Vector Technics Private Limited
Registered Office : Plot No. 2-12, SY No 37/A, Rasheedguda, Shamshabad, Rangareddy, Telangana-501218.
CIN: U31900TG2022PTC165278
Statement of Assets and Liabilities as at 31st March 2026
(Amount in Indian rupees lakh, except share data and where otherwise stated)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
ASSETS			
Non-current assets			
(a) Property plant and equipment	2.1	649.15	108.98
(b) Capital work in progress		-	-
(c) Right of use assets	2.2	115.11	-
(d) other Intangible assets	2.3	65.15	0.55
(e) Intangible asset under development	2.4	-	-
(f) Financial assets			
(i) Investments		-	-
(ii) Other financial assets	2.5	27.20	30.69
(g) Other Non-Current Assets			
(h)Deferred tax assets (Net)	2.6	271.95	83.24
Total non-current assets (A)		**1,128.56**	**223.46**
Current assets			
(a) Inventories	2.7	671.35	141.87
(b) Financial assets			
(i) Trade receivables	2.8	449.36	4.22
(ii) Cash and cash equivalent	2.9	164.80	91.57
(iii) Bank balances other than above (ii)	2.10	10.00	-
(iv) Other financial assets	2.11	0.59	-
(c) Other current assets	2.12	410.32	124.69
Total current assets (B)		**1,706.42**	**362.35**
TOTAL ASSETS (A+B)		**2,834.97**	**585.81**
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	2.13	1.81	1.29
(b) Other equity	2.14	1,387.24	449.73
Total equity (A)		**1,389.05**	**451.02**
Liabilities			
I. Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	2.15	800.00	-
(ii) Lease Liabilities	2.16	64.05	-
(b) Provisions	2.17	16.20	4.64
(c) Deferred tax liabilities (net)	2.18	(0.00)	-
Total non-current liabilities (B)		**880.25**	**4.64**
II. Current liabilities			
(a) Financial liabilities			
(i) Borrowings	2.19	-	29.00
(ii) Lease Liabilities	2.20	55.09	-
(ii) Trade payables			
(a) Total outstanding dues of micro enterprises and small enterprises	2.21	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2.21	250.39	9.27
(iii) Other financial liabilities	2.22	121.84	7.93
(b) Other current liabilities	2.23	138.29	83.95
(c) Provisions	2.24	0.07	0.00
Total current liabilities (C)		**565.67**	**130.15**
TOTAL EQUITY AND LIABILITIES (A+B+C)		**2,834.97**	**585.81**

The accompanying notes are an integral part of the financial statements Note No 1- 2.49

For Ramesh Chalapaneedi & Associates.,
Chartered Accountants
FRNo : FNA253827

For and On Behalf Of the Board
VECTOR TECHNICS PRIVATE LIMITED

Ramesh Chalapaneedi
Proprietor
M.No:262653
UDIN: 26262653NYUAXR3857

Prudhvi Pakalapati
Director
DIN:08269651

Karna Mahendraraj
Director
DIN:08269650

Place:Hyderabad
Date:30April 2026

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Registered Office : Plot No. 2-12, SY No 37/A, Rasheedguda, Shamshabad, Rangareddy, Telangana-501218.

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Statement of Profit and Loss for the Period Ended 31st March 2026

(Amount in Indian rupees lakh, except share data and where otherwise stated)

