

Date: 19/06/2026

To,
The Listing Department
National Stock Exchange of India Limited,
"Exchange Plaza" 5th Floor, Plot No.
C-1, G Block, Bandra Kurla Complex, Bandra (East),
Mumbai – 400051

Company Code: GENXAI

Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Clarification regarding disclosure contained in the Red Herring Prospectus/ Prospectus.

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in reference to the observation received from the National Stock Exchange of India Limited regarding disclosures contained in the Red Herring Prospectus/Prospectus of GenXAI Analytics Limited (Formerly known as GenXAI Analytics Private Limited) (“the Company”) hereby submits the following clarification:

Clarification from Company:

The Company confirms that, the below clarification is for disclosure purpose only and has no impact on:

- The objects of the issue and utilization of IPO proceeds;
- The financial position of the Company;
- The operations and business activities of the Company; and
- The rights and interests of the public shareholders.

This disclosure is being made in the interest of transparency and pursuant to the advice received from the Exchange.

Kindly take the above information on record.

**For GenXAI Analytics Limited
(Formerly known as GenXAI Analytics Private Limited)**

Rakesh Agarwal
Managing Director
DIN: 07678298
Place: Jaipur

GENXAI ANALYTICS LIMITED

(Formerly known as GenXAI Analytics Private Limited)

Regd. Address: 3rd floor, SM Tower 7, Baba Market Main, DCM, Teachers Colony, Ajmer Road, Jaipur, Rajasthan-302021 |
CIN: U74140RJ2007PLC024587 | Mobile No.: 9216043668 | E-mail ID: secretarial@genxai.com | Website: <https://www.genxai.com>

Reported Disclosure	Revised Disclosure
<p>Paragraph 1.2 on Page RF8 states,</p> <p>The Financial Information of the Company have been prepared in accordance with Accounting Standards (AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division I of Schedule III to the Companies Act, 2013, (AS compliant Schedule III), as applicable to the Financial Information.</p>	<p>Paragraph 1.2 on Page RF8 should be read as,</p> <p>These financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India (“Indian GAAP”). Indian GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 (“the Act”) read with the Rule 7 of the Companies (Accounts) Rules, 2014.</p>
<p>Paragraph 1.10 on Page RF9 states,</p> <p>Transactions in foreign currency are recorded at the exchange rate prevailing on the date of transaction.</p> <ul style="list-style-type: none"> - Monetary items are translated at the exchange rate prevailing at the balance sheet date. - Non-monetary items are carried at historical cost using the rate on the date of transaction - Exchange differences are recognized in the Statement of Profit and Loss. <p>Paragraph 1.20 on Page RF10, Previously not disclosed</p>	<p>Paragraph 1.10 on Page RF9 should be read as,</p> <p>The Company is exposed to foreign currency transactions including foreign currency revenues and receivables. Transactions in foreign currency are recorded at the exchange rate prevailing on the date of transaction.</p> <ul style="list-style-type: none"> - Monetary items in the form of Loans, Current Assets and Current Liabilities in foreign currencies outstanding at the close of the year are translated at the exchange rate prevailing at the balance sheet date. - Non-monetary items are carried at historical cost using the rate on the date of transaction. - Exchange differences are recognized in the Foreign currency translation reserve and disclosed in note for Reserves and Surplus. <p>Paragraph 1.20 on Page RF10 should be read as,</p> <p>e) Exchange differences resulting from difference due to transactions of foreign currency assets and liabilities in foreign subsidiaries is disclosed as 'Foreign Currency Translation Reserve.</p>
<p>Paragraph 1.21 on Page RF10</p> <p>Previously not disclosed</p>	<p>Paragraph 1.21 on Page RF10 should be read as,</p> <p>Inventories are valued at lower of cost or net realisable value on FIFO basis, in accordance with Accounting Standard (AS) - 2 "Valuation of Inventories".</p>
<p>Paragraph 1.16 on Page RF9 States,</p> <p>Intangible assets are recognized if it is probable that future economic benefits will flow to the company and the cost can be measured reliably. They are stated at cost less accumulated amortization and impairment losses.</p>	<p>Paragraph 1.16 on Page RF9 should be read as,</p> <p>Intangible assets are recognized if it is probable that future economic benefits will flow to the company and the cost can be measured reliably. They are stated at cost less accumulated amortization and impairment losses (if any).</p>
<p>Paragraph 1.9(vi) on Page RF9 states,</p> <p>Residual Value: disclosed as empty due to clerical error</p>	<p>Paragraph 1.9(vi) on Page RF9 should be read as,</p> <p>The residual value of an item of Property, Plant and Equipment represents the estimated amount that the Company would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.</p>

