

Date: 28-05-2026

**To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort, Mumbai - 400 001**

Scrip Code: 544627

Subject: Outcome of the Board Meeting held on 28th May, 2026 under Regulation 30, and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Purple Wave Infocom Limited at its Meeting held today i.e. Thursday, 28th May, 2026 at the registered office of the Company and through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM"), inter alia, considered and approved / noted the following matters:

1. Approved the Audited Standalone & Consolidated Financial Results of the Company for the financial year ended 31st March, 2026.
2. Approved the Financial Results of the Company for the half year and year ended 31st March 2026
3. Took on record the Statutory Auditor's Report on the Audited Standalone and Consolidated Financial Results for the financial year ended 31st March, 2026.
4. Approved the Statement of Deviation(s) / Variation(s) pursuant to Regulation 32 of SEBI (LODR) Regulations, 2015.
5. Approved the appointment of M/s Gupta Sandeep & Associates as Internal Auditors of the Company for the Financial Year 2026-27 based on the recommendation of the Audit Committee.
6. Approved the appointment of M/s. Soniya Gupta & Associates, Practicing Company Secretaries, as Secretarial Auditors of the Company for the Financial Year 2026-27
7. Approved the designation of Mrs. Sandhya Singh, Whole Time Director of the Company, as Chief Executive Officer (CEO) of the Company based on the recommendation of the Nomination and Remuneration Committee.

Further, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, please find enclosed herewith:

- a) Auditor's Report on Standalone Financial Results;
- b) Audited Standalone Financial Results half yearly and yearly
- c) Auditor's Report on Consolidated Financial Results
- d) Audited Consolidated Financial Results;
- e) Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015;
- f) Statement of Deviation(s)/Variation(s).
- g) Brief Particulars of Internal Auditors and Secretarial Auditor
- h) Brief Particulars of CEO

The meeting commenced at 2:00 P.M. and concluded at 2:40 P.M.

Kindly take the same on record.

Thanking You,

For Purple Wave Infocom Limited

**Manoj Kumar Singh
Managing Director
DIN:00036674**



Purple Wave Infocom Limited

Corporate Office: First Floor, Plot No-01 And 02, MNG Tower, Sector-17, Dwarka, New Delhi, South West Delhi, Delhi, 110075.

Branch: Delhi . Karnataka . Maharashtra . Assam . Haryana

CIN - L72300DL2007PLC170537 . PAN - AAACP5019P | Email: contact@purplewave.in . Website: www.purplewave.in . Contact: 011 - 46026219-

ANDROS & CO.

Chartered Accountants



901 , 9th floor , Tower 1
Pearls Omaxe , Plot B-1
Netaji Subhash Place (NSP) ,
Pitampura , New Delhi 110034
Email: Brijbhushan_ca@yahoo.co.in
Phone : 47060901 , 9811075811

Independent Auditor's Report

To

The Members

PURPLE WAVE INFOCOM LIMITED

(formerly known as Purple Wave Infocom Pvt Ltd)

MNG Tower , Plot 1 & 2 , Pocket A-2 , 1st floor , Sec 17 , Dwarka , Delhi 110078

CIN : L72300DL2007PLC170537

Report on the audit of Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **PURPLE WAVE INFOCOM LIMITED** ("the Company") which comprises the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss , the statement of cash flow and the statement of changes in equity for the year ended , and notes to the financial statements, including a summary of significant accounting policies and other explanatory information .

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its profit , changes in equity and its cash flow for the year ended on that date.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements .

Emphasis of matter

We draw attention to Note no 2 to the financial statements regarding GST proceedings initiated by Directorate General of GST Intelligence (DGGI) , wherein demand amounting to Rs 838.64 Lakhs has been raised. Based on legal opinion obtained by the management, the Company believes that the demand is not sustainable. Pending final adjudication, the impact, if any, is presently not ascertainable and accordingly no provision has been made in the financial statements.

Our opinion is not modified in respect of this matter .

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.



Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and 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. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility 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 SAs 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 SAs, 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 financial controls 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 system. Under



section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure 'A'** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable



As required by Section 143 (3) of the Act, we report that:

1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the accompanying financial statements .
2. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
3. The Balance Sheet, the Statement of Profit and Loss and its cash flows dealt with by this Report are in agreement with the books of account.
4. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
5. On the basis of the written representations received from the directors as on 31st march 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st march 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
6. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in '**Annexure B**'.
7. In our opinion, the managerial remuneration for the year ended 31st march 2026, has been paid/provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.
8. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The Company does not have any pending litigations which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31.03.2026.
 - (iv) (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the



understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under sub clause (a) and (b) above, contain any material misstatements.