Particulars	Note No.	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
1 Income			
Revenue from Operations	2.25	924.36	99.00
Other Income	2.26	24.33	0.78
Total Revenue		**948.69**	**99.78**
2 Expenses			
Cost of Material Consumed	2.27	256.52	41.26
Changes in inventories of finished goods and work-in-progress	2.28	(112.54)	68.08
Direct Manufacturing Expenses	2.29	641.67	84.23
Employee benefits expense	2.30	382.77	75.55
Finance costs	2.31	27.26	-
Depreciation and amortization expenses	2.32	155.89	19.17
Other expenses	2.33	277.80	149.84
Total Expenses		**1,629.37**	**438.14**
3 Profit before tax (1-2)		**(680.68)**	**(338.36)**
4 Tax expense			
(1) Current tax		-	-
(2) Deferred tax		(188.72)	(83.26)
5 Net Profit for the year (3-4)		**(491.96)**	**(255.10)**
6 Other comprehensive income (OCI)			
a) (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income relating to items that will not be reclassified to profit or loss		-	-
b) (i) Items that will be reclassified to profit or loss		-	-
(ii) Income relating to items that will be reclassified to profit or loss		-	-
Total other comprehensive income		-	-
Total comprehensive income for the year (5 + 6)		**(491.96)**	**(255.10)**
Earnings per share			
Basic earnings per share of Rs.10/-each		(2,919.66)	(2,481.28)
Diluted earnings per share of Rs.10/- each		(2,919.66)	(2,481.28)
Weighted average number of equity shares used in Computing Earning Per Shares			
-For Basic earnings per share		16,850	10,281
'For Diluted earnings per share		16,850	10,281

The accompanying notes are an integral part of the financial statements Note No 1- 2.49

For Ramesh Chalapaneedi & Associates.,
Chartered Accountants
FRNo : FNA253827

For and On Behalf Of the Board
VECTOR TECHNICS PRIVATE LIMITED

Ramesh Chalapaneedi
Proprietor
M.No:262653
UDIN: 26262653NYUAXR3857

Prudhvi Pakalapati
Director
DIN:08269651

Karna Mahendraraj
Director
DIN:08269650

Place:Hyderabad
Date:30 April 2026

Vector Technics Private Limited
Registered Office : Plot No. 2-12, SY No 37/A, Rasheedguda, Shamshabad, Rangareddy, Telangana-501218
CIN: U31900TG2022PTC165278
Statement of cash flow for the Period Ended 31 March 2026
(Amount in Indian rupees lakh, except share data and where otherwise stated)

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	**(680.68)**	**(338.36)**
Adjusted for :		
Impairment of intangible asset under development	-	91.95
Interest on term Loan & working capital loan	13.16	-
Interest Income on Deposits	(0.59)	-
Gratuity Expenses	11.62	-
Advances writtenoff`	-	5.85
Depreciation	155.89	19.17
Operating profits before working capital changes	**(500.59)**	**(221.38)**
Changes in current assets and liabilities		
(Increase)/Decrease in Inventories	(529.47)	68.08
(Increase)/Decrease in Trade Receivables	(445.14)	2.47
(Increase)/Decrease in Loans and advances and Other current assets	(285.26)	(69.97)
(Increase)/Decrease in Other Financial Assets	2.90	(25.69)
(Increase)/Decrease in Bank balances other than Cash and cash equivalent	(10.00)	-
Increase/(Decrease) in Trade Payables	241.12	(1.96)
Increase/(Decrease) in Other Financial Liabilities	113.91	(54.14)
Increase/(Decrease) in Provision	-	-
Increase/(Decrease) in Current liabilities	54.34	33.18
Cash generated from operations	**(1,358.19)**	**(269.41)**
Income tax paid	(0.38)	(0.26)
Net cash generated from operating activities	**(1,358.57)**	**(269.68)**
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets and change in capital wip	(638.50)	(69.01)
Purchase of Other Intangible Assets	(64.60)	(0.55)
Interest Income on Deposits	0.59	-
Intangible Under Development		
Net cash used in investing activities	**(702.50)**	**(69.56)**
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of Borrowings	(29.00)	(361.13)
Interest on term Loan & working capital loan	(13.16)	-
Payment of Lease Liability (Including Interest)	(53.53)	-
Proceeds from Borrowings	800.00	-
Proceeds from Issue of shares including securities Premium	1,430.00	770.00
Net cash generated in financing activities	**2,134.30**	**408.87**
D. Net increase / (decrease) in cash and cash equivalents	73.23	69.63
E. Cash and cash equivalents at the beginning of the year	91.57	21.94
F. Cash and cash equivalents at the end of the year	**164.80**	**91.57**
Cash and Cash Equivalent includes:		
Cash On Hand	-	0.08
Current Accounts	164.80	91.49
	164.80	**91.57**