Reported Disclosure	Revised Disclosure																																																																																								
	The Company has assessed that the residual value of most items of Property, Plant and Equipment is insignificant at the end of their estimated useful lives. Accordingly, a nominal residual value of ₹1 has been considered for such assets for depreciation purposes. The residual value and useful life of each asset are reviewed at least at each financial year-end and revised prospectively if expectations differ from previous estimates.																																																																																								
Note 2(b), Previously not disclosed	Note 2(b), should be read as Disclosure of Share Capital issued in Five Year immediately preceding the latest period of Restatement (i) There are no equity shares issued pursuant to contracts without payment being received in cash. (ii) There were no equity shares allotted as fully paid-up by way of bonus shares during the five years immediately preceding the reporting date, except for the bonus issue made on October 03, 2025 (iii) There are no buy back of equity shares done by the company.																																																																																								
<p>Note 2: Share Capital</p> <p>B) Reconciliation of the number of Equity shares</p> <table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="2">As at Dec 31, 2025</th> <th colspan="2">As at March 31, 2025</th> <th colspan="2">As at March 31, 2024</th> <th colspan="2">As at March 31, 2023</th> </tr> <tr> <th>Number of shares</th> <th>Amount (Rs. in Lakhs)</th> <th>Number of shares</th> <th>Amount (Rs. in Lakhs)</th> <th>Number of shares</th> <th>Amount (Rs. in Lakhs)</th> <th>Number of shares</th> <th>Amount (Rs. in Lakhs)</th> </tr> </thead> <tbody> <tr> <td>Balance at the Beginning of the year</td> <td>1.92</td> <td>19.24</td> <td>1.92</td> <td>19.24</td> <td>1.92</td> <td>19.24</td> <td>1.92</td> <td>19.24</td> </tr> <tr> <td>Add: Movement During the year*</td> <td>130.23</td> <td>1,302.32</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Balance at the end of the year</td> <td>132.16</td> <td>1,321.56</td> <td>1.92</td> <td>19.24</td> <td>1.92</td> <td>19.24</td> <td>1.92</td> <td>19.24</td> </tr> </tbody> </table>	Particulars	As at Dec 31, 2025		As at March 31, 2025		As at March 31, 2024		As at March 31, 2023		Number of shares	Amount (Rs. in Lakhs)	Number of shares	Amount (Rs. in Lakhs)	Number of shares	Amount (Rs. in Lakhs)	Number of shares	Amount (Rs. in Lakhs)	Balance at the Beginning of the year	1.92	19.24	1.92	19.24	1.92	19.24	1.92	19.24	Add: Movement During the year*	130.23	1,302.32	-	-	-	-	-	-	Balance at the end of the year	132.16	1,321.56	1.92	19.24	1.92	19.24	1.92	19.24	<p>Note 2: Share Capital</p> <p>B) Reconciliation of the number of Equity shares</p> <table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="2">As at Dec 31, 2025</th> <th colspan="2">As at March 31, 2025</th> <th colspan="2">As at March 31, 2024</th> <th colspan="2">As at March 31, 2023</th> </tr> <tr> <th>Number of shares</th> <th>Amount (Rs. in Lakhs)</th> <th>Number of shares</th> <th>Amount (Rs. in Lakhs)</th> <th>Number of shares</th> <th>Amount (Rs. in Lakhs)</th> <th>Number of shares</th> <th>Amount (Rs. in Lakhs)</th> </tr> </thead> <tbody> <tr> <td>Balance at the Beginning of the year</td> <td>1,92,441.00</td> <td>19.24</td> <td>1,92,441.00</td> <td>19.24</td> <td>1,92,441.00</td> <td>19.24</td> <td>1,92,441.00</td> <td>19.24</td> </tr> <tr> <td>Add: Movement During the year*</td> <td>1,30,23,169.00</td> <td>1,302.32</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Balance at the end of the year</td> <td>1,32,15,610.00</td> <td>1,321.56</td> <td>1,92,441.00</td> <td>19.24</td> <td>1,92,441.00</td> <td>19.24</td> <td>1,92,441.00</td> <td>19.24</td> </tr> </tbody> </table> <p>*The Company allotted 13,380 equity shares and 7,334 equity shares through private placement on July 5, 2025 and September 9, 2025, respectively. Subsequently, on October 3, 2025, the Company allotted 1,30,02,455 bonus equity shares to its existing shareholders in the ratio of 61:1</p>	Particulars	As at Dec 31, 2025		As at March 31, 2025		As at March 31, 2024		As at March 31, 2023		Number of shares	Amount (Rs. in Lakhs)	Number of shares	Amount (Rs. in Lakhs)	Number of shares	Amount (Rs. in Lakhs)	Number of shares	Amount (Rs. in Lakhs)	Balance at the Beginning of the year	1,92,441.00	19.24	1,92,441.00	19.24	1,92,441.00	19.24	1,92,441.00	19.24	Add: Movement During the year*	1,30,23,169.00	1,302.32	-	-	-	-	-	-	Balance at the end of the year	1,32,15,610.00	1,321.56	1,92,441.00	19.24	1,92,441.00	19.24	1,92,441.00	19.24
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Reported Disclosure				Revised Disclosure					
Note 2D),				Note 2D),					
D) Detail of shares held by Promoters				D) Detail of shares held by Promoters					
Particulars	As at 31-Dec-2025			Particulars	As at 31-Dec-2025				
	No. of Shares (in lakhs)	% of Total Shares	% Change During the Year		No. of Shares	% of Total Shares	% Change During the Year		
Rakesh Agarwal	71.59	54.17%	-5.83%	Rakesh Agarwal	71,58,768.00	54.17%	6100.00%		
Raj Kishore Khaware	-	-	-	Raj Kishor Khaware	-	-	-		
Lakshmi Agarwal	47.73	36.11%	-3.89%	Lakshmi Agarwal	47,72,574.00	36.11%	6100.00%		
Harbinger Techaxes Private Limited	-	-	-	Harbinger Techaxes Private Limited	-	-	-		
Total	119.31	-	-	Total	1,19,31,342.00	-	-		
Note 8: Trade Payables				Note 8: Trade Payables ageing should be read along with the below note					
Note on Not Due Balances in Trade Payables Ageing Schedule				The Company does not maintain specific contractual due dates for trade payables. Accordingly, the ageing of trade payables has been determined based on the respective invoice dates. Consequently, no amounts have been disclosed under the "Not Due" category.					
Previously not disclosed									
Note 8 Disclosure for micro and small enterprises:				The principal amount remaining unpaid to any supplier has been disclosed					
(Rs. in Lakhs)				(Rs. in Lakhs)					
Particulars	As at Dec 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023	Particulars	As at Dec 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
(a) The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting period;					(a) The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting period;				
- Principal					- Principal	114.34	4.71	-	-
-Interest due thereon	0.07	0.13	-	-	-Interest due thereon	0.07	0.13	-	-
Note 9 Other Current Liability and Note 10 Short term provision were disclosed as below:				Regrouping effect: Auditor remuneration payable, which was previously disclosed under Note 10 – Short-term Provisions, has been regrouped and reclassified to Note 9 – Other Current Liabilities. Further, income tax payable, which was previously disclosed under Note 9 – Other Current Liabilities, has been regrouped and reclassified to Note 10 – Short-term Provisions. These reclassifications have been made to align the presentation with the nature of the respective balances. The regrouping/reclassification has no impact on the profit for the year, total assets, total liabilities, or equity.					