(v) No dividend has been declared or paid during the year by the company.

(vi) Based on our examination, which included test checks, we observed that the company has used accounting software for maintaining its books of account which has a feature for recording an audit trail (edit log), and we found that the audit trail feature was operating effectively during the reporting period for all relevant transactions recorded in the software. Further , during the course of our audit , we did not come across any instance of the audit trail features being tampered with .

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N



CA. BRIJ BHUSHAN GARG
Partner

M. No. 084865

UDIN: 260848651CVG1K6866



Place: New Delhi
Date: 28.05.2026

"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of PURPLE WAVE INFOCOM LIMITED

(i) (a) (A) the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) the company does not have any intangible assets during the reporting period , hence reporting under this clause is not applicable .

(b) these Property, Plant and Equipment has been physically verified by the management at reasonable intervals; and no material discrepancies were noticed on such verification ;

(c) According to the information and explanations given to us and on the basis of our examination of the Company's records, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company.

(d) the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year concerned ;

(e) no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder .

(ii) (a) the physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate .In our opinion the frequency of verification is reasonable . Based on the information and explanations provided to us, the physical inventory verification procedures followed by management are reasonable and adequate in relation to the size of the company and the nature of the business. Based on our examination of the inventory records, the Company is maintaining proper inventory records. Discrepancies between physical stock and book stock, which were not material, have been properly addressed in the books of account.

(b) the company has been sanctioned working capital limits in excess of five hundred lacs rupees, in aggregate, from banks or financial institutions on the basis of security of current assets . The quarterly returns or statements as filed by the company with banks are in agreement with the books of accounts .



- (iii) During the year the company has not made investments in, nor provided any guarantee or security nor granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties , other than business advances to suppliers .
- (a) Based on the audit procedures carried out by us and as per the information and explanations given to us, the Company has not granted loans to subsidiaries , joint ventures and associates , hence reporting under this clause is not applicable .
- (b) Based on the audit procedures carried out by us and as per the information and explanations given to us, the Company has not granted loans to a party other than subsidiaries ,joint ventures and associates , hence reporting under this clause is not applicable .
- (c) Since the company has not granted any loans during the year , hence reporting under this clause is not applicable .
- (d) Since the company has not granted any loans during the year , hence reporting under this clause is not applicable .
- (e) Since the company has not granted any loans during the year , there is no overdue amount for more than ninety days with respect to loans given , hence reporting under this clause is not applicable . Also there is no loan given falling due during the year that has been renewed or extended, nor are there any new loans given to settle the overdue amounts of existing loans given to the same party, hence reporting under this clause is not applicable to the company.
- (f) According to the information and explanations given to us and on the basis of our examination of the company's records, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment. Accordingly, clause 3(iii)(f) of the Order is not applicable.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013, and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, whether the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made , no reporting required as this clause is not applicable to the Company.



- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable
- (vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.
- (vii) (a) The Company does not have liability in respect of Sales Tax, Service Tax, Duty of Excise, and Value Added Tax during the year since effective 1 July 2017; these statutory dues have been subsumed into GST . According to the information and explanations provided to us, and based on our examination of the Company's records, amounts deducted/accrued in the books of account for undisputed statutory dues, including Goods and Services Tax (GST), Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, Cess, and other material statutory dues, have generally been regularly deposited with the appropriate authorities.
- (b) According to the information and explanations given to us, GST proceedings initiated by Directorate General of GST Intelligence (DGGI) wherein GST demand was raised on or before 31.03.2026 which has not been deposited by the Company on account of disputes as under :

Statutory liability	period	Amt (in Rs lakhs)	Forum where dispute is pending
GST	01.04.2020 to 31.03.2025	Rs. 838.64 lakhs demand raised by order dated 25.03.2026	The Additional commissioner / Joint commissioner of Central tax and CGST Delhi

- (viii) According to the information and explanations given to us and on the basis of our examination of the Company's records, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act of 1961 as income during the year.
- (ix) (a) Loans amounting to Rs 1429.03 lakhs are outstanding as at 31.03.2026 , are repayable on demand . According to the information and explanations given to us and on the basis of our examination of the Company's records, the Company has not defaulted in repayment of any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable.



