

WEBTEL ELECTROSOFT LIMITED
(Formerly Known as "Webtel Electrosoft Private Limited")
110-114, RATTAN JYOTI BUILDING - 18, RAJENDRA PLACE, NEW DELHI-110008
CIN : U72900DL2000PLC104917

BALANCE SHEET AS ON 31st MARCH, 2025

(Rs. in Thousands)

Particulars	Note	March 31, 2025	March 31, 2024
	No.	Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,28,030.71	20,004.80
(b) Reserves and surplus	2	1,04,458.63	1,05,259.45
2 Share application money pending allotments			
3 Non-current liabilities			
(a) Long-term borrowings	3	2,990.31	2,288.87
(b) Deferred tax liabilities (net)	4	333.17	112.54
(c) Other Long Term Liabilities		-	-
(d) Long term provision	5	45,680.95	37,898.37
4 Current liabilities			
(a) Short Term Borrowings	6	2,229.64	1,013.58
(b) Trade payables	7		
(A) total outstanding dues of MSMEs		-	-
(B) total outstanding dues of Others		3,766.71	2,691.10
(c) Other current liabilities	8	38,693.57	44,800.73
(d) Short-term provisions	9	28,862.29	20,899.55
TOTAL		3,55,045.99	2,34,968.98
B ASSETS			
1 Non-current assets			
(a (i) Property, Plant and Equipment	10	32,870.42	27,610.74
(ii) Intangible Assets under Development	10	19,457.82	-
(b) Non-current investments	11	1,08,800.31	25,713.37
(c) Deferred Tax Assets	12	-	-
(d) Long term loans and Advances	13	6,062.86	4,640.46
2 Current assets			
(a) Current Investments	14	30,913.33	27,124.36
(b) Inventories	15	170.96	1,140.40
(c) Trade receivables	16	1,08,945.45	49,300.97
(d) Cash and cash equivalents	17	8,538.31	65,250.82
(e) Short-term loans and advances	18	37,528.20	31,592.12
(f) Other Current Assets	19	1,758.33	2,595.74
TOTAL		3,55,045.99	2,34,968.98

See accompanying notes forming part of the financial statements

In terms of our report attached.


For Harvinder Arora & Associates
Chartered Accountants
(Firm's Registration No. 014556N)





(CA Harvinder Singh)
FCA, Proprietor
M. No. : 094031
UDIN : 25094031BMIYDX3574
Place : New Delhi
Date : August 20th, 2025

For & on Behalf of the Board of Directors
WEBTEL ELECTROSOFT LIMITED


(Vijay Sahni)
Whole-time Director
DIN: 00001958


(Veetu Verma)
Company Secretary
M. No. 61849


(Rajender Kapoor)
Whole-time Director
DIN: 00001972


(Virender Kumar Bhasin)
Chief Financial Officer
AADPB7030Q

WEBTEL ELECTROSOFT LIMITED
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110-114, RATTAN JYOTI BUILDING - 18, RAJENDRA PLACE, NEW DELHI-110008
CIN : U72900DL2000PLC104917

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

(Rs. in Thousands)

Particulars	Note	March 31, 2025	March 31, 2024
	No.	Rs.	Rs.
I Revenue from operations (gross)	20	4,87,113.60	3,86,212.21
Revenue from operations (net)		4,87,113.60	3,86,212.21
II Other Income	21	12,799.17	20,309.21
III Total Income (I+II)		4,99,912.77	4,06,521.42
IV Expenses			
(a) Cost of materials consumed	22	1,896.39	3,757.06
(d) Employee benefits expenses	23	2,79,223.94	2,31,738.77
(e) Finance costs	24	1,376.40	695.92
(f) Depreciation and amortisation expenses	10	12,651.98	11,217.33
(g) Other expenses	25	1,25,511.28	95,391.57
Total Expenses		4,20,659.98	3,42,800.65
V Profit before exceptional and extraordinary item and tax		79,252.80	63,720.77
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax		79,252.80	63,720.77
VIII Extraordinary Items		-	-
IX Profit before Tax		79,252.80	63,720.77
X Tax Expense:			
(a) Current tax expense		25,497.86	19,943.56
(b) Deferred tax		220.63	541.37
(c) For Income Tax for earlier Years		-3699.87	322.54
XI Profit / (Loss) for the period from continuing operations		57,234.18	42,913.30
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Profit) for the Period		57,234.18	42,913.30
XVI Earning per equity share:			
(1) Basic		4.47	21.45
(2) Diluted		4.55	21.45

In terms of our report attached.

