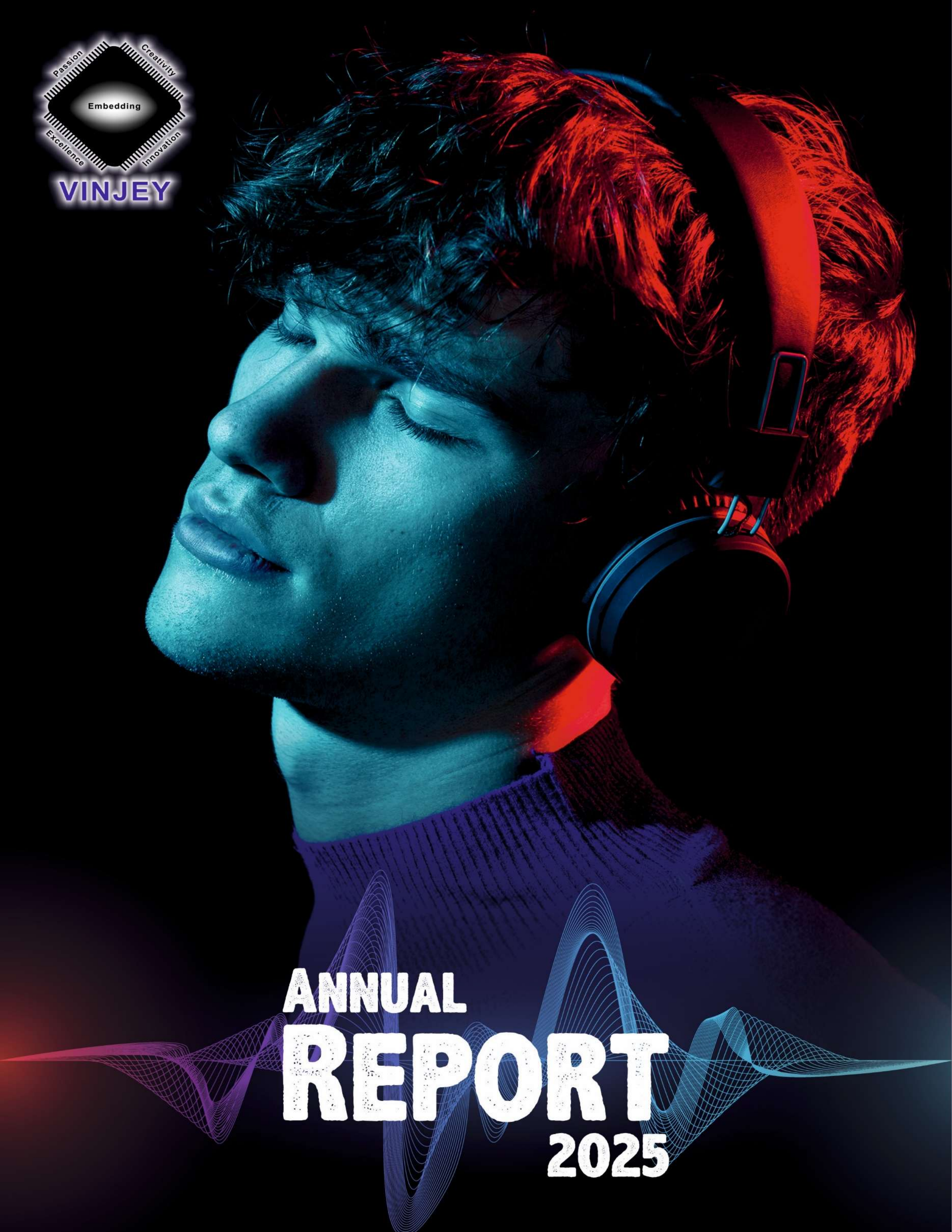
VINJEY



ANNUAL REPORT 2025

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Corporate Information

SN	Particulars	Details
1	CIN	U72200KA2004PTC033636
2	Registration Date	25-Mar-2004
3	Name of the Company	VINJEY Software Systems Private Limited
4	Registered Office Address	No. 429, First Floor, 12th Cross, WOC Road II Stage, Mahalakshmipuram, Bengaluru, Karnataka, India. Pincode - 560086
5	Share Capital	Rs. 1 Million (Rs. 10 Lakhs)
6	Net Worth	Rs. 24 Million (Rs. 2.42 Crores)
7	Loss Per Share (For FY24-25)	Rs. 70.17
8	Statutory Auditors	M/s. Sujatha and Associates, Chartered Accountants, Firm Registration Number: 012406S.
9	Phone	+91 80 23492839
10	Email	info@vinjey.com
11	Website	http://www.vinjey.com

Overview and contact details

Board of Directors

SN	DIN	Name	Position	Appointment Date
1	02115608	A. Vinoth Kumar	Managing Director	25-Mar-2004
2	02584258	R. Jeyasudha	Non-Executive Director	30-Jan-2005

Shareholding Pattern

SN	Shareholder's Name	Number of shares held	Percentage of Shareholding
1	A. Vinoth Kumar	50,000	50%
2	R. Jeyasudha	40,000	40%
3	A. Mallika	10,000	10%

Bankers

SN	Banker	Branch
1	State Bank Of India	West Of Chord Road Branch
2	Indian Overseas Bank	Mahalakshmipuram Branch
3	Axis Bank	Rajaji Nagar Branch
4	Kotak Mahindra Bank	Basaveshwara Nagar Branch

To the Shareholders, **Your directors take immense pleasure in submitting the Annual Report and Audited Accounts for the Financial Year ended on March 31, 2025, to the Shareholders of the Company.**	
1.	**ABOUT THE COMPANY & STATE OF COMPANY'S AFFAIRS**
	VINJEY Software Systems Private Limited (CIN: U72200KA2004PTC033636) was incorporated on 25th March 2004 and has its registered office at No. 429, 1st Floor, 12th Cross, 2nd Stage, West of Chord Road, Mahalakshmipuram, Bangalore – 560086, Karnataka, India.
	The Company is engaged in the business of developing and providing high-performance multimedia software solutions catering to the needs of System-on-Chip (SoC) manufacturers, Original Equipment Manufacturers (OEMs), and Original Design Manufacturers (ODMs). Over the years, VINJEY has established itself as a leading multimedia solutions provider, offering robust, optimized, and cutting-edge technologies that help its clients deliver superior digital experiences and achieve sustainable business growth.
	VINJEY's technology offerings are industry-certified, extensively tested, and made available for evaluation to prospective customers. The Company's clientele includes Fortune 100 companies spread across the United States, Canada, the United Kingdom, Europe, and Japan, reflecting its strong global presence and commitment to excellence.
	Your Directors informs that the company has not recorded any turnover for the financial year 2024-25.
	The Directors of the Company are partly confident that the company will recover by striving towards achieving profit in the coming years.
	Observation on issues identified by Directors in our report for financial year 2024-25 are not resolved yet and the suggestions are not implemented yet.

VINJEY

2. FINANCIAL PERFORMANCE

The financial results of your company for the year under review are as follow:

Rs. In Thousands ('000)

Particulars	2024-2025 (INR)	2023-2024 (INR)
Income from Operations	-	-
Other Income	1,524.50	1,670.90
Total Income Earned	**1,524.50**	**1,670.90**
Expenditure	8,624.39	7,890.01
Profit /(Loss) Before Tax	**(7,099.89)**	**(6,219.11)**
Current Tax	-	-
Deferred tax	(82.68)	(120.87)
Profit / (Loss) After Tax	**(7,017.21)**	**(6,098.24)**
Earnings Per Share (Rs.) Basic & Diluted	**(70.17)**	**(60.98)**

***Figures captured in brackets refer to negative values.**

3. DISCLOSURE OF ANNUAL RETURN ON WEBSITE

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the Company is required to place a copy of its Annual Return on the website of the Company. Accordingly, the Annual Return of VINJEY Software Systems Private Limited for the financial year ended March 31, 2025, has been duly prepared in accordance with the prescribed format (Form MGT-7) and is made available for inspection by the members and stakeholders on the Company's official website at www.vinjey.com.

This ensures transparency and compliance with the statutory disclosure requirements under the Companies Act, 2013.

4. BOARD MEETINGS

Meetings of the Board of Directors:

During the financial year under review, the Company held Four (4) meetings of its Board of Directors in compliance with the provisions of Section 173 of the Companies Act, 2013 and the relevant rules made thereunder. The Company, being classified as a Small Company under the provisions of the Companies Act, 2013, is required to hold at least one Board Meeting in each half of the calendar year, and the gap between the two meetings shall not be less than ninety days. Accordingly, the Company has duly complied with the said requirements during the financial year.

The details of the meetings held during the year are summarized below:

Sl No.	Date of Meeting	Total number of directors as on the date of meeting	Attendance		
			Number of the Directors	Percentage	Name Of the Director
1	29.06.2024	2	2	100.00%	• JR • VKA
2	14.09.2024	2	2	100.00%	• JR • VKA
3	21.09.2024	2	2	100.00%	• JR • VKA
4	22.02.2025	2	2	100.00%	• JR • VKA

***JR-** Jeyasudha Rajendran

***VKA-** Vinoth Kumar Arumugam

General Meetings held during the period under review:

Sr. No.	Date of Meeting	Category
1	27.09.2024	Annual General Meeting

5. **COMMITTEES OF THE BOARD**

The Company is not subjected to mandatorily constitute any committees as per the provisions of the Companies Act 2013, hence not disclosed.

6. **DIRECTORS RESPONSIBILITY STATEMENT**

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013:-

a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

b. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

c. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

d. the directors had prepared the annual accounts with due care and diligence ensuring that they reflect a true and fair view of the financial position of the company;

e. the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

f. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

g. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

7. STATE THE DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

There has been no instance of fraud reported by any auditors or other stakeholders during the period under review.

8. DISCLOSURE OF STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SECTION 149(6)

As there is no requirement of appointment of Independent Directors for your company, the submission of declaration by Independent Directors does not arise as per Section 149(6) of the Companies Act, 2013 and the relevant rules made thereunder.

9. DISCLOSURE FOR COMPANIES COVERED UNDER SECTION 178(1) ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING OTHER MATTERS PROVIDED UNDER SECTION 178(3)

The disclosure requirements under Section 178(1) and 178(3) of the Companies Act, 2013, regarding the constitution of the Nomination and Remuneration Committee and related matters on directors' appointment and remuneration, are not applicable to the Company.

10. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS

There are no Qualifications, Reservations or Adverse Remarks or Disclaimers made by the Statutory Auditors for this reporting period.

S. No.	Auditor's qualifications, reservations or adverse remarks or disclaimers in the auditors' report	Directors' comments on qualifications, reservations or adverse remarks or disclaimers as per boards' report
-	-	-

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

Your Company has not given advances to parties covered under Section 186 of the Companies Act, 2013 during the year.

Particulars	Yes/No
Whether any loan, guarantee, investment or security is given by the company as per section 186?	No
Whether the company falls in the category provided under sec 186(11)?	No
Are there any reportable transactions on which section 186 applies? (whether or not- threshold exceeds 60% of its paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account)	No

S. No.	CIN/ LLPIN/ PAN or any registration number	Name of the Party	Type of Person	Nature of transaction	In case of loan, rate of interest would be enquired	Brief of the transaction	Amount (in INR)	Date of passing Board Resolution	Whether threshold limit breached?	Whether the transaction falls under the purview of proviso to sec 186 (3) and company not passed SR	SRN of MGT-14

12. DESCRIPTION OF STATE OF COMPANY'S AFFAIRS

During the financial year under review (FY 2024–25), the Company recorded a total revenue of ₹ 1,524.50 thousand as against ₹ 1,670.90 thousand in the previous financial year (FY 2023–24). The Company reported a net loss of ₹ 7,017.21 thousand as compared to a net loss of ₹ 6,098.24 thousand in the previous year.