The accompanying notes are an integral part of the financial statements Note No 1- 2.49

For Ramesh Chalapaneedi & Associates.,
Chartered Accountants
FRNo : FNA253827

For and On Behalf Of the Board
VECTOR TECHNICS PRIVATE LIMITED

Ramesh Chalapaneedi
Proprietor
M.No:262653
UDIN: 26262653NYUAXR3857

Prudhvi Pakalapati
Director
DIN:08269651

Karna Mahendraraj
Director
DIN:08269650

Place:Hyderabad
Date:30 April 2026

(Amount in Indian rupees lakh, except share data and where otherwise stated)

2.13 Share Capital

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Authorized share capital		
1,00,000 equity shares of Rs.10 each	10.00	10.00
Issued and subscribed		
18,143 Equity Shares of Rs.10 each	1.81	1.81
Paid up capital		
10,000 equity shares of Rs 10 each, Fully Paidup	1.00	1.00
8,143 Equity shares of Rs 10 each, Partly Paidup (Rs 3.5 paid up per share)	0.29	0.29
8,143 Equity shares of Rs 10 each, Full paidup in FY 2025-26 (i.e Balance Rs.6.5 paid up per Share)	0.53	-
	1.81	**1.29**

Reconciliation of equity shares outstanding is set out below:	**As at 31st March 2026**		**As at 31st March 2025**	
Particulars	**No. of shares**	**Amount**	**No. of shares**	**Amount**
Opening number of equity shares/share capital	18,143	1.29	10,000	1.00
Add: Fully paidup of Previous Year partly paid 8,143 Shares of Rs.10 each	-	0.53	8,143	0.29
less: shares buy backed during the year	-	-	-	-
Closing number of equity shares/share capital	**18,143**	**1.81**	**18,143**	**1.29**

Details of shareholders holding more than 5% shares :	**As at 31st March 2026**		**As at 31st March 2025**	
Particulars	**No. of shares**	**% Holding**	**No. of shares**	**% Holding**
1. M/s Zen Technologies Limited	9,253	51.00%	9,253	51.00%
2.Prudhvi Raj	4,445	24.50%	4,445	24.50%
3.Karna Mahendra Raj	4,445	24.50%	4,445	24.50%
	18,143	**100.00%**	**18,143**	**100.00%**

Details of shares held by promoters	**As at 31st March 2026**		**As at 31st March 2025**		**% change during the year**
Particulars	**No. of shares**	**% Holding**	**No. of shares**	**% Holding**	
1.Prudhvi Raj	4,445	24.50%	4,445	24.50%	0.00%
2.Karna Mahendra Raj	4,445	24.50%	4,445	24.50%	0.00%
	8,890	**49.00%**	**8,890**	**49.00%**	

2.10.2 Rights attached to equity shares

The Company has only one class of equity shares having a face value of Rs.10 /- each. For all matters submitted to vote in a shareholders meeting of the Company, every holder of an equity share, as reflected in the records of the Company as on the record date set for the shareholders meeting, shall have one vote in respect of each share held.

Should the Company declare and pay any dividends, such dividends will be paid in Indian rupees to each holder of equity shares in proportion to the number of shares held to the total equity shares outstanding as on that date.

In the event of liquidation of the Company, all preferential amounts, if any, shall be discharged by the Company. The remaining assets of the Company shall be distributed to the holders of equity shares in proportion to the number of shares held to the total equity shares outstanding as on that date.

2.14 Other equity

Retained earning	**As at 31st March 2026**	**As at 31st March 2025**
Opening balance	(319.98)	(64.88)
Add/ (Less): Profit/ (Loss) for the year	(491.42)	(255.10)
Closing balance	**(811.40)**	**(319.98)**

Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions to shareholders.

