

AUSTERE SYSTEMS LIMITED  
 (formerly known as AUSTERE SYSTEMS PRIVATE LIMITED)  
 301-303, SECTOR 26 A SQUARE BUILDING, PUNE-411044  
 CIN : U74900PN2015PTC155381  
 BALANCE SHEET AS AT 31st MARCH, 2025

(Amount in Rs.'000)

	Particulars	Note No.	31st MARCH, 2025	31st MARCH, 2024
I.	<b>EQUITY AND LIABILITIES</b>			
(1)	<b>Shareholder's Funds</b>			
	(a) Share Capital	2	76,481	100
	(b) Reserves and Surplus	3	85,305	100,502
	(c) Money received against share warrants		-	-
(2)	<b>Share application money pending allotment</b>		-	-
(3)	<b>Non-current liabilities</b>			
	(a) Long-term borrowings	4	1,547	3,062
	(b) Long-term provisions	6	3,801	2,831
	(c) Other non current liabilities	7	535	-
(4)	<b>Current Liabilities</b>			
	(a) Short-term borrowings	8	3,227	1,314
	(b) Trade payables	9	4,513	7,553
	(c) Other current liabilities	10	9,602	15,048
	(d) Short-term provisions	11	10,553	18,574
	<b>TOTAL</b>		<b>195,563</b>	<b>148,984</b>
II.	<b>ASSETS</b>			
(1)	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment & Intangible Assests	12		
	(i) Property, Plant and Equipment		10,753	13,387
	(ii) Intangible assets		331	447
	(iii) Capital Work in Progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Deferred tax assets (net)	5	2,893	2,521
	(c) Long-term loans and advances	13	2,336	6,230
	(d) Other non-current assets	14	6,208	2,330
(2)	<b>Current assets</b>			
	(a) Inventories	15		16,001
	(b) Trade receivables	16	86,883	67,022
	(c) Cash and Bank Balances	17	69,066	27,657
	(d) Short-term loans and advances	18	5,130	1,164
	(e) Other current assets	19	11,963	13,162
	<b>TOTAL</b>		<b>195,563</b>	<b>148,984</b>
	Significant accounting policies	1		
	Notes to Financial Statements	2-G1		

As per our Audit Report of even date annexed  
 For MUKESH A MITTAL & CO  
 Chartered Accountants

CA Shikha Gupta  
 Partner  
 M.No: 520509  
 FRN: 016910N  
 Place : Delhi

Date: 21/08/2025

UDIN - 255205098MHFX49155

For Austere Systems Limited

For and on Behalf of Board of Directors of  
 AUSTERE SYSTEMS LIMITED

For Austere Systems Limited

Shikhir Gupta  
 DIRECTOR  
 DIN:08071850

Piyush Gupta  
 DIRECTOR & CFO  
 DIN:08071837

Shampa Juneja  
 Company Secretary



**AUSTERE SYSTEMS LIMITED**  
(formerly known as AUSTERE SYSTEMS PRIVATE LIMITED)  
301-303, SECTOR 26 A SQUARE BUILDING, PUNE-411044  
CIN : U74900PN2015PTC155381

**PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED ON 31st MARCH, 2025**

(Amount in Rs.'000)

Particulars		Note No.	31st MARCH 2025	31st MARCH 2024
I.	Revenue from operations	20	186,205	185,657
II.	Other income	21	2,412	649
III.	<b>Total Revenue (I + II)</b>		<b>188,617</b>	<b>186,306</b>
IV.	<b>Expenses:</b>			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	22	15,064	(15,064)
	Employee benefits expense	23	53,979	59,868
	Finance costs	24	1,522	824
	Depreciation and amortization expense	12	5,130	6,349
	Other expenses	25	74,149	65,170
	<b>Total Expenses</b>		<b>149,844</b>	<b>117,147</b>
V.	Profit before exceptional and extraordinary items and tax (III - IV)		38,773	69,159
VI.	Exceptional Items - Prior Period Items		365	-
VII.	Profit before extraordinary items and tax (V - VI)		<b>38,408</b>	<b>69,159</b>
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		<b>38,408</b>	<b>69,159</b>
X.	Tax expense:			
	(1) Current tax	11	10,468	18,479
	(2) Deferred tax	5	(372)	(646)
	(3) Income Tax Earlier Year		(273)	(201)
	(4) MAT Credit Utilized		-	-
XI.	Profit for the year from continuing operations (after tax) (IX - X)		<b>28,585</b>	<b>51,527</b>
XII.	Profit from discontinuing operations		-	-
XIII.	Tax expense of discounting operations		-	-
XIV.	Profit from Discontinuing operations (after tax) (XII - XIII)		-	-
XV.	Profit for the year (XI + XIV)		<b>28,585</b>	<b>51,527</b>
XVI.	Earning per equity share:	26		
	(1) Basic		3.81	7.35
	(2) Diluted		3.81	7.35
	Significant accounting policies Notes to Financial Statements	1 2-61		