The decline in performance was primarily attributable to higher employee benefit expenses, increased operational costs, and a marginal reduction in other income. Despite these challenges, the management continues to emphasize prudent financial management, cost optimization, and operational efficiency to stabilize performance and improve the Company's overall financial health in the ensuing financial year.

13. RESERVES

During the financial year under review, the Company has not transferred any amount to the reserves. The net loss of ₹ 7,017.21 thousand for the year ended 31st March 2025 has been carried forward to the retained earnings account, as reflected in the financial statements.

14. DIVIDEND

The Board of Directors of your company has proposed declaring Dividend for the current financial year of Rs. 3.63/- per share.

Pursuant to the Dividend Distribution Policy of the Company and in accordance with the provisions of Section 123(1)(b) of the Companies Act, 2013, the Board of Directors hereby declares a final dividend of ₹3.63 (Rupees Three and Sixty-Three Paise only) per equity share for the financial year 2024-25.

The Board acknowledges that the Company has not made any profits in the current financial year. Consequently, the dividend is declared and will be paid out of the accumulated free reserves of the Company available for distribution as per the audited financial statements.

This declaration is made after ensuring full compliance with the conditions stipulated under the Companies (Declaration and Payment of Dividend) Rules, 2014, including that the total dividend declared does not exceed the limits prescribed by law and the company remains solvent after the payment.

Payment of the dividend is subject to approval by the shareholders at the ensuing Annual General Meeting.

15. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT.

There were no material changes and commitments adversely affecting the financial position of the Company which occurred between the end of the financial year of the Company to which the Financial Statements and the date of the report.

16. RISK MANAGEMENT POLICY

The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The elements of risk threatening the Company's existence are very minimal.

17. RULE 8/8A DISCLOSURES

(A) Conservation of Energy as per Rule 8(3) (A)

Since your Company is not carrying on any activities which would require conservation of energy and technology absorption, particulars relating thereto as per Rules 8(3)(A) and 8(3)(B) of the Companies (Accounts) Rules, 2014 have not been furnished in this report.

The operations of the Company are not energy intensive. However, significant measures are taken to reduce energy consumption by using energy-efficient computers and equipment's, internal guidelines to control the wastage of air-conditioners and lighting in office.

As energy costs will comprise a very small part of our total expenses, the financial impact of these measures is not material.

(B) Technology Absorption as per Rule 8(3) (B)

The efforts made towards technology absorption and the benefits derived like product improvement, cost reduction, product development or import substitution	
In case of imported technology: -	
a. the details of the technology imported.	
b. the year of import.	Nil
c. whether the technology been fully observed.	Nil
d. if not observed, areas where absorption has not taken place, and the reasons thereof;	Nil Nil
The expenditure incurred on research and development	Nil

(C) Foreign Exchange Earning and Outgo as per Rule 8(3) (C)

(Amount in INR Thousands)

Previous FY Foreign Exchange earnings – Nil

Current FY Foreign Exchange earnings – Nil

Previous FY Foreign Exchange outflow – INR 5.12/-

Current FY Foreign Exchange outflow – INR 108.73/-

Previous FY Foreign Exchange earnings – Nil

(D) Research and Development

In order to be competitive and successful in our business, R & D activity continues to be of importance to us. This allows us to enhance quality, productivity and customer satisfaction through continuous innovation.

(E) Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report

The company does not have any subsidiaries, associates, or joint venture companies. Consequently, there are no performance highlights or contributions from such entities to report for the overall performance of the company.

18. DISCLOSURE AS PER RULE 8(5) OF COMPANIES ACCOUNTS RULES 2014

i. DISCLOSURE OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES DURING THE YEAR

No company has become or ceased to be subsidiaries or associates or Joint Ventures during the period under review.

ii. STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF DIRECTORS APPOINTED DURING THE YEAR

The company is not required to appoint any independent directors.

iii. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS

As per the Notification No. G.S.R. 583(E) [F. No. 1/1/2014-CL-V] dated 13th June, 2017 issued by the Ministry of Corporate Affairs, the provisions of Clause (i) of Subsection (3) of Section 143 of Companies Act, 2013 is not applicable and hence reporting on the adequacy of internal financial controls systems & operating effectiveness of such controls are not covered by this report.

iv. DISCLOSURE, AS TO WHETHER MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SUB SECTION (1) OF COMPANIES ACT, 2013, IS REQUIRED BY THE COMPANY AND ACCORDINGLY SUCH ACCOUNTS AND RECORDS ARE MADE AND MAINTAINED

The provision of Cost audit as per section 148 is not applicable to the Company.

v. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016(31 OF 2016) DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

During the financial year, no application was made, nor was any proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016. Accordingly, there are no such cases as on the end of the financial year.

vi. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

There were no instances of differences between the valuation at the time of one-time settlement and valuations done by banks or financial institutions during the period under review.

vii. DISCLOSURE OF FINANCIAL SUMMARY OR HIGHLIGHTS

(Amount in INR Thousands)

The company's key financial performance for the reporting period are:*

- **a.** Total Revenue- INR 1,524.50 Thousand
- **b.** Net profit/Loss- INR (7,017.21) Thousand
- **c.** Earnings per share- INR (70.17)
- **d.** Networth- INR 24,205.04 Thousand

***Negative figures captured in brackets**

19. CHANGE IN THE NATURE OF THE BUSINESS

During the year under review, there was no change with respect to the nature of business in the Company.

20. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review and as on this report date, there were no changes in Directorship in the company.

The Board of Directors as on the report date is tabled below:-

Sl	Directors	Designation	Date of joining	Status
1	Jeyasudha Rajendran	Director	30/01/2005	Existing
2	Vinoth Kumar Arumugam	Managing Director	25/03/2004	Existing

21. OTHER DISCLOSURES RELATING TO DEPOSITS COVERED UNDER CHAPTER V OF COMPANIES ACT UNDER RULE 8(5)

S. No.	Particulars	Amount
1	Deposits accepted during the year	0
2	Deposits remained unpaid or unclaimed at end of year	0
3	Amount of default in repayment of deposits or payment of interest thereon at the beginning of the year	0
4	Maximum amount of default in repayment of deposits or payment of interests thereon during the year	0
5	Amount of default in repayment of deposits or payment of interests thereon at the end the year	0
6	Number of cases of default in repayment of deposits or payment of interests thereon at the beginning of the year	0
7	Maximum number of cases of default in repayment of deposits or payment of interests thereon during the year	0
8	number of cases of default in repayment of deposits or payment of interests thereon at the end of the year	0
9	Details of deposits which are not in compliance with requirements of Chapter V of Act.	0

22. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS, AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

VINJEY

23. ANNUAL EVALUATION OF PERFORMANCE OF BOARD

The provisions of Section 134 (3)(p) relating to the Board Evaluation are not applicable to your company.

24. PREVENTION OF SEXUAL HARASSMENT POLICY & CONSTITUTION OF COMMITEE – SEXUAL HARASSMENT AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has not constituted an Internal Complaints Committee (ICC) as required under The Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013. Consequently, the Company has not undertaken any specific compliance measures under the said Act during the period under review.

Your director's report that there were no complaints registered or filed during the period under review.

25. STATEMENT THAT THE COMPANY HAS COMPLIED WITH THE MATERNITY BENEFIT ACT

The Company has duly complied with the provisions of the Maternity Benefit Act, 1961 during the financial year. All applicable benefits and entitlements under the Act have been extended to eligible employees in accordance with the law.

Number of employees as on the closure of financial year	
Female	1
Male	8
Transgender	0

26. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES UNDER SEC 188 OF COMPANIES ACT 2013

The Company has not entered into contracts or arrangements with related parties covered under Section 188 of the Companies Act, 2013 during the financial year 2025.

27. BORROWINGS

During the financial year under review, the Company has not availed any borrowings from banks, financial institutions, directors, or any other parties. Accordingly, there are no secured or unsecured loans outstanding as on 31st March 2025.

In compliance with the provisions of Section 180(1)(c) of the Companies Act, 2013, the Board confirms that since the Company has not raised any borrowings during the year, the requirement of obtaining shareholders' approval for borrowing powers in excess of the paid-up share capital, free reserves, and securities premium account does not arise.

The Company continues to operate with zero-debt status, reflecting its prudent financial management and conservative funding policy.

28. CORPORATE SOCIAL RESPONSIBILITY AS PER SECTION 135 OF COMPANIES ACT, 2013

The company does not meet the criteria of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and therefore there is no requirement to constitute Corporate Social Responsibility Committee.

29. SECRETARIAL STANDARDS

Your Company has devised proper systems to ensure compliance with the provisions of all notified and applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

30. INTERNAL AUDIT AS PER SECTION 138 OF COMPANIES ACT, 2013

Pursuant to section 138 of the Companies Act, 2013 read with Rule 13 of Companies (Accounts) Rules, 2014, certain class of companies are required to appoint Internal Auditors. The company does not fall into the ambit or threshold of appointing the Internal Auditor.

The Board of Directors reports that, the compliance with respect to section 138 of the Companies Act, 2013 read with Rule 13 (1) (c) (i) of Companies (Accounts) Rules, 2014 is not applicable for your company.

VINJEY

31. STATUTORY AUDITORS AS PER SECTION 139 OF COMPANIES ACT, 2013

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the rules made thereunder, the members at their Annual General Meeting held on 30th September 2023 re-appointed M/s. B V C & Co., Chartered Accountants (Firm Registration No. 008154S) as the Statutory Auditors of the Company to hold office for a period of five (5) consecutive years, commencing from 1st April 2023 till the conclusion of the Annual General Meeting to be held for the financial year ending 31st March 2028.

The Statutory Auditors have confirmed that they satisfy the eligibility criteria prescribed under Section 141 of the Companies Act, 2013, and that they are not disqualified from continuing as Auditors of the Company.

32. REVISION OF FINANCIAL STATEMENTS OR BOARD'S REPORT

Your company has not revised the financial statements or Board's Report during the financial year under review.

33. SHARES AND SHARE CAPITAL

During the year under review, there were no changes in the Capital Structure of the Company.

SL NO	PARTICULARS	DESCRIPTION
A	Buy Back of Securities	The company has not bought back any of its securities during the year under review.
B	Sweat Equity	The company has not issued any Sweat Equity shares during the year under review.
C	Bonus Shares	The company has not issued any Bonus shares during the year under review
D	Employee Stock Option Plan	The Company has not provided any stock option Schemes to its employees.

34. DISCLOSURE IN RESPECT OF VOTING RIGHTS NOT EXCERCISED DIRECTLY BY THE EMPLOYEES IN RESPECT OF SHARES TO WHICH THE SCHEME RELATES UNDER SEC 67 OF THE COMPANIES ACT, 2013

Since there were no transactions under the provisions of Section 67 during the year under review, the question of disclosure as required under the Section aforesaid to above doesn't arise.

36. AUDIT COMMITTEE AS PER SECTION 177 OF THE COMPANIES ACT, 2013

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 relating to constitution of Audit Committee are not applicable to your Company.

