

Aquity Solutions, LLC Balance Sheet as at March 31, 2025 (Amounts in INR Million, unless otherwise stated)	
	As at March 31, 2025
A ASSETS	
Non-current assets	
Property, plant and equipment	34.02
Capital work-in-progress	0.00
Goodwill	1,977.20
Other intangible assets	152.35
Intangible assets under development	6.26
Financial assets	
Other financial assets	0.49
Deferred tax assets (net)	272.54
Total non-current assets	2,442.85
Current assets	
Financial assets	
Trade receivables	3,010.92
Cash and cash equivalents	505.58
Other financial assets	1,958.40
Other current assets	111.76
Total current assets	5,586.67
TOTAL ASSETS	8,029.52
B EQUITY AND LIABILITIES	
Equity	
Equity share capital	1,236.81
Other equity	6,002.55
Total equity	7,239.36
Liabilities	
Non-current liabilities	
Financial liabilities	
Contract liabilities	14.44
Provisions	27.58
Total non-current liabilities	42.02
Current liabilities	
Financial liabilities	
Trade payables	
a) total outstanding dues of micro enterprises and small enterprises	-
b) total outstanding dues other than micro enterprises and small enterprises	471.80
Other financial liabilities	18.83
Contract liabilities	1.11
Current tax liabilities (net)	79.36
Other current liabilities	177.04
Total current liabilities	748.14
TOTAL LIABILITIES	790.16
TOTAL EQUITY AND LIABILITIES	8,029.52
On October 27, 2023 the IKS Inc acquired 100% of the issued share capital of Aquity Holdings Inc, being the holding Company and hence previous year balances are not comparable and hence not presented. Fuctional currency of the entity is USD but financial statements are presented in INR.	
For and on behalf of the Board of Directors of Aquity Solutions, LLC	
 Nithya Balasubramanian Chief Financial Officer	
 Place : Mumbai, India Date: May 15, 2025	

Aquity Solutions, LLC**Statement of Profit and Loss for the year ended March 31, 2025**

(Amounts in INR Million, unless otherwise stated)

	For the year ended March 31, 2025
INCOME	
Revenue from operations	11,255.95
Other income	168.82
Total income	11,424.77
EXPENSES	
Changes in inventories of stock-in-trade	7.47
Employee benefit expenses	4,711.60
Finance cost	0.30
Depreciation and amortisation expenses	84.07
Other expenses	4,900.66
Total expenses	9,704.10
Profit before tax	1,720.67
Tax Expenses	
Current tax	130.51
Deferred tax	290.56
	421.07
Profit for the period	1,299.60
Total Comprehensive Income for the period	1,299.60

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For and on behalf of the Board of Directors of
Aquity Solutions, LLC

Nithya Balasubramanian
Chief Financial Officer

Place : Mumbai, India
Date: May 15, 2025