

EMA DECISION DYNAMICS PRIVATE LIMITED

Balance Sheet as at 31st March, 2025

CIN:U74999MH2017PTC302819

	Particulars	Note	As at 31-Mar-25 (₹ in 000)	As at 31-Mar-24 (₹ in 000)
I.	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	3	1,000.00	1,000.00
	(b) Reserves and Surplus	4	(495.88)	(274.48)
2	Current Liabilities			
	(a) Trade Payables	5		
	- Total outstanding dues of micro enterprises and small enterprises		-	4.86
	- Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
	(b) Other current liabilities	6	50.90	37.95
	Total		555.02	768.33
II.	Assets			
1	Non-current assets			
	(a) Other non-current assets	7	10.00	-
2	Current assets			
	(a) Trade receivables	8	-	282.00
	(b) Cash and Cash Equivalents	9	533.96	460.22
	(c) Short-term loans and advances	10	1.48	26.11
	(d) Other current assets	11	9.58	-
	Total		555.02	768.33
	Significant Accounting Policies	2		
	Other Notes forming part of the financial statements	15-27		

In terms of our report of even date attached

For A P Sanzgiri & Co

Chartered Accountants

Firm Regn No: 116293W


Sonali Patil

Partner

M.No: 135516



Place: Mumbai

Date : 20th May 2025

For EMA Decision Dynamics Private Limited



Ravi Swamy

Director

DIN:10163272



Karishma Gurav

Director

DIN:11013861



EMA DECISION DYNAMICS PRIVATE LIMITED
Statement of Profit and Loss for the Year Ended 31st March, 2025
CIN:U74999MH2017PTC302819

	Particulars	Note No.	For the year ended 31-Mar-25 (₹ in 000)	For the year ended 31-Mar-24 (₹ in 000)
I.	Revenue from operations	12	-	261.11
II.	Other Income	13	0.90	-
III	Total Revenue (I +II)		0.90	261.11
IV	Expenses:			
	Employee benefit expenses		-	-
	Finance Cost		-	-
	Depreciation and amortization expense		-	-
	Other expenses	14	221.93	124.76
	Total Expenses		221.93	124.76
V	Profit / (loss) before exceptional and extraordinary items and tax	(III - IV)	(221.03)	136.35
VI	Exceptional Items		-	-
VII	Extraordinary Items		-	-
VIII	Profit / (loss) before tax (V-VI-VII)	(V- VI)	(221.03)	136.35
IX	Tax expense:			
	(1) Current tax		-	-
	(2) Earlier years (written back)/provided		0.37	-
	(3) Deferred tax		-	-
X	Profit / (Loss) from continuing operations	(VIII-IX)	(221.40)	136.35
XI	Profit /(Loss) from discontinuing operations		-	-
XII	Profit/(Loss) for the year	(X+ XI)	(221.40)	136.35
XIII	Earning per equity share:			
	(1) Basic		(2.21)	1.36
	(2) Diluted		(2.21)	1.36
	Significant Accounting Policies	2		
	Other Notes forming part of the financial statements	15-27		

In terms of our report of even date attached

For A P Sanzgiri & Co
Chartered Accountants
Firm Regn No: 116293W


Sonali Patil
Partner
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Place: Mumbai
Date : 20th May 2025

For EMA Decision Dynamics Private Limited



Ravi Swamy
Director
DIN:10163272



Karishma Gurav
Director
DIN:11013861



EMA DECISION DYNAMICS PRIVATE LIMITED
Cash Flow Statement for the year ended 31st March, 2025
CIN:U74999MH2017PTC302819