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(CA Harvinder Singh)
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(Vijay Sahni)
Whole-time Director
DIN: 00001958

(Neetu Verma)
Company Secretary
M. No. 61849

(Rajender Kapoor)
Whole-time Director
DIN: 00001972
(Virender Kumar Bhasin)
Chief Financial Officer
AADPB7030Q

WEBTEL ELECTROSOFT LIMITED
(Formerly Known as "Webtel Electrosoft Private Limited")
Statement of Cash Flows
For the Years Ending March 31, 2025 and March 31, 2024

(Rs. in Thousands)

	March 31, 2025	March 31, 2024
Cash Flows from Operating Activities		
Net Income	79,252.80	63,720.77
Adjustments		
Depreciation	12,651.98	11,217.33
Profit on sale of investments	-6861.95	-15537.87
Profit on Sale of fixed assets	0.00	-616.29
Interest income on deposits	-4575.24	-3669.12
Interest on income tax refund	0.00	-429.41
Dividend income	-160.00	-1.82
Provision for Gratuity	6,339.32	3,524.05
Provision for Leave Encashment	3,851.71	820.29
Other	-	-22.29
Operating profit before working capital changes	11,245.82	-4715.14
Adjustments for:		
Increase / (decrease) in Inventories	969.44	-422.28
(Increase) / decrease in Loans and Advances	-7358.48	-14769.26
(Increase) / decrease in Trade Receivables	-59644.48	-20823.82
Increase / (decrease) in Other Current Assets	837.41	-617.77
(Increase) / decrease in Short Term Borrowings	1,216.06	21.25
(Increase) / decrease in Trade payables	1,075.61	-1914.32
Increase / (decrease) in Other Current Liabilities	-6107.16	5,480.13
Net cash flow (Used in) operations	-69011.59	-33046.07
Net cash flow (Used in) operations	21,487.02	25,959.56
Less : Direct taxes paid	-19943.56	-4500.00
Less : Previous Year Tax	3,699.87	-322.54
Net Cash from Operating Activities	5,243.33	21,137.02
Cash Flows from Investing Activities		
Sale of Fixed Assets	-	27.14
Purchase of New Equipment	-17916.71	-17149.74
Investments Decreased	-86875.91	19,187.47
Investments Increased	0.00	-26220.71
Profit on sale of investments	6,861.95	15,537.87
Profit on Sale of fixed assets	0.00	616.29
Interest income on deposits	4,575.24	3,669.12
Interest on income tax refund	-	429.41
Dividend income	160.00	1.82
Intangible Assets under Development	-19457.82	0.00
Other	-	40.58
Net Cash Used for Investing Activities	-112653	-3861
Cash Flows from Financing Activities		
Share Capital	5,334.61	-
Security Premium	44,661.35	-
Long-term borrowings	701.45	583.85
Net Cash from Financing Activities	50,697.41	583.85
NET INCREASE/(DECREASE) IN CASH	-56712.50	17,860.13
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	65,250.82	47,390.69
CASH, & CASH EQUIVALENT AT THE END OF YEAR	8,538.31	65,250.82

For Harvinder Arora & Associates
Chartered Accountants
(Firm's Registration No. 014556N)



Harvinder Singh)
FCA, Proprietor
M. No. : 094031
UDIN : 25094031BMYDX3574
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For & on Behalf of the Board of Directors
WEBTEL ELECTROSOFT LIMITED

(Vijay Sahnii)
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WEBTEL ELECTROSOFT LIMITED
(Formerly Known as "Webtel Electrosoft Private Limited")
110-114, RATTAN JYOTI BUILDING - 18, RAJENDRA PLACE, NEW DELHI-110008
NOTES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31ST, 2025

NOTE 1 :- ACCOUNTING POLICIES & NOTES TO ACCOUNTS

I Statement of significant Accounting Policies

(a). Basis of Preparation of Financial Statements

The Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India and the provisions of Companies Act, 2013.

(b). Fixed Assets

Fixed Assets are stated at cost net of Value Added Tax, GST, rebates, less accumulated depreciation, amortisation and impairment loss, if any.

(c). Depreciation

Fixed assets are depreciated / amortised over their estimated useful lives with WDV method, after taking into account estimated residual value. Rate of Depreciation and Estimated useful lives of assets are as follows :

<u>Type of Assets</u>	<u>Estimated Useful Life</u>
Office Equipments	15 Years
Plant & Machinery	3 Years
Motor Cars	8 Years
Building	30 Years
Furniture & Fittings	10 Years

In case of fixed assets where the useful life of assets was NIL as at 01.04.2024, the Company has adjusted the net residual value aggregating to Rs. 5054.86 from Reserves & Surplus.

(d). Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

(e). Investments

Current & Long Term Investments are valued at cost.

Provision for diminution in the value of long-term investments is made only if in the opinion of the management such a decline is other than temporary.

(f). Transactions in foreign currencies and accounting of derivatives

Exchange differences Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities are translated at year end exchange rates.

(g). Inventories

Inventories are valued at the lower of cost and net realisable value. Net realisable value is estimated selling price in the ordinary course of business less estimated cost of completion and selling expenses.



Cont... 2 ...

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NOTES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31ST, 2025

(h). Employee Benefit

(i) Gratuity

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 to 30 days salary payable for each completed year of service. Vesting occurs upon completion of five years of service. The Company accounts for the liability for gratuity benefits payable in future based on an independent actuarial valuation carried out at each Balance Sheet date using the projected unit credit method.

(ii) Compensated absences

The Company provides for the encashment of leave or leave with pay subject to certain rules. The employees are entitled to accumulate leave subject to certain limits, for future encashment. The liability is provided based on the number of days of unutilised leave at each balance sheet date on the basis of an independent actuarial valuation.

