

ITCATS LLC (DBA INFOWAY SOFTWARE)	
Statement of Profit and Loss for the Year ended 31 March 2026	
PARTICULARS	Amount(USD)
INCOME	
Revenue from Operations	
Staffing and IT related services	9,997,806.47
Other Income	
Interest income on financial assets carried at amortized cost	14,388.24
Other Non-operating Income	40,887.75
TOTALC INCOME	10,053,082.46
EXPENSES	
Employee benefit expenses	
Salaries and Other benefits	5,032,591.83
Staff Welfare expenses	12,092.76
Contribution to provident and other funds	346,995.75
Outsourcing Cost	
Outsourcing cost	3,525,640.66
Finance Cost	
Interest on lease liability	240.81
Depreciation and amortization expenses	
Depreciation and amortization expense	36,869.45
Other Expenses	
Advertisement Charges	23,127.44
Bank Charges	27,150.64
Communication Expenses	18,655.85
Corporate social responsibility	-
Insurance expenses	32,629.16
Office Maintenance	32,434.61
Other Expenses	10,779.02
Impairment Loss	
Legal and professional fees	246,788.78
Rent	41,083.84
Rent, rates and taxes	69,479.23
Travelling and conveyance	52,793.04
TOTAL EXPENSES	9,509,352.87
PROFIT BEFORE TAX	543,729.59
TAX EXPENSES	
Current Tax Expense	
Corporate taxes	106,371.00
Federal taxes	-
State taxes	30,273.00
TOTAL TAX EXPENSES	136,644.00
PROFIT AFTER TAX	407,085.59

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ITCATS LLC (DBA INFOWAY SOFTWARE)
Standalone Balance Sheet As on 31 March 2026

PARTICULARS	Amount(USD)
ASSETS	
Non-Current Assets	
Property, Plant and Equipment	
Accumulated Depreciation Computer	(55,375.50)
Accumulated Depreciation Equipment	(14,171.22)
Software Amortization	(10,144.00)
Computers	66,579.95
Equipment	17,038.56
Furniture	1,982.19
Software	10,144.00
Right of use Asset	-
Safe Investment	
Safe Investment	360,000.00
Investments	
Investments	1,711,100.00
Other Financial Asset	
Security Deposits	3,300.00
Loans	
Loans to related parties(Non-Current)	420,000.00
Non-Current Assets Total	2,510,453.98
Current Assets	
Trade Receivables	
Unsecured, considered good	2,672,022.05
Less: Allowance for expected credit loss	-
Cash and Cash Equivalents	
Cash On Hand	1,000.00
Deposits with original maturity of less than three months	256,633.29
Balances with banks in current accounts	775,925.27
Loans	
Loans to employees(Current)	1,822.00
Other Financial Assets	
Interest receivable	1,121.66
Other Current Assets	
Other Assets	-
Prepaid Expenses	14,857.71
Current Assets Total	3,723,381.98
TOTAL ASSETS	6,233,835.96
EQUITY AND LIABILITIES	
Equity	
Equity Share capital	
Common Stock	1,000.00
Other Equity	
Additional paid in capital	66,756.00
Safe Investment-Equity	-
Retained earnings	3,044,137.90
Net Income	407,085.59
Equity attributable to holding company	3,518,979.49
Non-controlling interest	
FCTR-NCI	
Total Equity	3,518,979.49
Non-Current Liability	
Loans	
Non-Current lease liabilities	-
Loans From related parties(Non-Current)	-
Non-Current Liability Total	-
Current Liabilities	
Current lease liabilities	
Current lease liabilities	-
Total Outstanding dues of creditors other than micro and small enterprises	
Total Outstanding dues of creditors other than micro and small enterprises	2,000,066.62
Other financial liabilities	
Deferred Investment Liability	12,007.00
Employee Related Payable	461,001.52
Current tax liabilities(net)	
Current tax liability(net)	77,451.61
Other Current Liabilities	
Other Liabilities	13,166.80
Statutory dues payable	151,162.92
Current Liabilities Total	2,714,856.47
TOTAL EQUITY AND LIABILITIES	6,233,835.96