37. VIGIL MECHANISM AS PER SECTION 177(9) AND (10) OF THE COMPANIES ACT, 2013

The provisions of Section 177(9) and (10) of the Companies Act, 2013, read with rule 7 of the Companies (Meeting of Board and its Power) Rules, 2014, relating to establishing Vigil Mechanism are not applicable to your company.

38. DISCLOSURE ON PARTICULARS OF EMPLOYEES AS PER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

The provisions of Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 relating to the disclosures of particulars of Employees are not applicable to your Company.

39. CONSOLIDATED FINANCIAL STATEMENTS

The Company has no subsidiary and is therefore not required to prepare Consolidated Financial Statement.

40. MGT 8 PRACTISING COMPANY SECRETARY AS PER SECTION 92(2) OF THE COMPANIES ACT, 2013

Section 92(2) of the Companies Act, 2013 read with Rule 11(2) of the Companies (Management and Administration) Rules, 2014 is not applicable to the Company.

VINJEY

40. SIGNING OF ANNUAL RETURN (COMPANY SECRETARY)

Pursuant to the provisions of Section 92(1) of the Companies Act, 2013, the Annual Return of the Company is required to be signed by a Director and the Company Secretary, if any. Since VINJEY Software Systems Private Limited qualifies as a Small Company under the provisions of the Act, the requirement for authentication of the Annual Return by a Company Secretary in practice is not applicable. Accordingly, the Annual Return shall be signed by a Director of the Company.

41. ACKNOWLEDGEMENT

Your directors take this opportunity to thank the employees, shareholders, banks and the Central and State Government for their encouragement and support during the year under review.

By the power vested on me by the Board of Directors of VINJEY SOFTWARE SYSTEMS PRIVATE LIMITED		
Signatures →	**-sd/-**	**-sd/-**
NAME	Jeyasudha Rajendran	Vinoth Kumar Arumugam
DESIGNATION	Director	Managing Director
DIN	02584258	02115608
ADDRESS	No. 429, 1st Floor, 12th Cross, WOC Road, II Stage, Mahalakshmipuram, Bengaluru-560086	No. 429, 1st Floor, 12th Cross, WOC Road, II Stage, Mahalakshmipuram, Bengaluru-560086
DATE	29.10.2025	29.10.2025
PLACE	Bengaluru	Bengaluru

TO THE MEMBERS OF VINJEY SOFTWARE SYSTEMS PRIVATE LIMITED

Report on the audit of Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **M/s VINJEY Software Systems Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss for the year then ended, Cash Flow Statement for the year ended, notes to accounts and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its loss and its cashflows for the year ended on that date.

Basis of opinion

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

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's report, Annexure to board report, shareholders information but does not include the financial statements and our auditor's report

Our opinion on the financial statements does n0t cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 the effectiveness of the entity's internal control

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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. 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 safeguard.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, Statement of Profit and Loss and Cash flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the Directors as on 31st March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025 from being appointed as a Director in terms of Section 164(2) of the Act.

f) The reporting on the adequacy of the internal financial controls over financial reporting of the Company is not applicable as the Company fulfills the criteria stated in the MCA exemption notification dated 13 June 2017.

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- The Company does not have any pending litigations which would impact its financial position.
- The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly,

lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- The Company has not declared or paid any dividend during the year, accordingly compliance under Section 123 of the Companies Act, 2013 is not applicable to the Company.
- With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion, the limit prescribed by Section 197 for maximum permissible managerial remuneration is not applicable to this Company as it is a private limited company.
- Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with.
- As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For BVC & Co., Chartered Accountants
FRN: 008154S
Sd/-
CA. Vinjey Shetty
Partner
M.No. 218620
Place: Bengaluru
Date: 29-Oct-2025
UDIN: 25218620BMJKUJ9841

VINJEY

CERTIFICATE OF COMPLIANCE BY A COMPANY SECRETARY IN PRACTICE

I have examined the electronic copies of registers, records and books and papers of **VINJEY Software Systems Private Limited** (the Company) as required to be maintained under the Companies Act, 2013 (the Act) and the rules made there under, to the extent applicable, for the financial year ended on **31st March 2025**. In my opinion and to the best of my information and according to the examinations carried out by me and explanations furnished to me by the company, its officers and agents,

A. I certify that, the Annual Return states the facts as at the close of the aforesaid financial year correctly and adequately.

B. During the aforesaid financial year, the Company has complied with provisions of the Act & Rules made there under in respect of:

1. Maintaining its status under the Act as private company whose member's liability is limited by shares.

2. Maintaining registers/records as stated in the annual return.

3. filing required forms and returns as stated in the annual return, with the Registrar of Companies, Regional Director, Central Government, the Tribunal, court or other authorities; details of which are furnished in **Annexure - A** to this Certificate.

4. During the financial year 2024-25, as a small company, the requirement was to conduct two Board meetings within the calendar year. However, in compliance with Section 173 of the Companies Act, 2013, and the relevant rules and secretarial standards, the company held three Board meetings. During the reporting period is ended on March 31, 2025, the company has duly complied with the provisions of Section 173 of the Companies Act 2013.

There were no Circular Resolution passed during the reporting period.

The Annual General Meeting of the Company for the FY 2024-25 was convened on 29-Oct-2025.

The Company has duly complied calling/ convening/ holding meetings of Board of Directors and General Meetings stated above during the reporting period and proper notices were given and the proceedings, have been properly recorded in the Minutes Book/registers maintained for the purpose and the same have been signed.

The Company being a small company has relaxation to convey 2 Board Meetings in a calendar year, the company has complied with the provisions of the 2.1 on frequency of the Meetings of the Secretarial Standards SS-1 with respect to conveying Board meetings.

5. The Company **was required** to comply with provisions relating to Closure of Register of Members/Security holders; as the Company has closed its Register of Members/Security holders during the financial year for the purpose of declaration of dividend as on record date.

6. The Company has not given any advances/loans to companies/firms in which directors are interested, or as referred in section 185 of the Act;

7. The Company has not entered into any related party transactions during the year under review;

8. The Company was not required to comply with the provisions of the Act with respect to Issue or allotment or transfer or transmission or buy back of securities/ redemption of preference shares/ alteration or reduction of share capital/ conversion of shares/ securities and issue of security certificates in all instances; as there was no such instances, during the financial year.

9. The Company has declared dividend during the financial year under review and has not kept in abeyance the rights to dividend, rights shares, and bonus shares pending registration of transfer of shares.

10. The Company was not required to transfer any amount to the Investor Education and Protection Fund in accordance with Section 125 of the Act.

11. The Company has signed the audited financial statements as per Section 134 of the Companies Act, 2013 and the Report of Directors as per sub-sections (3), (4), and (5) of Section 134 of the Companies Act, 2013.

12. The Board of Directors was duly constituted during the reporting period. The list of Directors is enclosed as **Annexure - B** to this certificate.

13. The appointment and reappointment of Auditors were duly complied with during the period under review. The current auditors are **B V C & Co., Chartered Accountants, Bangalore (FRN: 008154S)**.

14. The Company was not required to take any approvals from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act, **except for having made an application to the Registrar of Companies in Form GNL-1 [SRN: AB6596276] for seeking extension of time to hold the Annual General Meeting for FY 2024-25.**

15. The Company has not accepted, renewed, or repaid any deposits during the financial year under review.

16. The Company has not borrowed from its directors, members, public financial institutions, or others during the financial year under review.

17. The Company has satisfied all the charges as on the date of this report.

18. The Company has not given any loans, made investments, provided guarantees, or furnished securities to other bodies corporate or persons falling under the provisions of Section 186 of the Act and, hence, was not required to comply with the provisions thereunder.

19. During the year under review, the Company has not altered or amended the Memorandum of Association or Articles of Association.

Date: 05/12/2024
Place: Bangalore

Sd/-
M. Gnanesh
Practicing Company Secretary
Mem No. F10675
COP No. 14849
UDIN: F010675F001392616

VINJEY

ANNEXURE A

Particulars of forms and returns filed with Registrar of Companies, Regional Director, Central Government, the Tribunal Court or other authorities; during the financial year ended 31st March 2025.

Sr. No	Form	Section	Description	Whether filed within the prescribed time (Yes/No)	If delay in filing whether requisite additional fee paid (Yes/No/Not Applicable)
1	AOC 4	Pursuant to section 137 of the Companies Act, 2013 and Registrar sub-rule (1) of Rule 12 of Companies (Accounts) Rules, 2014	Form for filing financial statement and other documents with the Registrar	Yes N02348662	No
2	MGT-7	Pursuant to sub-Section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11of the Companies (Management and Administration) Rules, 2014	Annual Return	No N02349694	No
3	MGT-14	[Pursuant to 117(1) of The Companies Act, 2013 and Rule 24 of The Companies (Management and Administration) Rules, 2014]	Filing of Resolutions and agreements to the Registrar Filing of Appointment letter of Managing Director	No AB3079102	No

4	MGT-14	[Pursuant to 117(1) of The Companies Act, 2013 and Rule 24 of The Companies (Management and Administration) Rules, 2014]	Filing of Resolutions and agreements to the Registrar Reappointment of Managing Director	No AB3083469	Yes with additional fees

* filed for forms under the reporting period

Sd/-

ANNEXURE B

List of Directors during the period under review

Sl. No	DIN	Name of the Director	Designation	Date of Appointment	Date of Cessation
1	02115608	Vinoth Kumar Arumugam	Managing Director	25-Mar-2004	-
3	02584258	Jeyasudha Rajendran	Director	30-Jan-2005	-

VINJEY

A. Equity and Liabilities (Rs. In '000)

SN	Particulars	Note No.	As at 31-03-2025	As at 31-03-2024
1	Shareholder's Funds			
	Share Capital	5	1,000.00	1,000.00
	Reserves and Surplus	6	23,205.04	30,222.25
	Money received against share warrants		-	-
2	Share application money pending allotment		-	-
3	Non-Current Liabilities			
	Long-term borrowings		-	-
	Deferred tax liabilities (Net)		-	-
	Other Long term liabilities		-	-
	Long-term provisions	7	992.04	876.08
4	Current Liabilities			
	Short-term borrowings		-	-
	Trade Payables	8		
	Total Outstanding dues of MSME		-	-
	Total Outstanding dues of creditors other than MSME		-	12.56
	Other Current liabilities	9	85.89	51.27
	Short-term provisions	10	315.21	184.02
	Total		**25,598.18**	**32,346.18**

See accompanying notes forming part of standalone financial statements

VINJEY

B. Assets **(Rs. In '000)**

SN	Particulars	Note No.	As at 31-03-2025	As at 31-03-2024
1	Non Current Assets			
	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	11	730.89	1,102.66
	Intangible Assets	11	38.70	38.70
	Non-current Investments		-	-
	Deferred Tax Assets(Net)	12	427.27	344.59
	Long term loans and advances	13	12,614.84	16,632.53
	Other Non Current Assets	13	600.00	500.00
2	Current Assets			
	Current investments		-	-
	Inventories		-	-
	Trade receivables	14	-	-
	Cash and Cash Equivalents	15	8,832.51	11,617.03
	Short-term loans and advances	17	2,353.98	2,110.67
	Other Current Assets	18	-	-
	Total		**25,598.18**	**32,346.18**