As per our Audit Report of even date annexed  
For **MUKESH A MITTAL & CO**  
Chartered Accountants

CA Shikha Gupta  
Partner

M.No: 520509

FRN: 016910N

Place : Delhi

Date: 21/08/2025

For and on Behalf of Board of Directors of  
AUSTERE SYSTEMS LIMITED

For Austere Systems Limited

For Austere Systems Limited

Shikhir Gupta  
DIRECTOR  
DIN:08071850

Piyush Gupta  
DIRECTOR & CFO  
DIN:08071837

Shampa Juneja  
Company Secretary

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301-303, SECTOR 26 A SQUARE BUILDING, PUNE-411044  
CIN : U74900PN2015PTC155381

CASH FLOW STATEMENT FOR THE PERIOD UPTO 31ST MARCH,2025

(Amount in Rs.'000)

	Particulars	31st MARCH, 2025	31st MARCH, 2024
1	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit (loss) before tax	38,408	69,159
	Adjustment for:		
	Depreciation & Amortization Expenses	5,130	6,350
	Finance Cost	1,522	702
	Interest Received	(587)	(303)
	Other Adjustments	26,229	(135)
	<b>Operating Profit before working capital changes</b>	<b>70,702</b>	<b>75,773</b>
	Adjustment for:		
	(Increase) / Decrease in Trade Receivable	(19,861)	(22,825)
	Increase / (Decrease) in Trade Payables	(3,040)	(8,454)
	(Increase) / Decrease in Inventory	15,064	(15,064)
	Increase / (Decrease) in Other Current Liabilities	(5,446)	217
	Increase / (Decrease) in Short Term Provisions	(8,021)	-
	Increase / (Decrease) in Long Term Provisions	970	-
	(Increase) / Decrease in Short Term Loans & Advances	(3,966)	(762)
	(Increase) / Decrease in Other Non-Current Assets	(3,879)	-
	(Increase) / Decrease in Other Current Assets	1,199	6,224
	<b>Cash generated from / (used in) operations</b>	<b>43,723</b>	<b>35,109</b>
	Direct taxes paid / deducted at source	(7,872)	(7,687)
	<b>Net cash from / (used in) operating activities</b>	<b>35,851</b>	<b>27,422</b>
2	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Property, Plant and Equipment	(2,742)	(1,545)
	Non Current Investments /(Purchased) Sold	-	397
	Current Investments /(Purchased) Sold	-	-
	Interest Received	587	303
	Cash Advances and Loans made to other parties	3,894	(627)
	<b>Net cash from / (used in) investing activities</b>	<b>1,739</b>	<b>(1,472)</b>
3	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Finance Cost	(1,522)	(702)
	Increase in / (Repayment) of Short Term Borrowings	1,913	(2,320)
	Increase in / (Repayment) of Long Term Borrowings	(1,515)	(1,224)
	Proceeds from SC/SPR	6,381	-
	Outflow From SPR	(2,722)	-
	<b>Net Cash from / (Used in) Financing activities</b>	<b>2,535</b>	<b>(4,246)</b>
4	<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>40,124</b>	<b>21,704</b>
5	<b>Cash and Cash equivalents as at the beginning of the year</b>	<b>26,552</b>	<b>4,848</b>
6	<b>Cash and Cash equivalents as at the end of the year</b>	<b>66,676</b>	<b>26,552</b>

Significant accounting policies 1  
Notes to Financial Statements 2-61

Notes:

- a) The Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard-3 on Cash Flow Statement. Prescribed in the section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 issued by the Central Government in exercise of the power conferred under section 469.
- b) Cash and cash equivalents consist of Cash and balance in current account with bank.