Contribution to Defined contribution plan, recognised as expenses are as under :

The principal actuarial assumption used for estimating the Company's defined benefit obligations are set out below :

Particulars	Valuation Rate	
	March 31, 2025	March 31, 2024
Discount Rate	6.75%	7.10%
Salary Escalation Rate	5.90%	6.20%
Retirement Age	60	60
Attrition Rate	1-5%	1-5%
Mortality Rate	100% of IALM (2012-14)	100% of IALM (2012-14)

Discount Rate used for valuing liabilities is determined as per Para 78 of AS-15 (revised). It is based on yields (as on valuation date) of Government Bonds with tenure similar to the expected working lifetime of the employees.

Estimates of future salary increase are based on inflation, seniority, promotion and other relevant factors such as demand and supply in the employment market. This assumption has been determined in consultation with the company.

Movement in Obligation

(Rs. in Thousands)

Particulars	For the year ended 31st March 2025		For the year ended 31st March 2024	
	Gratuity	Compensated absences	Gratuity	Compensated absences
Present Value of Benefit Obligation as at the beginning of the year	31,484.31	7,375.11	27,960.25	6,549.76
Current Service cost	5,534.70	3,083.83	4,421.65	2,447.74
Interest cost	2,125.19	497.82	1,985.18	465.03
Benefits paid	-1395.47	-1536.82	-1388.76	-1576.82
Actuarial losses (gains)	74.89	1,801.82	-1494.02	-510.61
Present Value of Benefit Obligation as at the end of the year	37,823.62	11,221.76	31,484.31	7,375.11



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Amount recognised in the statement of Profit and Loss :

Particulars	For the year ended 31st March 2025		For the year ended 31st March 2024	
	Gratuity	Compensated absences	Gratuity	Compensated absences
Current Service cost	5,534.70	3,083.83	4,421.65	2,447.74
Interest cost	2,125.19	497.82	1,985.18	465.03
Expected Return on Plan Assets	-	-	-	-
Net actuarial losses (gains) recognised in the year	74.89	1,801.82	-1494.02	-510.61
Expenses recognised in Statement of Profit and Loss	7,734.78	5,383.48	4,912.81	2,402.17

(j). Liabilities and contingent liabilities

The company records a liability for any claims where a potential loss is probable and capable of being estimated and discloses such matters in its financial statements, if material. For potential losses that are considered possible, but not probable, the Company provides disclosure in the financial statements but does not record a liability in its accounts unless the loss becomes probable.

(k). Taxes on Income

Provision for Income Tax is made on the basis of estimated taxable income for the year at current rates. Tax expense comprise both current tax and deferred tax at the applicable enacted or substantively enacted rates. Current tax represents the amounts of income tax payable/recoverable in respect of the taxable income/loss for the reporting year. Deferred tax represents the effect of timing difference between taxable income and accounting income for the reporting year that originate in once year and are capable of reversal in one or more subsequent years.

(l). Foreign currency transactions

Foreign currency transactions are recorded at the rate of exchange prevailing on the date of the respective transactions. Monetary foreign currency assets and liabilities remaining unsettled at the balance sheet date are translated at the rates of exchange prevailing on that date. Gains / losses arising on account of realization / settlement of foreign exchange transactions and on translation of foreign currency assets and liabilities are recognised in the Statement of Profit and Loss.

(m). Segment reporting

The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance. However the company is currently dealing in only one primary segment. However, since the company's operations are confined to development, maintenance of softwares etc, all financial information pertains to this single segment, making segment reporting inapplicable.



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(n).Research and Development Expenditure

Research costs are expensed as incurred. Software product development costs are expensed as incurred unless technical and commercial feasibility of the project is demonstrated, future economic benefits are probable, the Company has an intention and ability to complete and use or sell the software and the costs can be measured reliably. The costs which can be capitalized include the cost of direct software development employees costs that are directly attributable to prepare the asset for its intended use. The total research and development expenditure is capitalised as cost of direct software development employees costs amounting to Rs. 24322.27 thousands as on 31.03.2025 under the estimated useful life in 5 years. The amortization expense has been included in the Standalone Statement of Profit and Loss as Research and Development expense recognized in net profit in the statement of profit and loss for the year ended March 31,2025 is Rs. 4864.45 thousands.

Cont... 3 ...



NOTES TO ACCOUNTS:-**I. Balance Sheet**

Contingent Liabilities not provided for: NIL.

II. Profit & Loss Account**1. Auditors' Remuneration**

(Rs. in Thousands)

	March 31, 2025	March 31, 2024
Statutory Auditors		
-Statutory Audit Fees	100.00	40.00
-Other Audit Fees	30.00	7.50
-Others	0.00	0.00
Total	130.00	47.50

2. Directors' Remuneration

	March 31, 2025	March 31, 2024
Amount of Directors' Remuneration	9,909.09	7,664.80

3 RELATED PARTY TRANSACTIONS

In accordance with the requirements of IND AS 24, on related party disclosures, name of the related party, relationship, transactions and outstanding balances including commitments where control exists and with whom transactions have taken place during reported periods, are reported here :