Particulars	Note No	For the year ended 31-Mar-25 (₹ in 000)	For the year ended 31-Mar-24 (₹ in 000)
A. Cash flow from operating activities			
Net Profit / (loss) before tax		(221.03)	136.35
<i>Adjustments to reconcile profit/ (loss) before tax to net cash flows:</i>		-	-
Interest on income tax refund		(0.90)	-
Operating profit / (loss) before working capital changes		(221.93)	136.35
Working capital adjustments:			
(Increase)/ Decrease In trade receivables		282.00	(265.80)
(Increase)/ Decrease In short term loans & advances		(1.48)	-
(Increase)/ Decrease in other non current asset		(10.00)	-
(Increase)/ Decrease In other current asset		(9.58)	29.75
Increase/ (Decrease) in other current liability		12.95	(81.95)
Increase/ (Decrease) In trade payable		(4.86)	4.86
Cash generated from operating activities		47.10	(176.79)
Net income tax (paid) / refund		26.64	12.87
Net cash generated from / (used in) operating activities (A)		73.74	(163.92)
B. Cash flow from investing activities			
Net cash flow from / (used in) investing activities (B)		-	-
C. Cash flow from financing activities			
Net cash flow from / (used in) financing activities (C)		-	-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		73.74	(163.92)
Cash and cash equivalents at beginning of year		460.22	624.14
Cash and cash equivalents at end of year (Refer Note 1)		533.96	460.22
Note1: Components of Cash & cash equivalents			
Balances with banks			
- In current account		533.96	460.22
Cash in hand		-	-
		533.96	460.22
Significant Accounting Policies	2		
Other Notes forming part of the financial statements	15-27		

Note: The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in AS-3 'Statement of Cash Flows'

In terms of our report of even date attached

For A P Sanzgiri & Co
Chartered Accountants
Firm Regn No: 116293W


Sonali Patil
Partner
M.No: 135516



Place: Mumbai
Date : 20th May, 2025

For EMA Decision Dynamics Private Limited


Ravi Swamy
Director
DIN:10163272


Karishma Gurav
Director
DIN:11013861



EMA DECISION DYNAMICS PRIVATE LIMITED
Notes forming part of Financial Statements for the year ended 31st March 2025

1 BACKGROUND

EMA Decision Dynamics Private Limited ('the Company') provides services as consultants/advisors for management audit, succession planning, compensation and rewards advisory, leadership development, skills group assessment and other such services. The Company was also engaged in designing and administering online testing tools including psychometric assessments. The registered office of the Company is located at 204, The Summit Premises Co Op Society Limited, Sant Janabai Road, Vile Parle- East, Mumbai- 400 057.

The Management of the Company has decided to drop the business plan to provide services as stated in the Memorandum of Association and there is no other business plan underway. Accordingly, similar to last year, financial statements for the year ended March 31, 2025 have been prepared and presented on a "not going concern" basis and therefore, all assets and liabilities have been valued at their realizable value and recorded in the financial statement on the best estimates of the Management.

2 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

a) Accounting Assumptions

The financial statements are prepared to comply in all material aspects with the generally accepted accounting principles in India to comply with the Accounting Standards prescribed under section 133 of the Companies Act, 2013. The accounts have been prepared under the historical cost convention on accrual basis. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year. However, since the Company has discontinued to carry on operations and accordingly, the financial statements have been prepared and presented accounts on a "not going concern" basis.

b) Use of estimates

The preparation of financial statements in conformity with the Generally Accepted Accounting Principles requires the management of the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as of the date of the financial statements and the reported amounts of income and expenses during the year. Actual results could differ from those estimates and the differences between these actual results and estimates are recognised in the year in which these results materialise are known.

c) Revenue Recognition

Revenue from operations is recognized on accrual basis in terms of underlying contracts.

d) Cash and Cash equivalents

Cash and cash equivalents presented in the financial Statement consist of cash in hand, balance in current account and unencumbered demand deposits with Banks.

e) Tax on income:

Provision for Income tax is made on the basis of estimated taxable income for the current accounting year and in accordance with the provisions as per the Income Tax Act, 1961.

