

VISHNU DAYA & CO LLP

CHARTERED ACCOUNTANTS

GF-7 & 3rd Floor, Karuna Complex, No. 337, Sampige Road, Malleswaram, Bengaluru - 560 003.

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Independent Auditor's Report

To the Members of Online Instruments Inc.

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of Online Instruments Inc (the Company), which comprise the Balance sheet as at March 31, 2025, and the Statement of profit and loss, Statement of Changes in Equity and Cash Flow Statement for the year ended March 31, 2025 and notes to the financial statements, including a summary of significant accounting policies. The financial statements are exclusively prepared for special purpose requirement on behalf of Online Instruments (India) Private Limited.

In our opinion, the accompanying financial statements of the Company are prepared, in all material respects, in accordance with International Financial Reporting Standards (IFRS).

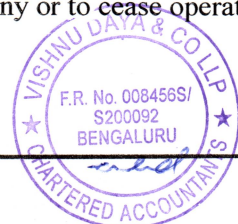
Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with International Financial Reporting Standards (IFRS) and such internal control as management determines is necessary to enable the preparation of financial statements that 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 charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 International Standards on Auditing (ISAs) 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 International Standards on Auditing (ISAs), 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 Company'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. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. 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.



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.

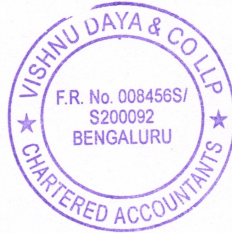
Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist to comply with the financial reporting provisions of the contract referred to above. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for filing the Annual performance Report and should not be distributed to or used by the parties other than the members of Online Instruments Inc

For Vishnu Daya & Co LLP

Chartered Accountants

ICAI Firm's registration number: 008456S / S200092



Guruprasad

Partner

ICAI Membership No. 219250

UDIN : 25219250SNCRTY7862

Place : Bangalore

Date: 15-12-2025

Online Instruments Inc

Registration No.: 85-2962571

Registered office: 1600 Duane Avenue, Santa Clara, California, CA - 95054

Balance sheet as at March 31, 2025

(All amounts in USD unless otherwise stated)

	Note	As at March 31, 2025	March 31, 2024
A. ASSETS			
Current assets			
Financial Assets			
i. Cash and cash equivalents	2.01	3,400	2,648
Total		3,400	2,648
B. EQUITY AND LIABILITIES			
Shareholders' Funds			
Share capital	2.02	5,000	5,000
Reserves and Surplus	2.03	(1,600)	(4,402)
		3,400	598
Current liabilities			
Financial Liabilities			
i. Other current liabilities	2.04	-	2,050
Total		3,400	2,648

Significant accounting policies & Notes

1

The notes referred to above form an integral part of the financial statements
This is the Balance Sheet referred to in our report of even date

for Vishnu Daya & Co LLP.,

Chartered Accountants

F R No: 008456S/S200092



Guruprasad

Partner

Membership No. 219250

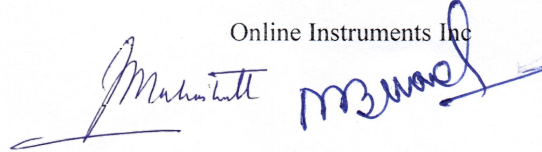
Place : Bangalore

Date : 15-12-2025



for and on behalf of the Board of directors of

Online Instruments Inc



Shivanand Mallappa Mahashetti
Director

Mahesh Basalingappa Bellad
Director

Place : Bangalore

Date : 15-12-2025

Place : Bangalore

Date : 15-12-2025



Online Instruments Inc
Registration No.: 201931398M
Registered office: 1600 Duane Avenue, Santa Clara, California, CA - 95054
Statement of Profit and Loss for the year ended March 31, 2025
(All amounts in USD unless otherwise stated)