Securities Premium	**As at 31st March 2026**	**As at 31st March 2025**
Opening balance	769.71	-
Add/ (Less): addition during the year	1,429.47	769.71
Closing balance	**2,199.18**	**769.71**

Amount received on issue of shares in excess of the face value has been classified as securities premium. This reserve will be utilised in accordance with provisions of Section 52 of the Companies Act, 2013.

(Amount in Indian rupees lakh, except share data and where otherwise stated)

Statement of changes in Equity

(A) Share capital
Note-2.13
Statement of changes in Equity for the Period ended 31 March 2026:

Equity share capital	Opening Balance as at 01 April 2025	Changes in Equity share capital during the year	Closing Balance as at 31 March 2026
18,143 Equity shares of Rs.10 Each Fully Paid up	1.29	0.53	1.81
Total	**1.29**	**0.53**	**1.81**

*On February 24, 2025, the company allotted 8,143 equity shares to M/s Zen Technologies Limited, each having a face value of ₹10 and issued at a premium of ₹27,007 per share. As of March 31, 2025, the company has received a total amount of ₹770 lakhs, representing a paid-up value of ₹3.50 per share.

*Against the above Partly paid 8143 Shares issued to M/s Zen Technologies Limited, each having a face value of ₹10 and issued at a premium of ₹27,007 per share in FY 2024-25, received the balance amount of ₹1430/- lakhs in FY 2025-26, representing a paid-up value of ₹6.50 per share.

Statement of changes in Equity for the Period ended 31 March 2025:

Equity share capital	Opening Balance as at 01 April 2024	Changes in Equity share capital during the year	Closing Balance as at 31 March 2025
18,143 Equity shares of Rs.10 Each Fully Paid up	1.00	0.29	1.29
Total	**1.00**	**0.29**	**1.29**

(B) Other Equity
Note-2.14

Particulars	Retained Earnings	Securities Premium	Total
Balance as at 31 March 2025	**(319.98)**	**769.71**	**449.73**
Profit from 01.04.2025 to 31.03.2026	(491.96)	-	(491.96)
Securities Premium	-	1,429.47	1,429.47
Balance as at 31 March 2026	**(811.94)**	**2,199.18**	**1,387.24**

(Amount in Indian rupees lakh, except share data and where otherwise stated)

2.5 Other Non Current Financial Assets

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Rental Deposit	26.01	30.50
Electricity Deposit	1.19	0.19
	27.20	**30.69**

2.6 Deferred tax asset (Net)

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Property, Plant and Equipment	0.12	1.86
Employee defined benefit obligations	4.09	1.17
Deferred tax asset on carry forward losses	267.74	80.21
	271.95	**83.24**

2.7 Inventories

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Raw materials	416.93	-
Work-in-progress	185.35	140.17
Finished goods	69.07	1.70
	671.35	**141.87**

2.8 Trade receivables

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Trade receivables		
Unsecured,considered good	449.36	4.22
Credit impaired	-	-
Less: Allowances for expected credit loss	-	-
	449.36	**4.22**

Refer note no 2.34 for detailed ageing as per Schedule III Format

2.9 Cash and cash Equivalents

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
a) Cash and cash equivalents		
i) Cash on hand	-	0.08
ii) Balances with banks		
- Current accounts	164.80	91.49
	164.80	**91.57**

2.10 Bank balances other than above (ii)

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
a) Bank balances other than above (ii)		
i) Fixed Deposits with Banks	10.00	-
	10.00	**-**

2.11 Other Current financial assets

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Interest Receivable on Fixed Deposits	0.59	-
	0.59	**-**

2.12 Other current assets

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
GST Input tax credit	310.51	51.67
Advance given to Suppliers	93.09	63.82
Prepaid Expenses	3.11	-
Employee advances	3.24	8.94
TCS Receivable	0.38	0.27
	410.32	**124.69**