Deferred Tax resulting from timing differences between accounting income and taxable income for the year is accounted for using the tax rates and laws that have been enacted or substantially enacted as at the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized.

f) Foreign currency Translation

Transactions in foreign exchange are accounted for at the exchange rates prevailing on the date of transaction. Gains and losses arising out of subsequent fluctuations are accounted for on actual payment/realization. Outstanding amounts payable/receivable in foreign currency are restated at the year end rates. Exchange gains/losses arising on restatement/settlement are charged to the Statement of Profit and Loss.

g) Provisions and Contingent Liabilities:

The Company recognizes a provision when there is a present legal obligation as a result of a past event that probably requires an outflow of resources to settle the obligation and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

h) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of shares outstanding during the year are adjusted for event of bonus issue; bonus element in a rights issue to existing shareholders; share split and reverse share split.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.



EMA DECISION DYNAMICS PRIVATE LIMITED
Notes forming part of Financial Statements for the year ended 31st March 2025

3. Share Capital

Particulars	As at 31st Mar 25		As at 31st Mar 24	
	Number	(₹ in 000)	Number	(₹ in 000)
Authorised Equity Shares of ₹10 each.	5,00,000	5,000.00	5,00,000	5,000.00
Issued, Subscribed & Paid up Equity Shares of ₹10 each fully paid	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 of the number of equity shares outstanding

Particulars	As at 31st Mar 25		As at 31st Mar 24	
	Number	(₹ in 000)	Number	(₹ in 000)
Shares outstanding at the beginning of the year	1,00,000	1,000.00	1,00,000	1,000.00
Less: changes during the year	-	-	-	-
Shares outstanding at the end of the year	1,00,000	1,000.00	1,00,000	1,000.00

b) Rights, preferences and restrictions attached to shares

The Company has one class of equity shares having par value of ₹10 each. Each shareholder is eligible for one vote per share held. Dividend proposed if any, by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion to their shareholding.

c) Shareholders holding more than 5% of Equity Shares

Name of Shareholder	As at 31st Mar 25		As at 31st Mar 24	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
EMA Partners India Limited (along with its nominee)	1,00,000	100%	1,00,000	100%

d) Promoter's Shareholding

Name of Promoters	As at 31st Mar 25		% change during the year	-		% change during the
	No. of Shares held	% of Holding		No. of Shares held	% of Holding	
EMA Partners India Limited (along with its nominee)	1,00,000	100%	-	1,00,000	100%	20%

e) The Company has not issued any bonus share, made any buy back of shares or issued any shares for consideration other than cash, during the period of five years immediately preceding the reporting date.



EMA DECISION DYNAMICS PRIVATE LIMITED
Notes forming part of Financial Statements for the year ended 31st March 2025

4: Reserves & Surplus

Particulars	As at 31-Mar-25 (₹ in 000)	As at 31-Mar-24 (₹ in 000)
Surplus/(Deficit) in Statement of Profit and Loss		
Opening Balance	(274.48)	(410.83)
Add : Surplus/(Deficit) for the year	(221.40)	136.35
Closing Balance	(495.88)	(274.48)

5: Trade Payables

Particulars	As at 31-Mar-25 (₹ in 000)	As at 31-Mar-24 (₹ in 000)
For services received		
(i) Total outstanding dues of micro enterprises and small enterprises	-	4.86
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total	-	4.86

FY 2024-25

(₹ in 000)

Trade Payables ageing Schedule	Outstanding for following periods from transaction date			
	Less than 1 year	1-2 year	2-3 years	Total
(i) MSME	-	-	-	-
(ii) Others	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-

FY 2023-24

(₹ in 000)

Trade Payables ageing Schedule	Outstanding for following periods from transaction date			
	Less than 1 year	1-2 year	2-3 years	Total
(i) MSME	4.86	-	-	4.86
(ii) Others	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-

6: Other Current Liabilities

Particulars	As at 31-Mar-25 (₹ in 000)	As at 31-Mar-24 (₹ in 000)
Other Payables		
(i) Statutory Liabilities	6.15	4.65
(ii) Other Payables - Due to others	44.75	33.30
Total	50.90	37.95



EMA DECISION DYNAMICS PRIVATE LIMITED
Notes forming part of Financial Statements for the year ended 31st March 2025

7: Other non-current assets

Particulars	As at 31-Mar-25 (₹ in 000)	As at 31-Mar-24 (₹ in 000)
Security Deposits - Other	10.00	-
Total	10.00	-