Reported Disclosure					Revised Disclosure				
Note 10 : Short Term Provisions					Note 10				
(Rs. in Lakhs)					(Rs. in Lakhs)				
Particulars	As at 31-Dec-2025 Rs	As at 31-Mar-2025 Rs	As at 31-Mar-2024 Rs	As at 31-Mar-2023 Rs	Particulars	As at 31-Dec-2025 Rs	As at 31-Mar-2025 Rs	As at 31-Mar-2024 Rs	As at 31-Mar-2023 Rs
Provision for Gratuity	5.46	1.70	0.84	0.48	Provision for Gratuity	5.46	1.70	0.84	0.48
Provision for CSR Expenditure	7.50	-	-	-	Provision for CSR Expenditure	7.50	-	-	-
Auditor Remuneration	5.54	3.95	1.35	0.72	Income Tax Payable	419.45	61.03	-	-
TOTAL	18.49	5.65	2.19	1.20	TOTAL	432.41	62.73	0.84	0.48
Note 9,					Note 9,				
Other Current Liabilities					Other Current Liabilities				
(Rs. in Lakhs)					(Rs. in Lakhs)				
Particulars	As at 31-Dec-2025 Rs	As at 31-Mar-2025 Rs	As at 31-Mar-2024 Rs	As at 31-Mar-2023 Rs	Particulars	As at 31-Dec-2025 Rs	As at 31-Mar-2025 Rs	As at 31-Mar-2024 Rs	As at 31-Mar-2023 Rs
Statutory Dues Payable	248.75	67.91	56.20	58.81	Statutory Dues Payable	248.75	67.91	56.20	58.81
Remuneration Payable (Included Bonus Payable)	77.97	72.94	60.95	63.20	Remuneration Payable (Included Bonus Payable)	77.97	72.94	60.95	63.20
Payable to Employees	28.27	40.15	36.02	40.57	Payable to Employees	28.27	40.15	36.02	40.57
Expenses Payable	76.05	11.84	11.04	7.58	Expenses Payable	76.05	11.84	11.04	7.58
Provision for Project Expense	268.50	-	-	-	Provision for Project Expense	268.50	-	-	-
Provision for Rent/ Electricity	3.94	-	-	-	Provision for Rent/ Electricity	3.94	-	-	-
Advance from Customers	11.91	1.76	3.01	123.70	Advance from Customers	11.91	1.76	3.01	123.70
Purchase Consideration Payable	17.86	-	-	-	Purchase Consideration Payable	17.86	-	-	-
Income Tax Payable	419.45	61.03	-	-	Auditor Remuneration	5.54	3.95	1.35	0.72
TOTAL	1152.70	255.64	167.22	293.86	TOTAL	738.79	198.55	168.57	294.58
Note 11 & Note 38, Previously not disclosed					Note 11 & Note 38 should be read as The title deeds of the immovable property were held in the name of the subsidiary company. The said property was sold during FY 2024-25 and, accordingly, no immovable property was held by the subsidiary company as at December 31, 2025.				
Note 13 & 18 Note with respect to Fixed deposit was previously not disclosed					Note 13 & 18 w.r.t Fixed deposit should be read with the below note				