See accompanying notes forming part of standalone financial statements

As per our report of even date attached

For BVC & Co
Chartered Accountants
ICAI Firm Registration No: 0081545
Sd/-
CA Vijay Shetty
Partner
Membership No: 218620
UDIN: 25218620BMJKUJ9841
Place: Bengaluru
Date: 29-Oct-2025

For VINJEY Software Systems Pvt. Limited

Sd/-
A. Vinoth Kumar
Managing Director
DIN: 02115608

Sd/-
R. Jeyasudha
Director
DIN: 02584258

Place: Bengaluru
Date: 29-Oct-2025

Profit and Loss
for the Year Ended 31-Mar-2025

(Rs. In ’000)

SN	Particulars	Note No.	For the Year Ended 31-03-2025	For the Year Ended 31-03-2024
1	Revenue from Operations	18	-	-
2	Other Income	19	1,524.50	1,670.90
3	**Total Income (1 + 2)**		1,524.50	1,670.90
4	Expenses			
	➢ Work in progress		-	-
	➢ Employee Benefit Expenses	20	5,803.28	4,520.65
	➢ Finance Costs	21	-	-
	➢ Depreciation and amortization	11	485.50	630.55
	➢ Other expenses	22	2,335.61	2,738.81
	Total Expenses		8,624.39	7,890.01
5	Profit Before Exception and Extraordinary Items and Tax (3-4)		(7,099.89)	(6,219.11)
6	Exceptional Items		-	-
7	Profit Before Extraordinary Items and Tax (5 - 6)		(7,099.89)	(6,219.11)
8	Extraordinary Items		-	-
9	Profit Before Tax (7-8)		(7,099.89)	(6,219.11)

See accompanying notes forming part of standalone financial statements

As per our report of even date attached

For BVC & Co

Chartered Accountants

ICAI Firm Registration No: 0081545

Sd/-

CA Vijay Shetty

Partner

Membership No: 218620

UDIN: 25218620BMJKUJ9841

Place: Bengaluru

Date: 29-Oct-2025

For VINJEY Software Systems Pvt. Limited

Sd/-

A. Vinoth Kumar

Managing Director

DIN: 02115608

Sd/-

R. Jeyasudha

Director

DIN: 02584258

Place: Bengaluru

Date: 29-Oct-2025

VINJEY

(Rs. In '000)

SN	Particulars	Note No.	For the Year Ended 31-Mar-2024	For the Year Ended 31-Mar-2023
10	Tax Expenses			
	➢ Current Tax		-	-
	➢ Income Tax of earlier years	24	-	-
	➢ Deferred Tax	24	(82.68)	(120.87)
11	Profit for year from Continuing Operations (9 - 10)		(7,017.21)	(6,098.24)
12	Profit for the year from discontinuing operations		-	-
13	Tax Expense of discontinuing operations		-	-
14	Period for the Profit after Discontinuing Operations (After Tax)		-	-
15	**Profit/(Loss) for the Year (11 + 14)**		(7,017.21)	(6,098.24)
16	Earnings/(Loss) per equity share (in Rs.)			
	➢ Basic		(70.17)	(60.98)
	➢ Diluted		-	-
	Number of shared used in computing EPS			
	➢ Basic		1,00,000	1,00,000
	➢ Diluted		-	-

See accompanying notes forming part of standalone financial statements

As per our report of even date attached

For BVC & Co

Chartered Accountants

ICAI Firm Registration No: 0081545

Sd/-

CA Vijay Shetty

Partner

Membership No: 218620

UDIN: 25218620BMJKUJ9841

Place: Bengaluru

Date: 29-Oct-2025

For VINJEY Software Systems Pvt. Limited

Sd/-	Sd/-
A. Vinoth Kumar	**R. Jeyasudha**
Managing Director	Director
DIN: 02115608	**DIN: 02584258**

Place: Bengaluru

Date: 29-Oct-2025

VINJEY

A. Cash flow from Operating Activities **(Rs. In '000)**

Particulars	For the Year ended 31-Mar2025	For the Year ended 31-Mar2024
Net Profit as per profit and loss account	(7,017.21)	(6,098.24)
➢ Add: Depreciation and Amortization	485.50	630.55
➢ Add: Current Tax	-	-
➢ Add: Deferred Tax	(82.68)	(120.87)
Total	(6,614.39)	(5,588.56)
➢ Less: Dividend/Interest Income received	1,517.35	1,664.26
Operating Profit before working capital changes	(8,131.74)	(7,252.82)
Changes in working capital		
➢ Increase/(Decrease) in Trade Payables	(12.56)	(13.74)
➢ (Increase)/Decrease in Trade Receivables	-	1.00
➢ Increase/(Decrease) in Deferred Tax	(82.68)	(120.87)
➢ Increase/(Decrease) in Provisions	247.16	125.74
➢ Increase/(Decrease) in Other Current Liabilities	34.62	5.17
Increase/(Decrease) in Other Current Assets	-	-
Increase/(Decrease) in Short term loans and advances	(243.30)	(375.66)
Increase/(Decrease) in Long term loans and Advances	3,917.69	(14,543.63)
Net changes in working capital	3,860.93	(14,922.00)
Cash generated from operations	(4,270.81)	(22,174.82)
Direct Taxes Paid	(82.68)	(120.87)
Net cash from/(used in) Operating Activities (A)	(4,188.14)	(22,053.95)

Cash flow from Investing and financing Activities (Rs. In ’000)

Particulars	For the Year Ended 31-Mar-2024	For the Year Ended 31-Mar-2024
B. Cash flow from Investing Activities		
• Purchase/(Sale) of Property, Plant and Equipment		
• Property, Plant and Equipment	(113.73)	(450.49)
• Intangible Assets	-	0.93
• Capital work in progress	-	-
Intangible assets under development	-	-
Dividend/Interest Income received	1,517.35	1,664.26
Net cash from/(used in) Investing Activities (B)	1,403.62	1,214.70
C. Cash flow from Financing Activities		**Rs. In '000**
Increase/(Decrease) in Short term borrowings	-	-
Net cash from/(used in) Financing Activities (C)	-	-
D. Summary		
Net Increase/(Decrease) in cash and cash equivalents during the year (A + B + C)	(2,784.52)	(20,839.25)
Cash and cash equivalents at the beginning of the year	11,617.03	32,456.28
Cash and cash equivalents at the end of the year	8,832.51	11,617.03

As per our report of even date attached

For BVC & Co

Chartered Accountants

ICAI Firm Registration No: 0081545

Sd/-

CA Vijay Shetty

Partner

Membership No: 218620

UDIN: 25218620BMJKUJ9841

Place: Bengaluru

Date: 29-Oct-2025

For VINJEY Software Systems Pvt. Limited

Sd/-

A. Vinoth Kumar

Managing Director

DIN: 02115608

Sd/-

R. Jeyasudha

Director

DIN: 02584258

Place: Bengaluru

Date: 29-Oct-2025

Note No.1: Corporate Information

VINJEY Software Systems Private Limited ("The Company") was incorporated on 25th March 2004, to carry on the business of developing Software and Providing Software related Services.

The Company is a private limited company incorporated and domiciled in India. The address of its registered office is #429, First Floor, 12th Cross, West of Chord Road II Stage, Mahalakshmipuram, Bengaluru, Karnataka, India. Pincode - 560086.

Note No.2: Significant Accounting Policies

(a) Accounting Assumptions

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India(Indian GAAP) to comply with the Accounting Standards specified 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 2013 Act"). The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The Company is a Small and Medium size Company ("SMC") as defined in the General Instructions of the Rules in respect of Accounting Standards notified. Accordingly, the Company has complied with the accounting standards as applicable to a Small and Medium size Company. All amounts are stated in Indian Rupees, except as otherwise specified. The operating cycle is considered as twelve months.

(b) Use of Estimates

The preparation of the Financial Statements in conformity with Indian GAAP requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the Financial Statements and the reported amounts of income and expenditure during the year reported. Actual results could differ from those estimates. Any provision to accounting estimates is recognized prospectively in the current and future periods.

(c) Revenue Recognition

(i) The company recognises significant items of Income and Expenditure on accrual basis except in case of those with significant uncertainties.

(ii) Recognition of Revenue for Services based on proportionate completion of services method.

(iii) Interest Income has been recognized on time proportion basis.

(iv) Other Income is recognized on Accrual basis.

(d) Property, Plant and Equipment

Property, Plant and Equipments are stated at cost, less accumulated depreciation. Costs include all expenses incurred to bring the assets to its present location and condition for its intended use. Direct costs are capitalized till the assets are ready for use and include financing costs relating to any borrowing attributable to the acquisition of qualifying Property, Plant and Equipments.

(e) Depreciation – Tangible Assets

Depreciation on Property, Plant and Equipments is provided on Written Down Value ("WDV") using the rates arrived at based on the useful lives computed based on the useful life of Assets mentioned in Schedule II of Companies Act, 2013.

Depreciation for the assets purchased/sold during the year is proportionately charged. The assets residual values and useful lives are reviewed at each financial year end or whenever there are indicators for revision, and adjusted prospectively.

Depreciation – Intangible Assets

Intangible assets purchased are measured at cost as on date of acquisition. Amortization on such assets purchased/sold during the year is proportionately charged. The assets residual values and useful lives are reviewed at each financial year or whenever there are indicators for revision and adjusted prospectively.

Type of Asset	Useful Life
Desktop Computers and Laptop	3
Software	3
Office Equipment’s	5
Motor Cars	8
Motor Cycles and Scooters	10
Electrical Equipment’s	10
Furniture’s and Fixtures	10

(f) Taxes – Direct Tax

Income tax comprises the current tax provision and the net change in the deferred tax asset or liability during the year. Deferred tax assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying values of the assets and liabilities and the irrespective tax bases. Deferred tax assets are recognized subject to the management’s judgment that realization is virtually certain. Deferred tax assets and liabilities are measured using enacted tax rates applicable on the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the income statement in the period of enactment of the change.

Taxes – Indirect Tax

Goods and Service Tax input credit is accounted for in the books in the period when the underlying goods or services received is accounted and when there is no uncertainty in availing or utilizing the same.

(g) Impairment of Assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated

and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

(h) Foreign Currency Translations

(i) All items of income and expenditure are accounted on the basis of exchange rate prevailing on the date of transaction.

(ii) Non Monetary current assets and current liabilities are accounted at the rate prevailing on the date of Balance Sheet. Net foreign exchange difference on foreign currency translations is recognised in the profit and loss account during the period.

(iii) Monetary Current Assets are accounted at realizable value. Net foreign exchange difference on foreign currency translations is recognised in the profit and loss account during the period.

(i) Employee Benefits - Defined Contribution Plan

Employee benefits include provident fund, employee state insurance scheme.
The Company's contribution to provident fund and employee state insurance scheme are considered as defined contribution plans and are charged as an expense based on the amount of contribution required to be made and when services are rendered by the employees.

Employee Benefits - Defined Benefit Plan

The Payment of Gratuity Act, 1972 is applicable to employees engaged in factories, mines, oilfields, plantations, ports, railway companies, shops or other establishments with ten or more employees.
Provision for gratuity has been computed with respect to "The Payment of Gratuity Act, 1972" i.e., for employees who have completed at least 5 years of service. Ex-Gratia, is computed on the basis of agreement between Company and its employees, wherever applicable.

(j) Provisions and Contingencies

A provision is recognized when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.
Contingent liabilities are not recognised and, if any, are adequately disclosed in the notes to accounts.

Contingent assets are not recognized in the financial statements since they may result in the recognition of income that may never be realized.

