

Aerix Ventures Private Limited
Balance Sheet as at 31st March, 2026

(Amount in rupees hundred, unless otherwise stated)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
Share Capital	1	4,093.50	3,169.00
Reserves and Surplus	2	5,90,222.75	8,29,869.00
Total Shareholders' Funds		5,94,316.25	8,33,038.00
(2) Non-Current Liabilities			
Deferred Tax Liabilities (Net)		-	1,749.00
Long-Term Provisions	3	16,686.83	-
Total Non-Current Liabilities		16,686.83	1,749.00
(3) Current Liabilities			
Trade Payables	4	38,997.02	33,408.00
Other Current Liabilities	5	15,957.55	10,165.00
Short-Term Provisions	6	541.21	-
Total Current Liabilities		55,495.78	43,573.00
TOTAL EQUITY AND LIABILITIES		6,66,498.86	8,78,360.00
II. ASSETS			
(1) Non-Current Assets			
Property Plant and Equipment	7	3,12,801.63	31,046.00
Capital Work-in-Progress	8	-	4,07,635.00
Deferred Tax Assets (Net)		7,751.85	-
Total Non-Current Assets		3,20,553.48	4,38,681.00
(2) Current Assets			
Trade Receivables		30,174.03	1,180.00
Cash and Cash Equivalents	9	1,94,770.42	3,53,148.00
Short-Term Loans and Advances	10	14,165.97	11,610.00
Other Current Assets	11	1,06,834.96	73,741.00
Total Current Assets		3,45,945.38	4,39,679.00
TOTAL ASSETS		6,66,498.86	8,78,360.00

The accompanying Notes to Accounts form an integral part of these financial statements.

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As per our Report of even date attached

For Jain P & Co

(Chartered Accountants)

Regd No - F028508N

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Prashant Jain

Partner

M. No - 516101

UDIN : 26516101HRYIJK3783

Place: New Delhi

Date: 18-09-2026

For and on behalf of the Board of Directors of

Aerix Ventures Private Limited

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(Priyanka Gera)

Director

DIN - 07823397

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(Awnish Kumar)

Director

DIN - 09637923

Aerix Ventures Private Limited**Statement of Profit and Loss for the year ended 31st March, 2026***(Amount in rupees hundred, unless otherwise stated)*

		Year ended 31st March, 2026	Year ended 31st March, 2025
Particulars	Note No.		
Revenue from Operations	12	1,12,306.93	9,261.00
Other Income	13	5,676.84	10,887.00
III Total Revenue		1,17,983.77	20148.00
IV Expenses			
Cost of Material Consumed/Services Utilized	14	1,65,317.66	9,965.00
Employee Benefit Expense	15	5,12,372.06	1,12,087.84
Finance Costs	16	719.24	23.00
Depreciation and Amortisation Expense	17	1,49,707.33	4,112.00
Other Expenses	18	1,94,376.68	1,16,090.73
Total Expenses		10,22,492.97	2,42,278.57
V Profit / (Loss) before Tax (III - IV)		(9,04,509.20)	(2,22,131.57)
VI Tax Expense			
Current Tax		-	0
Deferred Tax (Charge) / Credit		9,501.85	(506.00)
Total Tax Expense		9,501.85	(506.00)
VII Profit / (Loss) for the Year (V - VI)		(8,95,007.35)	(2,22,637.57)
VIII Earnings Per Equity Share (Face Value Rs. 10 each)			
Weighted Average Number of Equity Shares		10,010.00	10,010.00
Basic and Diluted (Rs.)		(8,941.13)	(2,224.15)

The accompanying Notes to Accounts form an integral part of these financial statements.