Reported Disclosure					Revised Disclosure				
					The Company has placed fixed deposit of Rs.151.14 lakhs under lien in favour of the Bank as security for the overdraft facility availed by it as at December 31, 2025.				
Note 14 & Note 19					Security profile (secured/unsecured classification or details of security) has been added as an additional disclosure in Note 14 and Note 19				
LONG-TERM LOAN AND ADVANCES					LONG-TERM LOAN AND ADVANCES				
(Rs. in Lakhs)					(Rs. in Lakhs)				
Particulars	31- Dec-2025	31-Mar 2025	31-Mar 2024	31-Mar 2023	Particulars	31- Dec-2025	31-Mar 2025	31-Mar 2024	31-Mar 2023
Loan to related Party	121.05	-	-	-	Unsecured, Considered Good				
Rental Advance	1.50	-	-	-	Loan to related Party	121.05	-	-	-
Total	122.55	-	-	-	Rental Advance	1.50	-	-	-
					Total	122.55	-	-	-
Note 19 : SHORT-TERM LOAN AND ADVANCES					Note 19 : SHORT-TERM LOAN AND ADVANCES				
(Rs. in Lakhs)					(Rs. in Lakhs)				
Particulars	31- Dec-2025	31-Mar 2025	31-Mar 2024	31-Mar 2023	Particulars	31- Dec-2025	31-Mar 2025	31-Mar 2024	31-Mar 2023
Loan to others	-	29.48	-	-	Unsecured, Considered Good				
Loan to related party	74.70	-	-	-	Loan to others	-	29.48	-	-
- Proximaray Technologies Private Limited	8.96	-	-	-	Loan to related party	74.70	-	-	-
-RA Media Ventures LLP	5.00	-	-	-	Total	74.70	29.48	-	-
-IOCL Project JMBFS	60.74	-	-	-					
- Viakom	-	-	-	-					
- Varsha Sen Loan	-	-	-	-					
- Veear Project Inc	-	-	-	-					
Total	74.70	29.48	-	-					
Note 17: Trade Receivables					Note 17: Trade Receivables ageing should be read along with the below note				
Note on Not Due Balances in Trade Receivables Ageing Schedule					The Company does not maintain specific contractual due dates for trade receivables. Accordingly, the ageing of trade receivables has been determined based on the respective invoice dates. Consequently, no amounts have been disclosed under the "Not Due" category.				
Previously not disclosed									

Reported Disclosure					Revised Disclosure				
Note 20					Note 20, An amount of ₹1.58 lakh, previously disclosed as "Interest Accrued on Related Party", has been reclassified and presented under "Other Receivables" in the Note relating to Other Current Assets				
OTHER CURRENT ASSETS					OTHER CURRENT ASSETS				
(Rs. in Lakhs)					(Rs. in Lakhs)				
Particulars	31- Dec-2025	31-Mar 2025	31-Mar 2024	31-Mar 2023	Particulars	31- Dec-2025	31-Mar 2025	31-Mar 2024	31-Mar 2023
Interest Accrued on related Party	201.80	-	-	-	Interest Accrued on related Party	200.22	-	-	-
Other receivable	23.00	-	-	-	Other receivable	24.59	-	-	-
Note 28					Rent, Rates and Taxes, which were previously included within Other Expenses in Note 28, have been separately disclosed in Note 28 to provide enhanced presentation and greater transparency of expense classification				
OTHER EXPENSES					OTHER EXPENSES				
(Rs. in Lakhs)					(Rs. in Lakhs)				
Particulars	31- Dec-2025	31-Mar 2025	31-Mar 2024	31-Mar 2023	Particulars	31- Dec-2025	31-Mar 2025	31-Mar 2024	31-Mar 2023
Rent, Rates & Taxes	101.99	45.39	42.99	45.86	Rent	96.62	39.81	42.50	44.91
					Rates & Taxes	5.37	5.58	0.50	0.95
Note 29, Tax expense					The disclosure in Note 29 – Tax Expense has been corrected, as prior period tax expense was inadvertently shown separately.				
(Rs. in Lakhs)					(Rs. in Lakhs)				
Particulars	31- Dec-2025	31-Mar 2025	31-Mar 2024	31-Mar 2023	Particulars	31- Dec-2025	31-Mar 2025	31-Mar 2024	31-Mar 2023
Current tax					Current tax				
In relation to current period	400.37	235.28	93.70	29.06	In relation to current period	400.37	246.70	93.80	29.06
In relation to prior period	-	11.42	0.10	-					

Note 30,

BASIC & DILUTED EARNING PER SHARE

Particulars	As at 31-Dec- 2025 Rs	As at 31-Mar- 2025 Rs	As at 31-Mar- 2024 Rs	As at 31-Mar- 2023 Rs
Net Profit as per Profit and Loss Account (Rs. in lakhs)	1,065.89	660.89	265.25	84.38
Net Profit available to Equity Shareholders (Rs. in lakhs)	1,065.89	660.89	265.25	84.38
Weighted Average Number of Equity Shares used as denominator for calculating Basic EPS	132.16	131.95	131.95	131.95
Nominal Value of Shares	10.00	10.00	10.00	10.00
Basic Earnings Per Share (Rs.)	8.07	5.01	2.01	0.64
Diluted Earnings Per Share (Rs.)	8.07	5.01	2.01	0.64

Note 31 Employee Benefit expense:

(Rs. in Lakhs)

Particulars	For the period ended 31 Dec 2025	For the year ended 31 March 2025	For the year ended 31 March 2024	For the year ended 31 March 2023
Opening Defined Benefit Obligation	125.55	66.38	0.00	0.00
Current Service Cost	30.29	22.52	15.36	12.81
Interest Cost	6.52	4.48	1.83	0.75
Benefits Paid	-	-	-	-
Past Service Cost	17.84	-	-	-
Actuarial Loss/(Gain)	(9.06)	(9.26)	2.43	2.04
Closing Defined Benefit Obligation	171.14	84.13	19.62	15.61
Expense recognized in the Statement of Profit and Loss				
-Current Service Cost	30.29	22.52	15.36	12.81
-Interest Cost	6.52	4.48	1.83	0.75
-Past Service Cost	17.84	-	-	-

Note 30, The disclosure in Note 30 – Earnings Per Share (EPS) has been corrected as the effect of equity shares issued through private placement was inadvertently considered incorrectly while determining the weighted average number of equity shares for FY 2024-25. Accordingly, the EPS figures have been recomputed and presented correctly.