For MUKESH A MITTAL & CO  
Chartered Accountants

CA Shikha Gupta  
Partner  
M.No: 520509  
FRN: 016910N  
Place : Delhi  
Date: 21/08/2025

For Austere Systems Limited

For and on Behalf of Board of Directors of  
AUSTERE SYSTEMS LIMITED

For Austere Systems Limited

Shikhir Gupta  
DIRECTOR  
DIN:08071830

Piyush Gupta  
DIRECTOR & CFO  
DIN:08071837

Shampa Juneja  
Company Secretary



AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )

NOTE "3" - RESERVES & SURPLUS

(Amount in Rs.'000)

Particulars	31st MARCH, 2025	31st MARCH, 2024
<b>A Securities Premium</b>		
Balance Bought Forward from Last Year's Account	-	-
Add: During the year	26,218	-
<b>Balance carried forward to next year's account</b>	<b>26,218</b>	<b>-</b>
<b>B Surplus</b>		
Balance Bought Forward from Last Year's Account	100,502	56,863
Less: Bonus Issue	(70,000)	-
Add: Profit for the Year	28,585	51,527
Less: Previous year provisions	-	(7,888)
<b>Balance carried forward to next year's account</b>	<b>59,087</b>	<b>100,502</b>
<b>TOTAL</b>	<b>85,305</b>	<b>100,502</b>

NOTE - "4" - Long-Term Borrowings

(Amount in Rs.'000)

Particulars	31st MARCH, 2025	31st MARCH, 2024
<b>A <u>SECURED LOANS</u></b>		
<b>Bank Loan</b>	2,976	4,276
Less: Transferred to Current Maturity of Long Term Debts	(1,429)	(1,314)
<b>TOTAL</b>	<b>1,547</b>	<b>2,962</b>
<b>B <u>UNSECURED LOANS</u></b>		
<b>Intercorporate Loan</b>	-	100
Less: Transferred to Current Maturity of Long Term Debts	-	-
<b>TOTAL</b>	<b>-</b>	<b>100</b>
<b>NET AMOUNT(A+B)</b>	<b>1,547</b>	<b>3,062</b>

AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )

(Amount in Rs.'000)

PARTICULARS	31st MARCH, 2025		31st MARCH, 2024	
	No. of Shares	Amount	No. of Shares	Amount
<b>A. Authorised</b>				
Equity shares of Rs 10/- each	12,500,000	125,000	10,000,000	100,000
<b>B. Issued, Subscribed &amp; Paid Up</b>				
Equity shares of Rs 10/- each fully paid in cash	7,648,134	76,481	10,000	100
<b>TOTAL</b>	<b>7,648,134</b>	<b>76,481</b>	<b>10,000</b>	<b>100</b>
<b>C. Reconciliation of No. of Equity Shares</b>				
<b>Opening Balance</b>	10,000	100	10,000	100
Bonus Shares Issued *	7,000,000	70,000	-	-
Shares issued during the year	638,134	6,381	-	-
Shares bought back	-	-	-	-
<b>Closing Balance</b>	<b>7,648,134</b>	<b>76,481</b>	<b>10,000</b>	<b>100</b>

\* The Company has allotted 70,00,000 equity shares of 10/- each as bonus shares on 03rd June 2024 in the ratio of 700:1 by capitalisation of reserves.

**D. Details of shareholders holdings more than 5% shares**

Name of Shareholder	31st MARCH, 2025		31st MARCH, 2024	
	Number of shares held	Percentage of Holding	Number of shares held	Percentage of Holding
Rahul Gajanan Teni	2,796,990	36.57%	3,990	39.90%
Shikhir Gupta	2,099,495	27.45%	2,995	29.95%
Piyush Gupta	2,099,495	27.45%	2,995	29.95%

**E. Terms/ Right attached to Equity Shares**

The company has only one class of equity shares having a par value of Rs 10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of company, after distribution of all preferential amount, in proportion of their shareholding.

**F. Details of the Promoters Share Holding**

Promoter name	31st March 2025			31st March 2024		
	Number of shares held	Percentage of Holding	% Change during the year	Number of shares held	Percentage of Holding	% Change during the year
Rahul Gajanan Teni	2,796,990	36.57%	-3.33%	3,990	39.90%	-0.10%
Shikhir Gupta	2,099,495	27.45%	-2.50%	2,995	29.95%	-0.05%
Piyush Gupta	2,099,495	27.45%	-2.50%	2,995	29.95%	-0.05%

**AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )****NOTE - "5" - Deffered Tax Liability/Tax****(Amount in Rs.'000)**