Particulars	Note	For the year ended	
		March 31, 2025	March 31, 2024
Income			
Revenue from operation		-	-
Other income	2.05	2,802	-
Total revenue		2,802	-
Expenses			
Other expenses	2.06	-	752
Total expenses		-	752
Profit before extra ordinary item and tax		2,802	(752)
Extraordinary item		-	-
Profit/(loss) before tax		2,802	(752)
Tax expenses			
- Current Tax		-	-
- Deferred Tax		-	-
Profit/(loss) for the year		2,802	(752)
Other comprehensive income			
Items that will be reclassified subsequently to profit or loss			
Net changes in Fair value of Investment		-	-
Income Tax effect		-	-
Items that will not be reclassified subsequently to profit or loss			
Total other comprehensive income / (loss), net of tax		-	-
Total comprehensive income for the period		2,802	(752)
Earnings per share			
-Basic and diluted (in USD)		5.60	(1.50)
Number of shares used in computing earnings per share		500	500

Significant accounting policies

1

The notes referred to above form an integral part of the financial statements
This is the Statement of profit and loss referred to in our report of even date

for Vishnu Daya & Co LLP.,

Chartered Accountants
F R No: 008456S/S200092

Guruprasad

Guruprasad
Partner
Membership No. 219250



Place : Bangalore
Date : 15-12-2025

for and on behalf of the Board of directors of
Online Instruments Inc

Shivanand Mallappa Mahashetti

Shivanand Mallappa Mahashetti
Director

Mahesh Basalingappa Bellad

Mahesh Basalingappa Bellad
Director

Place : Bangalore
Date : 15-12-2025

Place : Bangalore
Date : 15-12-2025



Cash flow statement for the year ended March 31, 2025

(All amounts in USD unless otherwise stated)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Cash flows from operating activities		
Net Profit before tax	2,802	(752)
Operating cash flow before working capital changes	2,802	(752)
Increase/(Decrease) in other current financial liabilities	(2,050)	-
Cash generated from/(used in) operating activities	752	(752)
Income taxes paid (Net)	-	-
Net cash generated / (used in) operating activities	752	(752)
Net (decrease)/increase in cash and cash equivalents	752	(752)
Cash and cash equivalents at the beginning of year	2,648	3,400
Cash and cash equivalents at end of year	3,400	2,648
(also refer to note 2.02)		
1. Cash and cash equivalents :		
Cash and cash equivalents	3,400	2,648
Total	3,400	2,648

Notes to Cash Flow Statements:

1. Cash and cash equivalents include cash on hand and bank balances.
2. Figures in brackets indicate cash outgo.
3. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard -7.

As per our report of even date attached

for Vishnu Daya & Co LLP.,

Chartered Accountants

F R No: 008456S/S200092



Guruprasad

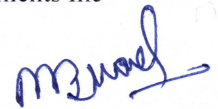
Partner

Membership No. 219250



Place: Bangalore

Date : 15-12-2025

for and on behalf of the Board of directors of
Online Instruments IncShivanand Mallappa Mahashetti
DirectorMahesh Basalingappa Bellad
Director

Place: Bangalore

Date : 15-12-2025

Place: Bangalore

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Online Instruments Inc

Registration No.: 85-2962571

Registered office: 1600 Duane Avenue, Santa Clara, California, CA - 95054

Statement of changes in Equity for the year ended March 31, 2025

(All amounts in USD unless otherwise stated)

A. EQUITY SHARE CAPITAL

Equity shares of USD 10 each issued, subscribed and fully paid

Particulars	Number of shares	Amount
As at April 1, 2023	500	5,000
Equity Shares issued during the year	-	-
As at March 31, 2024	500	5,000
Equity Shares issued during the year	-	-
As at March 31, 2025	500	5,000

B. OTHER EQUITY

	Reserves and Surplus			Other Comprehensive Income		Total equity
	Capital reserve	General Reserve	Retained earnings	Investments through OCI	Remeasurements of net defined benefits plan	
As at April 1, 2023	-	-	(3,650)	-	-	(3,650)
Profit/(Loss) for the year	-	-	(752)	-	-	(752)
Other comprehensive income	-	-	-	-	-	-
As at 31 March, 2024	-	-	(4,402)	-	-	(4,402)
Profit/(Loss) for the year	-	-	2,802	-	-	2,802
Other comprehensive income	-	-	-	-	-	-
As at 31 March, 2025	-	-	(1,600)	-	-	(1,600)