(b) According to the information and explanations given to us and on the basis of our examination of the Company's records, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority .

(c) According to the information and explanations given to us by management, the Company has obtained term loans during the year and was applied for purpose for which it was used .

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised during the year on a short-term basis by the Company to be used for long-term purposes. Accordingly, clause 3(ix)(d) of the Order is not applicable.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the companies act 2013 . Accordingly , clause 3(ix)(f) of the order is not applicable .

(x) (a) The company has raised Rs 3144.96 lakhs by way of initial public offer (IPO) during the year ended 31.03.2026 , through 24,96,000 equity shares having a face value of Rs 10 each and a securities premium of Rs 116 each at an issue price of Rs 126 each , listed on the SME Platform of BSE Limited . Monies raised during the year by the company by way of initial public offer were applied for the purpose for which they were raised .

(b)The company has not made any preferential allotment or private placement of shares during the year . Also no allotment of convertible debentures (fully or partly or optionally) was made by the company during the year .

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under subsection (12) of Section 143 of the Companies Act, 2013, has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and



Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration the whistleblower complaints received by the Company during the year while determining the nature, timing, and extent of our audit procedures .

- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion, and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.
- (xiv) In our opinion , the Company has established an internal audit framework commensurate with its scale of operations, listed entity compliance requirements, and internal financial control environment.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) (a) of the Order is not applicable.
- (b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) (b) of the Order is not applicable
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting under clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations provided to us during the course of the audit, the Group does not have any CIC. Accordingly, reporting under clause 3(xvi)(d) is not applicable.
- (xvii) The Company has not incurred any cash losses in the current year and no cash loss in the immediately preceding financial year.



- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable .
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, and based on our examination of the evidence supporting the assumptions, nothing has come to our attention which causes us to believe that any material uncertainty exists as of the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will be discharged by the company as and when they fall due .
- (xx) In our opinion, and according to the information and explanations given to us, there is no unspent amount under subsection (5) of Section 135 of the Companies Act, 2013. The CSR committee has been effectively operating and requisite amount has been spent on CSR activities during the year under audit .
- (xxi) This clause is not applicable , as no qualifications or adverse remarks by the respective auditors in CARO reports has been given in other group companies .

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N




CA. BRIJ BHUSHAN GARG
Partner
M. No. 084865

UDIN : 260848651CUG1K6866

Place: New Delhi
Date: 28.05.2026

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of PURPLE WAVE INFOCOM LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **PURPLE WAVE INFOCOM LIMITED** ("the Company") as of 31st march 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based



on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st march 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control



stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N



CA. BRIJ BHUSHAN GARG
Partner

M. No. 084865

UDIN : 260848651CUGIK6866



Place: New Delhi
Date: 28.05.2026

PURPLE WAVE INFOCOM LIMITED

(formerly known as Purple Wave Infocom Pvt Ltd)

CIN: L72300DL2007PLC170537 www.purplewave.in contact@purplewave.in

Registered Office:- MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 1st FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

STANDALONE BALANCE SHEET AS AT 31.03.2026

(figures in Rs lakhs)

Particulars	Note No	as at 31st March 2026	as at 31st March 2025
Assets			
I. Non- Current Assets			
a) Property, Plant and Equipment	3	1470.43	99.11
b) Deferred Tax Assets (Net)	4	18.84	17.94
c) Other Non-Current Financial Assets	5	1.00	9.78
		1490.27	126.82
II. Current Assets			
a) Inventories	6	2897.87	1283.78
b) Financial Assets			
i) Trade Receivables	7	3425.45	3435.22
ii) Cash and Cash Equivalents	8	688.04	372.28
iii) Short-Term Loans and Advances	9	431.37	119.61
iv) Other Financial Assets	10		
c) Other Current Assets	11	448.19	271.62
		7890.91	5482.52
Total Assets		9381.18	5609.35
EQUITY & LIABILITIES			
III. EQUITY			
a) Equity Share Capital	12	924.60	675.00
b) Other Equity	13	4832.90	1045.50
		5757.50	1720.50
IV. LIABILITIES			
Non-Current Liabilities			
a) Financial Liabilities			
i) Borrowings	14	258.66	69.05
ii) Other Financial Liabilities	15		
b) Deferred Tax Liabilities (Net)	16		
c) Other Non-Current Liabilities	17		
		258.66	69.05
V. Current Liabilities			
a) Financial Liabilities			
i) Borrowings	18	1429.03	1404.26
ii) Trade Payables	19	1229.95	1721.23
iii) Other Financial Liabilities	20		
b) Other Current Liabilities	21	242.59	371.40
c) Provisions	22	463.45	322.90
		3365.02	3819.79
Total Equity and Liabilities		9381.18	5609.35