BASIC & DILUTED EARNING PER SHARE

Particulars	As at 31-Dec-2025 Rs	As at 31-Mar-2025 Rs	As at 31-Mar-2024 Rs	As at 31-Mar-2023 Rs
Net Profit as per Profit and Loss Account (Rs. in lakhs)	1,065.89	660.89	265.25	84.38
Net Profit available to Equity Shareholders (Rs. in lakhs)	1,065.89	660.89	265.25	84.38
Weighted Average Number of Equity Shares used as denominator for calculating Basic EPS	1,32,15,610.00	1,19,31,342.00	1,19,31,342.00	1,19,31,342.00
Nominal Value of Shares	10.00	10.00	10.00	10.00
Basic Earnings Per Share (Rs.)	8.07	5.54	2.22	0.71
Diluted Earnings Per Share (Rs.)	8.07	5.54	2.22	0.71

Note 31 Employee Benefit expense:

(Rs. in Lakhs)

Particulars	For the period ended 31 Dec 2025	For the year ended 31 March 2025	For the year ended 31 March 2024	For the year ended 31 March 2023
Opening Defined Benefit Obligation*	125.55	45.36	25.73	10.13
Current Service Cost	30.29	22.52	15.36	12.81
Interest Cost	6.52	4.48	1.83	0.75
Benefits Paid	-	(1.44)	-	-
Past Service Cost	17.84	-	-	-
Actuarial Loss/(Gain)	(9.06)	(7.81)	2.43	2.04
Prior Period Cost	-	21.02	-	-
Closing Defined Benefit Obligation*	171.14	84.13	45.36	25.73
Expense recognized in the Statement of Profit and Loss				
-Current Service Cost	30.29	22.52	15.36	12.81
-Interest Cost	6.52	4.48	1.83	0.75
-Past Service Cost	17.84	-	-	-

-Net Actuarial Loss/(Gain) on Obligation	(9.06)	(9.26)	2.43	2.04
Expense in the Statement of Profit and Loss (Refer note 26)	45.59	17.75	19.62	15.61
Movement in net liability recognized in the Balance sheet				
Net liability as at the beginning of the year	125.55	66.38	0.00	0.00
Expense in the Statement of Profit and Loss	27.75	17.75	19.62	15.61
Benefits Paid	-	-	-	-
Net liability as at the end of the year	153.30	84.13	19.62	15.61

-Net Actuarial Loss/(Gain) on Obligation	(9.06)	(7.81)	2.43	2.04
-Prior Period Cost	-	21.02		
Expense in the Statement of Profit and Loss (Refer note 26)	45.59	40.21	19.62	15.61
Movement in net liability recognized in the Balance sheet				
Net liability as at the beginning of the year	125.55	45.36	25.73	10.13
Expense in the Statement of Profit and Loss	45.59	40.21	19.62	15.61
Benefits Paid	-	(1.44)	-	-
Net liability as at the end of the year	171.14	84.13	45.36	25.73
Principal Actuarial Assumptions at the Balance Sheet Date				
Retirement Age	60	60	60	60

* The opening Defined benefit obligation as at 1 April 2025 and closing Defined benefit obligation as at 31 March 2025 are not directly comparable due to the inclusion of gratuity obligations relating to certain subsidiaries for the period ended December 31, 2025.

Note 33,

Note 33: The disclosure in Note 33 has been corrected to appropriately reflect the net assets attributable to two subsidiary companies.

Consolidated Financial Statements to Schedule III to the Companies Act, 2013
(Rs. in Lakhs)

Consolidated Financial Statements to Schedule III to the Companies Act, 2013
(Rs. in Lakhs)

(A) Net Assets	31-Dec-25	
	Net Assets i.e. Total Assets minus Total Liabilities	
Name of Entity	As % of Consolidated net assets	Amount
Parent Company		
Genxai Analytics Limited	75.89%	2,867.86
Subsidiary Company		
Genxai Bot Private Limited	0.77%	29.14
Logimetrix Techsolutions Private Limited	1.30%	49.09
Vear Project and Tech Private Limited	1.63%	61.67
Vear Analytics INC	4.08%	154.09
Genxai Rigved LLP	0.00%	0.00
Vaikom Tech Solution Pvt Ltd	0.31%	11.58
Sub-Subsidiary Company		
Genxai Platform Private Limited	0.60%	22.86
Genxai Softgrid Private Limited	-0.61%	-22.94

(A) Net Assets	31-Dec-25	
	Net Assets i.e. Total Assets minus Total Liabilities	
Name of Entity	As % of Consolidated net assets	Amount
Parent Company		
Genxai Analytics Limited	76.39%	2,867.86
Subsidiary Company		
Genxai Bot Private Limited	0.78%	29.14
Logimetrix Techsolutions Private Limited	1.31%	49.09
Vear Project and Tech Private Limited	1.64%	61.67
Vear Analytics INC	3.44%	129.22
Genxai Rigved LLP	0.00%	0.00
Vaikom Tech Solution Pvt Ltd	0.31%	11.58
Sub-Subsidiary Company		
Genxai Platform Private Limited	0.61%	22.86
Genxai Softgrid Private Limited	-0.61%	-22.94
Genxai INC	2.71%	101.74
Genxai PTE Ltd	-0.27%	-10.01

Genxai INC	2.70%	101.87
Genxai PTE Ltd	-0.26%	-10.01
Adjustment due to Consolidation		
Minority Interest	13.60%	513.82
Total	100.00%	3,779.02

Adjustment due to Consolidation		
Minority Interest	13.69%	513.82
Total	100.00%	3,754.01

Note 37 states,

The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment had released draft rules for the Code on Social Security, 2020 on November 13, 2020 which are yet to be notified. The Company will assess the impact and its evaluation once the subject rules are notified. The Company will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.