Related Party	Relation	Nature	FOR THE YEAR ENDED 31st MARCH 2025				
			Security Deposit B/F	REMUNERATION	SECURITY DEPOSIT	RENT	OTHERS
Mr. Rajender Kapoor	Director	Remuneration & Rent	744.39	3,296.76	-	1,506.22	-
Mr. Vijay Sahni	Director	Remuneration & Rent	924.48	2,999.44	-	2,253.61	-
Mrs. Sangeeta Sahni	Director	Remuneration & Rent	144.72	1,560.89	-	297.26	-
Mr. Rajeev Khandelwal	Director	Remuneration	-	2,052.00	-	-	-
Mrs. Sunita Khandelwal	Wife of Director	Remuneration	-	966.00	-	-	-
Mr. Sanjay Kapoor	Brother of Director	Remuneration	-	1,149.77	-	-	-
Mrs. Aashna Sahni	Daughter of Director	Remuneration, deposit & Rent	-	1,698.11	305.53	509.21	-
Mr. Virender Bhasin	CFO	Remuneration	-	1,854.35	-	-	-
Ms. Sanya Kapoor	Daughter of Director	Remuneration, deposit & Rent	-	1,800.00	212.87	354.79	-
Mrs. Neetu Verma	Company Secretary	Remuneration	-	1,118.87	-	-	-
Mr. Ansh Sahni	Son of Director	Rent	181.98	-	-	468.56	-
Mr. Shivansh Kapoor	Son of Director	Rent	181.98	-	-	468.83	-
Mrs. Suruchi Kapoor	Wife of Director	Rent	169.83	-	-	339.66	-
M/s. Rajeev Khandelwal HUF	Director's HUF	Rent	520.02	-	-	1,078.18	-
M/s. Vijay Sahni HUF	Director's HUF	Rent	-	-	-	70.20	-
M/s. Rajender Kapoor HUF	Director's HUF	Rent	-	-	-	70.20	-
M/s. Scan Computer Services	Brother of Director	Purchase of Assets	-	-	-	-	1,921.57
M/s. Webtel Enterprise Solutions P Ltd.	Subsidiary Company	Professional Fee	-	-	-	-	2,600.00
Total			2,867.40	18,496.19	518.40	7,416.72	4,521.57

Related Party	Relation	Nature	FOR THE YEAR ENDED 31st MARCH 2024				
			Security Deposit B/F	REMUNERATION	SECURITY DEPOSIT	RENT	OTHERS
Mr. Rajender Kapoor	Director	Remuneration & Rent	523.26	2,366.00	221.13	1,140.44	-
Mr. Vijay Sahni	Director	Remuneration & Rent	519.48	1,865.50	405.00	1,351.03	-
Mrs. Sangeeta Sahni	Director	Remuneration & Rent	144.72	1,483.30	-	289.44	-
Mr. Rajeev Khandelwal	Director	Remuneration	-	1,950.00	-	-	-



Mrs. Sunita Khandelwal	Wife of Director	Remuneration	-	966.00	-	-	-
Mr. Sanjay Kapoor	Brother of Director	Remuneration	-	1,084.92	-	-	-
Mrs. Aashna Sahni	Daughter of Director	Remuneration, deposit & Rent	-	598.44	-	-	-
Mr. Ansh Sahni	Son of Director	Rent	181.98	-	-	449.82	-
Mr. Shivansh Kapoor	Son of Director	Rent	181.98	-	-	449.82	-
Mrs. Suruchi Kapoor	Wife of Director	Rent	-	-	169.83	72.13	-
M/s. Rajeev Khandelwal HUF	Director's HUF	Rent	520.02	-	-	1,040.04	-
M/s. Vijay Sahni HUF	Director's HUF	Rent	-	-	-	117.00	-
M/s. Rajender Kapoor HUF	Director's HUF	Rent	-	-	-	117.00	-
M/s. Scan Computer Services	Brother of Director	Purchase of Assets	-	-	-	-	1,997.35
M/s. Webtel Enterprise Solutions P Ltd.	Subsidiary Company	Professional Fee	-	-	-	-	13,982.87
Total			2,071.44	10,314.16	795.96	5,026.72	15,980.22

4. Expenditure incurred in foreign exchange:

During the year the Company has incurred an amount of **Rs. 2790.29 thousands** in foreign exchange on business expenditure. And we have foreign currency equivalent to **Rs. 298.33 thousands** in hand.

Export of services during the year:

During the year the Company earned **Rs. 85204.94 thousands** in foreign exchange on account of Software services.

5. A Loan of Rs. 8075.00 thousands given to subsidiary company "Webtel Enterprise Solutions Private Limited".

6 Capital Structure

During the period, the authorised share capital has been increased from 20,004,800 to 180000.00 thousands. The Issued, Subscribed and Paid up Capital stood at Rs. 128,030.71 thousands as on March 31, 2025 consisting of 12,803,071 Equity shares of Rs.10/- each.

7 Bonus Shares

Bonus Shares issued during the year under review. On 9th August 2024 with the approval of the shareholder, Board decided to issue 60,01,440 Bonus Shares on the ratio of 1:3 [i.e. 3 (Three) fully paid up equity shares for every 1 (One) equity shares held] to the shareholders as on the date 7th August 2024, the allotment of the shares are made on 23rd August 2024. On 29th August 2024 with the approval of shareholder through a special resolution, an approval of Private placement offer letter is made. Later Board again decided to issue 42,67,691 Bonus Shares on the ratio 1:2 [i.e. 2 (Two) fully paid up equity shares for every 1 (One) equity shares held] to the shareholders as on the date 20th November 2024 and the allotment of the shares are made on the 22nd November 2024 by utilizing out its free reserves.