8: Trade Receivables

Particulars	As at 31-Mar-25 (₹ in 000)	As at 31-Mar-24 (₹ in 000)
Trade Receivable- Secured, Considered Good	-	-
Trade Receivable- Unsecured, Considered Good	-	282.00
Trade Receivable- Considered Doubtful	-	-
Total	-	282.00
Less: Allowance for Bad & Doubtful debts	-	-
Total	-	282.00

FY 2024-25

(₹ in 000)

Trade Receivables ageing Schedule	Outstanding for following periods from Transaction date			
	Less than 6 months	6 months- 1 year	1-2 years	Total
(i) Undisputed Trade receivables- considered good	-	-	-	-
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-

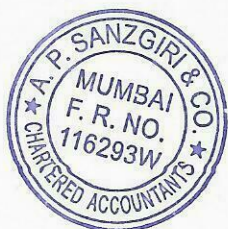
FY 2023-24

(₹ in 000)

Trade Receivables ageing Schedule	Outstanding for following periods from Transaction date			
	Less than 6 months	6 months- 1 year	1-2 years	Total
(i) Undisputed Trade receivables- considered good	282.00	-	-	282.00
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-

9: Cash and Cash Equivalents

Particulars	As at 31-Mar-25 (₹ in 000)	As at 31-Mar-24 (₹ in 000)
Cash and Cash Equivalents		
(i) Cash in hand	-	-
(ii) Balances with Banks In Current Accounts	533.96	460.22
Total	533.96	460.22



EMA DECISION DYNAMICS PRIVATE LIMITED
Notes forming part of Financial Statements for the year ended 31st March 2025

10: Short-term loans and advances

Particulars	As at 31-Mar-25 (₹ in 000)	As at 31-Mar-24 (₹ in 000)
<u>Unsecured, Considered good</u>		
(i) Other Advances	1.48	-
(ii) Prepaid taxes (net of provision)	-	26.11
Total	1.48	26.11

11: Other Current Assets

Particulars	As at 31-Mar-25 (₹ in 000)	As at 31-Mar-24 (₹ in 000)
Advances recoverable in cash or in kind or for value to be received	9.58	-
Total	9.58	-



EMA DECISION DYNAMICS PRIVATE LIMITED

Notes forming part of Financial Statements for the year ended 31st March 2025

12: Revenue from operations

Particulars	For the year ended 31-Mar-25 (₹ in 000)	For the year ended 31-Mar-24 (₹ in 000)
Sale of services (net)	-	261.11
Total	-	261.11

13: Other Income

Particulars	For the year ended 31-Mar-25 (₹ in 000)	For the year ended 31-Mar-24 (₹ in 000)
Interest on tax refund	0.90	-
Total	0.90	-

14: Other Expenses

Particulars	For the year ended 31-Mar-25 (₹ in 000)	For the year ended 31-Mar-24 (₹ in 000)
(a) Legal and Professional fees	116.32	63.00
(b) Auditors' remuneration		
Statutory Audit Fees	48.50	25.00
Other	23.60	5.00
(c) Bank charges	3.99	29.50
(d) General expenses	-	2.26
(e) Provision made for GST input Credit	29.52	-
Total	221.93	124.76



EMA DECISION DYNAMICS PRIVATE LIMITED
Notes forming part of Financial Statements for the year ended 31st March 2025

(₹ in 000)

	31-Mar-25	31-Mar-24
15 Contingent Liability at the end of the year	Nil	Nil
16 Capital commitment at the end of the year	Nil	Nil
17 Disclosures in terms of Companies Act		
	31-Mar-25	31-Mar-24
a) Expenses in foreign exchange	Nil	Nil
b) Remuneration to Directors	Nil	Nil

(₹ in 000)