(k) **Purchase Policy:** Following points are noted with regard to details of purchases made

1. Cash purchases correspond to the purchases for payment is made at the time of delivery and/or production of invoice.
2. Credit purchases involves payment within certain due-date from the date of invoice on the basis of Payment terms (Eg: Net-30 corresponds to payment within 30 days from the invoice date)
3. Values reported in Cash and Credit Purchases are inclusive of GST
4. Average trade payables is computed as sum of "Invoice Value * (Payment date - Invoice date)/365" for credit transactions recorded in the Company's purchase register. This allows for more accurate computation of Trade payables turnover ratio when compared to the same being computed from the values presented in balance sheet, which provides a snapshot figure.
5. Trade payables turnover ratio is given by Credit Purchases / Average Trade Payables.
6. Unbilled dues are recognised as Short-term provisions

(l) Sales Policy: Following points are noted with regard to details of sales

1. Cash sales correspond to the sales for payment is made at the time of delivery and production of invoice.
2. Credit sales involves payment within certain due-date from the date of invoice on the basis of Payment terms. Company's standard terms is Net-30 unless specific request is received for some other term.
3. Values reported in Cash and Credit Purchases are inclusive of GST, if applicable.
4. Average trade receivables is computed as sum of "Invoice Value * (Receipt date - Invoice date)/365" for credit transactions recorded in the Company's sales register. This allows for more accurate computation of Trade receivables turnover ratio when compared to the same being computed from the values presented in balance sheet, which provides a snapshot figure.
5. Trade receivables turnover ratio is given by Credit Sales / Average Trade Receivables.

Note No.3: Regulatory Information

(a) **Title deeds of immovable property**

The Company doesn't have any immovable property. Company's registered office is in a leased property for which lease agreement is duly executed in the name of the Company. Deposit provided by Company towards the lease of premises is recorded under "Security deposits".

(b) **Revaluation of PPE and Intangible Assets**

The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Asset) since the Company has adopted cost model as its accounting policy to an entire class of Property, Plant and Equipment in accordance with Ind AS 16.

The Company has not revalued its Intangible Asset since the Company has adopted cost model as its accounting policy to an entire class of Intangible Asset in accordance with Ind AS 38.

(c) Loans or advances to Promoters, Directors, KMPs or related parties

The Company has not granted any loan or advance in the nature of loan to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment.

(d) Ageing schedule for Capital work-in-progress

Company doesn't have any active projects which is recognized as a Capital work-in-progress. Thus, ageing schedule for the same is not reported.

(e) Ageing schedule for Intangible assets under development

Cost associated with software development incurred by the Company is treated as an expenditure as against Intangible asset. Thus, reporting of ageing schedule pertaining to Intangible assets under development is not applicable.

(f) Proceedings under Benami Transactions (Prohibition) Act, 1988

The Company doesn't have any Benami property. No proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (Act 45 of 1988) and the rules made thereunder.

(g) Security of current assets against borrowings

The Company doesn't have any borrowings from any bank or financial institution based on security of current assets of the company.

(h) Not declared as wilful defaulter

The Company has not been declared as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wiful defaulters issued by the Reserve Bank of India.

(i) Relationship with Struck off Companies

The company does not have any transactions with companies struck off under Companies Act, 2013 or Companies Act, 1956 or rules made thereunder.

(j) Registration of Charges or satisfaction with Registrar of Companies

As on 31-Mar-2024, no charges exists against the company for which registration is required as per the Companies Act, 2013. For all registered charges in the past, which are satisfied, CHG-4 form has been duly filed.

(k) Compliance with number of layers of companies

Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of layers) Rules, 2017.

(l) Analytical Ratios

Ratios that require disclosure are provided in Note No. 4.

(m) Compliance with approved scheme of arrangements

There are no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

(n) Utilisation of Borrowed funds and share premium

No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

No funds have been received by the Company from any persons or entities, including foreign entities (Funding Parties), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(o) Undisclosed Income

The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(p) Details of Crypto/Virtual Currency

The Company did not trade or invest in Crypto Currency or virtual currency during the financial year. Hence, disclosures relating to it are not applicable.

(q) Disclosure under "Part - II Statement of profit and loss"

Provisions of section 135 of the Companies Act, 2013 do not apply to the Company. Therefore, disclosure under "Part - II Statement of profit and loss" Para 5(A)(x) of Schedule III of the Companies Act, 2013 is not applicable

(r) Intangible Asset Recognition and Project Accounting Note – AS 26 Compliance:

The company is engaged in software development and, although it has not generated revenue over the period, it is in the process of developing intellectual property (IP) that qualifies as an intangible asset under AS 26 – Intangible Assets. Such assets are expected to provide future economic benefits.

(Amount in Rs. In Thousands)

To reflect this, we had planned to maintain a working note for project accounting and intangible asset recognition. This information was intended to be provided in the statutory filings, for which we had obtained an extension from the ROC. However, despite the extension, the report was not submitted.

The company confirms that going forward, it will adopt the above treatment and provide the relevant information in the financial statements for FY 2025-26.

Note No.4: Analytical ratios

SN	Particulars/Ratio	As at 31-Mar-2025	As at 31-Mar-2024	Variance
1.	Current ratio	54.13	114.07	-52.55%
2.	Debt equity ratio	5.76%	3.60%	59.89%
3.	Debt service coverage ratio	0.00	0.00	NA
4A.	Return on equity ratio (For the Year)	-25.32%	-17.79%	42.30%
4B.	Time weighted rate of return on equity	20.13	26.25	-23.33%
4C.	Annualized TWRR on equity	18.47%	21.46%	-13.94%
5.	Return on capital employed	-24.78%	-17.75%	39.63%
6.	Return on investment	NA	NA	NA
7.	Net profit ratio	NA	NA	NA
8.	Inventory turnover ratio	NA	NA	NA
9A.	Trade receivable turnover ratio	105.39	26.84	292.67%
9B.	Receivables velocity (in days)	3.46	13.60	-74.53%
10A.	Trade payables turnover ratio	67.43	40.02	68.50%
10B.	Payables velocity (in days)	5.41	9.12	-40.65%
11.	Net capital turnover ratio	0.00	0.00	NA

Numbers presented without percentage (%) sign is measured in times, unless specified otherwise.

4.1 Current ratio

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
➢ Current Assets	BS.B.2	11,186.49	13,727.70
➢ Bank Deposits (Long term loans and advances)	N.13	10,525.94	14,543.63
Total		21,712.43	28,271.34
Denominator (D)			
➢ Current Liabilities	BS.A.4	401.11	247.85
Current ratio (N/D)		**54.13**	**114.07**

(Amount in Rs. In Thousands)

The Current Ratio has declined by over 25%, primarily due to a reduction in total current assets, particularly bank deposits and other current assets. This decrease is attributable to the absence of revenue during FY25, which led the company to utilize its bank deposits to meet operational expenses.

4.2 Debt equity ratio

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
➢ Current Liabilities	BS.A.4	401.11	247.85
➢ Non-Current Liabilities	BS.A.3	992.04	876.08
Total (Total Debt)		1,393.14	1,123.93
Denominator (D)			
➢ Shareholder's funds	BS.A.1	24,205.04	31,222.25
Debt-Equity Ratio (N/D)		**5.76%**	**3.60%**

The Debt-to-Equity Ratio has declined by over 25%, mainly due to a reduction in shareholders' funds. This decrease is attributable to the absence of revenue during FY25, which resulted in a loss and consequently reduced the reserves and surplus.

4.3 Debt service coverage ratio

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
➢ Profit before tax	PnL.9	-7,099.89	-6,219.11
➢ Depreciation and amortisation	N.11	485.50	630.55
➢ Loss on sale of PPE	N.22	-22.85	-
➢ Interest expense	N.21	-	-
Total (Earnings available for debt service)		-6,637.24	-5,588.56
Denominator (D)			
➢ Interest expense	N.21	-	-
Total (Debt service)		-	-
Debt service coverage ratio (N/D)		**-**	**-**
Debt-Free Company in FY22. Hence, this ratio is not applicable to the Company for FY22.			

(Amount in Rs. In Thousands)

4.4A Return on equity (For the year)

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
➢ Profit after tax	PnL.9	-7,017.21	-6,098.24
Denominator (D)			
➢ Shareholder's Fund	BS.A.1		
➢ Opening balance		31,222.25	37,320.49
➢ Closing balance		24,205.04	31,222.25
➢ Average		**27,713.65**	**34,271.37**
Return on equity (N/D)		**-25.32%**	**-17.79%**

The Return on Equity (ROE) has declined by over 25%, primarily due to the reduction in shareholders' funds and the absence of revenue during FY25. The resulting loss led to a decrease in reserves and surplus, negatively impacting the ROE.

4.4B Time weighted rate of return on equity

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
Shareholder's Funds: Closing Balance	BS.A.1	24,205.04	31,222.25
Shareholder's Funds: Base Year (2007)		1,145.72	1,145.72
Gain/(Loss) in the capital		23,059.33	30,076.54
Denominator (D)			
Shareholder's Funds: Base Year (2007)		1,145.72	1,145.72
TWRR on equity (N/D)		**20.13**	**26.25**

(Amount in Rs. In Thousands)

4.4C Annualized TWRR of equity

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
Shareholder's capital (Closing Balance): A		24,205.04	31,222.25
Shareholder's capital (Base Year - 2007): B		1,145.72	1,145.72
Duration in years: (P)		18.00	17.00
A^(1/P) - B^(1/P)		**0.27**	**0.32**
Denominator (D)			
Shareholder's capital (Base Year - 2007): B		1,145.72	1,145.72
B^(1/P)		**1.48**	**1.51**
Annualized Time weighted rate of return on equity (N/D)		**18.47%**	**21.46%**

4.5 Return on capital employed

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
➢ Profit before tax	PnL.9	-7,099.89	-6,219.11
➢ Interest expense	PnL.4	-	-
Earnings before interest and taxes (Profit before tax + Interest expense)		-7,099.89	-6,219.11
Denominator (D)			
➢ Total Assets	BS.B		
➢ Opening balance		32,346.18	38,327.26
➢ Closing balance		25,598.18	32,346.18
➢ Average		28,972.18	35,336.72
➢ Current Liabilities	BS.A.4		
➢ Opening balance		247.85	347.42
➢ Closing balance		401.11	247.85
➢ Average		324.48	297.64
Capital Employed = Total Assets (Average) - Current Liabilities (Average)		28,647.70	35,039.09
Return on capital employed (N/D)		**-24.78%**	**-17.75%**

Explanation for the variance beyond 25% and negative returns is same as that of one provided for Return on equity (For the Year) in 4.4A.

(Amount in Rs. In Thousands)

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4.6 Return on investment: Since the Company has not made any investments, this ratio is not applicable to the Company.