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ITCATS LLC (DBA INFOWAY SOFTWARE)	
Consolidated Statement of Profit and Loss for the Year ended 31 March 2026	
PARTICULARS	Amount(USD)
INCOME	
Revenue from Operations	
Staffing and IT related services	16,097,907.26
Other Income	
Interest income on financial assets carried at amortized cost	14,686.03
Other Non-operating Income	40,887.75
TOTALC INCOME	16,153,481.05
EXPENSES	
Employee benefit expenses	
Salaries and Other benefits	9,887,398.15
Staff Welfare expenses	27,684.22
Contribution to provident and other funds	672,549.22
Outsourcing Cost	
Outsourcing cost	5,669,185.01
Finance Cost	
Interest on lease liability	4,595.91
Depreciation and amortization expenses	
Depreciation and amortization expense	158,600.17
Other Expenses	
Advertisement Charges	23,534.86
Bank Charges	31,170.88
Communication Expenses	19,029.72
Corporate social responsibility	-
Insurance expenses	54,981.27
Office Maintenance	90,078.96
Other Expenses	82,600.19
Impairment Loss	380,266.77
Legal and professional fees	491,010.91
Rent	100,034.44
Rent, rates and taxes	70,677.00
Travelling and conveyance	115,806.82
TOTAL EXPENSES	17,879,204.50
PROFIT BEFORE TAX	(1,725,723.45)
TAX EXPENSES	
Current Tax Expense	
Corporate taxes	106,371.00
Federal taxes	(8,723.00)
State taxes	31,341.17
TOTAL TAX EXPENSES	128,989.17
PROFIT AFTER TAX	(1,854,712.62)

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ITCATS LLC (DBA INFOWAY SOFTWARE)	
Consolidated Balance Sheet As of 31 March 2026	
PARTICULARS	Amount(USD)
ASSETS	
Non-Current Assets	
Property, Plant and Equipment	
Accumulated Depreciation Computer	(88,514.98)
Accumulated Depreciation Equipment	(14,171.22)
Accumulated Depreciation Furniture	(18,407.65)
Accumulated Depreciation Intangible Asset	(482,669.17)
Software Amortization	(10,144.00)
Computers	103,980.33
Equipment	17,831.95
Furniture	33,738.19
Intangible Asset	482,669.17
Software	10,144.00
Right of use Asset	
ROU Asset	375,176.51
Accumulated Depreciation on ROU Asset	(74,432.64)
Safe Investment	-
Investments	-
Other Financial Asset	
Security Deposits	24,544.16
Loans	-
Non-Current Assets Total	359,744.65
Current Assets	
Trade Receivables	
Unsecured, considered good	3,626,964.21
Less: Allowance for expected credit loss	(2,060.00)
Cash and Cash Equivalents	
Cash On Hand	1,000.00
Deposits with original maturity of less than three months	256,633.29
Balances with banks in current accounts	1,168,822.99
Loans	
Loans to employees(Current)	1,822.00
Other Loans(Current)	-
Other Financial Assets	
Interest receivable	1,121.66
Other Current Assets	
Other Assets	-
Prepaid Expenses	52,601.69
Current Assets Total	5,106,905.84
TOTAL ASSETS	5,466,650.49
EQUITY AND LIABILITIES	
Equity	
Equity Share capital	
Common Stock	1,000.00
Other Equity	
Additional paid in capital	66,756.00
Retained earnings	2,917,590.25
Net Income	(1,012,045.38)
Equity attributable to holding company	1,973,300.88
Non-controlling interest	(250,570.51)
FCTR-NCI	
Total Equity	1,722,730.36
Non-Current Liability	
Loans	
Non-Current lease liabilities	212,657.79
Non-Current Liability Total	212,657.79
Current Liabilities	
Current lease liabilities	
Current lease liabilities	93,598.05
Total Outstanding dues of creditors other than micro and small enterprises	
Total Outstanding dues of creditors other than micro and small enterprises	2,451,596.45
Other financial liabilities	
Deferred Investment Liability	12,007.00
Employee Related Payable	669,579.40
Current tax liabilities(net)	
Current tax liability(net)	81,586.61
Other Current Liabilities	
Other Liabilities	18,060.05
Statutory dues payable	204,834.78
Current Liabilities Total	3,531,262.34
TOTAL EQUITY AND LIABILITIES	5,466,650.49

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