Significant Accounting Policies and Notes to Accounts 1 & 2

As per our report of even date annexed

For ANDROS & CO.

Chartered Accountants

ICAI FRN 0008976N

CA BRIJ BHUSHAN GARG

PARTNER

M.No.: 084865

Date:- 28.05.2026

Place:- NEW DELHI

UDIN : 260848651CUGIK6866

For and on behalf of the Board of Directors of
PURPLE WAVE INFOCOM LTD.Manoj kumar singh
Managing director
DIN : 00036674

PURPLE WAVE INFOCOM LIMITED

(formerly known as Purple Wave Infocom Pvt Ltd)

CIN: L72300DL2007PLC170537 www.purplewave.in contact@purplewave.in

Registered Office:- MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 1st FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

STANDALONE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2026

(figures in Rs lakhs except EPS)

Particulars	Refer Note No.	For the year ended 31st March 2026	For the year ended 31st March 2025
I. Revenue from Operations	23	14610.39	12774.64
II. Other Incomes	24	22.21	7.13
III. Total Income (I + II)		14632.61	12781.77
IV. Expenses:			
Purchases		12528.44	10388.89
Direct expenses	25	395.01	283.86
Changes in inventories of traded goods	26	-1614.09	-459.79
Employee benefits expense	27	742.63	716.59
Finance costs	28	131.59	145.43
Depreciation and amortization expense		38.45	35.76
Other expenses	29	605.33	443.27
Total expenses		12827.37	11554.01
V. Profit before exceptional and extraordinary items and tax (III-IV)		1805.24	1227.76
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V - VI)		1805.24	1227.76
VIII. Extraordinary Items			
IX. Profit before tax (VII- VIII)		1805.24	1227.76
X Tax expense:			
(1) Current tax		463.45	322.90
(2) Deferred tax		-.91	-1.38
XI Profit (Loss) for the period from continuing operations (IX-X)		1342.70	906.23
XII Profit/(loss) from discontinuing operations			
XIII Tax expense of discontinuing operations			
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XV Profit / (Loss) for the period (XI + XIV)		1342.70	906.23
XVI Earnings per equity share(in Rs):			
(1) Basic		14.52	13.43
(2) Diluted		14.52	13.43

Significant Accounting Policies and Notes to Accounts 1 & 2

As per our report of even date annexed

For ANDROS & CO.

Chartered Accountants

ICAI FRN 0008976N

CA BRIJ BHUSHAN GARG
PARTNER

M.No.: 084865

Date:- 28.05.2026

Place:- NEW DELHI

UDIN : 260848651CUGIK6866

For and on behalf of the Board of Directors of
PURPLE WAVE INFOCOM LTD.Manoj kumar singh
Managing director
DIN : 00036674

PURPLE WAVE INFOCOM LIMITED

(formerly known as Purple Wave Infocom Pvt Ltd)

CIN: L72300DL2007PLC170537 www.purplewave.in contact@purplewave.in

Registered Office:- MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 1st FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

Standalone Statement of Cash Flow for the year ended 31st March 2026

(figures in Rs lakhs)