8 Material Changes and Commitments, if any, affecting the financial position of the company

On 30th July 2024, with the approval of the shareholders through a special resolution, the company initiated its conversion to a Public Limited Company. Subsequently, an application for conversion was submitted to the Registrar of Companies (ROC) for approval. After receiving the approval, the company's name has been changed from WEBTEL ELECTROSOFT PRIVATE LIMITED to WEBTEL ELECTROSOFT LIMITED.

6. Previous Year figures have been regrouped & reclassified as and where required.

In terms of our report attached.

For Harvinder Arora & Associates
Chartered Accountants
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(Harvinder Singh)
FCA, Proprietor
M. No. : 094031
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(Virender Kumar Bhasin)
Chief Financial Officer
AADPB7030Q

WEBTEL ELECTROSOFT LIMITED

(Formerly Known as "Webtel Electrosoft Private Limited")

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

(Rs. in Thousands)

Particulars	March 31, 2025		March 31, 2024	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
18000000 Equity shares of Rs.10/- each with voting rights	18000000	1,80,000.00	2100000	21,000.00
(b) Issued, Subscribed and Paid up				
2000480 Equity shares of Rs.10/- each with voting rights	2000480	20,004.80	2000480	20,004.80
Add: Bonus Shares (1:3)	6001440	60,014.40	-	-
Add: Bonus Shares (1:2)	4267690	42,676.90	-	-
Add: Private Placement to Ms. Priti Bhala	533461	5,334.61	-	-
Total	1,28,03,071	1,28,030.71	20,00,480	20,004.80
(c) Share Premium a/c	533461	44,661.35	-	-

Note - Bonus Shares issued during the year under review. On 9th August 2024 with the approval of the shareholder, Board decided to issue 60,01,440 Bonus Shares on the ratio of 1:3 [i.e. 3 (Three) fully paid up equity shares for every 1 (One) equity shares held] to the shareholders as on the date 7th August 2024, the allotment of the shares are made on 23rd August 2024. On 29th August 2024 with the approval of shareholder through a special resolution, an approval of Private placement offer letter is made. Later Board again decided to issue 42,67,691 Bonus Shares on the ratio 1:2 [i.e. 2 (Two) fully paid up equity shares for every 1 (One) equity shares held] to the shareholders as on the date 20th November 2024 and the allotment of the shares are made on the 22nd November 2024 by utilizing out its free reserves.

List of Shareholders holding more than 5% share capital (as on 31.03.2025)

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Mr. Rajender Kapoor	1845900	14.42%	10	18,459.00
Ms. Suruchi Kapoor	1258560	9.83%	10	12,585.60
Ms. Sanya Kapoor	859290	6.71%	10	8,592.90
Mr. Shivansh Kapoor	859290	6.71%	10	8,592.90
Mr. Vijay Sahni	4070880	31.80%	10	40,708.80
Ms. Sangeeta Sahni	1604640	12.53%	10	16,046.40
Ms. Priti Bhala	800191	6.25%	10	8,001.91

List of Shareholders holding more than 5% share capital (as on 31.03.2024)

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Mr. Vijay Sahni	678480	33.78%	10	6,784.80
M/s Live with True Value Developers Pvt. Ltd.	416000	20.71%	10	4,160.00
Mr. Rajender Kapoor	168448	8.39%	10	1,684.48
Mrs. Sangeeta Sahni	102240	5.09%	10	1,022.40
Mr. Satish Rastogi	160000	7.97%	10	1,600.00

In terms of our report attached.

For Harvinder Arora & Associates
Chartered Accountants

(Firm's Registration No. 014556N)



(CA Harvinder Singh)

FCA, Proprietor

M. No. : 094031

UDIN : 25094031BMIYDX3574

Place : New Delhi

Date : August 20th, 2025

For & on Behalf of the Board of Directors

WEBTEL ELECTROSOFT LIMITED

(Vijay Sahni)
Whole-time Director
DIN: 00001958

(Neetu Verma)
Company Secretary
M. No. 61849

(Rajender Kapoor)
Whole-time Director
DIN: 00001972

(Virender Kumar Bhasin)
Chief Financial Officer
AADPB7030Q

WEBTEL ELECTROSOFT LIMITED
(Formerly Known as "Webtel Electrosoft Private Limited")
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

(Rs. in Thousands)

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Addition during the year	44,661.35	
Closing balance	44,661.35	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	1,05,259.45	62,368.44
Add: Profit / (Loss) for the year	57,234.18	42,913.30
Less:- WDV of Assets with Nil Useful Life as on 1-4-2024	-5.05	-22.29
Less:- Issue of Bonus shares	-60014.40	-
Less:- Issue of Bonus shares	-42676.90	-
Closing balance	59,797.27	1,05,259.45
Total	1,04,458.63	1,05,259.45

Note 3 LONG TERM BORROWINGS

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
<u>SECURED LOANS</u>		
Term Loans from Banks	2,990.31	2,288.87
TOTAL	2,990.31	2,288.87

Note 4 DEFERRED TAX LIABILITIES (NET)

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
On account of timing difference of depreciation-		
Opening Balance	112.54	-428.84
Provision for current year	220.63	541.37
TOTAL	333.17	112.54