As per our Report of even date attached

For Jain P & Co*(Chartered Accountants)*

Regd No - F028508N

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Prashant Jain**Partner****M. No - 516101****UDIN : 26516101HRYIJK3783**

Place: New Delhi

Date: 18-09-2026

For and on behalf of the Board of Directors of**Aerix Ventures Private Limited**

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Director

DIN - 07823397

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(Awnish Kumar)

Director

DIN - 09637923

AeriaX Ventures Private Limited**Notes Forming Part of the Financial Statements for the year ended 31st March, 2026**

(Amount in rupees hundred, unless otherwise stated)

NOTE 1 (a) SHARE CAPITAL

Particulars	31st March, 2026	31st March, 2025
Equity Share Capital (10,010 Equity Shares of Rs. 10 each, fully paid up)	1,001.00	1,001.00
Compulsorily Convertible Preference Shares (CCPS)	3,092.50	2,168.00
Total	4,093.50	3,169.00

Note: CCPS are compulsorily convertible into equity shares and are accordingly classified as share capital.

NOTE 1 (b) RECONCILIATION OF THE SHARES O/S AT THE BEGINNING AND AT THE END

Particulars	31st March, 2026		31st March, 2025	
	Number	Amount	Number	Amount
Equity Shares				
Shares O/s at the Beginning of the year	10010	1001	10010	1001
Share issued during the year				
Share outstanding at the end of the year	10010	1001	10010	1001
Total	10010	1001	10010	1001

NOTE 1 (c) Shareholders holding more than 5% of Shares

Name of Shareholder's	31st March, 2026		31st March, 2025	
	% of Holding	No of Shares	% of Holding	No of Shares
Equity Shares				
Priyanka Gera	51.61%	9856	57.92%	9990
Kalaari Capital Partner India IV	20.00%	3820	14.96%	2581
Foundamental Revolution Fund Gmbh & Co.Kg	8.49%	1622	7.70%	1328

NOTE 2 RESERVES AND SURPLUS

Particulars	31st March, 2026	31st March, 2025
Securities Premium Account	17,26,756.27	11,43,045.00
Employee Stock Options Outstanding	71,649.83	-
Surplus / (Deficit) in the Statement of Profit and Loss		
Opening balance	(3,13,176.00)	(90,538.00)
Add: Profit / (Loss) for the year (as per Statement)	(8,95,007.35)	(2,22,638.00)
Closing balance	(12,08,183.35)	(3,13,176.00)
Total	5,90,222.75	8,29,869.00

NOTE 3 LONG-TERM PROVISIONS

Particulars	31st March, 2026	31st March, 2025
Provision for Gratuity (non-current portion)	12,230.87	-
Provision for Leave Encashment (non-current portion)	4,455.96	-
Total	16,686.83	-

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NOTE 4 TRADE PAYABLES

Particulars	31st March, 2026	31st March, 2025
Sundry Creditors for Goods and Services	38,997.02	33,408.00
Total	38,997.02	33,408.00

NOTE 5 OTHER CURRENT LIABILITIES

Particulars	31st March, 2026	31st March, 2025
TDS Payable	3,220.78	6548
PF Payable	792.00	
Audit Fee Payable	550.00	550
Unearned Revenue	3,000.00	
Employee Payables / Reimbursements	8,396.16	3067
Total	15,958.94	10,165.00

NOTE 6 SHORT-TERM PROVISIONS

Particulars	31st March, 2026	31st March, 2025
Provision for Gratuity (current portion)	20.58	-
Provision for Leave Encashment (current portion)	520.63	-
Total	541.21	-

NOTE 7 FIXED ASSETS

Particulars	31st March, 2026	31st March, 2025
Tangible Assets - Gross Block	10,375.33	9,830.00
Less: Accumulated Depreciation	4,805.13	1,382.00
Tangible Assets - Net Block	5,570.20	8,448.00
Intangible Assets - Gross Block	4,56,645.24	25,328.00
Less: Amortisation	1,49,413.81	2,730.00
Intangible Assets - Net Block	3,07,231.43	22,598.00
Total	3,12,801.63	31,046.00

NOTE 8 OTHER NON-CURRENT ASSETS

Particulars	31st March, 2026	31st March, 2025
Intangible Assets under Development (CWIP)	-	4,07,635.00
Total	-	4,07,635.00