Particulars	For the year ended 31 March 2026		For the year ended 31 March 2025	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities				
Net profit/(loss) before tax		1805.24		1227.76
<u>Adjustments for:</u>				
Depreciation	38.45		35.76	
Finance Cost	131.59		145.43	
other adjustments	-41			
		169.63		181.19
Operating profit/(loss) before working capital changes		1974.87		1408.95
<u>Changes in working capital</u>				
<u>Adjustments for (increase)/decrease in operating assets:</u>				
Inventories	-1614.09		-459.79	
Trade Receivables	9.77		-1360.79	
Short-term loans & advances	-311.75		-100.47	
Other Financial Assets				
Other Current Assets	-176.57		-48	
Other Non Current Assets				
<u>Adjustments for (increase)/decrease in operating liabilities:</u>				
Trade Payables	-491.28		688.23	
Other Financial Liabilities				
Other current liabilities	-128.81		170.46	
Short term provision	140.55	-2572.18	133.74	-929.10
Cash generated from operations		-597.31		479.84
Net income tax (paid) / refunds		-463.45		-322.90
Net Cash flow from/(used in) operating activities (A)		-1060.76		156.94
B. Cash flow from investing activities				
Purchase of Property, Plant and Equipment	-1409.77		-68.84	
Change in authorise capital fees	.00	-1409.77	-7.20	-76.04
Net Cash flow from/(used in) investing activities (B)		-1409.77		-76.04
C. Cash flow from financing activities				
Proceeds from issue of shares including premium (IPO proceeds)	3144.96			
IPO issue Expenses	-440.47			
Investment in wholly owned subsidiary	-1.00			
Net proceeds from Short term borrowings	24.77		344.23	
Net proceeds from Long term borrowings	189.61		26.05	
Finance Cost	-131.59	2786.29	-145.43	224.85
Net Cash flow from/(used in) financing activities (C)		2786.29		224.85
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		315.76		305.76
Cash and cash equivalents at the beginning of the year		372.28		66.53
Cash and cash equivalents at the end of the year		688.04		372.28
Comprises:				
(i) Cash on hand		1.59		2.36
(ii) Balance with banks		445.13		268.13
In current accounts				
(ii) Balance with banks				
In Term Deposits		241.31		101.80
Cash and cash equivalents at the end of the year		688.04		372.28
See accompanying notes forming part of the financial statements				
Significant Accounting Policies and Notes to Accounts 1 & 2		0		0

As per our report of even date annexed

For ANDROS & CO.
Chartered Accountants
ICAI RNR 0008976N

CA BRIJ BHUSHAN GARG
PARTNER

M.No.: 084865
Date:- 28.05.2026
Place:- NEW DELHI
UDIN: 260848651CUGIK6B6G



For and on behalf of the Board of Directors of
PURPLE WAVE INFOCOM LTD.



Manoj Kumar Singh
Managing director
DIN : 00036674

Financial Results for Half year ended and financial year ended 31.03.2026

(figures in Rs lacs except EPS)

Particulars	Half year ended			Year ended	
	For the half year ended 31st march 2026 (audited)	For the half year ended 30th September 2025 (unaudited)	For the half year ended 31st march 2025 (audited)	For the year ended 31st March 2026 (audited)	For the year ended 31st March 2025 (audited)
I. Revenue from Operations	6843.20	7767.19	6933.03	14610.39	12774.64
II. Other Incomes	17.00	5.21	4.86	22.21	7.13
III. Total Income (I + II)	6860.20	7772.41	6937.88	14632.61	12781.77
IV. Expenses:					
Purchases	5510.14	7018.30	6010.17	12528.44	10388.89
Direct expenses	263.82	131.19	180.14	395.01	283.86
Changes in inventories of traded goods	-644.09	-970.00	-630.50	-1614.09	-459.79
Employee benefits expense	378.11	364.52	388.75	742.63	716.59
Finance costs	73.73	57.86	83.73	131.59	145.43
Depreciation and amortization expense	20.82	17.64	22.64	38.45	35.76
Other expenses	367.70	237.63	261.33	605.33	443.27
Total expenses	5970.23	6857.14	6316.27	12827.37	11554.01
V. Profit before exceptional and extraordinary items and tax (III-IV)	889.97	915.27	621.61	1805.24	1227.76
VI. Exceptional items					
VII. Profit before extraordinary items and tax (V - VI)	889.97	915.27	621.61	1805.24	1227.76
VIII. Extraordinary Items					
IX. Profit before tax (VII- VIII)	889.97	915.27	621.61	1805.24	1227.76
X Tax expense:					
(1) Current tax	229.49	233.96	167.96	463.45	322.90
(2) Deferred tax	0.13	-1.04	-1.40	-0.91	-1.38
Profit (Loss) for the period from continuing operations (IX-X)	660.36	682.34	455.06	1342.70	906.23
XII Profit/(loss) from discontinuing operations					
XIII Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)					
XIV Profit / (Loss) for the period (XI + XIV)	660.36	682.34	455.06	1342.70	906.23
XVI Earnings per equity share:					
(1) Basic	7.14	10.11	6.74	14.52	13.43
(2) Diluted	7.14	10.11	6.74	14.52	13.43