Note 37 should be read as,

The Government of India has notified the implementation of four Labour Codes, namely The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The Occupational Safety, Health and Working Conditions Code, 2020, with effect from 21st November 2025. These Codes consolidate and rationalise 29 existing labour laws.

Based on the assessment carried out by the Company and the information available as at the reporting date, no material impact is envisaged in this regard. The Company continues to monitor developments on labour code/rules and provide appropriate accounting effect, as applicable.

Note 41(a)**Intangible assets under development:**

(a) For Intangible assets under development

(Rs. in Lakhs)

Intangible Assets under Development	Amount in CWIP for a period of			
	Less than 1 year	1-2 years	2-3 Years	More than 3 years
Sales Incentive Compensation management Portal 2.0	272.23	-	-	-
Bots	89.81	-	-	-
Smart Invoice Management Portal	157.30	-	-	-

Note 41(c)

Previously not disclosed

Note 41(a), should be read as**Intangible assets under development:**

(a) For Intangible assets under development

(Rs. in Lakhs)

Intangible Assets under Development	Amount in CWIP for a period of			
	Less than 1 year	1-2 years	2-3 Years	More than 3 years
Sales Incentive Compensation management Portal 2.0	272.23	-	-	-
Bots	89.81	52.86	-	-
Smart Invoice Management Portal	157.30	258.95	-	-

Note 41(c) should be read as,**Intangible assets under development:**

(c) Intangible assets under development completion schedule, whose completion is overdue or has exceeded its cost compared to its original plan, following

Intangible Assets under Development	To be Completed in			
	Less than 1 year	1-2 years	2-3 Years	More than 3 years
Sales Incentive Compensation management Portal 2.0	-	-	-	-
Bots	-	-	-	-
Smart Invoice Management Portal	-	-	-	-

Note '62' Statement of Tax Shelter

(Rs. in Lakhs)

Particulars	For the Period ended Dec 31, 2025	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
Net Profit as per Profit and Loss Account (A)	1,708.03	890.38	355.20	114.98
Applicable Tax Rate	25.168%	25.168%	25.168%	25.168%
Tax at nominal rate of profits	429.88	224.09	89.40	28.94

Note '62': The tax shelter reconciliation has been updated to incorporate certain tax adjustments that were not disclosed earlier. Accordingly, the tax expense reconciliation now agrees with the current tax expense recognised in the Statement of Profit and Loss.

(Rs. in Lakhs)

Particulars	For the Period ended Dec 31, 2025	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
Net Profit as per Profit and Loss Account (A)	1,708.03	890.38	355.20	114.98
Applicable Tax Rate	25.168%	25.168%	25.168%	25.168%
Tax at nominal rate of profits	429.88	224.09	89.40	28.94
Adjustments:				

Adjustments:				
Add: Depreciation as per Companies Act 1956/2013	98.23	53.38	33.50	20.75
Add:- Provision for Gratuity	45.59	40.21	19.62	15.61
Add: Delay in payment of Provident Fund	1.48	2.67	1.79	0.34
Add: Net Bonus	-	-	-	(7.67)
Add: Interest on TDS	0.35	0.50	-	-
Add: Donation Expense	7.50	-	-	-
Add: Other Disallowance	-	3.72	-	-
Less: Profit on Sale of PPE	(24.58)	(0.26)	-	-
Less: Gratuity paid	-	-	-	-
Less: Income from Capital Gain	-	-	-	-
Less: Depreciation as per Income Tax Act, 1961	(74.82)	(81.55)	(37.82)	(28.12)
Net Adjustments (B)	203.39	18.68	17.09	0.90
Business Income(A+B)/ Gross Total Income	1,911.42	909.06	372.29	115.88
Tax	420.51	199.99	81.90	25.49
Surcharge @ 10%	42.05	20.00	8.19	2.55
Cess @ 4%	18.50	8.80	3.60	1.12
Total Tax Payable as per normal provision	481.07	228.79	93.70	29.16
Tax as per 115JB MAT @ 15%	286.71	136.36	55.84	17.38

Add: Depreciation as per Companies Act 1956/2013	98.23	53.38	33.50	20.75
Add:- Provision for Gratuity	45.59	40.21	19.62	15.61
Add: Delay in payment of Provident Fund	1.48	2.67	1.79	0.34
Add: Net Bonus	-	-	-	(7.67)
Add: Interest on TDS	0.35	0.50	-	-
Add: Donation Expense	7.50	-	-	-
Add: Other Disallowance	-	3.72	-	-
Add: Loss on Sale of PPE	24.58	-	-	-
Less: Profit on Sale of PPE	-	(0.26)	-	-
Less: Gratuity paid	-	-	-	-
Less: Income from Capital Gain	-	-	-	-
Less: Other Adjustment	(220.16)	-	-	-
Less: Depreciation as per Income Tax Act, 1961	(74.82)	(10.38)	(37.43)	(28.52)
Net Adjustments (B)	(117.25)	89.84	17.49	0.50
Business Income(A+B)/ Gross Total Income	1,590.78	980.22	372.68	115.48
Tax	349.97	215.65	81.99	25.41
Surcharge @ 10%	35.00	21.56	8.20	2.54
Cess @ 4%	15.40	9.49	3.61	1.12
Total Tax Payable as per normal provision	400.37	246.70	93.80	29.06
Tax as per 115JB MAT @ 15%	238.62	147.03	55.90	17.32