NOTE 9 CASH AND CASH EQUIVALENTS

Particulars	31st March, 2026	31st March, 2025
Balances with Banks - Current / Operational Accoi	1,94,580.42	3,52,958.00
Cash in Hand	190.00	190.00
Total	1,94,770.42	3,53,148.00

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NOTE 10 SHORT-TERM LOANS AND ADVANCES

Particulars	31st March, 2026	31st March, 2025
Security Deposits	13,261.75	10,915.00
Advance Recoverable (MakeMyTrip Wallet)	904.22	695.00
Total	14,165.97	11,610.00

NOTE 11 OTHER CURRENT ASSETS

Particulars	31st March, 2026	31st March, 2025
GST Input Tax Credit	93,292.29	61,893.00
Prepaid Expenses	4,269.47	292.00
Deferred Contract Cost	6,520.80	10,247.00
Razorpay Account Balance	151.81	-
TDS Receivable	2,600.59	1,309.00
Total	1,06,834.96	73,741.00

NOTE 12 REVENUE FROM OPERATIONS

Particulars	31st March, 2026	31st March, 2025
Implementation (One-Time) Fee	20,000.00	-
Monthly Subscription Fee	92,306.93	9,261.00
Total	1,12,306.93	9,261.00

NOTE 13 OTHER INCOME

Particulars	31st March, 2026	31st March, 2025
Interest on Fixed Deposits	5,543.24	10,642.00
Interest on Income Tax Refund	72.00	-
Other Miscellaneous Income	61.60	245.00
Total	5,676.84	10,887.00

NOTE 14 COST OF MATERIAL CONSUMED/SERVICES UTILIZED

Particulars	31st March, 2026	31st March, 2025
Implementation and Onboarding Cost	6,763.33	9,965.00
IT and Professional Expenses	1,58,554.33	-
Total	1,65,317.66	9,965.00

NOTE 15 EMPLOYEE BENEFIT EXPENSE

Particulars	31st March, 2026	31st March, 2025
Salaries and Wages	2,91,811.23	11,975.00
Director's Remuneration	1,12,500.00	1,00,000.00
Staff Welfare Expense	1,665.16	112.84
EDLI Charges	116.25	-
EPF Administration Charges	127.79	-
Employee Stock Option Expense	71,649.83	-
Diwali Bonus	8,200.00	-
Manpower Hiring Expenses	9,073.76	-
Gratuity Expense	12,251.45	-
Leave Encashment Expense	4,976.59	-
Total	5,12,372.06	1,12,087.84

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NOTE 16 FINANCE COSTS

Particulars	31st March, 2026	31st March, 2025
Bank Charges	719.24	23.00
Total	719.24	23.00

NOTE 17 DEPRECIATION AND AMORTISATION EXPENSE

Particulars	31st March, 2026	31st March, 2025
Depreciation on Tangible Assets	3,424.00	1,382.00
Amortisation of Intangible Assets	1,46,283.33	2,730.00
Total	1,49,707.33	4,112.00

NOTE 18 OTHER EXPENSES

Particulars	31st March, 2026	31st March, 2025
Audit Fee	550.00	550
Conveyance Expenses	1,082.24	294.74
Courier and Postage Expenses	443.71	285.48
Laptop & Tab Rentals	15,020.69	8136.2
Furniture Rent	1,343.26	1710.98
Diwali Gifts and Festival Expenses	3,097.99	1666.98
Boarding and Lodging	24,376.92	3860.17
Insurance Expenses	2,935.79	1457.99
Interest and Penalty	20.62	129.38
Legal and Professional Charges	35,962.07	41338.52
Manpower Services	6,947.97	1600
Marketing and Advertising Expenses	22,622.60	11254.4
Miscellaneous Expenses	117.32	0
Office Administration Expenses	1,389.78	1540.46
Out of Pocket Expenses	229.82	0
Printing and Stationery	174.76	149.42
Payment Gateway Charges	216.16	0
Rates & Taxes	1,631.23	89.9
Repairs and Maintenance	230.00	8604.89
Telephone and Internet Expenses	1,012.19	249.67
Shared Office Expenses	17,053.68	0
Software and Subscription Charges	17,857.41	3,433.83
Travel Expenses	40,060.47	29,737.72
Total	1,94,376.68	1,16,090.73