Note 5 LONG TERM PROVISION

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Provision for Leave Encashment	9,934.46	7,185.83
Provision for Gratuity	35,746.50	30,712.54
TOTAL	45,680.95	37,898.37

Note 6 SHORT TERM BORROWINGS

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
<u>SECURED LOANS</u>		
Current Maturities of Long term debt	2,229.64	1,013.58
TOTAL	2,229.64	1,013.58



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WEBTEL ELECTROSOFT LIMITED
(Formerly Known as "Webtel Electrosoft Private Limited")
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
(Rs. in Thousands)

Note 8 OTHER CURRENT LIABILITIES

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Salary Payable	23,954.61	21,950.70
Auditor Remuneration Payable	45.00	36.00
Other Expenses Payable	2,945.05	1,830.36
Duties & Taxes	11,622.90	6,972.99
Cash Credit Limit Account	0.00	14,010.69
Gen OD Limit Account	126.01	0.00
Total	38,693.57	44,800.73

Note 9 SHORT TERM PROVISIONS

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
(a) Provision for employee benefits		
Provision for Leave Encashment	1,287.31	184.22
Provision for Gratuity	2,077.13	771.77
(b) Provision - for TAX		
Provision for Income Tax(Current Year)	25,497.86	19,943.56
Total	28,862.29	20,899.55

In terms of our report attached.

For Harvinder Arora & Associates
Chartered Accountants
(Firm's Registration No. 014556N)

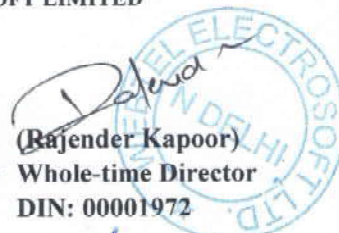


(CA Harvinder Singh)
FCA, Proprietor
M. No. : 094031
UDIN : 25094031BMIYDX3574
Place : New Delhi
Date : August 20th, 2025

For & on Behalf of the Board of Directors
WEBTEL ELECTROSOFT LIMITED



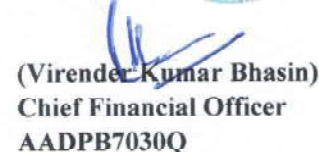
(Vijay Sahni)
Whole-time Director
DIN: 00001958



(Rajender Kapoor)
Whole-time Director
DIN: 00001972



(Neetu Verma)
Company Secretary
M. No. 61849



(Virender Kumar Bhasin)
Chief Financial Officer
AADPB7030Q

WEBTEL ELECTROSOFT LIMITED

(Formerly Known as "Webtel Electrosoft Private Limited")

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 11 NON CURRENT INVESTMENTS

(Rs. in Thousands)

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Unsecured, considered good		
Fixed Deposit with Banks	1,06,900.31	23,813.37
Investment in Subsidiary		
Unquoted		
190,000 (previous year 190,000) Equity shares of Webtel Enterprise Solutions Private Limited of Rs.10/- each fully paid up.	1,900.00	1,900.00
Total	1,08,800.31	25,713.37

Note 12 DEFERRED TAX ASSETS

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
On account of timing difference of depreciation-		
Opening Balance	-	428.84
Provision for current year	-	-
Balance transfer to Deffered Tax Liability	-	-428.84
Total	-	-

Note 13 LONG TERM LOANS AND ADVANCES

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Unsecured, considered good		
Security Deposits	6,062.86	4,640.46
Total	6,062.86	4,640.46

Note 14 CURRENT INVESTMENTS

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Investment in Shares		
Quoted		
Zee Entertainment Enterprises Limited		
160,000 (previous year 10,000) shares purchased at market price. (Market value at 31.03.2025, Rs.98.34 per share)	25,067.88	1,765.14
Embassy Development Limited		
131,000 shares purchased at market price. (Market value at 31.03.2025, Rs.115.86 per share)	18,318.31	-
Bombay Dyeing and Mfg Co Ltd		
(previous year 25,000 shares purchased at market price)	0.00	4,710.25
Equinox India Developments Ltd		
(previous year 150,000 shares purchased at market price)	0.00	18,795.44
Jaiprakash Associates Limited		
(previous year 100,000 shares purchased at market price)	0.00	1,853.54
LESS : Unrealized Loss on Equity Investment	-12472.87	-
Total	30,913.33	27,124.36



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WEBTEL ELECTROSOFT LIMITED
(Formerly Known as "Webtel Electrosoft Private Limited")
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 15 INVENTORIES

(Rs. In thousands)

(At lower of cost and net realisable value)

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Finished Goods	170.96	1,140.40
Total	170.96	1,140.40

Note 17 CASH AND CASH EQUIVALENTS

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
A) Cash In Hand	986.60	956.88
B) Foreign Currency(Cash and Card)	298.33	238.30
C) Bank Balance	7,198.73	45,216.84
D) Term Deposit	22.40	27,817.33
Add : Bank OD Gen against Term Deposit	32.25	-8978.54
Total	8,538.31	65,250.82

Note 18 SHORT TERM LOANS AND ADVANCES

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Advances to Suppliers	3,290.61	5,704.38
Salary Advances to Employees	3,036.66	5,328.88
Other Advances to Employees	1,844.67	1,151.56
Loan to Subsidiary company	8,075.00	5,475.00
Others		
Withholding & Other Tax Receivables	21,281.27	13,932.31
Total	37,528.20	31,592.12

Note 19 OTHER CURRENT ASSETS

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Interest Accrued on Term deposits	930.13	1,651.55
Prepaid Expenses	828.20	944.19
Total	1,758.33	2,595.74

In terms of our report attached.