<b>Particular</b>	<b>31st MARCH, 2025</b>	<b>31st MARCH, 2024</b>
<b>A. Deffered Tax Liability</b>	-	-
<b>Total (A)</b>	-	-
<b>B. Deffered Tax Assets</b>		
Difference of Book Depreciation and Tax Depreciation	1,915	2,521
Other Provisions	978	-
<b>Total (B)</b>	<b>2,893</b>	<b>2,521</b>
<b>Net Assets/ (Liability) (A-B)</b>	<b>2,893</b>	<b>2,521</b>
<b>Amount to be shown in P&amp;L A/c</b>	<b>(373)</b>	<b>(646)</b>

AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )		
NOTE - "6" - OTHER NON CURRENT LIABILITIES		(Amount in Rs.'000)
Particulars	31st MARCH, 2025	31st MARCH, 2024
<b>Others</b>		
Security deposit (Rental)	535	-
<b>TOTAL</b>	<b>535</b>	<b>-</b>
NOTE - "7" - LONG TERM PROVISIONS		
Particulars	31st MARCH, 2025	31st MARCH, 2024
<b>Provision for Employee Benefits</b>		
Provision for Leave Encashment	387	826
Provision for Gratuity	3,413	2,005
<b>TOTAL</b>	<b>3,801</b>	<b>2,831</b>
NOTE - "8" - SHORT TERM BORROWINGS		
Particulars	31st MARCH, 2025	31st MARCH, 2024
<b>A SECURED LOANS</b>		
Bank Overdraft	1,798	-
<b>B Current Maturity of Long Term Borrowings</b>		
Vehicle Loan	1,429	1,314
<b>TOTAL</b>	<b>3,227</b>	<b>1,314</b>
NOTE "9" - TRADE PAYABLES		
Particulars	31st MARCH, 2025	31st MARCH, 2024
<b>Trade Payables</b>		
<b>A</b> Total outstanding dues of micro enterprises and small enterprises	847	-
Total Dues of creditors other than Micro and Small Enterprises		
<b>B</b>	3,665	7,553
<i>(Refer Note 9.1 for Ageing)</i>		
<b>TOTAL</b>	<b>4,513</b>	<b>7,553</b>
NOTE - "10" - OTHER CURRENT LIABILITIES		
Particulars	31st MARCH, 2025	31st MARCH, 2024
Advance from Customer	106	303
TDS payable	672	482
ESIC Payable	8	24
Professional Tax Payable	12	9
PF Payable	428	423
EPF Admin Charges	9	16
GST Payable	2,102	4,478
LWF Payable	78	236
ROC fees Payable	-	1
Director Imprest	44	3,943
Salary and Bonus Payable	5,704	4,624
Audit and Professional fees payable	439	509
<b>TOTAL</b>	<b>9,602</b>	<b>15,048</b>
NOTE - "11" - SHORT TERM PROVISIONS		
Particulars	31st MARCH, 2025	31st MARCH, 2024
<b>1 Provision for Employee Benefits</b>		
Provision for Gratuity	54	31
Provision for Leave Encashment	31	64
<b>Sub-total (1)</b>	<b>85</b>	<b>95</b>
<b>2 Other Provisions</b>		
<b>Provision for Taxation:</b>		
Provision for Current Tax	10,468	18,479
<b>Sub-total (2)</b>	<b>10,468</b>	<b>18,479</b>
<b>TOTAL (1+2)</b>	<b>10,553</b>	<b>18,574</b>

**AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )**

**Note 9.1**

**(Amount in Rs.'000)**

Particulars	Outstanding for following periods from due date of payment as on 31.03.2025				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)MSME	847	-	-	-	<b>847</b>
(ii)Others	3,621	45	-	-	<b>3,665</b>
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
(v) Unbilled dues - MSME	-	-	-	-	-
(vi) Unbilled dues - Others	-	-	-	-	-
<b>Total</b>	<b>4,468</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>4,513</b>

  

Particulars	Outstanding for following periods from due date of payment as on 31.03.2024				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)MSME	-	-	-	-	-
(ii)Others	7,159	-	304	90	<b>7,553</b>
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
(v) Unbilled dues - MSME	-	-	-	-	-
(vi) Unbilled dues - Others	-	-	-	-	-
<b>Total</b>	<b>7,159</b>	<b>-</b>	<b>304</b>	<b>90</b>	<b>7,553</b>

AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )

NOTE - "12" -Property, Plant and Equipment & Intangible Assests

(Amount in Rs.'000)