4.7 Net profit ratio

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
➢ Profit after tax	PnL.15	7017.21	6098.24
Denominator (D)			
➢ Revenue from operations	PnL.1	0.00	0.00
Net profit ratio (N/D)		**0.00**	**0.00**

Historic data (Operating and Net profit ratio)

FY	Net Profit	Tax	Interest Expense	Other Income	Revenue from operations	Operating Profit Ratio	Net Profit Ratio
2005	111.49	70	0	0	1,445.95	0.13	7.71%
2006	29.24	28	0	0	1,568.88	0.04	1.86%
2007	4.99	67.6	0	7.21	3,658.57	0.02	0.14%
2008	99.26	25	7.17	49.47	5,525.30	0.01	1.80%
2009	7,628.73	1,242.00	52.77	19.55	19,226.77	0.46	39.68%
2010	4,106.59	1,093.21	51.31	524.63	18,568.52	0.25	22.12%
2011	7,040.55	1,615.34	60.47	192.02	26,961.82	0.32	26.11%
2012	-8,993.03	40.33	264.62	881.56	8,605.77	-1.11	-104.50%
2013	-3,788.01	0	299.92	698.19	3,541.44	-1.18	-106.96%
2014	12,173.31	2,867.42	53.55	1,222.70	20,939.13	0.66	58.14%
2015	649.29	202	31.36	1,222.99	6,340.15	-0.05	10.24%
2016	3,066.53	732.32	57.86	1,394.88	8,850.67	0.28	34.65%
2017	884.77	473.79	131.09	1,638.76	2,735.05	-0.05	32.35%
2018	16,308.94	385.01	159.68	2,216.76	22,898.94	0.64	71.22%
2019	881.35	553.74	144.86	2,564.49	4,565.36	-0.22	19.31%
2020	2,543.23	833.6	157.26	2,669.36	6,325.87	0.14	40.20%
2021	-117.75	0	63.3	2,331.13	1,764.99	-1.35	-6.67%
2022	-1,307.81	0	0	1,987.48	0	NA	NA
2023	-4658.82	0	0	1,870.77	0	NA	NA
2024	-6094.15	0	0	1,667.59	0	NA	NA

Operating profit = (Net Profit + Income Tax Expense + Interest Expense - Other Income)/Revenue from operations.

(Amount in Rs. In Thousands)

4.8 Inventory turnover ratio: Since Company is in services sector, inventory is not maintained by the Company. Therefore, average inventory is 0 for the Company. This means that, value of this ratio is expected to be Infinity for the Company. So, instead of reporting value of this ratio as Infinity, we are reporting as Not applicable.

4.9 Trade receivables turnover ratio and Receivables velocity

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
➢ Credit sales	N.15B	2.42	0.37
Denominator (D)			
➢ Average trade receivables	N.15B	0.02	0.01
Trade receivables turnover ratio (N/D)		**105.39**	**26.84**
Receivables velocity in days		**3.46**	**13.60**

Company's standard payment terms is Net-30, unless a request is received for alternative payment terms.
Average trade payables is sum of "Invoice Value * (Receipt date - Invoice date)/365" for all credit transactions recorded in the Company's Sales register. This allows for more accurate computation of Trade receivables turnover ratio when compared to the same being computed from the values presented in balance sheet, which provides a snapshot figure.
Receivables velocity in days is obtained from 365/Trade receivables turnover ratio.

4.10 Trade payables turnover ratio and Payables velocity

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
➢ Credit purchases	N.8B	1885.22	2306.14
Denominator (D)			
➢ Average trade payables	N.8B	27.96	57.63
Trade payables turnover ratio (N/D)		**67.43**	**40.02**
Payables velocity in days		**5.41**	**9.12**

Company is engaged in the services industry and purchases of the company mostly relate to the Indirect expenses. This means, payment velocity being a low value is not a matter of concern.

So, as a policy we agree to the payment terms requested by our suppliers to generate goodwill with them. We generally agree to any payment terms for which payment comes after delivery. Many times, we clear the payment before the due date dictated by the payment terms. This results in lower Payables velocity for us. Given our policy, this is expected and not a matter of concern.

Based on this policy, we can also expect this field to have a variance beyond 25% at times since the factor that govern this ratio is based on our suppliers.

(Amount in Rs. In Thousands)

On request from suppliers, we also do upfront payment. Upfront payment is accepted only when we do not see any risk in obtaining the deliverable.

When the transaction value is high, we factor in the effect of difference in payment terms between competing suppliers to decide on the suppliers.

Average trade payables is computed as sum of "Invoice Value * (Payment date - Invoice date)/365" for credit transactions recorded in the Company's purchase register. This allows for more accurate computation of Trade payables turnover ratio when compared to the same being computed from the values presented in balance sheet, which provides a snapshot figure.

Payables velocity in days is obtained from 365/Trade payable turnover ratio.

4.11 Net capital turnover ratio

Particulars	Note	As at 31-03-2025	As at 31-03-2024
Numerator (N)			
➢ Revenue from operations	PnL.1	-	-
Denominator (D)			
➢ Current Assets	BS.B.2		
➢ Opening balance		13,727.70	34,192.30
➢ Closing balance		11,186.49	13,727.70
➢ Average		12,457.10	23,960.00
➢ Current Liabilities	BS.A.4		
➢ Opening balance		247.85	347.42
➢ Closing balance		401.11	247.85
➢ Average		324.48	297.64
Average Working Capital = Current Assets (Average) – Current Liabilities (Average)		10,785.38	13,479.85
Net capital turnover ratio (N/D)		**0.00**	**0.00**

(Amount in Rs. In Thousands)

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Note No. 5: Share Capital

Particulars	As at 31-Mar-2025		As at 31-Mar-2024	
	Number of Shares	Amount ('000)	Number of Shares	Amount ('000)
(A) Authorized				
➢ Equity Shares of Rs. 10 Each	1,00,000	1,000.00	1,00,000	1,000.00
(B) Issued, Subscribed and Fully Paid up				
➢ Equity Shares of Rs. 10 Each	1,00,000	1,000.00	1,00,000	1,000.00
Total	**1,00,000**	**1,000.00**	**1,00,000**	**1,000.00**

A. Reconciliation

Particulars	As at 31-Mar-2025		As at 31-Mar-2024	
	Number of Shares	In Rupees	Number of Shares	In Rupees
Equity Shares of Rs. 10/- each				
➢ Opening Balance	1,00,000	10,00,000	1,00,000	10,00,000
➢ Add: Fresh Issue	-	-	-	-
➢ Add/(Less) Other Changes	-	-	-	-
➢ Closing Balance	1,00,000	10,00,000	1,00,000	10,00,000

B. Terms/Rights attached to Equity Shares: The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. During the year, the Company has not declared and paid dividend.

C. In the event of liquidation of the company the holders of Equity shares will 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.

D. Disclosure pursuant to Note no. 6(A)(f) of Part I of Schedule III to the Companies Act, 2013 - Shares held by holding/ultimate holding company and/or their subsidiaries/associates: NIL

E. Percentage of Holding

Particulars	As at 31-Mar-2025		As at 31-Mar-2024	
	Number of Shares	Percentage	Number of Shares	Percentage
A. Vinoth Kumar	50,000	50%	50,000	50%
R. Jeyasudha	40,000	40%	40,000	40%
A. Mallika	10,000	10%	10,000	10%
Total	**1,00,000**	**100%**	**1,00,000**	**100%**

(Amount in Rs. In Thousands)

F. Disclosure pursuant to Note no. 6(A) of Part I of Schedule III to the Companies Act, 2013.

G. Shares are not reserved for issue under options and contracts/commitments for the sale of shares/disinvestment.

H. Shares were not allotted as fully paid-up pursuant to any contracts or by way of Bonus Shares and no shares bought back during the preceding years.

I. No securities issued by the company (Convertible/Non-convertible)

J. All the shares were fully paid up and there are no calls unpaid

K. No shares forfeited during the year

L. Shareholding of Promoters

Shareholder's Name	As at 31-Mar-2025		As at 31-Mar-2024		% Change in Shareholding
	Number of Shares	Percentage	Number of Shares	Percentage	
A. Vinoth Kumar	50,000	50%	50,000	50%	0%
R. Jeyasudha	40,000	40%	40,000	40%	0%
A. Mallika	10,000	10%	10,000	10%	0%
Total	1,00,000	100%	100,000	100%	0%

Note No. 6: Reserves and Surplus

Particulars	As at 31-03-2025	As at 31-03-2024
General Reserve		
➢ Opening Balance	1,604.85	1,604.85
➢ (+) Additions for the period	-	-
➢ (-) Utilisation for the period	-	-
➢ **Closing Balance**	**1,604.85**	**1,604.85**
Surplus i.e., balance in statement of Profit and Loss	-	-
➢ Opening Balance	28,617.40	34,715.64
➢ (+) Net Profit/(Net Loss) for the current year	- 7,017.21	- 6,098.24
➢ **Closing Balance**	**21,600.19**	**28,617.40**
Total	**23,205.04**	**30,222.25**

General reserves correspond to apportioned profit transferred to reserves in accordance with Companies (Transfer of Profit to Reserves) Rules, 1975 during FY05 to FY10.

(Amount in Rs. In Thousands)

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Note No. 7: Long-term provisions

Particulars	As at 31-03-2025	As at 31-03-2024
Provision for gratuity	992.04	876.08
Total	**992.04**	**876.08**

Note No. 8: Trade Payables

Particulars	As at 31-03-2025	As at 31-03-2024
Total Outstanding dues of MSME	-	-
Total Outstanding dues of creditors other than MSME	-	12.56
Total	**-**	**12.56**

Note No. 8A: Ageing Schedule for Trade Payables as on 31-Mar-2025

Particulars	Unbilled dues	< 1 year	1 - 2 years	2-3 years	> 3 years	Total
Undisputed dues						
➢ MSME	269.55	-	-	-	-	269.55
➢ Others	22.67	-	-	-	-	22.67
Disputed dues						
➢ MSME	-	-	-	-	-	-
➢ Others	-	-	-	-	-	-
Total	**292.22**	**-**	**-**	**-**	**-**	**292.22**

Ageing Schedule for Trade Payables as on 31-Mar-2024

Particulars	Unbilled dues	< 1 year	1 - 2 years	2-3 years	> 3 years	Total
Undisputed dues						
➢ MSME	161.10	-	-	-	-	161.10
➢ Others	22.92	12.56	-	-	-	35.48
Disputed dues						
➢ MSME	-	-	-	-	-	-
➢ Others	-	-	-	-	-	-
Total	**184.02**	**12.56**	**-**	**-**	**-**	**196.58**

(Amount in Rs. In Thousands)

Note No. 8B: Details of Purchases

Particulars	As at 31-03-2025	As at 31-03-2024
Cash Purchases	649.10	1,516.20
Credit Purchases	1,885.22	2,306.14
Average Trade Payables for Credit Purchases	27.96	57.63
Trade Payables turnover ratio	**67.43**	**40.01**
Payables velocity (in days)	**5.41**	**9.12**

Note No. 9: Other current liabilities

Particulars	As at 31-03-2025	As at 31-03-2024
Unsecured: Statutory Liabilities		
➢ TDS Payable	27.29	19.04
➢ PF Payable	47.68	29.42
➢ KPT Payable	1.60	1.40
➢ GST Payable	9.12	1.28
➢ ESI Payable	0.21	0.13
Total	**85.89**	**51.27**

Note No. 10: Short-term provisions

Particulars	As at 31-03-2025	As at 31-03-2024
Other provisions: Provisions for expenses		
Payable to suppliers	292.45	184.02
Bonus Payable	22.76	-
Total	**315.21**	**184.02**

Note No. 11: Depreciation and Amortisation

Particulars	As at 31-03-2025	As at 31-03-2024
Depreciation	485.50	630.55
Total	**485.50**	**630.55**

(Amount in Rs. In Thousands)

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Note No. 11: Property, Plant and Equipment and Intangible Assets