NOTE 19 AUDITORS' REMUNERATION (Included in Note 18 - Other Expenses)

Particulars	31st March, 2026	31st March, 2025
Audit Fees	550.00	550.00
Company Law Matters	-	-
Total	550.00	550.00

Deferred Tax Liabilities/Assets

Particulars	31st March, 2026	31st March, 2025
Opening Timing Differences	6,727.00	4,782.00
Current Year Timing Differences	-36,545.57	1,945.00
Closing Timing Differences	-29,818.57	6,727.00
Closing D.T.A required on Closing date	(7,752.85)	1,748.70
Opening D.T.L		
Opening D.T.A	1,749.00	
(D.T.A)/D.T.L To be created this Year	-9,501.85	506.00
DTL to be reversed this Year		

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NOTE 20 RELATED PARTY DISCLOSURES

(A) Key Management Personnel:

1. Priyanka Gera, Director
2. Piyush Kateja, Director
3. Awnish Kumar (Appointed from 05-12-2025)

(B) Transactions with Key Management Personnel during the year:

Particulars	31st March, 2026	31st March, 2025
Remuneration Paid (Rupees in Hundreds)		
Priyanka Gera	50,000	50,000
Piyush Kateja	50,000	50,000
Awnish Kumar	12,500	-
Total	1,12,500	1,00,000
Reimbursement Paid		
Priyanka Gera	1,573.80	5,050.36
Piyush Kateja	22,027.35	9,008.31
Awnish Kumar	8,103.50	-
Total	31,704.65	14,058.67

NOTE 21 TRADE RECEIVABLES AGEING SCHEDULE

As at 31st March, 2026

Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed - considered good	28,994.03	1,180.00	-	-	-	30,174.03
(ii) Undisputed - considered doubtful	-	-	-	-	-	-
(iii) Disputed - considered good	-	-	-	-	-	-
(iv) Disputed - considered doubtful	-	-	-	-	-	-
Total	28,994.03	1,180.00	-	-	-	30,174.03

As at 31st March, 2025

Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed - considered good	1,180.00	-	-	-	-	1,180.00
(ii) Undisputed - considered doubtful	-	-	-	-	-	-
(iii) Disputed - considered good	-	-	-	-	-	-
(iv) Disputed - considered doubtful	-	-	-	-	-	-
Total	1,180.00	-	-	-	-	1,180.00

NOTE 22 TRADE PAYABLES AGEING SCHEDULE

As at 31st March, 2026

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	38,997.02	-	-	-	38,997.02
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	38,997.02	-	-	-	38,997.02

As at 31st March, 2025

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	33,408.00	-	-	-	33,408.00
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	33,408.00	-	-	-	33,408.00