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date.

for Vishnu Daya & Co LLP.,

Chartered Accountants

F R No: 008456S/S200092



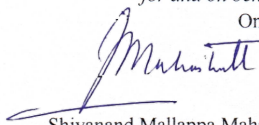
Guruprasad

Partner

Membership No. 219250

Place: Bangalore

Date : 15-12-2025

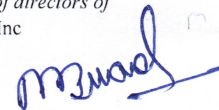
for and on behalf of the Board of directors of
Online Instruments Inc


Shivanand Mallappa Mahashetti

Director

Place: Bangalore

Date : 15-12-2025

Mahesh Basalingappa Bellad

Director

Place: Bangalore

Date : 15-12-2025

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Notes forming part of financial statements

(All amounts in USD unless otherwise stated)

2.02	Share capital	Par value per share	As at 31 March 2025		As at 31 March 2024	
			Number of shares	Amount	Number of shares	Amount
(a) Authorised						
	Equity shares	10	500	5,000	500	5,000
(b) Issued, Subscribed and fully paid up						
	Equity shares	10	500	5,000	500	5,000

The Company has only one class of shares referred to as equity shares with a par value of USD 10. The voting rights on equity shares is restricted to only one vote per share.

(c) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the year

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number of shares	Amount	Number of shares	Amount
Number of shares at the beginning of the year	500	5,000	500	5,000
Add: Equity Shares issued during the year	-	-	-	-
Number of Equity shares at the end of the year	500	5,000	500	5,000.00

(d) Rights, preferences and restrictions attached to shares

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholders are in proportion to its share of the paid-up equity capital of the company.

On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

(e) Details of shareholders

Particulars	As at 31 March 2025		As at 31 March 2024	
	% holding	No. of Shares	% holding	No. of Shares
Online Instruments India Private Limited	100%	500	100%	500
	100%	500	100%	500

	As at 31 March 2025	As at 31 March 2024
(f) Shares reserved for issue under options and contracts/ commitments for the sale of shares/ disinvestment,	Nil	Nil
(g) Shares information related to immediately preceding five years from reporting date:		
-Share allotted as fully paid up pursuant to contract(s) without payment being received in cash	Nil	Nil
-Share allotted as fully paid up bonus shares	Nil	Nil
(h) Shares bought back - Aggregate number and amount	Nil	Nil
(i) Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion	Nil	Nil
(j) Calls unpaid by directors and officers as at reporting date	Nil	Nil
(k) Forfeited shares as at reporting date	Nil	Nil



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Notes forming part of financial statements

(All amounts in USD unless otherwise stated)

Particulars	As at	
	March 31, 2025	March 31, 2024
2.01 Cash and Cash Equivalents		
Cash at Bank	3,400	2,648
	<u>3,400</u>	<u>2,648</u>
2.03 Reserves and surplus		
Surplus balance in statement of Profit and Loss		
At the commencement of the year	(4,402)	(3,650)
Add: Net profit after tax transferred from Statement of profit and loss	2,802	(752)
	<u>(1,600)</u>	<u>(4,402)</u>
2.04 Other Current Financial liabilities		
Reimbursement of Expenses	-	2,050
	<u>-</u>	<u>2,050</u>



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Notes forming part of financial statements

(All amounts in USD unless otherwise stated)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
2.05 Other Income		
Credit Balance not payable	2,050	
Other Income (Bank Charges Reversal)	752	-
	<u>2,802</u>	<u>-</u>
2.06 Other expenses		
Bank Charges	-	752
	<u>-</u>	<u>752</u>



Online Instruments Inc

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NOTES FORMING PART OF FINANCIAL STATEMENTS

(All amounts in USD unless otherwise stated)

2.07 Details of utilisation of borrowings

The Company does not have any borrowings from banks or financial institutions during the Financial Year 2024-25 & 2023-24.

