates and tax laws that are enacted or substantively enacted. Deferred tax asset is recognized only to the extent there is reasonable certainty with respect to reversal of the same in future years as a matter of prudence.

The deferred tax assets are reviewed at the end of each reporting period and reduced to the extent that it no longer probable that related tax benefit will be realized.

- (c) **Minimum Alternate Tax (MAT):** MAT payable is recognised as an asset in the year in which credit in respect of MAT paid in earlier years becomes eligible and is set off in the year in which the Company becomes liable to pay income taxes at the enacted tax rates as indicated in the Income Tax Act, 1961. Further, a MAT credit is recognised only if there is a reasonable certainty that these assets will be realised in the future and their carrying values are reviewed for appropriateness at each balance sheet date.

**8. Extraordinary, Exceptional, Prior Period Items And Changes In Accounting Policies :**

(a) Income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the Company are classified as extraordinary items. Specific disclosure of such events/transactions is made in the financial statements. Similarly, any external event beyond the control of the Company, significantly impacting income or expense, is also treated as extraordinary item and disclosed as such.

(b) On certain occasions, the size, type or incidence of an item of income or expense, pertaining to the ordinary activities of the Company, is such that its disclosure improves an understanding of the performance of the Company. Such income or expense is classified as an exceptional item and accordingly disclosed in the notes to accounts.

**9. Foreign Exchange Transactions:**

Foreign exchange transactions are recorded at the rate prevailing on the date of the respective transaction. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction. Exchange differences arising on foreign exchange transactions settled during the year and on restatement as at the balance sheet date are recognized in the statement of profit and loss for the year.

**10. Employee Benefits:**

**A. Defined Contribution Plan:**

Employees of the company who are eligible to receive benefits under the Employees Provident Fund & Miscellaneous Provisions Act are defined contribution plan. Both the employee and the employer make monthly contributions as per the provisions of the act.

These contributions are made to the fund administered & managed by the Government of India.

The contribution to the provident fund is charged to the statement of profit and loss for the year when an employee renders the related services.

**B. Defined Benefit Plan:**

(a) Provision for Gratuity has been considered as per Actuarial valuation report.

(b) The Company has not recognized any provision for leave encashment in the financial statements for any years, as there is currently no policy in place for encashment of unutilized leave balances. Leave encashment, if applicable, will be recognized and provided for in subsequent periods in line with any future policy changes.

**11. Earning per share (EPS):**

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

**12. Segment Reporting:**

In accordance with Accounting Standard 17 "Segment Reporting" as prescribed under Companies(Accounting Standards) Rules, 2021, the company has identified the business of Information Technology Consulting and Support Services, Consultancy Services and other services as reportable business segments. The accounting policies of the reportable segments are the same as the accounting policies disclosed in Note no. 1.C(1).

**13. Current Vs Non-Current Classification:**

The Company presents assets and liabilities in the Balance Sheet based on current/ non-current classification.

- a) It is expected to be realised or intended to be sold or consumed in normal operating cycle  
b) It is held primarily for the purpose of trading  
c) It is expected to be realised within twelve months after the reporting period, or  
d) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

Current assets include the current portion of non-current assets.

All other assets are classified as non-current.

A liability is current when it satisfies any of the following criteria:

- a) It is expected to be settled in normal operating cycle  
b) It is held primarily for the purpose of trading  
c) It is due to be settled within twelve months after the reporting period, or  
d) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

Current liabilities include the current portion of non-current liabilities.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

**14. Cash Flow Statement:**

Cash flows are reported using the indirect method, whereby profit/(loss) 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 operating, investing and financing activities of the Company are segregated based on the available information

**15. Cash and cash equivalents (for purposes of the cash flow statement):**

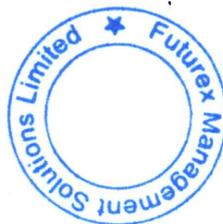
Cash comprises cash on hand. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

Unless specifically stated otherwise, the above policies are consistently followed.

16. Figures have been rounded off to the multiple of lakhs



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Subhels  
Ravi



Shweta

**1. Statement of Share Capital**

The previous year figures have been reworked, regrouped, rearranged and reclassified wherever necessary. Accordingly amounts and other disclosure for the preceding years are included as an integral part of the current year financial statement and are to be read in relation to the amounts and other disclosure relating to the current year.