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Sr. No.	Ratio	Numerator	Denominator	FY 2025-26	FY 2024-25	% Variance	Reason for Variance (where > 25%)
1	Current Ratio (times)	Total Current Assets	Total Current Liabilities	6.23	10.09	(38.22%)	Current liabilities grew faster than current assets, largely on account of higher trade payables and other current liabilities as
2	Debt-Equity Ratio (times)	Total Debt (Borrowings)	Shareholders' Equity	0.00	0.00	N/A	
3	Debt Service Coverage Ratio (times)	Earnings available for debt service	Debt service (Interest + Principal)	N/A	N/A		Net loss for the year increased substantially (from Rs. 2,22,63,800 to Rs. 9,04,50,900), driven mainly by the Employee Stock Option expense (Rs. 71,64,983) and Amortisation charge (Rs. 1,43,63,933) recognised during the year; average equity also declined following the widening of accumulated losses
4	Return on Equity Ratio	Net Profit after Tax	Average Shareholders' Equity	(125.41%)	(23.58%)	(431.94%)	
5	Inventory Turnover Ratio (times)	Cost of Goods Sold / Revenue	Average Inventory	N/A	N/A		Revenue from Operations for FY 2024-25 was relatively small (derived figure, Rs. 8,24,900); as trade receivables were closer in scale to that year's small revenue base, the turnover ratio for that year appears comparatively high.
6	Trade Receivables Turnover Ratio (times)	Revenue from Operations	Average Trade Receivables	7.16	7.85	(8.72%)	Cost of Services Rendered increased sharply (from Rs. 9,96,500 to Rs. 1,65,31,700) as the Company scaled its service delivery, against a more modest increase in average trade payables.
7	Trade Payables Turnover Ratio (times)	Cost of Services Rendered	Average Trade Payables	4.57	0.36	1164.47%	Revenue from Operations grew substantially (approximately 13.6 times) while working capital (current assets less current liabilities) increased only marginally, driving a sharp rise in the ratio.
8	Net Capital Turnover Ratio (times)	Revenue from Operations	Working Capital (Current Assets - Current Liabilities)	0.39	0.02	1553.82%	Although the absolute loss increased, revenue grew at a much faster rate (approximately 13.6 times), so the loss as a percentage of revenue narrowed year-on-year.
9	Net Profit Ratio	Net Profit after Tax	Revenue from Operations	(796.93%)	(2404.03%)	66.85%	Loss before interest and tax increased substantially year-on-year, mainly on account of the Employee Stock Option and Amortisation charges referred to above, while capital employed increased only marginally.
10	Return on Capital Employed	Earnings before Interest and Tax Income generated from Investments	Capital Employed (Total Assets - Current Liabilities)	(147.92%)	(26.61%)	(455.95%)	
11	Return on Investment		Average Investments	N/A	N/A		

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AeriaX Ventures Private Limited

Significant Accounting Policies for the year ended 31st March, 2026

Note forming part of the financial statements

1. Basis of Accounting

These financial statements have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP), including the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis, and are presented in accordance with Schedule III to the Companies Act, 2013 (Division I, as Ind AS is not applicable to the Company).

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities as at the reporting date. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions could result in outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition

Revenue is recognised to the extent it is probable that economic benefits will flow to the Company and the revenue can be reliably measured. Implementation (one-time) fees and monthly subscription fees from software services are recognised on an accrual basis as the related services are rendered. Expenses and income considered payable and receivable, respectively, are accounted for on an accrual basis.

4. Property, Plant and Equipment (including Intangible Assets)

Property, Plant and Equipment, including intangible assets, are stated at original cost of acquisition, including taxes, freight and other incidental expenses related to acquisition and installation, less accumulated depreciation/amortisation to date. Costs incurred on internally-developed intangible assets (software) during the development phase are capitalised as Intangible Assets under Development and transferred to Intangible Assets on completion.

5. Depreciation and Amortisation

Depreciation on tangible fixed assets is provided on the Written Down Value (WDV) / Straight Line Method, to the extent of the depreciable amount, based on the useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Intangible assets are amortised over their estimated useful life.

6. Foreign Currency Transactions

Transactions in foreign currencies are recorded at rates approximating those ruling on the transaction dates. Monetary assets and liabilities denominated in foreign currency are restated at year-end exchange rates. Exchange differences arising on settlement or restatement are recognised in the Statement of Profit and Loss.

7. Inventories

The Company does not carry any inventory of raw materials, work-in-progress, finished goods or stock-in-trade, being a software services company; this policy is stated for completeness and has no impact on these financial statements for the year.

8. Borrowing Costs

Borrowing costs directly attributable to the acquisition or construction of a qualifying asset are capitalised as part of the cost of that asset. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss in the year in which they are incurred. The Company did not have any borrowings during the year.