Particulars	Gross Block				Depreciation Block				Net Block	
	As at 01-Apr-2024	Additions	Deletions	As at 31-Mar-2025	As at 01-Apr-2024	For the Year	Deletions	As at 31-Mar-2025	As at 01-Apr-2024	As at 31-Mar-2025
Property, Plant and Equipment										
Motor Cycles	71.49	-	-	71.49	57.27	3.55	-	60.82	14.22	10.67
Motor Cars	310.00	-	-	310.00	294.50	-	-	294.50	15.50	15.50
Desktop and Laptop	1,396.71	-	6.24	1,390.47	1,037.58	204.69	5.93	1,236.34	359.14	154.14
Electrical Equipment	105.13	-	-	105.13	93.24	2.41	-	95.64	11.89	9.49
Office Equipment	2,224.36	143.85	151.47	2,216.74	1,693.01	231.96	148.43	1,776.54	531.35	440.20
Furniture and Fittings	386.32	-	71.88	314.45	215.75	42.89	45.11	213.54	170.57	100.91
Total (PPE)	4,494.00	143.85	229.59	4,408.27	3,391.34	485.50	199.46	3,677.38	1,102.66	730.89
Intangible Assets										
Software	773.95	-	-	773.95	735.25	-	-	735.25	38.70	38.70
Total (Intangible)	773.95	-	-	773.95	735.25	-	-	735.25	38.70	38.70
Grand Total	5,267.95	143.85	229.59	5,182.22	4,126.59	485.50	199.46	4,412.62	1,141.36	769.59
Previous Year	4,841.53	450.77	24.36	5,267.94	3,519.17	630.55	23.14	4,126.59	1,322.36	1,141.35

(Amount in Rs. In Thousands)

Note No. 12: Deferred tax assets (net)

Particulars	As at 31-03-2025	As at 31-03-2024
Deferred Tax Asset	427.27	344.59
Total	**427.27**	**344.59**

Note No. 12A: Deferred Tax Asset Details

Particulars	As at 31-03-2025	As at 31-03-2024
Gratuity		
➢ Opening DTA	227.78	171.43
➢ Increase/(Decrease) for the year	30.15	56.35
➢ Closing DTA	257.93	227.78
Bonus		
➢ Opening DTA	-	-
➢ Increase/(Decrease) for the year	5.92	-
➢ Closing DTA	5.92	-
Property, Plant and Equipment		
➢ Opening DTA	116.81	52.28
➢ Increase/(Decrease) for the year	46.61	64.53
➢ Closing DTA	163.42	116.81
Total		
➢ Opening DTA	344.59	223.71
➢ Increase/(Decrease) for the year	82.68	120.87
➢ **Closing DTA**	**427.27**	**344.59**

Note No. 13: Long-term loans and advances

Particulars	As at 31-Mar-2025	As at 31-Mar-2024
Unsecured, considered good unless otherwise stated		
➢ Bank Deposits (Maturing > 12 Months)	10,525.94	14,543.63
➢ MAT credit entitlement	2,088.90	2,088.90
➢ Security Deposits	600.00	500.00
Total	**13,214.84**	**17,132.53**

Refer to Note No. 15A for complete list of Bank Deposits

(Amount in Rs. In Thousands)

VINJEY

Note No. 14: Trade Receivables

Particulars	As at 31-Mar-2025	As at 31-Mar-2024
Unsecured and Undisputed		
➢ Considered good	-	0
➢ Considered doubtful	-	-
Unsecured and disputed		
➢ Considered good	-	-
➢ Considered doubtful	-	-
Total	**-**	**0**

Note No. 14A: Ageing Schedule for Trade Receivables (Unsecured) as on 31-Mar-2025

Particulars	Unbilled	< 1 Year	1-2 Years	2-3 Years	> 3 Years	Total
Undisputed						
Good	-	-	-	-	-	-
Doubtful	-	-	-	-	-	-
Disputed						
Good	-	-	-	-	-	-
Doubtful	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

Note No. 14A: Ageing Schedule for Trade Receivables (Unsecured) as on 31-Mar-2024

Particulars	Unbilled	< 1 Year	1-2 Years	2-3 Years	> 3 Years	Total
Undisputed						
Good	-	-	-	-	-	-
Doubtful	-	-	-	-	-	-
Disputed						
Good	-	-	-	-	-	-
Doubtful	-	-	-	-	-	-
Total	-	**-**	**-**	**-**	**-**	-

(Amount in Rs. In Thousands)

Note No. 14B: Details of Sales

Particulars	As at 31-03-2025	As at 31-03-2024
Cash Sales	11.98	7.43
Credit Sales	2.42	0.37
Average Trade Receivables for Credit Sales	0.02	0.01
Trade Receivables turnover ratio	**105.39**	**26.84**
Receivables velocity (in days)	**3.46**	**13.60**

Note No. 15: Cash and Cash Equivalents

Particulars	As at 31-03-2025	As at 31-03-2024
Balance with banks		
➢ In deposit accounts (Maturing > 3 Months and < 12 months)	4,004.04	8,022.37
➢ In deposit accounts (Maturing < 3 Months)	-	-
➢ In sweep accounts	4,070.40	2,710.68
➢ In current accounts	752.87	874.12
➢ In EEFC accounts	0.68	0.66
Cash on hand	4.53	9.20
Total	**8,832.51**	**11,617.03**

Note No. 15A: Bank deposits breakup

Particulars	As at 31-03-2025	As at 31-03-2024
Long-term loans and advances		
➢ Maturing > 12 Months	10,525.94	14,543.63
Cash and Cash Equivalents		
➢ Maturing > 3 Months and < 12 Months	4,004.04	8,022.37
➢ Sweep Accounts (With 6 months maturity)	4,070.40	2,710.68
➢ **Total**	**18,600.38**	**25,276.69**
Particulars	**As at 31-03-2025**	**As at 31-03-2024**

Note No. 16: Short-term Loans and Advances

Particulars	As at 31-03-2025	As at 31-03-2024
Unsecured, considered good unless otherwise stated		
➢ Balance with Government Authorities - GST	2,182.62	1,869.23
➢ Advance Income Tax and Tax deducted at source	153.69	164.45
➢ Balance with Government Authorities - IT	-	55.11

(Amount in Rs. In Thousands)

➢ Advance to creditors	17.67	21.89
Total	**2,353.98**	**2,110.67**

Note No. 17: Other Current Assets

Particulars	**As at 31-Mar-2025**	**As at 31-Mar-2024**
Unsecured, considered good unless otherwise stated		
➢ Other current assets – Work In Progress	-	-
Total	**-**	**-**

Note No. 18: Revenue from Operations

Particulars	**For the Year ended 31-Mar-2025**	**For the Year ended 31-Mar-2024**
Sale of Services	-	-
Total	**-**	**-**

Note No. 19: Other Income

Particulars	**For the Year Ended 31-03-2025**	**For the Year Ended 31-03-2024**
Interest Income	1,517.35	1,664.26
Discount provided by suppliers	4.36	6.30
Sale of scrap	2.77	0.33
Forex Gain, Net off	0.02	0.01
Total	**1,524.50**	**1,670.90**

Note No. 20: Employee Benefit Expenses

Particulars	**For the Year Ended 31-03-2025**	**For the Year Ended 31-03-2024**
Director Remuneration	1,692.00	1,692.00
Salary, Bonus and Stipend	3,493.64	2,274.39
Gratuity	115.96	216.73
Contribution to provident and other funds	269.74	166.79
Staff Welfare expenses	231.95	170.75
Total	**5,803.28**	**4,520.65**

Note No. 21: Finance costs

Particulars	**For the Year ended 31-Mar-2025**	**For the Year ended 31-Mar-2024**
Interest Cost	-	-
Total	**-**	**-**

(Amount in Rs. In Thousands)

Note No. 22: Other expenses

Particulars	For the Year Ended 31-03-2025	For the Year Ended 31-03-2024
Rent	829.80	690.00
Professional	449.36	589.39
Travel and Conveyance	212.68	369.53
Printing and Stationary	115.98	195.46
Payment to auditor	170.00	135.00
Power and Fuel	125.08	114.20
Advertisement	73.75	105.32
Donation	-	100.00
Boarding and Lodging	60.71	88.46
Interest and Penalty	6.78	59.04
Misc. Expenses	44.07	46.31
Repairs and Maintainence	32.88	44.27
Repairs to buildings	10.30	44.06
Rates and Taxes	29.55	40.75
Communication	31.14	30.28
Software Subscription Charges	26.97	27.45
Legal	30.74	26.01
Postage and Courier	13.17	8.85
Business Compliments	1.25	7.69
Bank Charges	6.73	6.11
Training	4.43	4.00
Repairs to machinery	1.35	2.78
Customs Duty	-	1.63
PPE Write Off	-	1.22
Membership Fees	36.04	1.00
Loss on sale of PPE	22.85	-
Total	**2,335.61**	**2,738.81**

Note No. 22A: Payment to Auditors

Particulars	For the Year Ended 31-03-2025	For the Year Ended 31-03-2024
Statutory Audit Fees	125.00	100.00
Others (GSTR9/9C, IT Return Filing)	45.00	35.00
Total	**170.00**	**135.00**

(Amount in Rs. In Thousands)

Note No. 23: Income Tax Expenses

Particulars	**For the Year Ended 31-03-2025**	**For the Year Ended 31-03-2024**
Deferred Tax		
➢ Gratuity	(30.15)	(56.35)
➢ Bonus	(5.92)	-
➢ Plant, Property and Equipment	(46.61)	(64.53)
Total	**(82.68)**	**(120.87)**

24. Contingent liabilities and commitments

Particulars	**As at 31-Mar-2025**	**As at 31-Mar-2024**
Contingent liabilities	Nil	Nil
Commitments	Nil	Nil

25. Employee Benefits

The Company makes Provident Fund and Employee State Insurance Scheme contributions which are defined contribution plans, for qualifying employees. Under the Schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits.

Provident Fund

The Company recognised Rs.267.944/- (Year ended 31-Mar-2024, Rs.165.217/-) for Provident Fund contributions in the Statement of Profit and Loss.

Employee State Insurance Scheme

The Company recognised Rs.1.792/- (Year ended 31-Mar-2024, Rs. 1.572) for Employee State Insurance Scheme Contribution in the Statement of Profit and Loss

26. Capital Commitments

Particulars	**As at 31-Mar-2025**	**As at 31-Mar-2024**
Estimated amount of contracts to be executed on capital account (net of advances) and not provided	Nil	Nil

27. Related Party Transactions

A. Name of related parties and description of relationship

Name of Party	**Relationship**
A. Vinoth Kumar	Managing Director
R. Jeyasudha	Director

B. Related Party Transactions

Nature of transaction	**For the Year ended 31-Mar-2025**	**For the Year ended 31-Mar-2024**
A. Vinoth Kumar		
➢ Remuneration for the year	1,692.00	1,692.00

(Amount in Rs. In Thousands)

28. Expenditure and Income in foreign currency

Nature of transaction	For the Year Ended 31-03-2025	For the Year Ended 31-03-2024
Expenses	108.73	5.12
Income	0.00	0.00

29. Dues to micro and small enterprises

Particulars	As at 31-Mar-2025	As at 31-Mar-2024
Principal amount remaining unpaid	Nil	Nil
Interest due thereon remaining unpaid	Nil	Nil
Amount of interest paid	Nil	Nil
Amount of interest due	Nil	Nil
Interest accrued and remaining unpaid	Nil	Nil
Further interest due	Nil	Nil

Disclosure based on Memorandum dated 26-Aug-2008 from Ministry of Micro, Small and Medium Enterprises is given below with regard to MSMED registered suppliers. The Company has not received any claim for interest from any supplier as at the balance sheet date.

