

INSTASAFE INC.
(A Wholly Owned Subsidiary of InstaSafe Technologies Private Limited)
Statement of Financial Position as on March 31, 2026

Particulars	Notes	As at March 31, 2026		As at March 31, 2025	
		(INR)	(USD)	(INR)	(USD)
Assets:					
Non current assets					
Property, plant and equipment		-	-	-	-
Capital work-in-progress		-	-	-	-
Other Intangible Assets		-	-	-	-
Financial assets:		-	-	-	-
Investments		-	-	-	-
Other Financial Assets		-	-	-	-
Deferred tax assets (net)		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current assets					
Financial assets:					
Investments		-	-	-	-
Trade receivables	1	43,16,235	45,600	34,94,767	40,836
Cash and cash equivalents	2	81,37,106	85,967	4,37,07,367	5,10,711
Loans		-	-	-	-
Others					
Current tax Assets (net)	3	17,01,442	17,975	17,07,719	19,954
		<u>1,41,54,783</u>	<u>1,49,542</u>	<u>4,89,09,853</u>	<u>5,71,501</u>
		<u><u>1,41,54,783</u></u>	<u><u>1,49,542</u></u>	<u><u>4,89,09,853</u></u>	<u><u>5,71,501</u></u>
Equity & Liabilities:					
Equity					
Share capital	4	1,75,164	2,500	1,75,164	2,500
Reserve & Serplus	5	76,28,318	79,942	43,15,740	49,975
		<u>78,03,482</u>	<u>82,442</u>	<u>44,90,904</u>	<u>52,475</u>
Liability					
Non-current liabilities					
Financial Liabilities:					
Borrowing		-	-	-	-
Deferred tax liabilities (net)		-	-	-	-
Provisions		-	-	-	-
Other non-current liabilities		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current liabilities					
Financial Liabilities:					
Trade payables	6	3,81,502	4,030	-	-
Other financial liabilities		-	-	-	-
Other current liabilities	7	59,69,798	63,070	4,44,18,949	5,19,026
Provisions		-	-	-	-
		<u>63,51,300</u>	<u>67,100</u>	<u>4,44,18,949</u>	<u>5,19,026</u>
		<u><u>1,41,54,783</u></u>	<u><u>1,49,542</u></u>	<u><u>4,89,09,853</u></u>	<u><u>5,71,501</u></u>

Note: The financial statements prepared in Indian Rupees currency have been reviewed and verified with unaudited financial statements prepared in foreign currency by the Company's Management, Instasafe Inc.

*For and on behalf of the Board of Directors of
InstaSafe Technologies Private Limited*



Sandip Kumar Panda
Managing Director
DIN: 06395769

Place : Bengaluru
Date : May 26, 2026

INSTASAFE INC.
(A Wholly Owned Subsidiary of InstaSafe Technologies Private Limited)
Statement of Comprehensive Income for the period April 2025 to March 2026

Particulars	Notes	For the Period April 2025 to March 2026		For the Period April 2024 to March 2025	
		(INR)	(USD)	(INR)	(USD)
Revenue:					
Revenue from operation	8	8,42,91,400	9,61,950	9,48,60,452	11,27,742
Other income	9	3,50,204	4,049	235	3
Total revenue		8,46,41,604	9,65,999	9,48,60,687	11,27,745
Expenses:					
Project Expenses	10	7,19,40,146	8,21,807	8,49,41,609	10,10,459
Finance cost		-	-	-	-
Depreciation and amortisation expenses		-	-	-	-
Other expenses	11	98,83,202	1,12,246	71,01,923	84,583
Prior period expenses		-	-	-	-
Total expenses		8,18,23,348	9,34,053	9,20,43,532	10,95,042
Profit / (loss) before tax		28,18,256	31,946	28,17,155	32,703
Tax expense:					
Current tax		1,82,695	1,979	1,19,732	1,398
Deferred tax		-	-	-	-
Tax expense of earlier year		-	-	-	-
		1,82,695	1,979	1,19,732	1,398
Profit/(Loss) for the period		26,35,561	29,967	26,97,424	31,305
Profit/(Loss) for the period from continuing operations		26,35,561	29,967	26,97,424	31,305
Profit/(Loss) for the period from discontinuing operations		-	-	-	-
Tax expenses of discontinued operations		-	-	-	-
Profit/(Loss) for the period from discontinuing operations after tax		-	-	-	-
Other comprehensive income (OCI)					
Exchange differences on translation into presentation currency		6,77,017	-	28,460	-
Total Comprehensive Income for the period (Comprising Profit and Loss and Other comprehensive income (OCI))		33,12,579	29,967	27,25,884	31,305

Note : The financial statements prepared in Indian Rupees currency have been reviewed and verified with unaudited financial statements prepared in foreign currency by the Company's Management, Instasafe Inc.