18 Auditors Remuneration	31-Mar-25	31-Mar-24
Statutory Audit Fees	48.50	30.00
Others	23.60	-

- 19 Based on guiding principles in the "AS-17 Segment Reporting" the Company has determined that it has neither more than one distinguishable business segment nor has more than one distinguishable geographic segment that are subject to risks and returns that are different from those of the Company. Hence, segment information as required as per AS 17 is not applicable.
- 20 Disclosures with regard to the new amendments under "Division I of Schedule III" under "Part I – Balance Sheet - General Instructions for preparation of Balance Sheet" in relation to the following clauses Y (i), (ii), (iii), (iv), (v), (vi), (vii) (viii), (ix), (x), (xi), (xiii), and (xiv) are as under:
- (i) The Company does not have any immovable property.
 - (ii) The Company has not revalued any of its property during the year.
 - (iii) The Company has not granted loans to Enterprise over which Key Managerial Personnel are able to exercise significant influence.
 - (iv) The Company does not have any capital work in progress.
 - (v) The Company does not have any Intangible assets under development.
 - (vi) There are no proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and the rules made thereunder.
 - (vii) The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets.
 - (viii) The Company has not been declared a Willful Defaulter by any bank or financial institution or consortium thereof in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.
 - (ix) The Company has not entered into any transaction with companies struck off under section 248 of the Companies Act 2013.
 - (x) The Company does not have any charges or satisfaction yet to be registered with ROC beyond the statutory period.
 - (xi) The 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.
 - (xiii) The Company has not entered into any Scheme of Arrangements in terms of sections 230 to 237 of the Companies Act, 2013.
 - (xiv) (a) 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 person(s) or entity(ies), including foreign entities ("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;
 - (b) No funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("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.
 - (c) The Company has not declared or paid any dividend during the year.



EMA DECISION DYNAMICS PRIVATE LIMITED
Notes forming part of Financial Statements for the year ended 31st March 2025

21 Disclosures with regard to the new amendments under “Division I of Schedule III” under “Part I – Balance Sheet - General Instructions for preparation of Balance Sheet” in relation to the following clauses Y (xii)-Ratio

Ratio*	Numerator	Denominator	2024-25	2023-24	Variance (%)	Note**
Current Ratio	Total Current Assets	Total Current liabilities	10.71	17.88	(40.13)	Note (i)
Return on Equity Ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder’s Equity	(0.36)	0.21	(273.72)	Note (ii)
Trade Receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	-	1.75	(100.00)	Note (ii)
Net capital turnover ratio	Net Sales	Average Working Capital	-	0.40	(100.00)	Note (ii)
Net profit ratio	Net Profit	Net Sales	-	0.52	(100.00)	Note (ii)
Return on Capital employed	Earnings before interest and taxes	Capital Employed: Tangible Net Worth + Total Debt + Deferred Tax Liability	(0.44)	0.19	(333.30)	Note (ii)

* Applicable ratios are disclosed

**Note: given explanations for change in the ratio by more than 25% as compared to the preceding year.

- i. Due to reduction in business and liquidation of part assets.
- ii. Reduction in revenue and reduction in profit



EMA DECISION DYNAMICS PRIVATE LIMITED
Notes forming part of Financial Statements for the year ended 31st March 2025

Ratio Analysis for the year ended 31st March 2024 (As per Division I of Schedule III” under “Part I – Balance Sheet - clauses Y (xii)):

Ratio*	Numerator	Denominator	2023-24	2023-22	Variance (%)	Note**
Current Ratio	Total Current Assets	Total Current liabilities	17.88	5.92	202.09	Note i
Return on Equity Ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder’s Equity	0.21	0.46	(54.94)	Note ii
Trade Receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	1.75	23.44	(92.52)	Note iii
Net capital turnover ratio	Net Sales	Average Working Capital	0.40	0.78	(49.13)	Note iv
Net profit ratio	Net Profit	Net Sales	0.52	0.58	(9.97)	NA
Return on Capital employed	Earnings before interest and taxes	Capital Employed: Tangible Net Worth + Total Debt + Deferred Tax Liability	0.19	0.37	(49.21)	Note ii & iv

* Applicable ratios are disclosed

**Note: given explanations for change in the ratio by more than 25% as compared to the preceding year.

- i. due to reduction in business and payments made for past liability.
- ii. Reduction in net profit margin and increased in average equity.
- iii. Increased in average receivables.
- iv. Increased in average working capital.