**1.1 Equity Share Capital**

Particulars	As at 30-09-2025	
	No.	Amount
<b>Authorised Share Capital</b>		
Equity Shares of ₹ 10/- each	50,00,000	500.00
<b>Issued, Subscribed &amp; Fully Paid up Share Capital</b>		
Equity Shares of ₹ 10/- each	12,000	1.20
<b>Total</b>	<b>12,000</b>	<b>1.20</b>

**1.2 The reconciliation of the number of Equity shares outstanding**

Particulars	As at 30-09-2025	
	No.	Amount
Shares outstanding at the beginning of the year	12,000	1.20
Add: Fresh issue of equity share during the year	-	-
Less: bought back during the period/year	-	-
<b>Shares outstanding at the end of the year</b>	<b>12,000</b>	<b>1.20</b>

**Notes:**

1 The Company has only one class of equity shares having a par value of INR 10 per share. Each holder of equity is entitled to one vote per share.

**2. Issue of Bonus Shares**

The Board of Directors of the Company, at its meeting held on November 03, 2025 also approved the issuance of 450 new bonus shares for every one existing share held by the shareholders of the Company, resulting in an increase of 54,00,000 equity shares having a face value of Rs. 10 each, which was approved by the shareholders in extraordinary general meeting held on November 04, 2025. The date of allotment of bonus shares is November 06, 2025.

3 In event of liquidation of the Company, the holders of equity shares would 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.

**1.3 Details of shares held by each shareholder holding more than 5% shares**

Name of Shareholder	As at 30-09-2025	
	No. of Shares held	% of Holding
Ravi Gahlot	9,595	80%
Sulekha Gahlot	2,400	20%
<b>Total</b>	<b>11,995</b>	<b>100.00%</b>

**1.4 Details of Promoters shareholding**

Promoter Name	As at 30-09-2025	
	No. of Shares	% of Total Shares
Ravi Gahlot	9,595	80%
Sulekha Gahlot	2,400	20%
<b>Total</b>	<b>11,995</b>	<b>100.00%</b>

**1.5 Change in Promoters shareholding During the year**

Promoter Name	As at 30-09-2025	
	No. of Shares	% change during the year
Ravi Gahlot	9,595	+0.03%
Sulekha Gahlot	2,400	0.00%
<b>Total</b>	<b>11,995</b>	<b>-0.05%</b>

**2. Statement of Reserves and Surplus**

Particulars	As at 30-09-2025
<b>A. Security Premium</b>	
Security Premium	51.26
(+) Addition during the year	-
Closing Balance	<b>51.26</b>
<b>B. Surplus/(Deficit) in the statement of profit and loss</b>	
Balance as per the last financial statement	396.31
(+) Net Profit/(loss) for the year	311.45
Closing Balance	<b>707.76</b>
<b>C. Capital Reserve</b>	
Closing Balance	-
<b>Total (A+B)</b>	<b>759.02</b>

**3. Statement of Long-Term Borrowings**

Particulars	As at 30-09-2025
<b>(a) Term Loan</b>	
Secured	
From Banks	26.49
(-) Current Maturities	(7.13)
Closing Balance	<b>19.36</b>

**Notes:**

1. The terms and conditions and other information in respect of Secured Loans and Unsecured Loans are given in Note- 3.1

2. The Company does not have any continuing default in repayment of loans and interest as on the reporting date

3. The above statement should be read with the significant accounting policies and notes to statements of assets and liabilities, Statement of profits and losses and Statement of cash flows appearing in Annexures IV, I, II and III

Particulars	As at 30-09-2025
<b>Secured</b>	
From Banks	26.49
From Banks	HDFC bank
Current Maturities	(7.13)
<b>Total</b>	<b>19.36</b>



*Ravi*  
*Sulekha*  
*Am*



3.1 Statement Of Principal Terms Of Secured Loans And Assets Charged As Security

Particulars	Nature of loan	Sanction amount ( ₹ in lakhs )	Rate of interest	No. of Installments	Installment amount ( ₹ in lakhs )	Period	Nature of security
Loan from HDFC Bank	Vehicle Loan	21.50	8.10%	60 Months	0.44	Sept 2022 to Aug 2027	Vehicle loan has been taken from respective banks and is taken against hypothecation of specific vehicles
Loan from ICICI Bank	Vehicle Loan	37.00	9.00%	60 Months	0.77	FEB 2024 to Jan 2029	Vehicle loan has been taken from respective banks and is taken against hypothecation of specific vehicles