For Harvinder Arora & Associates

Chartered Accountants

(Firm's Registration No. 014556N)



(CA Harvinder Singh)

FCA, Proprietor

M. No. : 094031

UDIN : 25094031BMYDX3574

Place : New Delhi

Date : August 20th, 2025

For & on Behalf of the Board of Directors
WEBTEL ELECTROSOFT LIMITED

(Vijay Sahni)

Whole-time Director

DIN: 00001958

(Neetu Verma)

Company Secretary

M. No. 61849

(Rajender Kapoor)



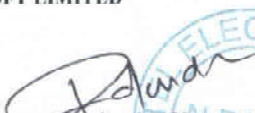


Whole-time Director







DIN: 00001972

(Virender Kumar Bhasin)

Chief Financial Officer

AADPB7030Q

WEBTEL ELECTROSOFT LIMITED (Formerly Known as "Webtel Electrosoft Private Limited") NOTES ANNEXED TO AND FORMING PART OF THE PROFIT & LOSS ACCOUNT Note 20 REVENUE FROM OPERATIONS (Rs. in Thousands)		
Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Income from Software & Other Services	4,87,113.60	3,86,212.21
Total Income	4,87,113.60	3,86,212.21
Note 21 OTHER INCOME		
Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Interest Income	4,575.24	3,669.12
Other Income	8,223.92	16,640.09
Total	12,799.17	20,309.21
Note 22 COST OF MATERIALS CONSUMED		
Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Opening stock	1,140.40	718.13
Add: Purchases		
Domestic	926.94	4,179.34
	926.94	4,179.34
Less: Closing stock	170.96	1,140.40
Cost of material consumed	1,896.39	3,757.06
Note 23 EMPLOYEE BENEFIT EXPENSES		
Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Salaries and wages	2,61,108.34	2,16,797.72
Director Remuneration	9,909.09	7,664.80
EPF Employer Contribution	6,228.14	5,283.74
ESI Employer Contribution	307.21	360.63
Staff Welfare	1,671.16	1,631.87
Total	2,79,223.94	2,31,738.77
Note 24 FINANCE COST		
Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Bank Charges	731.50	302.35
Interest on Taxes	198.64	14.78
Bank Interest	446.26	378.79
Total	1,376.40	695.92
In terms of our report attached. For Harvinder Arora & Associates Chartered Accountants (Firm's Registration No. 014556N)  (CA Harvinder Singh) FCA, Proprietor M. No. : 094031 UDIN : 25094031BMIYDX3574 Place : New Delhi Date : August 20th, 2025		
For & on Behalf of the Board of Directors WEBTEL ELECTROSOFT LIMITED <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  (Vijay Sahni) Whole-time Director DIN: 00001958 </div> <div style="text-align: center;">  (Rajender Kapoor) Whole-time Director DIN: 00001972 </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">  (Necti Verma) Company Secretary M. No. 61849 </div> <div style="text-align: center;">  (Virender Kumar Bhasin) Chief Financial Officer AADPB7030Q </div> </div>		

WEBTEL ELECTROSOFT LIMITED (Formerly Known as "Webtel Electrosoft Private Limited") NOTES ANNEXED TO AND FORMING PART OF THE PROFIT & LOSS ACCOUNT		
Note 25 OTHER EXPENSES		(Rs. in Thousands)
Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
(A) DIRECT EXPENSES		
Power & Fuel Expenses	3,136.81	2,654.64
Domain & Other development Expenses	38,165.46	27,516.26
Software Expenses	4,451.44	3,810.11
Connectivity Charges	572.40	572.40
Professional Fees	23,718.68	25,788.99
Total (A)	70,044.79	60,342.41
(B) INDIRECT EXPENSES		
Rent	14,200.57	11,521.92
Repair & Maintenance (Office)	2,609.04	1,907.87
Computer Repair & Maintenance	790.50	886.47
Vehicle Running & Maintenance Expenses	487.03	387.37
Vehicle Insurance	167.24	100.52
Fee & taxes	1,654.89	176.90
Communication Exp	2,108.62	1,980.86
Travelling Expenses	3,440.15	2,878.59
Conveyance	6,747.01	6,515.47
Other Legal and Professional Fees	1,188.29	1,139.59
Advertisement Charges	2,259.79	1,267.05
Sales Promotion	1,348.22	1,207.02
Commission Paid	1,613.06	1,646.97
Auditors Remuneration	130.00	47.50
Festival Celebration & Gift Exp.	629.73	971.66
Printing & Stationery	376.73	448.74
Fluctuation in Foreign Exchange Rate	491.78	641.93
Miscellaneous Expenses	100.62	54.06
Office Expenses	244.10	223.44
CSR Expenses	629.47	0.00
Donation	0.00	11.00
Unrealized Loss on Equity Investment	12,472.87	0.00
Others	1,776.77	1,034.23
Total (B)	55,466.49	35,049.16
Total (A+B)	1,25,511.28	95,391.57
<p>In terms of our report attached.</p> <p>For Harvinder Arora & Associates Chartered Accountants (Firm's Registration No. 014556N)</p> <p>  (C.A. Harvinder Singh) FCA, Proprietor M. No. : 094031 UDIN : 25094031BMIYDX3574 Place : New Delhi Date : August 20th, 2025</p> <p>For & on Behalf of the Board of Directors WEBTEL ELECTROSOFT LIMITED</p> <p> (Vijay Sahni) Whole-time Director DIN: 00001958</p> <p> (Neetu Verma) Company Secretary M. No. 61849</p> <p> (Rajender Kapoor) Whole-time Director DIN: 00001972</p> <p> (Virender Kumar Bhasin) Chief Financial Officer AADPB7030Q</p>		