2.15 Non-current borrowings

Particulars	As at 31st March 2026	As at 31st March 2025
Secured borrowings		
Term loans from banks	-	-
Unsecured Loan		
From Related Parties*	800.00	-
	800.00	**-**

**** The Loan represents, it is received from the Holding Company M/s. ZEN Technologies Limited with Interest @9.5% P.a towards working capital purpose.***

2.16 Lease Liabilities

Particulars	As at 31st March 2026	As at 31st March 2025
Lease Liabilities	64.05	-
	64.05	**-**

2.17 Long Term Provisions

Particulars	As at 31st March 2026	As at 31st March 2025
Provision for Gratuity	16.20	4.64
	16.20	**4.64**

2.18 Net Deferred tax Liabilities

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Property, Plant and Equipment	(0.00)	-
	(0.00)	**-**

2.18 Short term Borrowings

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Unsecured Loan		
From Related Parties*	-	29.00
	-	**29.00**

2.20 Lease Liabilities

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Lease Liabilities	55.09	-
	55.09	**-**

2.21 Trade payables

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Total outstanding dues of micro enterprises and small enterprises(MSME)	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises(Others)	250.39	9.27
	250.39	**9.27**

Refer note no 2.34 for detailed ageing as per Schedule III Format

2.22 Other Financial Liabilities

Particulars	As at 31st March 2026	As at 31st March 2025
Salary Payable	50.46	0.39
ESI Payable	0.32	-
PF Payable	35.24	-
Audit Fee Payable	2.25	0.90
Expense Payable	6.01	1.50
Rent Payable	-	0.50
Employee Reimbursements Payable	5.05	3.84
Labour charges Payable	-	0.80
Other Payables	3.60	-
Consultancy Charges Payable	9.00	-
Interest Payable	9.90	-
	121.84	**7.93**

2.23 Other Current Liabilities

Particulars	As at 31st March 2026	As at 31st March 2025
TDS Payable	8.64	2.18
Professional Tax Payable	0.23	0.04
Advance from Customer	129.41	81.73
	138.29	**83.95**

2.24 Short term provision

Particulars	As at 31st March 2026	As at 31st March 2025
Provision for Gratuity	0.07	0.00
	0.07	**0.00**

(Amount in Indian rupees lakh, except share data and where otherwise stated)

2.25 Revenue from contracts with customers

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
Revenue from :		
Sale of products	924.36	99.00
Other Operating revenue	-	-
Total	**924.36**	**99.00**

2.26 Other income

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
Other Income	0.30	0.78
Shipping Charges	8.88	-
Sub-Lease Income	12.63	-
Interest on Fixed Deposits	0.59	-
Interest Income on Rental Deposit	1.94	-
Total	**24.33**	**0.78**

2.27 Cost of materials consumed

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
Raw material		
Purchases	673.45	41.26
Add: Opening stock	-	-
	673.45	41.26
Less: Closing stock	416.93	-
Total	**256.52**	**41.26**

2.28 Changes in inventories of finished goods and work-in-progress

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
Work-in-progress		
Opening	140.17	209.96
Closing	185.35	140.17
Total	**(45.18)**	**69.78**
Finished goods		
Opening	1.70	-
Closing	69.07	1.70
Total	**(67.37)**	**(1.70)**
Total	**(112.54)**	**68.08**

2.29 Direct Manufacturing expenses

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
Contract Labour charges	1.25	24.04
Transportation expenses	52.26	0.62
Director's Consultancy Charges	60.00	-
Salaries and wages	207.49	1.98
Job work charges	305.46	56.53
Power and Fuel	15.21	1.06
Total	**641.67**	**84.23**

2.30 Employee benefits expense

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
Salaries, wages and bonus	251.38	69.99
Director's Remuneration	60.00	-
Contribution to Provident funds and other funds	35.09	-
Staff welfare	24.68	0.91
Gratuity Expenses	11.62	4.65
Total	**382.77**	**75.55**