4. Statement Of Deferred Tax (Assets) / Liabilities

Particulars	As at 30-09-2025
<b>A. Calculation Deductible/ Taxable Temporary Difference on WDV of assets</b>	
WDV as per Companies Act	74.30
WDV as per IT Act, 1961	119.75
<b>Temporary Differences on WDV of assets</b>	<b>(45.45)</b>
<b>B. Calculation Deductible/ Taxable Temporary Differences on Provisions</b>	
Provision for Gratuity	(17.16)
<b>Temporary Differences on provisions</b>	<b>(17.16)</b>
<b>Total Temporary Differences (A+B)</b>	<b>(62.61)</b>
<b>Closing Value of Deferred Tax (Assets)/Liabilities</b>	<b>(15.76)</b>
Opening Deferred Tax (Assets)/Liabilities	(12.32)
<b>Deferred Tax (Assets)/Liabilities for the period</b>	<b>(3.44)</b>
<b>Closing Value of Deferred Tax (Assets)/Liabilities (Net)</b>	<b>(15.76)</b>

5. Statement of Long Term Provisions

Particulars	As at 30-09-2025
Provision for Gratuity (refer Note. 26)	17.16
<b>Total</b>	<b>17.16</b>

6. Statement of Short-Term Borrowings

Particulars	As at 30-09-2025
<b>Secured Loan</b>	
<b>(a) Term Loan</b>	
From Banks And Financial Institutions	7.13
Current Maturity Of Long Term Debts	7.13
<b>Total</b>	<b>7.13</b>

1) The terms and conditions and other information in respect of Secured Loans are given in Note -3.1

7. Statement Of Trade Payables

Particulars	As at 30-09-2025
<b>(i) Trade payables</b>	
-Total outstanding dues of micro enterprises and small enterprises (Refer Note.28)	27.00
-Total outstanding dues of Creditors Other than micro enterprises and small enterprises	43.90
<b>Total</b>	<b>70.90</b>

Trade Payables Ageing Schedule - As at 30 September 2025

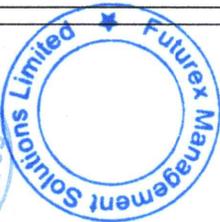
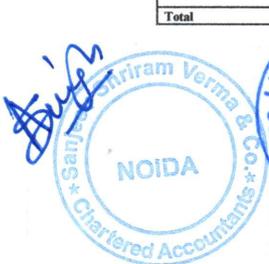
Particulars	Outstanding for the following periods from due date of payment						Total
	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	27.00	-	-	-	27.00
Others	-	-	43.90	-	-	-	43.90
Disputed trade payable - MSME	-	-	-	-	-	-	-
Disputed trade payable - Others	-	-	-	-	-	-	-
<b>Total</b>	-	-	<b>70.90</b>	-	-	-	<b>70.90</b>

8. Statement of Other Current Liabilities

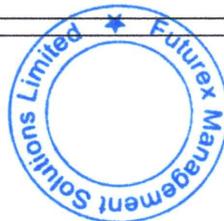
Particulars	As at 30-09-2025
<b>(a) Statutory Liabilities</b>	
(i) Tax deducted at source /Tax collected at source liability	19.48
(ii) Goods and Services tax liability	7.33
(iii) Employee provided Fund and Employee State Insurance	2.42
<b>(b) Others</b>	
(i) Employee Benefits payable	23.24
(ii) Expenses Payable	3.51
<b>Total</b>	<b>55.98</b>

9. Statement of Short-Term Provisions

Particulars	As at 30-09-2025
<b>(a) Provision for employee benefits</b>	
Provision for Gratuity	0.60
<b>(b) Others</b>	
Provisions for Income tax	105.93
<b>Total</b>	<b>106.53</b>



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Futurex Management Solutions Limited  
 (Formerly Known as Futurex Management Solutions Private Limited  
 CIN: U74999DL2014PLC269550

Annexure V - Notes To Standalone Financial Statements  
 (All amounts in Indian Rupees in Lakhs unless otherwise stated)

10.A Property Plant & Equipment & Intangible Assets

Period as on September 30, 2025:

Sno.	Description of Assets	Gross Block				Depreciation			Written down value		
		As on 31.03.2025	Additions	Disposals	As on 30.09.2025	As on 31.03.2025	During the	Deduction	As on 30.09.2025	As on 31.03.2025	
		(Rs in Lacs)									
1	Property, Plant and Equipment	1.92	-	-	1.92	0.54	0.18	-	0.72	1.20	1.38
2	Furniture And Fixtures	14.94	0.37	1.21	14.10	6.20	1.96	0.97	7.19	6.91	8.74
3	Office Equipment's	66.01	-	-	66.01	30.46	5.57	-	36.02	29.98	35.55
4	Motor Car	252.19	-	141.97	110.22	149.36	22.28	97.61	74.03	36.19	102.83
	<b>Total</b>	<b>335.06</b>	<b>0.37</b>	<b>143.18</b>	<b>192.25</b>	<b>186.56</b>	<b>29.99</b>	<b>98.58</b>	<b>117.97</b>	<b>74.29</b>	<b>148.50</b>