2.08 Details of title deeds of Immovable Property not held in the name of the Company

The Company does not have any immovable properties.

2.09 Details of revaluation of Immovable Property and Intangibles

The Company has not revalued any of the immovable properties or intangibles during the Financial Year 2024-25 & 2023-24.

2.10 Details of Capital Work in Progress

The Company does not have any Capital-work-in progress or intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan during the Financial Year 2024-25 & 2023-24.

2.11 Additional Disclosures with respect to Loans And Advances

The Company has not advanced any loans to promoters or directors or KMPs or any other related parties and also there are no loans and advances outstanding at the year end receivable from promoters or directors or KMPs or any other related parties.

2.12 Details of security of current assets against borrowings

The Company does not have any borrowings against its current assets during the Financial Year 2024-25 & 2023-24.

2.13 Wilful defaulter

The Company has not been declared as wilful defaulter by any bank or financial institution or any other lender during the Financial Year 2024-25 & 2023-

2.14 Analytical Ratios

Ratio	Description of numerator	Description of denominator	Ratio 31.03.2025	Ratio 31.03.2024	Variance %	
(a) Current ratio	Current assets	Current liabilities	0.00	1.29	-100.00%	#
(b) Debt-equity ratio	Total Debt	Shareholder's Funds	NA	NA	NA	
(c) Debt service coverage ratio	PAT + Non cash expenses + Interest on borrowings + other adjustments like loss on sale of fixed assets	Interest + Installments	NA	NA	NA	
(d) Return on equity ratio	PAT - Preference dividend	Average Shareholder's Equity	140.19%	-77.25%	217.44%	*
(e) Inventory turnover ratio	Sales (product sales) or COGS	Average inventory (Opening stock + Closing Stock)/2	NA	NA	NA	
(f) Trade receivables turnover ratio	Credit sales	Average accounts receivable (Opening receivable + Closing Receivable)/2	-	-	-	
(g) Trade payables turnover ratio	Credit purchases	Average accounts payable (Opening payable + Closing payable)/2	-	-	-	
(h) Net capital turnover ratio	Net Sales	Working Capital	-	-	-	
(i) Net profit ratio	Profit after tax	Revenue from operations	NA	NA	NA	
(j) Return on capital employed	EBIT	Capital employed (Total assets - current liabilities)	82.42%	-125.86%	208.28%	*
(k) Return on investment	Income from Investment	Total investment	NA	NA	NA	

* Increase in Income and Profit has resulted in change in the ratio

Increase in Cash and Cash Equivalents and decrease in Current Liabilities has resulted in change in the ratio

2.15 Details of utilisation of borrowed funds and share premium

The Company neither has borrowed any funds nor has received any share premium money during the Financial Year 2024-25 & 2023-24

2.16 Particulars of unhedged foreign currency exposures as at the reporting date - NIL**2.17 Details of crypto currency or virtual currency**

The Company has not traded in any crypto currency or virtual currency during the Financial Year 2024-25 & 2023-24.



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NOTES FORMING PART OF FINANCIAL STATEMENTS

(All amounts in USD unless otherwise stated)

2.18 Financial Instruments - Fair Values and Risk Management

The significant accounting policies, including the criteria for recognition, the basis of measurement and basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in to the financial statements.

a) Financial assets and liabilities

The carrying value of financial instruments by categories as at March 31, 2025 is as follows:

Particulars	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Total carrying value
Financial Assets:				
Cash and cash equivalents	-	-	3,400	3,400
Total	-	-	3,400	3,400
Financial liabilities:				
Other current financial liabilities	-	-	-	-
	-	-	-	-

The carrying value of financial instruments by categories as at March 31, 2024 is as follows:

Particulars	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Total carrying value
Financial Assets:				
Cash and cash equivalents	-	-	2,648	2,648
Total	-	-	2,648	2,648
Financial liabilities:				
Other current financial liabilities	-	-	2,050	2,050
	-	-	2,050	2,050

Fair value hierarchy

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and consist of the following three levels:

- **Level 1** - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- **Level 2** - Inputs are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).
- **Level 3** - Inputs are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

The fair value hierarchy of assets and liabilities measured at fair value as of March 31, 2025 is as follows:

As at March 31, 2025	Level 1	Level 2	Level 3	Total
Financial assets				
Cash and Cash Equivalents	-	-	3,400	3,400
Total	-	-	3,400	3,400

The fair value hierarchy of assets and liabilities measured at fair value as of March 31, 2024 is as follows:

As at March 31, 2024	Level 1	Level 2	Level 3	Total
Financial assets				
Cash and Cash Equivalents	-	-	2,648	2,648
Total	-	-	2,648	2,648



b. Financial Risk Management

The Company has exposure to the following risks arising from financial instruments:

- Credit risk
- Liquidity risk and
- Market risk

Risk Management Framework

The Company's board of directors have overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors along with the top management are responsible for developing and monitoring the Company's risk management policies.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

I. Credit Risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's trade receivables, cash and cash equivalents, bank balances other than cash and cash equivalents, loans and other financial assets. Company is exposed to minimum credit risk.

i. Trade Receivables

Since the company is not having any Trade receivables as on 31st March 2025 this risk is not applicable

ii. Cash and Cash Equivalents and Bank Balance Other Than Cash and Cash Equivalents

The Company held cash and cash equivalents and bank balance other than cash and cash equivalents with credit worthy banks and financial institutions as at the reporting dates which has been measured on the 12-month expected loss basis. The credit worthiness of such banks and financial institutions are evaluated by the management on an ongoing basis and is considered to be good with low credit risk.

iii. Loans and Other Financial Asset

Since the company is not having any Loans and other Financial Asset as on 31st March 2025 this risk is not applicable

II. Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company's principal sources of liquidity are cash and cash equivalents and the cash flow that is generated from operations. The Company believes that the working capital is sufficient to meet its current requirements. The Company does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

Management believes that the current financial assets, available credit limits and the cash flow that is expected to be generated from operations are sufficient to meet all its financial liabilities maturing during the next 12 months. Accordingly, no significant liquidity risk is perceived.

III Market Risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Company's income or the value of holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters while optimising the return.

(i) Currency Risk

The company is not exposed to Currency risk.

(ii) Interest Rate Risk

The company is not exposed to Interest rate risk.



Online Instruments Inc

Registration No.: 85-2962571

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NOTES FORMING PART OF FINANCIAL STATEMENTS

(All amounts in USD unless otherwise stated)

Particulars	As at	
	March 31, 2025	March 31, 2024
2.19 Other additional information - Balance Sheet		
a. Contingent liabilities		
(i) Claims against Company not acknowledged as debt	Nil	Nil
(ii) Other money for which the Company is contingently liable	Nil	Nil
Commitments		
(iii) Estimated amount of contracts remaining to be executed on capital account and not provided for	Nil	Nil
(iv) Uncalled liability on shares and other investments partly paid #	Nil	Nil

b. In the opinion of the Board and to the best of its knowledge and belief, the value on realization of current assets, loans and advances will, in the ordinary course of business, not be less than the amounts at which they are stated in the balance sheet.

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
2.20 Other information - Statement of Profit and Loss		
a. Net loss/(gain) on foreign currency transaction	-	-
b. Payment to auditors:		
Taxation and other services	-	-
2.21 Other information - Statement of Profit and Loss		
a. Value of imports calculated on CIF basis	-	-
b. Expenditure in foreign currency	-	-
c. Details of consumption of imported items- Raw materials	-	-
Details of consumption of indigenous items - Raw materials	-	-
d. Amount remitted in foreign currency on account of dividend	-	-
e. Earnings in foreign exchange	-	-