9. Taxes on Income

Provision for current tax is made on the basis of estimated taxable income for the year in accordance with the Income Tax Act, 1961. Deferred tax on timing differences between book and tax profits is accounted for using the tax rates and laws substantively enacted as at the Balance Sheet date. Deferred tax assets arising from timing differences are recognised only to the extent there is virtual certainty, supported by convincing evidence, that they will be realised in the future. The carrying amount of deferred tax assets is reviewed at each Balance Sheet date.

10. Employee Benefits (ESOP, Gratuity and Leave Encashment)

Compensation cost in respect of stock options granted to employees is recognised using the fair value method, with the corresponding credit to "Employee Stock Options Outstanding" under Reserves and Surplus. Provision for gratuity and leave encashment is made based on management estimates of the amounts expected to be payable, classified between long-term and short-term provisions based on the expected timing of settlement.

11. Provisions, Contingent Liabilities and Contingent Assets (AS-29)

Provisions are recognised only when there is a present obligation as a result of a past event and a reliable estimate of the amount of the obligation can be made. Contingent liabilities are disclosed by way of a note for (i) possible obligations that will be confirmed only by future events not wholly within the control of the Company, or (ii) present obligations where it is not probable that an outflow of resources will be required, or a reliable estimate cannot be made. Contingent assets are not recognised in the financial statements.

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12. General

Except where otherwise stated, accounting policies are consistent with generally accepted accounting principles and have been applied consistently with the FY 2024-25 audited financial statements. Previous year figures have been regrouped/rearranged wherever necessary to conform to the current year's classification.

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Depreciation Chart as per companies act 2013 for the year ending on 31.03.2026											
PARTICULARS											
Particulars of Fixed Assets	Life of the Asset	Rate of Depreciation	Gross Block			Accumulated Depreciation				Net Block	
			Opening balance as on 01.04.2025	Additions(Dispose) during in the year	Balance as on 31.03.2026	Balance as on 01.04.2025	Depreciation charge for the year	On sale/ adjustment	Balance as on 31.03.2026	Balance as on 31.03.2026	Balance as on 31.03.2025
Intangible Assets :-											
Software	3		0	430918	430918	0	1,43,639.33	-	143639	287279	-
Software	10		25,124		25124	2863	2512	-	5375	19749	22,262
Software (Tally)	5	39.30%	603		603	267	132	-	399	204	336
Tangible Assets :-											
P&M General Plant & Machinery											
- Tab	5	45.07%	150		150	68	37	-	105	45	82
- Mobile Phone 1	5	45.07%	246		246	111	61	-	172	74	135
- Mobile Phone 2	5	45.07%	105		105	47	26	-	73	32	57
- Mobile Phone 3	5	45.07%	2,019	421	2440	40	914	-	954	1486	1,979.00
Iphone	5	45.07%	359	0	359	117	110	-	227	133	243.00
Samsung	5	45.07%	1,166	0	1166	12	521	-	533	634	1,155.00
Computer	3	63.16%	1,525	0	1525	456	675	-	1131	394	1,068.00
Printer	3	63.16%	158	123	282	47	83	-	130	152	111.00
TCL TV	3	63.16%	234	0	234	70	104	-	174	61	164.00
Furniture	10	25.89%	3,870	0	3870	416	894	-	1310	2560	3,454.00
			35560	431462	467022	4514	149707	0	154221	312801	31046

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AERIAX VENTURES PRIVATE LIMITED

PARICULARS OF FIXED ASSETS	Fixed assets schedule as per Income Tax Act 1961 for the year ending 31.03.2026						
	Rate	Opening balance	Addition before 30.09.2025	Addition after 30.09.2025	Total cost before depreciation	Depreciation	Closing Balance
Block-1 Plant& Machinery @ 15%	15%	3,672	-	544	4216	592	3625
Block-1 Plant& Machinery @ 40%	40%	1,534	-	0	1534	614	920
Block-1 Furniture @ 10%	10%	3,677	-	0	3677	368	3309
Block-1 Intangible Assets	25%	15,437	430918	0	446355	111589	334766
		24,320	4,30,918.00	544	455782	113162	342621

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