Ravi

Sulekha

Ravi



Shweta



**Futurex Management Solutions Limited**

(Formerly Known as Futurex Management Solutions Private Limited)

CIN: U74999DL2014PLC269550

**Annexure V - Notes To Standalone Financial Statements**

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

**10.B Intangible Asset Under Development**

Particulars	As at 30-09-2025
Projects in progress Statutory compliance software	132.77
<b>Total</b>	<b>132.77</b>

**Intangible Asset Under Development Ageing schedule- As at 30 September 2025**

Particulars	Amount in CWIP for the Period of				Total
	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	
Projects in progress Statutory compliance software	20.29	112.48	-	-	132.77
<b>Total</b>	<b>20.29</b>	<b>112.48</b>	<b>-</b>	<b>-</b>	<b>132.77</b>

Note:

1. There has been no Capital Work in Progress which has exceeded its cost compared to its original plan.



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**Futurex Management Solutions Limited**

*(Formerly Known as Futurex Management Solutions Private Limited*

**CIN: U74999DL2014PLC269550**

**Annexure V - Notes To Standalone Financial Statements**

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

**11. Statement of Non Current Investments**

Particulars	As at 30-09-2025
Investments in Equity Instruments	33.88
Investment in mutual fund	11.50
<b>Total</b>	<b>45.38</b>

**12. Statement of Other Non Current Assets**

Particulars	As at 30-09-2025
Security Deposits	2.22
<b>Total</b>	<b>2.22</b>



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Shweta?



**13. Statement of Trade receivables**

Particulars	As at 30-09-2025
Secured, Considered good	-
Unsecured, Considered good	
Outstanding for a period exceeding six months from the date they are due for payment	10.19
Outstanding for a period less than six months from the date they are due for payment	564.81
Less: Allowance for Bad & doubtful debt*	(10.19)
<b>Total</b>	<b>564.81</b>

\*This doubtful debt amount is due from more than 3years due to which company has filled an legal suit against such debtor & no significant action has been taken under the law so far.

**Trade Receivables ageing Schedule - As at 30 September 2025**

Particulars	Outstanding for following periods from due date of Receipts						Total
	Unbilled	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivable-considered good	0.50	564.31	-	-	-	-	564.81
(ii) Undisputed Trade Receivable-considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivable-considered good	-	-	-	-	-	10.19	10.19
(iv) Disputed Trade Receivable-considered doubtful	-	-	-	-	-	(10.19)	(10.19)
<b>Total</b>	<b>0.50</b>	<b>564.31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.00)</b>	<b>564.81</b>



*Ravi*  
*Sulekha*



*Shweta*

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**Futurex Management Solutions Limited***(Formerly Known as Futurex Management Solutions Private Limited***CIN: U74999DL2014PLC269550****Annexure V - Notes To Standalone Financial Statements***(All amounts in Indian Rupees in Lakhs unless otherwise stated)***14A. Statement of Cash and cash equivalents**

Particulars	As at 30-09-2025
<b>Balances with banks</b>	
- In current accounts	103.25
<b>Total</b>	<b>103.25</b>

**14B. Statement of Bank Balances other than (cash & Cash Equivalents)**

Particulars	As at 30-09-2025
Fixed deposit with banks (maturity more than 3months less than 12 months)	2.34
<b>Total</b>	<b>2.34</b>

**15. Statement of Short-Term Loans and Advances**

Particulars	As at 30-09-2025
<b>Unsecured, considered good</b>	
(i) Advance to employee	0.20
(ii) Other Advance	1.29
<b>Total</b>	<b>1.49</b>

Note: Loans and advances given to employees are in nature of advances against salaries and not in nature of loans, therefore are not interest bearing.