*For and on behalf of the Board of Directors of
InstaSafe Technologies Private Limited*



[Signature]
Sandip Kumar Panda
Managing Director
DIN: 06395769

Place : Bengaluru
Date : May 26, 2026

INSTASAFE INC
(A Wholly Owned Subsidiary of InstaSafe Technologies Private Limited)

	As at March 31, 2026 (INR)	As at March 31, 2026 (USD)	As at March 31, 2025 (INR)	As at March 31, 2025 (USD)
1 Trade receivables				
Trade receivables - Unsecured, considered good	43,16,235	45,600	34,94,767	40,836
	43,16,235	45,600	34,94,767	40,836
2 Cash and cash equivalents				
Balances with banks in current accounts	81,37,106	85,967	4,37,07,367	5,10,711
	81,37,106	85,967	4,37,07,367	5,10,711
3 Current tax Assets (net)				
Federal Tax	40,701	430	2,06,166	2,409
NY State Tax	696	7	629	7
Withhold Tax	16,60,045	17,538	15,00,925	17,538
	17,01,442	17,975	17,07,719	19,954
6 Trade payables				
Trade payables	3,81,502	4,030	-	-
	3,81,502	4,030	-	-
7 Other current liabilities				
Advance from Customers	-	-	3,76,55,816	4,40,000
Provision for expenses	59,02,892	62,363	67,02,639	78,319
Other Payable	66,907	707	60,494	707
	59,69,799	63,070	4,44,18,949	5,19,026

4 Share capital

Particulars	As at March 31, 2026 (USD)		As at March 31, 2025 (USD)	
	No. of shares	Amount	No. of shares	Amount
Authorised share Capital				
(a) Equity shares of \$ 25 each	2,500	62,500	2,500	62,500
	2,500	62,500	2,500	62,500
Issued, subscribed and fully paid up share capital				
(a) Equity shares of \$ 25 each	100	2,500	100	2,500
	100	2,500	100	2,500

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

(a) Equity share capital

Particulars	As at March 31, 2026 (INR)		As at March 31, 2026 (USD)	
	No. of shares	Amount	No. of shares	Amount
Opening Balance	100	1,75,164	100	2,500
Conversion of compulsory convertible preference shares into equity share	-	-	-	-
Fresh issues during the year	-	-	-	-
Closing Balance	100	1,75,164	100	2,500

(a) Equity share capital

Particulars	As at March 31, 2025 (INR)		As at March 31, 2025 (USD)	
	No. of shares	Amount	No. of shares	Amount
Opening Balance	100	1,75,164	100	2,500
Conversion of compulsory convertible preference shares into equity share	-	-	-	-
Fresh issues during the year	-	-	-	-
Closing Balance	100	1,75,164	100	2,500

(ii) Disclosure of number of shares held by Holding Company

Particulars	As at March 31, 2026 (USD)	As at March 31, 2025 (USD)
Equity shares of \$ 25/- each		
Instasafe Technologies Private Limited	100	100

(iii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at March 31, 2026		As at March 31, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares of \$25 each				
Instasafe Technologies Private Limited	100	100.0%	100	100.0%

5 Particulars	As at March 31, 2026 (INR)	As at March 31, 2026 (USD)	As at March 31, 2025 (INR)	As at March 31, 2025 (USD)
(a) Surplus / (Deficit) in Statement of Profit and Loss				
Opening balance	43,15,740	49,975	15,89,856	18,670
Add: Profit / (Loss) for the period	33,12,579	29,967	27,25,884	31,305
Less: Transfer to reserve	-	-	-	-
Closing balance	76,28,318	79,942	43,15,740	49,975
Total Other Equity	76,28,318	79,942	43,15,740	49,975

INSTASAFE INC
(A Wholly Owned Subsidiary of InstaSafe Technologies Private Limited)

	For the Period April 2025 to March 2026	For the Period April 2025 to March 2026	For the Period April 2024 to March 2025	For the Period April 2024 to March 2025
	(INR)	(USD)	(INR)	(USD)
8 Revenue From Operations				
Sale of services and products	8,42,91,400	9,61,950	9,48,60,452	11,27,742
	8,42,91,400	9,61,950	9,48,60,452	11,27,742
9 Other Income	3,50,204	4,049	235	3
	3,50,204	4,049	235	3
10 Project Expenses	-	-	24,89,799	30,550
Intercompany cost	7,19,40,146	8,21,807	8,24,51,811	9,79,909
	7,19,40,146	8,21,807	8,49,41,609	10,10,459
11 Other Expenses				
Sales promotion and marketing expenses	3,75,606	4,266	2,41,822	3,648
Bank charges	93,647	1,064	1,08,918	1,285
SMS Charges	40,62,076	46,134	21,49,777	25,363
Miscellaneous expenses	53,51,874	60,783	46,01,406	54,287
	98,83,202	1,12,246	71,01,923	84,583