2.31 Finance costs

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
Interest on Lease Liability	14.10	-
Interest on Borrowings	13.16	-
Total	**27.26**	-

2.32 Depreciation and amortization expenses

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
Depreciation for the year on tangible assets & Intangible Assets	98.33	19.17
Depreciation for the year on ROU Asset	57.56	-
Total	**155.89**	**19.17**

2.33 Other expenses

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
Advertisment Expenses	61.96	1.87
Business Promotion Expenses	1.15	1.98
Forex Gain/Loss	2.54	0.19
Professional charges	57.74	12.21
Rates and Taxes	14.51	0.28
Electricity charges	7.69	3.06
HouseKeeping Expenses	-	2.63
Water Charges	0.44	0.43
IT and Internet Expense	11.98	2.56
Printing and stationary	3.38	2.68
Rent Expenses	14.96	6.67
Repair and Maintenance	9.86	1.06
Food & Travel expenses	41.15	8.37
Office and Maintenance	16.39	1.32
Bank charges	2.50	0.33
Security charges	10.74	3.62
Sales Commission	2.45	0.74
Recuritment charges	-	0.18
Other Expenses	15.60	0.02
Bad debts	0.27	0.84
Impairement of Intangible asset under development	-	91.95
Advances written off	0.00	5.85
Total	**275.30**	**148.84**

(i) Payment to Auditors

Particulars	For the Period Ended 31st March 2026	For the Period Ended 31st March 2025
For Stautory audit Expense	2.50	1.00
For Certification Charges	-	-
For other services	-	-
For out of Pocket expenses	-	-
Total	**2.50**	**1.00**

2.1: Property, plant and equipment

(Amount in Indian rupees lakh, except share data and where otherwise stated)

Particulars	Buildings	Office Equipment	Plant and Machinery	Furnitures & Fixtures	Computer and Data Processing	Total
Gross carrying value/Deemed cost						
Balance as at 01 st April 2025	**-**	**5.69**	**128.03**	**9.07**	**2.25**	**147.86**
Additions for the Period	131.63	53.35	297.59	104.77	49.42	636.76
Disposals for the Period						-
Balance as at 31st March 2026	**131.63**	**59.04**	**425.62**	**113.84**	**51.67**	**784.62**
Accumulated depreciation						
Balance as at 01 st April 2025	**-**	**3.22**	**27.85**	**3.48**	**1.51**	**38.87**
Depreciation charge for the year	7.52	19.10	38.14	19.63	12.20	96.60
On disposals						-
Balance as at 31st March 2026	**7.52**	**22.32**	**65.99**	**23.11**	**13.72**	**135.47**
Net carrying value						
As on March 31, 2025	**-**	**2.47**	**100.19**	**5.59**	**0.74**	**108.98**
As on March 31, 2026	**124.11**	**36.72**	**359.63**	**90.73**	**37.95**	**649.15**

2.2: Right of use assets

Particulars	ROU Asset
Gross carrying value/Deemed cost	
Balance as at 01 st April 2025	**-**
Additions for the year	172.67
Disposals for the year	-
Balance as at 31st March 2026	**172.67**
Accumulated depreciation	
Balance as at 01 st April 2025	**-**
Depreciation charge for the year	57.56
On disposals	
Balance as at 31st March 2026	**57.56**
Net carrying value	
As on March 31, 2025	**-**
As on March 31, 2026	**115.11**

2.3: Other Intangible assets

Particulars	Patents	Software License	Total
Gross carrying value/Deemed cost			
Balance as at 01 st April 2025	**0.55**	**-**	**0.55**
Additions for the year	0.32	66.01	66.33
Disposals for the year	-	-	-
Balance as at 31st March 2026	**0.87**	**66.01**	**66.88**
Accumulated depreciation			
Balance as at 01 st April 2025	**0.00**	**-**	**0.00**
Depreciation charge for the year	0.01	1.72	1.73
On disposals			
Balance as at 31st March 2026	**0.02**	**1.72**	**1.74**
Net carrying value			
As on March 31, 2025	**0.55**	**-**	**0.55**
As on March 31, 2026	**0.85**	**64.29**	**65.15**