**16. Other current assets**

Particulars	As at 30-09-2025
a. Prepaid Expenses	7.16
b. Balance With Government Authorities	
(i) Balance With Goods and Services Tax etc.	3.33
(ii) Tax deducted at source /Tax collected at source	82.87
c. Security Deposit	1.10
d. Unbilled Revenue	0.50
<b>Total</b>	<b>94.96</b>



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**Futurex Management Solutions Limited**  
(Formerly Known as Futurex Management Solutions Private Limited)  
CIN: U74999DL2014PLC269550  
**Annexure V - Notes To Standalone Financial Statements**  
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

**17. Statement of Revenue from Operations**

Particulars	For the period ended 30-09-2025
<b>Sale of services</b>	
Management Consultancy Service	844.59
Information Technology (IT) Design, Development, Consulting and Support Services	600.58
Other Services	58.74
<b>Total</b>	<b>1,503.91</b>

**18. Statement of Other Income**

Particulars	For the period ended 30-09-2025
Interest on Fixed Deposit	0.76
Previous Expenses Written Back	7.00
<b>Total</b>	<b>7.76</b>

**19. Statement of Employee Benefits Expenses**

Particulars	For the period ended 30-09-2025
Salaries, Wages and incentives to Employees	221.72
Contribution to provident & other funds	7.03
Staff Welfare Expenses	2.30
Director Remuneration	32.49
Gratuity expense	1.60
<b>Total</b>	<b>265.14</b>

**20. Statement of Finance Costs**

Particulars	For the period ended 30-09-2025
Interest Expenses	1.71
Bank Charges	0.02
<b>Total</b>	<b>1.73</b>

**21. Statement of Other Expenses**

Particulars	For the period ended 30-09-2025
Payment to Auditors*	0.25
Tour & Travelling Expenses	4.33
Communication Expenses	0.73
Office Expenses	1.08
Electricity expenses	2.90
Exchange Fluctuation	3.48
Rent	14.62
Rates And Taxes	1.72
Miscellaneous Expenses	0.00
Professional Fees	764.77
(Profit)/Loss on Sale of Fixed Assets	4.67
Repair & Maintenance - Others	1.19
Website & software Expenses	2.30
Insurance expenses	0.68
<b>Total</b>	<b>802.72</b>

**Payment to auditor\***

Statutory Audit fees	0.25
Tax audit fees	-
Out of pocket expenses	-
<b>Total</b>	<b>0.25</b>

**22. Earning Per Share(EPS)**

Particulars	For the period ended 30-09-2025
Profit after tax(Pat)	311.45
Number of Equity Share outstanding as on the end of Year	12,000
Number of Bonus Shares issued during the period	54,00,000
Restated Basic and Diluted Earnings Per Share	2,595.40
Restated Basic and Diluted Earnings Per Share After Bonus	5.75



*Ravi*  
*Sulekha*  
*P.M.S.*



*Shweta*

**Futurex Management Solutions Limited**

*(Formerly Known as Futurex Management Solutions Private Limited*

**CIN: U74999DL2014PLC269550**

**Annexure V - Notes To Standalone Financial Statements**

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

**23. Statement Of Contingent Liabilities And Commitments**

Particulars	As at 30-09-2025
<b>Contingent Liabilities</b>	
Bank Guarantee in favor of bank and financial Institutions	-
Claim of loss*	-
<b>Commitments</b>	
Estimated amount of contracts remaining to be executed on capital account and not provided for	-
Other commitments	-
<b>Total</b>	-

**Note:**

1. There is no claims against the Company not acknowledged as debts, nor any commitments are made by the Company other than as mentioned above.

  
  
  
Ravi  
Sulekha  
  
  
Shweta

**24 Capital Contracts**

Estimated value of contracts remaining to be executed on capital accounts not provided:

Particulars	As at 30-09-2025
Estimated value of contracts remaining to be executed on capital accounts not provided*	2.10
<b>Total</b>	<b>2.10</b>

\*The Company has capitalised payroll costs relating to the development of in-house proprietary statutory compliance software under Capital Work in Progress.

**25 Segment Reporting**

Based on the guiding principles of the accounting standards on 'Segment Reporting' (AS-17), notified under the Companies (Accounting Standards) Rules, 2014, and the Companies (Accounting Standards) Amendment Rules, 2016, the company's primary business segment is the Human Resources Management Services. Since the company operates solely in India, i.e., in only one business and geographical segment, no further disclosures are required under AS-17.

Revenue from Business Segment	For the Period ended 30-09-2025
Information Technology (IT)	
Design, Development, Consulting and Support Services	600.58
<b>% of Total Revenue</b>	<b>41.56%</b>
Management Consultancy Services	844.59
<b>% of Total Revenue</b>	<b>58.44%</b>
<b>Total</b>	<b>1,445.18</b>

Revenue on the basis of Geographical Area	For the Period ended 30-09-2025
Export	600.58
<b>% of Total Revenue</b>	<b>39.93%</b>
Domestic	903.34
<b>% of Total Revenue</b>	<b>60.07%</b>
<b>Total</b>	<b>1,503.92</b>

The Company's assets and liabilities are deployed across Various business segments in an integrated manner and shared across operations. Due to the interchangeable nature of asset and liability utilization across segments, it is not practicable to allocate or attribute them to individual reportable segments on a reasonable basis.