Notes on Standalone Financial results :

- The above results, which are published in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 28th may 2026 .
- As per the Ministry of Corporate Affairs Notification dated February 16, 2015, companies whose securities are listed on an SME Exchange, as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of capital and Disclosures Requirements) Regulations 2009 , are exempt from the compulsory requirement for adoption of Ind AS .
- The figures for the corresponding previous period have been regrouped/reclassified where necessary.

Place : New Delhi
Date : 28.05.2026



For and on behalf on Board of Directors
Purple wave Infocom Limited

Manoj Kumar Singh
Managing Director
DIN : 00036674

ANDROS & CO.

Chartered Accountants



901 , 9th floor , Tower 1
Pearls Omaxe , Plot B-1
Netaji Subhash Place (NSP) ,
Pitampura , New Delhi 110034
Email: Brijbhushan_ca@yahoo.co.in
Phone : 47060901 , 9811075811

Independent Auditor's Report

To

The Members

PURPLE WAVE INFOCOM LIMITED

(formerly known as Purple Wave Infocom Pvt Ltd)

MNG Tower , Plot 1 & 2 , Pocket A-2 , 1st floor , Sec 17 , Dwarka , Delhi 110078

CIN : L72300DL2007PLC170537

Report on the audit of Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **PURPLE WAVE INFOCOM LIMITED** ("the Company") which comprises the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss , the statement of cash flow and the statement of changes in equity for the year ended , and notes to the financial statements, including a summary of significant accounting policies and other explanatory information .

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its profit , changes in equity and its cash flow for the year ended on that date.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements .

Emphasis of matter

We draw attention to Note no 2 to the financial statements regarding GST proceedings initiated by Directorate General of GST Intelligence (DGGI) , wherein demand amounting to Rs 838.64 Lakhs has been raised. Based on legal opinion obtained by the management, the Company believes that the demand is not sustainable. Pending final adjudication, the impact, if any, is presently not ascertainable and accordingly no provision has been made in the financial statements.

Our opinion is not modified in respect of this matter .

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.



Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and 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. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility 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 SAs 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 SAs, 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 financial controls 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 system. Under



section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure 'A'** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable



As required by Section 143 (3) of the Act, we report that:

1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the accompanying financial statements .
2. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
3. The Balance Sheet, the Statement of Profit and Loss and its cash flows dealt with by this Report are in agreement with the books of account.
4. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
5. On the basis of the written representations received from the directors as on 31st march 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st march 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
6. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in '**Annexure B**'.
7. In our opinion, the managerial remuneration for the year ended 31st march 2026, has been paid/provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.
8. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The Company does not have any pending litigations which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31.03.2026.
 - (iv) (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the



understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under sub clause (a) and (b) above, contain any material misstatements.

(v) No dividend has been declared or paid during the year by the company.

(vi) Based on our examination, which included test checks, we observed that the company has used accounting software for maintaining its books of account which has a feature for recording an audit trail (edit log), and we found that the audit trail feature was operating effectively during the reporting period for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail features being tampered with.

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N



CA. BRIJ BHUSHAN GARG
Partner

M. No. 084865

UDIN: 26084865RVBKP H9357



Place: New Delhi
Date: 28.05.2026

"Annexure A" to the Independent Auditor's Report of even date on the Consolidated Financial Statements of PURPLE WAVE INFOCOM LIMITED

- (i) (a) (A) the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) the company does not have any intangible assets during the reporting period , hence reporting under this clause is not applicable .
- (b) these Property, Plant and Equipment has been physically verified by the management at reasonable intervals; and no material discrepancies were noticed on such verification ;
- (c) According to the information and explanations given to us and on the basis of our examination of the Company's records, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company.
- (d) the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year concerned ;
- (e) no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder .
- (ii) (a) the physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate .In our opinion the frequency of verification is reasonable . Based on the information and explanations provided to us, the physical inventory verification procedures followed by management are reasonable and adequate in relation to the size of the company and the nature of the business. Based on our examination of the inventory records, the Company is maintaining proper inventory records. Discrepancies between physical stock and book stock, which were not material, have been properly addressed in the books of account.
- (b) the company has been sanctioned working capital limits in excess of five hundred lacs rupees, in aggregate, from banks or financial institutions on the basis of security of current assets . The quarterly' returns or statements as filed by the company with banks are in agreement with the books of accounts .