Restated Consolidated Cash Flow Statement:

(Rs. in Lakhs)

Particulars	For the period ended 31-Dec-2025 Rs.	For the year ended 31-Mar-2025 Rs.	For the year ended 31-Mar-2024 Rs.	For the year ended 31-Mar-2023 Rs.
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Net Profit After Tax as per Statement of Profit and Loss	1,330.95	654.97	265.25	74.25
Adjustments for: Previously not disclosed	-	-	-	-
Working capital changes:				

Restated Consolidated Cash Flow Statement

(Rs. in Lakhs)

Particulars	For the period ended 31-Dec-2025 Rs.	For the year ended 31-Mar-2025 Rs.	For the year ended 31-Mar-2024 Rs.	For the year ended 31-Mar-2023 Rs.
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Net Profit After Tax as per Statement of Profit and Loss	1,330.95	654.97	265.25	84.38
Adjustments for: Rent Income	-	(0.34)	-	-
Working capital changes:				

Increase / (Decrease) in Other Current Liability	538.65	27.38	(126.63)	125.46
Increase/(Decrease) in liabilities and provisions	222.10	1.16	0.63	10.85
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Previously not disclosed				
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>				
Proceeds from Short-Term Borrowings	844.62	341.64	158.83	(1.60)
Proceeds from Long-Term Borrowings	34.99	(25.13)	169.90	67.64

Increase / (Decrease) in Other Current Liability	181.82	(31.05)	(126.00)	126.18
Increase/(Decrease) in liabilities and provisions	578.93	59.59	-	-
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Rent Income	-	0.34	-	-
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>				
Proceeds from Short-Term Borrowings	935.54	341.64	161.38	12.01
Repayment of Short-Term Borrowings	(90.92)	-	(2.55)	(13.61)
Proceeds from Long-Term Borrowings	193.87	109.32	182.96	67.64
Repayment of Long-Term Borrowings	(158.88)	(134.46)	(13.06)	-

**Note 32: Related Party Transaction:
Transaction Summary:**

(Rs. in Lakhs)

Name	Dec-25	Mar-25	Mar-24	Mar-23
Interest Expense				
Heema Chouhan	0.94	-	-	-
Harbinger Techaxes Private Limited	4.01	-	-	-

Outstanding Balances:

(Rs. in Lakhs)

Name	Dec-25	Mar-25	Mar-24	Mar-23
Long Term Borrowing				
Shantanu Kumar Loan	3.36	-	-	-
Vipul Rai	42.38	-	-	-
Rakesh Agarwal	2.00			
Advances				
Solvanni Technologies India Private Limited	-	-	1.75	-
Agarwal Consulting Group LLP	-	-	17.00	-
Ranganathan Bharanidharan	-	-	79.00	-
Lakshmi Agarwal	-	-	2.64	-
Veear Project INC	-	-	-	-
Ashish Goyal	15.00	-	-	-
FABRICAS	28.75			

**Note 32: Related Party Transaction:
Transaction Summary:**

(Rs. in Lakhs)

Name	Dec-25	Mar-25	Mar-24	Mar-23
Interest Expense (Net of TDS)				
Heema Chouhan	0.84	-	-	-
Harbinger Techaxes Private Limited	4.01	-	-	-

Outstanding Balances:

(Rs. in Lakhs)

Name	Dec-25	Mar-25	Mar-24	Mar-23
Long Term Borrowing				
Vipul Rai	38.24	-	-	-
Advances				
Solvanni Technologies India Private Limited	-	-	1.75	-
Agarwal Consulting Group LLP	-	-	17.00	-
Ranganathan Bharanidharan	-	-	79.00	-
Lakshmi Agarwal	-	-	2.64	-
Veear Project INC	-	-	-	-
FABRICAS	28.57	-	-	-
Houseful Motion Pictures	-	-	-	-
Veear Project and Tech Private Limited	-	13.77	-	-

Houseful Motion Pictures	-	-	-	-	Wizartz	70.00	-	-	-
Veear Project and Tech Private Limited		13.77		-	Proximaray Technologies Private Limited	8.96	15.71	-	-
Wizartz	70.00	-	-	-	Accell	22.48	-	-	-
Proximaray Technologies Private Limited	8.96	-	-	-	RA Media Ventures LLP	5.00	-	-	-
RA Media Ventures LLP	5.00	-	-	-	IOCL Project JMBFS	60.74	-	-	-
Heema Chouhan	4.08	-	-	-	Other Current Assets/Income Accrued				
IOCL Project JMBFS	60.74	-	-	-	Ashish Goyal	18.72	-	-	-
Other Current Assets/Income Accrued					Shweta Shukla	4.00	-	-	-
Ashish Goyal	3.72	-	-	-	Ajay Golani	4.00	-	-	-
Pravar Upadhyay	3.87	-	-	-	Pravar Upadhyay	3.87	-	-	-
Houseful Motion Pictures	200.22	-	-	-	Houseful Motion Pictures	200.22	-	-	-
Unsecured loans					Heema Chouhan	4.08	-	-	-
Rakesh Agarwal	2.00	2.00	-	2.55	Unsecured loans				
Shweta Shukla	4.00	-	-	-	Rakesh Agarwal	2.00	2.00	-	2.55
Ajay Golani	4.00	-	-	-	Heema Chouhan	15.84	0.25	-	-
Heema Chouhan	15.84	-	-	-	Harbinger Techaxes Private Limited	87.61	-	-	-
Harbinger Techaxes Private Limited	87.61	-	-	-					
Previously not disclosed					Transaction and outstanding balances within Group: (These transaction have been eliminated in Restated Consolidated Financial Information				