**26 Employee Benefits (AS-15)**

In accordance with the Employee's Provident Fund and Miscellaneous Provisions Act, 1952, eligible employees of the Company are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary. The contributions, as specified under the law, are made to the employee provident fund organization (EPFO). As per the Accounting standard on "Employee Benefits" (AS-15) (Revised 2005) issued by The Institute of Chartered Accountants of India, the company has contributed to various employee benefits as under:-

(A)	Particulars	As at 30-09-2025
	<b>The Company has recognized the following amounts in the Profit and Loss Account for the year :-</b>	
	Employer's Contribution to Provident Fund	6.54
	Provident Fund Administration Charges	0.21
	<b>The Company has recognized the following amounts in the Profit and Loss Account for the year :-</b>	
	Employer's Contribution to Labour Welfare	0.00
	Fund shown under the head "Staff Welfare"	2.07
	Employer's Contribution to Employees' State Insurance Scheme	0.27
	<b>Total</b>	<b>9.09</b>

**(B) Statement of Employee Benefits- Gratuity**

**(i) Table Showing changes in present value of obligations:**

Particulars	As at 30-09-2025
Present value of Defined Benefit Obligation at the beginning of the year	16.27
Acquisition adjustment	-
Interest cost	1.13
Current service cost	2.42
Past Service cost	-
Benefits paid	-
Actuarial (gain) / loss on obligation	(2.06)
<b>Present value of Defined Benefit Obligation at the end of the year</b>	<b>17.76</b>

**(ii) Amounts recognised in the Balance Sheet**

Particulars	As at 30-09-2025
Net Liability at the beginning of the year	16.27
Net Expense Recognised in Statement of Profit and Loss	1.48
Benefits paid	-
Actual return on plan assets	-
<b>Net Liability recognised in the Balance Sheet at the end of the year</b>	<b>17.76</b>



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Handwritten signature in blue ink: Shweta.

**Annexure VI - Other Notes To Standalone Financial Statements**  
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

**(iii) Expenses Recognised In Statement Of Profit And Loss**

Particulars	As at 30-09-2025
Current service cost	2.42
Past service cost	-
Interest cost	1.13
Expected return on plan assets	-
Net actuarial (gain)/ loss recognized in the period	(2.06)
<b>Expenses recognized in the statement of profit &amp; losses</b>	<b>1.48</b>

**(iv) Actuarial Assumptions Provided By The Company And Employed For The Calculations Are Tabulated:**

Particulars	As at 30-09-2025
Discount Rate	7.37%
Salary Increase Rate	7%
Expected Rate of Return on Plan Assets	-
Retirement Age	58
Mortality Table	IALM 2012-14 uhl
Employee Turnover / Attrition Rate	5%

**(v) Summary of membership data at the date of valuation and statistics based thereon:**

Particulars	As at 30-09-2025
Number of Employees	70
Total Monthly Salary (INR)	23.04
Average Past Service (Years)	0.81
Average Future Service (Years)	26.33
Average Age (Years)	31.67
Average monthly salary	0.33

**(vi) Benefits valued**

Particulars	As at 30-09-2025
Normal Retirement Age	58
Salary	Last Drawn Basic + D.A (excluding all other allowances and perquisites))
Vesting Period	5 Years
Benefits on Normal Retirement	15/26xSalaryxPQS
Benefit on early exit due to death and disability	15/26xSalaryxPQS
Limit	20

**(vii) Current Liability (\*Expected payout in next year as per schedule III of the Companies Act, 2013):**

Particulars	As at 30-09-2025
Current Liability (Short Term)	0.60
Non-Current Liability (Long Term)	17.16
<b>Total Liability</b>	<b>17.76</b>

**(C) Statement of Employee Benefits- Leave Encashment**

The Company has not recognized any provision for leave encashment in the financial statements for any years, as there is currently no policy in place for encashment of unutilized leave balances. Leave encashment, if applicable, will be recognized and provided for in subsequent periods in line with any future policy changes.