NAME OF ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	OPENING BALANCE AS AT 1-4-2024	ADDITION DURING THE PERIOD	SALE/ DISCARD DURING THE PERIOD	VALUE AS AT 31.03.2025	TOTAL AS AT 1-4-2024	During the Year	ADJUSTMENT FOR SALE/ DISCARD DURING THE PERIOD	TOTAL AS AT 31-03-2025	NET BLOCK AS AT 31-03-2025	NET BLOCK AS AT 31-03-2024
<b>(A) TANGIBLE ASSETS</b>										
MOBILE	487	365	-	852	277	191	-	469	384	209
OFFICE EQUIPMENT	17,702	158	-	17,860	13,316	1,156	-	14,472	3,388	4,387
PRINTER	28	19	-	47	27	11	-	38	9	1
COMPUTER	6,711	852	-	7,563	5,083	1,273	-	6,356	1,207	1,627
FURNITURE AND FIXTURES	2,332	174	-	2,506	1,765	172	-	1,938	569	567
PLANT AND MACHINERY	512	-	-	512	372	36	-	408	104	140
CAR	11,702	524	-	12,226	5,247	2,147	-	7,394	4,832	6,455
Solar Panels	-	288	-	288	-	28	-	28	260	-
	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (A)</b>	<b>39,474</b>	<b>2,380</b>	<b>-</b>	<b>41,854</b>	<b>26,087</b>	<b>5,014</b>	<b>-</b>	<b>31,101</b>	<b>10,753</b>	<b>13,387</b>
PREVIOUS YEAR	37,929	1,545	-	39,474	19,894	6,193	-	26,087	13,387	18,035
	-	-	-	-	-	-	-	-	-	-
<b>(B) INTANGIBLE ASSET</b>										
SOFTWARE	1,509	-	-	1,509	1,062	116	-	1,178	331	447
	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (B)</b>	<b>1,509</b>	<b>-</b>	<b>-</b>	<b>1,509</b>	<b>1,062</b>	<b>116</b>	<b>-</b>	<b>1,178</b>	<b>331</b>	<b>447</b>
PREVIOUS YEAR	1,509	-	-	1,509	906	156	-	1,178	447	603
	-	-	-	-	-	-	-	-	-	-
<b>TOTAL (A + B)</b>	<b>40,983</b>	<b>2,380</b>	<b>-</b>	<b>43,363</b>	<b>27,149</b>	<b>5,130</b>	<b>-</b>	<b>32,279</b>	<b>11,084</b>	<b>13,834</b>
PREVIOUS YEAR	39,438	1,545	-	40,983	20,800	6,349	-	27,265	13,834	18,638

- Note:**
- In the view of Management there is no impairment in the value of Assets.
  - In accordance with requirements prescribed under Schedule II of Companies Act, 2013, the Company has adopted the useful lives as prescribed in Schedule II.
  - Previous year's comparative figures have been regrouped and recast to the extent practicable, wherever necessary.

**AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )**

**NOTE - "13" LONG TERM LOANS AND ADVANCES**

(Amount in Rs.'000)

Particulars	31st MARCH, 2025	31st MARCH, 2024
Loans and Advances to Related Parties (Unsecured, Considered Good)	2,336	6,230
<b>TOTAL</b>	<b>2,336</b>	<b>6,230</b>

**NOTE - "14" - OTHER NON CURRENT ASSET**

(Amount in Rs.'000)

Particulars	31st MARCH, 2025	31st MARCH, 2024
Security Deposit (Unsecured, Considered Good)	4,624	1,012
Fixed Deposits With Scheduled Bank	1,584	1,318
<b>TOTAL</b>	<b>6,208</b>	<b>2,330</b>

**Note - "15" - INVENTORIES**

Particulars	31st MARCH, 2025	31st MARCH, 2024
i) Raw Materials	-	-
ii) Work-in-Progress	-	15,064
iii) Finished Goods	-	-
<b>TOTAL</b>	<b>-</b>	<b>15,064</b>

**NOTE - "16" - TRADE RECEIVABLES**

Particulars	31st MARCH, 2025	31st MARCH, 2024
1 Less than Six Months (From Others: Unsecured, Considered Good)	71,608	63,187
2 Others (From Others: Unsecured, Considered Good) (Refer Note 16.1 for Ageing)	15,275	3,835
<b>TOTAL</b>	<b>86,883</b>	<b>67,022</b>

**AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )**

Note - 16.1

(Amount in Rs.'000)

Particulars	Outstanding for following periods from due date of payment as on 31.03.2025					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	71,608	9,139	2,453	6	-	83,206
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	3,677	3,677
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
<b>Total</b>	<b>71,608</b>	<b>9,139</b>	<b>2,453</b>	<b>6</b>	<b>3,677</b>	<b>86,883</b>

(Amount in Rs.'000)

Particulars	Outstanding for following periods from due date of payment as on 31.03.2024					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	63,295	-	32	26	-	63,353
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	3,669	3,669
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
<b>Total</b>	<b>63,295</b>	<b>-</b>	<b>32</b>	<b>26</b>	<b>3,669</b>	<b>67,022</b>

**AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )**

**NOTE - "17" - Cash and Bank Balances**

(Amount in Rs.'000)

Particulars	31st MARCH, 2025	31st MARCH, 2024
<b>Cash and Cash equivalents</b>		
- Cash in Hand	391	294
- Bank Balances:		
Current Account	16,285	25,770
Fixed Deposits (having original maturity of less than 3 months)	50,000	488
	<b>66,676</b>	<b>26,552</b>
b) Other bank balances with scheduled bank Fixed deposit Receipts (having original maturity of more than 3 months and remaining maturity of less than 12 months)	2,390	1,106
<b>TOTAL</b>	<b>69,066</b>	<b>27,657</b>

**NOTE - "18" - SHORT TERM LOANS AND ADVANCES**

(Amount in Rs.'000)

Particulars	31st MARCH, 2025	31st MARCH, 2024
Prepaid Expense	3,370	604
<b>Other Advances</b> (Unsecured, Considered Good)		
- Advances to Suppliers	1,703	255
- Advance to Employees	57	305
<b>TOTAL</b>	<b>5,130</b>	<b>1,164</b>

**Note "19" - OTHER CURRENT ASSETS**

(Amount in Rs.'000)

Particulars	31st MARCH, 2025	31st MARCH, 2024
<b>Receivable from Revenue Authority</b> TDS/TCS Receivable	10,590	12,926
<b>Security Deposits</b> GGT Deposit	007	-
Security & deposits	500	213
Interest Receivable	267	23
<b>TOTAL</b>	<b>11,963</b>	<b>13,162</b>

**AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )**

**NOTE - "20" - REVENUE FROM OPERATIONS**

**(Amount in Rs.'000)**

<b>Particulars</b>	<b>31st MARCH, 2025</b>	<b>31st MARCH, 2024</b>
<b>Sale of Services</b>		
- Local Sale of Services	158,374	165,845
- Export Sale of Services	27,831	19,780
<b>Other Operating Revenue</b>		
- IT Services	-	32
<b>TOTAL</b>	<b>186,205</b>	<b>185,657</b>

**NOTE - "21" - OTHER INCOME**

**(Amount in Rs.000)**

<b>Particulars</b>	<b>31st MARCH, 2025</b>	<b>31st MARCH, 2024</b>
Interest Income	587	303
Discount Received	27	40
Others	97	306
Bond Settlement	112	-
Rental Income	989	-
Liability no longer Required	600	-
<b>TOTAL</b>	<b>2,412</b>	<b>649</b>

**AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )**

**NOTE - "22" - CHANGE IN INVENTORY OF FINISHED GOODS, WORK-IN-PROGRESS & STOCK-IN-TRADE** (Amount in Rs.'000)

	Particulars	31st MARCH, 2025		31st MARCH, 2024	
1	<b>Closing Stock</b>				
	a) Finished Products	-			
	b) WIP (Service)	-		15,064	
	b) Scrap	-	-	-	15,064
2	<b>Opening Stock</b>				
	a) Finished Products			-	
	b) WIP (Service)	15,064		-	
	b) Scrap	-	15,064	-	-
	<b>NET INCREASE/(DECREASE)</b>		<b>(15,064)</b>		<b>15,064</b>

**AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )**

**NOTE - "23" - EMPLOYEE BENEFIT EXPENSE**

(Amount in Rs.'000)

		31st MARCH, 2025	31st MARCH, 2024
	<b>Particulars</b>		
	(a) Salaries, Wages & Bonus etc.	47,471	54,247
	(b) Contribution to Provident & Other Funds	2,359	3,325
	(c) Staff Welfare Expenses	3,157	2,236
	(d) Gratuity Expenses	992	60
	(e) Leave Encashment	-	-
		<b>53,979</b>	<b>59,868</b>
	Less: Transferred to Manufacturing Expenses	-	-
	<b>TOTAL</b>	<b>53,979</b>	<b>59,868</b>