2.4 Intangible asset under Development

Particulars	Intangible asset under Development
Balance as at 01 st April 2025	**-**
Additions for the Period	-
Imapirement	-
Capitalised during the Period	-
Balance as at March 31, 2026	**-**

2.34 Ageing of Trade Receivables and Trade Payables

Trade Receivables Ageing Schedule

Particulars	**Outstanding for following periods from due date of payment**						
	Not due	**Less than 6 months**	**6 Months - 1 Year**	**1-2 Years**	**2-3 Years**	**More than 3 years**	**Total**
Undisputed trade receivables - considered good	178.10	264.76	6.50	-	-	-	449.36
Undisputed trade receivables - credit impaired	-	-	-	-	-	-	-
Less: Allowances for credit losses	-	-	-	-	-	-	-
Balance as at 31 March 2026	**178.10**	**264.76**	**6.50**	**-**	**-**	**-**	**449.36**
Undisputed trade receivables - considered good	0.80	3.38	0.05	-	-	-	4.22
Undisputed trade receivables - credit impaired	-	-	-	-	-	-	-
Less: Allowances for credit losses	-	-	-	-	-	-	-
Balance as at 31 March 2025	**0.80**	**3.38**	**0.05**	**-**	**-**	**-**	**4.22**

Trade payable ageing schedule

Particulars	**Outstanding for following periods from due date of payment**					
	Not due	**Less than 1 year**	**1-2 Years**	**2-3 Years**	**More than 3 Years**	**Total**
(i) MSME	-	-	-	-	-	-
(ii) Others	-	250.39	-	-	-	250.39
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Balance as at 31 March 2026	**-**	**250.39**	**-**	**-**	**-**	**250.39**
(i) MSME	-	-	-	-	-	-
(ii) Others	-	9.27	-	-	-	**9.27**
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Balance as at 31 March 2025	**-**	**9.27**	**-**	**-**	**-**	**9.27**

Note No 2.35 Related Party Transaction

The following transactions were carried out with the related parties in the ordinary course of business.

(Amount in Indian rupees lakh, except share data and where otherwise stated)

S.No.	Particulars	Relationship	Nature of Transaction	2025-26	2024-25
1	Trishula Advanced Composites and Electronics Privated	Associate Company	Sale of goods and services	-	-
			Loan and Advance given	-	0.16
			Closing Balances:		
			Loans and Advances	2.78	2.78
2	Ducted Dynamics Private Limited	Associate Company (up to 10.02.2025)	Purchase of goods and services	-	1.98
			Closing Balances:		
			Trade & Other Payables	-	-
3	Mr. Prudhvi Raj Pakalapati	Director	Investment in Equity Shares	-	0.12
			Sale of Equity Shares		-
			Remuneration	60.00	-
			Loan Repayment	29.00	-
			Closing Balances:		
			Investment	0.44	0.44
			Loan given by Director	-	29.00
			Remuneration payable	4.50	-
4	Mr. Karna Mahendra Raj	Director	Investment in Equity Shares	-	0.12
			Sale of Equity Shares	-	-
			Loan given by Director	-	370.56
			Repayment of Directors Loan	-	392.06
			Other Advances given to Directors	-	7.94
			Remuneration	60.00	-
			Closing Balances:		
			Investment	0.44	0.44
			Loan given by Director	-	-
			Remuneration payable	4.50	-
			Other Advances given to Directors for expenses	-	7.94
5	Mr. Chaitanya Reddy Garisa	Director (up to 10.02.2025)	Sale of Equity Shares	-	0.35
			Loan given by Director	-	-
			Repayment of Directors Loan	-	339.63
			Remuneration	-	-
			Closing Balances:		
			Investment	-	-
			Loan given by Director	-	-
6	ZEN Technologies Ltd	Parent Company	Investment in Equity Shares	1,430.00	770.00
			Loan borrowed from Zen Technologies	800.00	-
			Interest expenses on Borrowings	13.16	
			Closing Balances:		
			Investment	2,200.00	770.00
			Loan payable to Zen Technologies	800.00	
			Interest Expenses Payable on Borrowings	9.90	-