**27 Earnings In Foreign Currency And Expenditure In Foreign Currency**

Particulars	As at 30-09-2025
Earnings*	600.58
Expenditure	-

\*All the amount are in "₹"

**28 Dues to MSME**

The Micro, Small & Medium Enterprise have been identified by the company from the available information, which has been relied upon by the auditors. According to such identification, the disclosure in respect to micro and small enterprises as MSME Act, 2006 is as follows:

Particulars	As at 30-09-2025
a) (i) The principal amount remaining unpaid to any supplier at the end of accounting year included in trade payables	27.00
(ii) The interest due on above	-
The total of (i) & (ii)	27.00
b) The amount of interest paid by the buyer in terms of section 16 of the Act	-
c) The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not paid)	-
d) The amounts of interest accrued and remaining unpaid at the end of financial year	-
e) 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	-



*Ravi*  
*Sulekha*  
*R.M.*



*Shweta*

**Annexure VI - Other Notes To Standalone Financial Statements**  
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

**29 Related Party Disclosure under Accounting Standard 18 (AS 18)**

As required under Accounting Standard 18 "Related Party Disclosures" as notified pursuant to Company (Accounting Standard) Rules 2006, following are details of transactions during the year with related parties of the company as defined in AS 18.

**A. Names of related parties and nature of relationship :**

S.No	Name	Relation
1	<b>Key Management Personnel (KMP)</b>	
	Sulekha Gahlot	Director(w.e.f 28/07/2014)
	Ravi Gahlot	Director(w.e.f 28/07/2014)
	R Chandrasekaran	Whole-time Director(w.e.f 11/10/2025)
2	<b>Relative of Key Management Personnel</b>	
	Pakhi Gahlot	Director's Daughter
	Peehu Gahlot	Director's Daughter
3	<b>Enterprise over which KMP and their relatives exercise significant influence</b>	
	Shyftlabs Pvt Ltd	Ravi Gahlot & Sulekha Gahlot
	Futorex Technovation Pvt Ltd	Ravi Gahlot & Sulekha Gahlot
	Futorex Filling Station Pvt Ltd	Ravi Gahlot & Sulekha Gahlot
	Redmont Hospitality Pvt Ltd	Ravi Gahlot
	Redmont Business Solutions Pvt Ltd	Ravi Gahlot
4	<b>Partnership Firm (Where Directors are Interested)</b>	
	Green Bridge LLP	Ramakrishnan Chandrasekaran holding 99%& Sulekha Gahlot holding 1% .

**B. Transactions with related parties are as follows:**

Name	Nature of Transaction	For the period ended 30-09-2025
Sulekha Gahlot	Rent	2.00
	Rent Security Deposit	1.00
	Reimbursement	0.02
	Remuneration	6.00
	Loan Taken	24.00
	Loan Repayment	24.00
Ravi Gahlot	Rent	6.00
	Rent Security Deposit	-
	Remuneration	20.49
	Reimbursement	4.33
	Loan Taken	20.00
	Loan Repayment	20.00
R Chandrasekaran	Remuneration	6.00
Pakhi Gahlot	Consultancy Service	4.50
Peehu Gahlot	Consultancy Service	4.50
Shyftlabs Private Limited	IT Consultancy Service Received	370.95
	IT Consultancy Service Provided	15.10
	Laptop Rental Service Provided	37.88
	Laptop Sale	39.67
Futorex Technovation Pvt Ltd	IT Consultancy Service Received	68.00
Redmont Hospitality Pvt Ltd	Staff Welfare Service Received	0.82

**C. Outstanding with related parties are as follows:**

Name	Nature of Transaction	As at 30-09-2025
Sulekha Gahlot	Security Deposited	-
	Loan Payable	-
Ravi Gahlot	Loan Payable	-
	Security Deposited	2.00
	Reimbursement Payable	0.06
Pakhi Gahlot	Consultancy Service Payable	0.68
Peehu Gahlot	Consultancy Service Payable	0.68
Shyftlabs Private Limited	IT Consultancy Service Provided	2.54
	Laptop Sale	46.81
Futorex Technovation Private Limited	IT Consultancy Service Received	8.64
Green Bridge Consulting LLP	Consultancy Service Provided	-

30 There are no subsequent events that have occurred after the reporting period till the date of approval of these Restated Consolidated Financial Information except for as disclosed in note 1.2(2).