EMA DECISION DYNAMICS PRIVATE LIMITED
Notes forming part of Financial Statements for the year ended 31st March 2025

22 Related Party Information:

a) List of related parties where control exists and nature of relationship is as under:

Holding Company	EMA Partners India Limited * (Formerly known as "EMA Partners India Private Limited)
Fellow Subsidiaries	Emagine People Technologies Private Limited James Douglas Professional Search India Private Limited EMA Partners Singapore Pte. Limited EMA Partners Executive Search Private Limited EMA Partners Executive Search Limited James Douglas Professional Search Limited (Stepdown Subsidiary) Reccloud Technologies Private Limited (Stepdown Subsidiary)
Other related parties	Selectema Consulting India Private Limited
Key Managerial Personnel and promoter	K. Sudarshan upto 15 th July 2024 A. Ramachandran Ravi Dharmarajan Swamy Karishma Gurav w.e.f. 21 st March 2025

b) Transactions during the period/year with related parties.

(₹ in 000)

Sr. No.	Name of Related Party	Nature of Transactions	31-Mar-25	31-Mar-24
1	EMA Partners India Limited	Revenue from Operations	-	261.00
		Paid as Reimbursement of expenses	-	3.36

c) Outstanding Balance, if any for period/year ended March 31, 2025 with related parties

(₹ in 000)

Sr. No.	Name of Related Party	Nature of Transactions	31-Mar-25	31-Mar-24
1	EMA Partners India Limited	Trade Receivable	-	282.00



EMA DECISION DYNAMICS PRIVATE LIMITED
Notes forming part of Financial Statements for the year ended 31st March 2025

23 Disclosure with regard to the new amendments under “Division I of Schedule III” under “Part II – Statement of Profit and Loss - General Instructions for preparation of Statement of Profit and Loss” in relation to the following clauses:

- (i) The Company does not have transactions which are not recorded in the books of accounts that has been surrendered or disclosed as income during financial period in the tax assessments under the Income Tax Act, 1961.
- (ii) The Company is not requiring to spend for Corporate Social Responsibility.
- (iii) The Company has not traded or invested in Crypto currency or Virtual Currency during any financial period/year.

24 The Company has requested for information from its suppliers to compile information from them about their coverage under the Micro Small and Medium Enterprises Development Act 2006. Based on the information available with the Company and to the extent so identified by Company there are no dues pending at the end of the period/year to any suppliers registered as Micro, Medium or Small enterprises under the said Act.

(₹ in 000)

Particulars	31-Mar-25	31-Mar-24
Principal amount due to suppliers under MSMED	Nil	Nil
Interest accrued and due on the above amount, unpaid	Nil	Nil
Payment made to suppliers (other than interest) beyond the appointed day during the year	Nil	Nil
Interest paid to supplier under MSMED	Nil	Nil
Interest due and payable towards suppliers under MSMED towards payments already made	Nil	Nil
The amount of interest remaining due and payable for earlier years	Nil	Nil

25 The Company has not created deferred tax assets on carried forward losses during the yer ended 31st March 2025 in view uncertainty of their realization.

26 Earnings per Share (EPS)

Particulars	31-Mar-25	31-Mar-24
Net Profit/(Loss) for the year as per statement of profit and loss (₹ in 000) - (A)	(221.40)	136.35
Weighted average number of equity share Outstanding during the year - (B)	1,00,000	1,00,000
Nominal value per share (₹)	10.00	10.00
Earnings per share (₹)-(A)/(B)	(2.21)	1.36

27 Previous year figures have been regrouped or rearranged wherever necessary to conform to current period's presentation.

For EMA Decision Dynamics Private Limited



Ravi Swamy
Director
DIN:10163272



Karishma Gurav
Director
DIN:11013861

Place: Mumbai
Date : 20th May 2025