(Rs. in Lakhs)

Genxai Analytics Limited				
Name	Dec-25	Mar-25	Mar-24	Mar-23
	Rs.	Rs.	Rs.	Rs.
Loan to Subsidiary Companies				
Genxai BOT Private Limited	347.62	115.96	-	-
Genxai Platform Private Limited	328.68	216.76	-	-
Genxai Softgrid Private Limited	4	-	-	-
Logimetrix Techsolutions Private Limited	125	-	-	-
Vaikom Tech Solution Pvt Ltd	2	-	-	-
Veear Projects and Tech Private Limited	181.56	-	-	-
Sale of Services				
Veear Analytics Inc	283.68	-	-	-
Genxai INC	290.52	-	-	-
Consultancy Expenses				
Genxai Softgrid Private Limited	23.12	1.05	-	-
GenXAI PTE Ltd.	71.57	-	-	-
Genxai INC	41.64	-	-	-

Interest on Loan (income)				
Genxai BOT Private Limited	10.46	1.95	-	-
Genxai Platform Private Limited	14.69	6.99	-	-
Vear Projects and Tech Private Limited	0.73	-	-	-
Other Receivable				
Genxai BOT Private Limited	6.64	-	-	-
Genxai Platform Private Limited	5.83	-	-	-
Investment in subsidiary				
Genxai BOT Private Limited	-	5.50	-	-
Logimetrix Techsolutions Private Limited	96.90	-	-	-
Vear Projects and Tech Private Limited	16.32	-	-	-
Vear Analytics Inc	4.36	-	-	-
Vaikom Tech Solution Pvt Ltd	25.00	-	-	-
GenXAI RIGVED LLP	13.50	-	-	-
Trade Receivable	-	-	-	-
Vear Analytics Inc	350.01	-	-	-
Genxai INC	290.52	-	-	-
Genxai BOT Private Limited				
Loan From Holding Company				
Genxai Analytics Limited	347.62	115.96	-	-
Consultancy Expenses				
Genxai Softgrid Private Limited	21.98	-	-	-
Intangible WIP				
Genxai Softgrid Private Limited	-	9.97	-	-
Interest on Loan (expense)				
Genxai Analytics Limited	10.46	1.95	-	-
Investment in subsidiary				
Genxai Platform Private Limited		1.00	-	-
Genxai Softgrid Private Limited		36.00	-	-
Expense Payable				
Genxai Analytics Limited	6.64	-	-	-
Advance to supplier				
Genxai Softgrid Private Limited	-	23.2	-	-
Trade Payable				
Genxai Softgrid Private Limited	23.2		-	-
Genxai Platform Private Limited				

Loan From Holding Company				
Genxai Analytics Limited	328.68	216.76	-	-
Interest on Loan (expense)				
Genxai Analytics Limited	14.69	6.99	-	-
Expense Payable				
Genxai Analytics Limited	5.83		-	-
Genxai Softgrid Private Limited				
Loan From Holding Company				
Genxai Analytics Limited	4	-	-	-
Sale of Services				
Genxai Analytics Limited	23.12	1.05	-	-
Genxai BOT Private Limited	21.98	9.97	-	-
Trade Receivable				
Genxai BOT Private Limited	23.2	-	-	-
Advance from Customer				
Genxai BOT Private Limited	-	23.2	-	-
Logimetrix Techsolutions Private Limited				
Loan From Holding Company				
Genxai Analytics Limited	125	-	-	-
Sale of Services				
Vaikom Tech Solution Pvt Ltd	0.41	-	-	-
GenXAI PTE Ltd.				
Sale of Services				
Genxai Analytics Limited	71.57	-	-	-
GenXAI Inc				
Sale of Services				
Genxai Analytics Limited	41.64	-	-	-
Vear Analytics Inc	45.42	-	-	-
Consultancy Expenses				
Genxai Analytics Limited	290.52	-	-	-
Trade Payable				
Genxai Analytics Limited	290.39	-	-	-
Foreign Currency Translation Reserve				
Genxai Analytics Limited	0.13	-	-	-
Vaikom Tech Solution Pvt Ltd				
Loan From Holding Company				

Genxai Analytics Limited	2	-	-	-
Consultancy Expenses				
Logimetrix Techsolutions Private Limited	0.41	-	-	-

Vear Projects and Tech Private Limited				
Loan From Holding Company				
Genxai Analytics Limited	181.56	-	-	-
Interest on Loan (expense)				
Genxai Analytics Limited	0.73	-	-	-
Vear Analytics Inc				
Consultancy Expenses				
GenXAI Inc	45.42	-	-	-
Vear Analytics Inc	283.68	-	-	-
Trade Payable				
Genxai Analytics Limited	325.15	-	-	-
Foreign Currency Translation Reserve				
Genxai Analytics Limited	24.87	-	-	-