**NOTE - "24" - FINANCE COST**

(Amount in Rs.'000)

		31st MARCH, 2025	31st MARCH, 2024
	<b>Particulars</b>		
	Interest Paid to Banks	365.00	702.00
	Other Borrowing Cost	-	-
	Bank Charges	284	71
	<b>Interest on late payment of Statutory Dues</b>		
	Interest on TDS	12	51
	Interest on Income Tax	861	-
	<b>TOTAL</b>	<b>1,522.00</b>	<b>824.00</b>

**NOTE - "25" - OTHER EXPENSES**

(Amount in Rs.'000)

		31st MARCH, 2025	31st MARCH, 2024
	<b>Particulars</b>		
	Professional Expenses	52,678	49,410
	Business Promotion	-	11
	Printing and Stationary	253	36
	Internet Expenses	-	-
	Internet Expenses	335	108
	Exchange Difference	19	126
	Insurance Expenses	751	1,167
	Audit Fees	429.30	309
	Miscellaneous Expenses	6	88
	Office Expenses	526	1,557
	Rent Expenses	5,468	1,541
	IT Expenses	8,266	5,686
	Telephone Expenses	278	335
	Travelling and Conveyance	1,114	1,911
	Water and Electricity Expenses	766	534
	Bad Debts Written off	10	692
	Car Running & Maintenance Expenses	167	942
	Courier Expenses	11	351
	Repair and Maintenance	1,366	184
	Legal Expenses	86	46
	Rates and Taxes	294	134
	Fees & Subscription Charges	446	2
	Brokerage Charges	130	-
	CSR Contribution	750	-
	<b>TOTAL</b>	<b>74,149</b>	<b>65,170</b>

**AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )****NOTE - "26" - EARNINGS PER SHARE****(Amount in Rs.'000)**

<b>Particulars</b>	<b>31st MARCH, 2025</b>	<b>31st MARCH, 2024</b>
Net Profit after Tax	28,585	51,527
Weighted Average Number of Equity Shares	7,504,578	7,010,000
Basic Earning Per Share	<b>3.81</b>	<b>7.35</b>
Diluted Earning Per Share	<b>3.81</b>	<b>7.35</b>
Face Value Per Share	10	10

**AUSTERE SYSTEMS LIMITED ( formerly known as AUSTERE SYSTEMS PRIVATE LIMITED )**  
**Notes for the Financial Year ended on 31st March 2025**

S.No.	Ratio	Details	Current Year	Previous Year	Variation (In %)	Reason for Variation (if variation is more than 25%)
1	<b>Current ratio</b>	Current Assets/ Current Liabilites	6.20	2.99	107.47	There is an increase in ratio due to payments of current liabilities.
2	<b>Debt Equity Ratio</b>	Total long- term debt/ Shareholders' equity	0.01	0.04	-76.10	There is an increase in ratio due to payments of debts in current period.
3	<b>Debt Service Coverage Ratio</b>	Earnings available for Debt services/ {Interest+ Installments (on debt) paid/payable for the year}	5.04	15.01	-66.40	Due to decrease in profits.
4	<b>Return on Equity Ratio</b>	(Net Profit after tax- Preference dividend)/ Equity shareholders' Fund	0.18	0.65	-72.82	Due to decrease in profits.
5	<b>Inventory turnover ratio</b>	Sales/ Average Inventory	-	12.32	-100.00	Due to decrease in inventory.
6	<b>Trade Receivables turnover ratio</b>	Annual Net Credit Sales/ Average TradeReceivables	2.42	3.34	-27.52	Due to increase in average trade receivables.
7	<b>Trade payables turnover ratio</b>	Annual Net Credit Purchases/ Average Trade Payable	-	-	-	-
8	<b>Net capital turnover ratio</b>	Sales/ Net Assets	1.11	2.27	-51.08	Due to increase in net assets.
9	<b>Net profit ratio</b>	Earnings after tax/ Sales	0.15	0.28	-45.17	Due to decrease in profits.
10	<b>Return on Capital employed</b>	(Net Profit after tax+ Interest)/ Capital Employed	0.19	0.65	-71.37	Due to decrease in profits.