30. Earnings per share

Nature of transaction	For the Year Ended 31-03-2025	For the Year Ended 31-03-2024
Net Profit/(Loss) as per statement of Profit and Loss	-7,017.21	-6,098.24
Weighted average number of Equity shares	1,00,000	1,00,000
Basic or Diluted Earnings per share (In Rs.)	-70.17	-60.98

Note No. 31: Income Tax Computation (Loss Carried Forward)

Particulars	Amount	Amount
Profit according to Profit and Loss Statement		-7099.89
LESS Income considered seperately		
Interest Income	1517.35	
➢ Service Tax Credit	0.00	
➢ MAT Credit	0.00	
➢ Discount provided by suppliers	4.36	
Sale of scrap	2.77	
Forex Gain, Net off	0.02	1524.50
➢ Sub-total		-8624.39
➢ ADD Inadmissible expenses		
➢ Disallowance u/s 37	5.78	

(Amount in Rs. In Thousands)

Other Disallowance u/s 37 - Donation	0.00	
Provision for gratuity u/s 40A(7)	115.96	
➢ Provision for Bonus u/s 43B(c)	22.76	
➢ Other additions	0.00	
Depreciation as per Companies Act, 2013	485.50	630.00
Sub-total		-7994.39
LESS Admissible expenses		
Deprecation allowable u/s 32	331.15	331.15
Sub-total		-8325.54
ADD Income from other sources		
Interest Income	1517.35	
Service Tax Credit	0.00	
➢ MAT Credit	0.00	
➢ Discount provided by suppliers	4.36	
➢ Sale of scrap	2.77	
➢ Forex Gain, Net off	0.02	1524.50
Loss carried forward from FY23		-6801.04
Section numbers provided correspond to Income Tax Act, 1961		

32. Regrouping

The previous year/ period figures have been regrouped/ reclassified, wherever necessary to confirm to the current presentation.

As per our report of even date attached
For BVC & Co
Chartered Accountants
ICAI Firm Registration No: 0081545

For VINJEY Software Systems Pvt. Limited

Sd/-
CA Vijay Shetty
Partner
Membership No: 218620
UDIN: 25218620BMJKUJ9841
Place: Bengaluru
Date: 29-Oct-2025

Sd/-
A. Vinoth Kumar
Managing Director
DIN: 02115608

Sd/-
R. Jeyasudha
Director
DIN: 02584258

Place: Bengaluru
Date: 29-Oct-2025

VINJEY

SHORTER NOTICE

SHORTER NOTICE is hereby given that the 21st Annual General Meeting of the Company will be held on 7th day of November 2025, at 8.30 P.M, at Flat No. G5, Sri Sai Enclave, 19th A Cross, 9th Main, BTM 2nd Stage, Bengaluru - 560 076 for the purpose of transacting the following business:

ITEM NO 1: ADOPTION OF AUDIT REPORT, FINANCIAL STATEMENTS & DIRECTORS REPORT

To consider and adopt the audited financial statements of the Company for the financial year ended on 31-Mar-2025 and the reports of the Board of Directors and the Auditors thereon and in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED that the Balance Sheet as at 31-Mar-2025 and the Profit and Loss Account for the year ended 31-Mar-2025 and the Schedules thereon, together with the Directors' Report and Auditors' Report be and they are hereby received, approved and adopted."

ITEM NO 2: RATIFICATION OF STATUTORY AUDITORS

To ratify appointment of Statutory Auditors of the Company to hold office from conclusion of 21st Annual General Meeting up to conclusion of 22nd Annual General meeting and in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the Companies (Audit and Auditors) Rules, 2014 ("Rules") (including any statutory modification or re-enactment thereof, for the time being in force), the Company hereby ratifies the appointment of M/s. M/s. BVC & Co., Chartered Accountants, (Firm Registration No. 008154S) as Auditors of the Company to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the next AGM of the Company to be held in the year 2026."

RESOLVED FURTHER THAT the remuneration shall be decided by the Board in consultation with the Statutory Auditors."

ITEM NO 3: DECLARATION OF FINAL DIVIDEND

To consider and approve declaration of dividend from such free reserves in compliance with the Companies Act, 2013 and the Company's Dividend Distribution Policy subject to approval of the Shareholders at the Annual General Meeting of the company and in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 123(1)(b) and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder, the consent of the Board and shareholders is hereby received declaration of final dividend of ₹3.63 (Rupees Three and Sixty-Three Paise only) per equity share for the financial year ended 31st March 2025, payable out of the accumulated free reserves of the Company.

FURTHER RESOLVED THAT the dividend shall be paid to the equity shareholders whose names appear in the Register of Members on the Record Date fixed by the Board.

FURTHER RESOLVED THAT the payment of dividend shall be in compliance with all applicable laws, rules, and the Company's Dividend Distribution Policy.

FURTHER RESOLVED THAT Mr. A. Vinoth Kumar, Managing Director of the Company, be and is hereby authorized to take all necessary steps to give effect to the above resolution, including finalizing the Record Date, payment dates, and filing necessary documents with Registrar of Companies and other authorities as applicable.”

Place: Bengaluru
Date: 30-Oct-2025

BY ORDER OF THE BOARD
For VINJEY Software Systems Private Limited

Sd/-
A. Vinoth Kumar
Managing Director
DIN – 02115608

Note:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and such proxy need not be a member of the company.

2. The proxy form, duly stamped and executed, should be deposited at Registered Office of the Company at least 48 hours before the time fixed for the commencement of the meeting.

3. Since there is no special business to transact in the meeting, Explanatory Statement under section 102 of the Companies Act is not attached

Attendance Slip

M/s VINJEY Software Systems Private Limited
No. 429, First Floor, 12thCross, WOC Road II Stage,
Mahalakshmipuram, Bengaluru 560086

ANNUAL GENERAL MEETING
To be held on Friday, 07-Nov-2025 at 8.30 P.M
Sri Sai Enclave,
Flat No: G5, 19thA Cross,
9th Main, BTM Second Stage,
Bangalore - 560076.

Name of the Attending Member (In Block Letters)	____________________________________
Folio./ID No	____________________________________
Number of Shares held	____________________________________
Name of Proxy (In Block letters, to be filled in if the proxy attends instead of the member)	____________________________________

I hereby record my presence at the Annual General Meeting on 07-Nov-25.

Signature of Member/Proxy

THIS ATTENDACE SLIP DULY FILLED TO BE HANDED OVER AT THE ENTRANCE OF THE MEETING HALL.

VINJEY

PROXY FORM - MGT-11

(Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014)

CIN	U72200KA2004PTC033636
Name of the Company	VINJEY Software Systems Private Limited
Regd. Office	No. 429, First Floor, 12th Cross, WOC Road II Stage, Mahalakshmipuram, Bengaluru - 560086

Name of Member ____
Registered address ____

I/We, being the member(s) of ____________ Equity Shares of the above named Company, hereby appoint:

1	Name	____
	Address	____
	Email Id	____
	Signature	____ or failing him/her
2	Name	____
	Address	____
	Email Id	____
	Signature	____ or failing him/her
3	Name	____
	Address	____
	Email Id	____
	Signature	____

as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the Seventeenth Annual / Extraordinary General Meeting of the Company, to be held on 26-Sep-2024 and at any adjournment thereof, in respect of such resolutions set out in the Notice convening the meeting as are indicated below:

Particulars	**For**	**Against**
Resolution No 1: Adoption of Accounts		
Resolution No 2: Ratification of appointment of Auditors		

Signature of Proxy Holder (s)

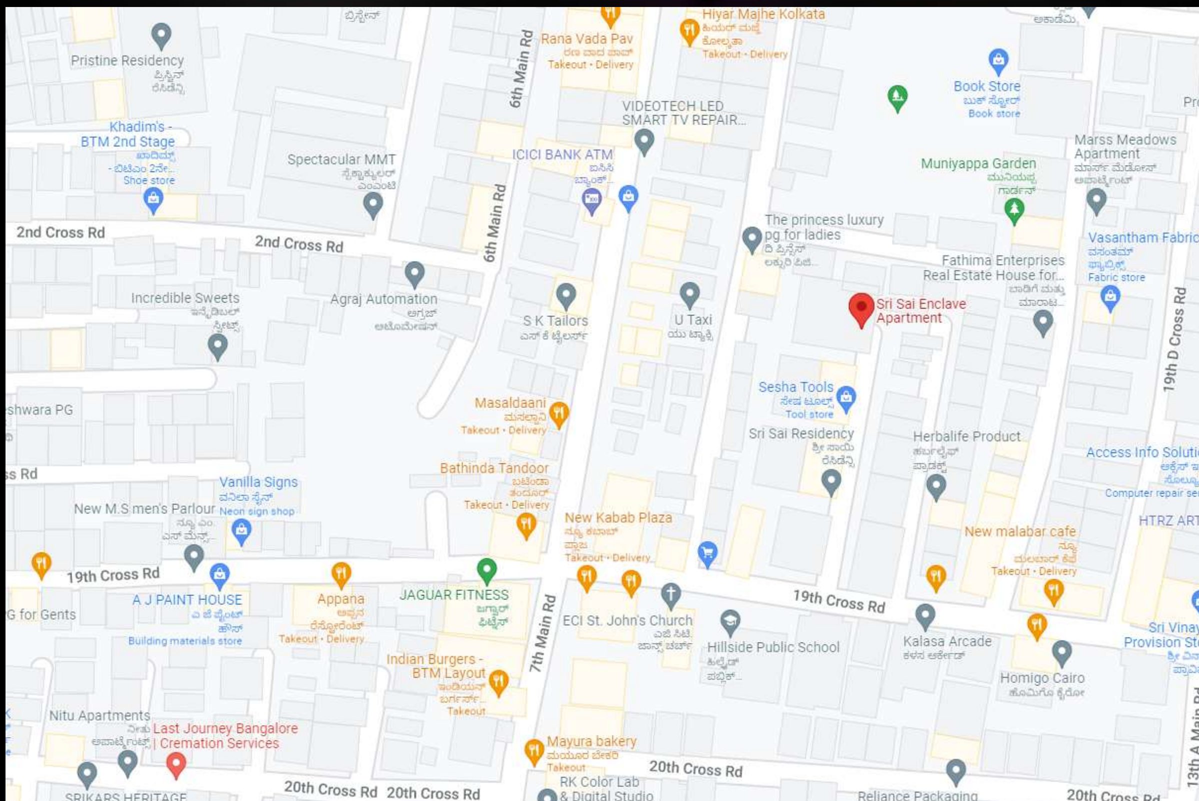
Signed this __ day of ___ 2025

Signature of Shareholder:

Affix Rs. 1
Revenue
Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered office of the Company, not less than 48 hours before the commencement of the Meeting.

Location Co-ordinates and map



GPS coordinates : 12°54'28.6"N 77°36'25.2"E

Google maps Link: https://goo.gl/maps/dc3YsJX9EdQ2bdcd7

VINJEY Software Systems Pvt Ltd

No. 429, First Floor, 12th Cross,
Woc Road 2nd Stage, Mahalakshmipuram,
Bengaluru - 560086, India.

Info@vinjey.com

www.vinjey.com