*Ravi*  
*Sulekha*  
*M.S.*



*Shweta*

**Futurex Management Solutions Limited**

(Formerly Known as Futurex Management Solutions Private Limited)

CIN: U74999DL2014PLC269550

**Annexure VI - Other Notes To Standalone Financial Statements**

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

**31. Standalone Statement Of Significant Accounting Ratios**

Analytical Ratios for Period ended on/ Financial year ended on September, 2025

Particulars	As at 30-09-2025
Current Ratio	3.19
Debt-Equity Ratio,	0.03
Debt Service Coverage Ratio	241.37
Return on Equity Ratio (%)	51.17%
Trade Receivables turnover ratio	4.39
Trade payables turnover ratio*	-
Net capital turnover ratio	4.12
Net profit ratio (%)	20.71%
Return on Capital employed (%)	65.33%

\*There is no Purchase in Company due to Service sector due to which Trade Payble ratio is not Calculated.

**Methodology:**

1. Current Ratio = Current Asset / Current Liability
2. Debt-Equity Ratio = Total Borrowing / Equity Shareholder fund
3. Debt Service Coverage Ratio = earnings before interest and tax/ Finance Cost
4. Return on Equity Ratio = Profit After Tax / Average Shareholders Funds
5. Inventory Turnover Ratio = Cost of Goods Sold/ Average Inventory
6. Trade Receivable Turnover Ratio = Revenue from Operations / Average Trade Receivable
7. Trade Payable Turnover Ratio = Purchase / Average Trade Payable
8. Net Capital Turnover Ratio = Revenue from Operations / Share holders Funds
9. Net Profit Ratio = Profit After Tax / Revenue
- 10 Return on Capital Employed= Earning before interest and tax/Average Capital Employed
11. Return on investment= Profit on investment/Average Investment



Ravi

Subeela

Ravi S.



Shweta

**Futurex Management Solutions Limited**

(Formerly Known as Futurex Management Solutions Private Limited)

CIN: U74999DL2014PLC269550

**Annexure VII- Additional Regulatory Notes to Standalone Financial Statements**

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

**32 REVALUATION OF PROPERTY, PLANT AND EQUIPEMENT**

The company has not revalued any of its Property, Plant and Equipment, hence no disclosure is required

**33 ADDITIONAL REGULATORY INFORMATION**

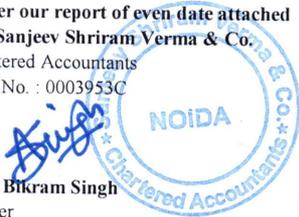
- (i) The Company has not been categorized as a wilful defaulter by any bank or financial institution during the year.
- (ii) The Company has no transaction with companies struck off under section 248 of the Act, or under section 560 of the companies Act, 1956.
- (iii) The Company does have intangible assets under development refer note 10B for details and ageing.
- (iv) There is no charge or satisfaction yet to be registered with ROC beyond statutory period.
- (v) There is no scheme of arrangement approved in terms of section 230 to 237 of Companies Act, 2013.
- (vi) There are no Loans and Advances in the nature of loans that are granted to promoters, directors, KMP's and the related parties either severally or jointly with any other person, that are repayable on demand.
- (vii) The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- (viii) The company has not traded or invested or dealt in Crypto currency or Virtual currency during the financial year.
- (ix) The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the intermediary shall:
- (a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate beneficiaries) or
- (b) Provide any guarantee, security or the like to or on behalf of the Ultimate beneficiaries
- (x) The company has not received from any person(s) or entity(ies), including (funding party) with the understanding (in writing or otherwise) that the company shall:
- (a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate beneficiaries) or
- (b) Provide any guarantee, security or the like to or on behalf of the Ultimate beneficiaries
- 34 Figures have been rounded off to the multiple of lakhs. Previous year's figures have been regrouped, recast and rearranged wherever necessary to make them comparable with the current period/year figures.

As per our report of even date attached

For Sanjeev Shriram Verma & Co.

Chartered Accountants

FRN No. : 0003953C



Alok Bikram Singh

Partner

M.No. 522113

Place: Noida

Date : 9-Dec-2025

UDIN: 26522113SOOXIP4094

For and on behalf of the Board of Directors of  
Futurex Management Solutions Limited

CIN: U74999DL2014PLC269550

**Ravi Gahlot**  
Managing Director  
DIN No. :03245983  
Place : New Delhi  
Date : 9-Dec-2025

**Sulekha Gahlot**  
Director  
DIN No. : 06892332  
Place : New Delhi  
Date : 9-Dec-2025

**R Chandrasekaran**  
Whole-time Director  
& Chief Financial  
Officer  
DIN No. :09552668  
Place : New Delhi  
Date : 9-Dec-2025

**Shweta Bansal**  
Company Secretary  
M.No. FCS-12061  
Place : New Delhi  
Date : 9-Dec-2025