Vector Technics Private Limited
Notes to financial statements for the year ended 31 March 2026
(All amounts are in INR Lakhs except share data or unless otherwise stated)

2.49 Ratios as per the Schedule III requirements

Ratio	31 March 2026	31 March 2025	% Change	Note
Current Ratio	3.02	2.78	8.35%	a.
Debt Equity Ratio	0.66	0.06	929.10%	b.
Debt Service Coverage Ratio	-0.29	0.00	-100.00%	c.
Return on Equity	-53.47%	-131.79%	-59.43%	d.
Inventory Turnover Ratio	1.93	1.10	75.59%	e.
Trade Receivables turnover ratio	4.08	18.13	-77.52%	f.
Trade Payables turnover ratio	12.27	17.31	-29.13%	g.
Net Capital Turnover Ratio	0.81	0.43	90.06%	h.
Net profit ratio	-53.22%	-257.68%	-79.35%	i.
Return on Capital employed	-32.20%	-93.15%	-65.43%	j.

a. **Current Ratio = Current assets divided by Current liabilities**

Particulars	31 March 2026	31 March 2025
Current assets	1,706.42	362.35
Current liabilities	565.67	130.15
Ratio	**3.02**	**2.78**
% Change from previous year	**8.35%**	**19.90%**

Reason for change more than 25%:

b. **Debt Equity ratio = Total debt divided by Shareholder's Equity where total debt refers to sum of current & non current borrowings**

Particulars	31 March 2026	31 March 2025
Total debt (including lease liabilities)	919.14	29.00
Shareholder's Equity	1,389.05	451.02
Ratio	**0.66**	**0.06**
% Change from previous year	**929.10%**	**-101.05%**

Reason for change more than 25% : Due to borrowings in current year as well new lease liabilities incurred in current year in comparison to previous year

c. **Debt Service Coverage Ratio = Earnings available for debt service divided by interest and lease payments + principal repayments**

Particulars	31 March 2026	31 March 2025
Net Profit after tax	-491.96	-255.10
Add: Non cash operating expenses and finance cost		
-Depreciation and amortizations	155.89	19.17
-Finance cost	27.26	-
- Provision for bad debts	0.27	0.84
Less: Non operating income	-	-
Earnings available for debt service	**-308.55**	**-235.08**
Interest cost on borrowings	27.26	-
Lease payments	61.20	-
Principal repayments for long-term borrowings	-	-
Total Interest and principal repayments	**88.46**	**-**
Ratio	**-0.29**	**-**
% Change from previous year	**-100**	**#DIV/0!**

Reason for change more than 25%: Due to Interest cost and Lease payments arised in the current financial year

d. **Return on Equity Ratio / Return on Investment Ratio = Net profit after taxes divided by average shareholder's equity**

Particulars	31 March 2026	31 March 2025
Net profit after taxes	(491.96)	-255.10
Less: Preference dividend	-	-
Earning available to equity shareholders	**-491.96**	**-255.10**
Average Shareholder's Equity	920.04	193.57
Ratio	**-53.47%**	**-131.79%**
% Change from previous year	**-59.43%**	**-314.93%**

Reason for change more than 25%: Due to increase of Operating Losses for the current financial year in comparision to previous financial year

e. **Inventory Turnover Ratio = Cost of goods sold divided by average inventory**

Particulars	31 March 2026	31 March 2025
Cost of Inventory consumed	785.64	193.57
Average Inventory	406.61	175.92
Inventory Turnover Ratio	**1.93**	**1.10**
% Change from previous year	**75.59%**	**191.03%**

Reason for change more than 25%: The increase in the inventory turnover ratio is primarily due to a significant rise in Operations in current financial year.