WEBTEL ELECTROSOFT LIMITED
(Formerly Known as "Webtel Electrosoft Private Limited")
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 7 TRADE PAYABLES

Figures as on March 31, 2025

(Rs. in Thousands)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	3,625.11	141.60	-	-	3,766.71
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	3,625.11	141.60	-	-	3,766.71

Figures as on March 31, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	2,691.10	-	-	-	2,691.10
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	2,691.10	-	-	-	2,691.10

Note 16 TRADE RECEIVABLES (Current)

Particulars	March 31, 2025	March 31, 2024
	Rs.	Rs.
Trade receivables considered good-secured	-	-
Trade receivables considered good-unsecured	1,08,945.45	49,300.97
Trade receivables considered good-unsecured from wholly owned subsidiary	-	-
Trade receivables which have significant increase in Credit Risk	-	-
Trade receivables-credit impairment	-	-
Less : Allowance for credit impairment	-	-
Net Trade receivables-credit impairment	-	-
Total	1,08,945.45	49,300.97

Figures as on March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	72,969.71	20,282.96	13,949.30	679.93	1,063.54	1,08,945.45
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures as on March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	33,940.51	11,014.44	1,695.93	1,366.47	1,283.62	49,300.97
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



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Note - 10 Non Current Assets

WEBTEL ELECTROSOFT LIMITED (Formerly Known as "Webtel Electrosoft Private Limited") STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2025									
PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K				ACCUMULATED DEPRECIATION			
		AS ON 01/04/2024	ADDITIONS during the year	SALE during the year	AS ON 31.3.2025	UP TO 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	Adjusted from Retained Earnings
EQUIPMENT	13.91%	9,015.88	1,452.37	-	10,468.26	5,439.81	790.52	6,230.33	20.61
PLANT & MACHINERY	40.00%	44,479.84	10,440.08	-	54,919.93	32,513.82	8,476.12	40,989.94	612.03
MOTOR CARS	13.91%	10,843.14	4,740.35	-	15,583.49	7,313.40	2,207.82	9,521.22	49.05
BUILDING	5.00%	6,685.51	0.00	-	6,685.51	815.65	124.53	940.18	0.00
FURNITURE & FITTING	18.10%	10,344.37	1,283.91	-	11,628.27	6,941.95	1,052.99	7,994.94	56.74
TOTAL		81,368.75	17,916.71	0.00	99,285.46	53,024.63	12,651.98	65,676.61	738.43
		NET -- B L O C K				NET -- B L O C K			
		AS ON 31.03.2025				AS ON 31.03.2024			
		32,870.42				27,610.74			

WEBTEL ELECTROSOFT LIMITED (Formerly Known as "Webtel Electrosoft Private Limited") STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2024									
PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K				ACCUMULATED DEPRECIATION			
		AS ON 01/04/2023	ADDITIONS during the year	SALE during the year	AS ON 31.3.2024	UP TO 01.04.2023	FOR THE YEAR	AS ON 31.03.2024	Adjusted from Retained Earnings
EQUIPMENT	13.91%	7,873.05	1,142.83	0.00	9,015.88	4,791.16	648.64	5,439.81	20.61
PLANT & MACHINERY	40.00%	31,515.37	12,990.35	25.88	44,479.84	24,353.11	8,160.71	32,513.82	607.08
MOTOR CARS	13.91%	8,879.14	1,965.27	1.26	10,843.14	5,982.53	1,330.87	7,313.40	48.95
BUILDING	5.00%	6,585.51	0.00	0.00	6,685.51	660.65	155.01	815.65	-
FURNITURE & FITTING	18.10%	9,293.08	1,051.29	0.00	10,344.37	6,019.86	922.10	6,941.95	56.74
TOTAL		64,246.15	17,149.74	27.14	81,368.75	41,807.31	11,217.33	53,024.63	733.38
		NET -- B L O C K				NET -- B L O C K			
		AS ON 31.03.2024				AS ON 31.03.2023			
		27,610.74				21,746.05			

A(i) Intangible Assets under Development	As on 31.03.2025	As on 31.03.2024
	19,457.82	-
Total	19,457.82	-

As per our report of even date attached
 For Harvinder Arora & Associates
 Chartered Accountants
 (Firm's Registration No. 014556N)
 (CA 1155 under Singh)
 FCA, Proprietor
 M. No. : 094031
 UDIN : 25094031BM1YDX3574
 Place : New Delhi
 Date : August 20th, 2025

For & on Behalf of the Board of Directors
WEBTEL ELECTROSOFT LIMITED
 (Vijay Sahni)
 Whole-time Director
 DIN: 00001958
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