- (iii) During the year the company has not made investments in, nor provided any guarantee or security nor granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties , other than business advances to suppliers .
- (a) Based on the audit procedures carried out by us and as per the information and explanations given to us, the Company has not granted loans to subsidiaries , joint ventures and associates , hence reporting under this clause is not applicable .
- (b) Based on the audit procedures carried out by us and as per the information and explanations given to us, the Company has not granted loans to a party other than subsidiaries ,joint ventures and associates , hence reporting under this clause is not applicable .
- (c) Since the company has not granted any loans during the year , hence reporting under this clause is not applicable .
- (d) Since the company has not granted any loans during the year , hence reporting under this clause is not applicable .
- (e) Since the company has not granted any loans during the year , there is no overdue amount for more than ninety days with respect to loans given , hence reporting under this clause is not applicable . Also there is no loan given falling due during the year that has been renewed or extended, nor are there any new loans given to settle the overdue amounts of existing loans given to the same party, hence reporting under this clause is not applicable to the company.
- (f) According to the information and explanations given to us and on the basis of our examination of the company's records, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment. Accordingly, clause 3(iii)(f) of the Order is not applicable.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013, and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, whether the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made , no reporting required as this clause is not applicable to the Company.



- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable
- (vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.
- (vii) (a) The Company does not have liability in respect of Sales Tax, Service Tax, Duty of Excise, and Value Added Tax during the year since effective 1 July 2017; these statutory dues have been subsumed into GST . According to the information and explanations provided to us, and based on our examination of the Company's records, amounts deducted/accrued in the books of account for undisputed statutory dues, including Goods and Services Tax (GST), Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, Cess, and other material statutory dues, have generally been regularly deposited with the appropriate authorities.
- (b) According to the information and explanations given to us, GST proceedings initiated by Directorate General of GST Intelligence (DGGI) wherein GST demand was raised on or before 31.03.2026 which has not been deposited by the Company on account of disputes as under :

Statutory liability	period	Amt (in Rs lakhs)	Forum where dispute is pending
GST	01.04.2020 to 31.03.2025	Rs. 838.64 lakhs demand raised by order dated 25.03.2026	The Additional commissioner / Joint commissioner of Central tax and CGST Delhi

- (viii) According to the information and explanations given to us and on the basis of our examination of the Company's records, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act of 1961 as income during the year.
- (ix) (a) Loans amounting to Rs 1429.03 lakhs are outstanding as at 31.03.2026 , are repayable on demand . According to the information and explanations given to us and on the basis of our examination of the Company's records, the Company has not defaulted in repayment of any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable.



(b) According to the information and explanations given to us and on the basis of our examination of the Company's records, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority .

(c) According to the information and explanations given to us by management, the Company has obtained term loans during the year and was applied for purpose for which it was used .

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised during the year on a short-term basis by the Company to be used for long-term purposes. Accordingly, clause 3(ix)(d) of the Order is not applicable.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the companies act 2013 . Accordingly , clause 3(ix)(f) of the order is not applicable .

(x) (a) The company has raised Rs 3144.96 lakhs by way of initial public offer (IPO) during the year ended 31.03.2026 , through 24,96,000 equity shares having a face value of Rs 10 each and a securities premium of Rs 116 each at an issue price of Rs 126 each , listed on the SME Platform of BSE Limited . Monies raised during the year by the company by way of initial public offer were applied for the purpose for which they were raised .

(b)The company has not made any preferential allotment or private placement of shares during the year . Also no allotment of convertible debentures (fully or partly or optionally) was made by the company during the year .

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under subsection (12) of Section 143 of the Companies Act, 2013, has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and



Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration the whistleblower complaints received by the Company during the year while determining the nature, timing, and extent of our audit procedures .

- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion, and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.
- (xiv) In our opinion , the Company has established an internal audit framework commensurate with its scale of operations, listed entity compliance requirements, and internal financial control environment.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) (a) of the Order is not applicable.
- (b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) (b) of the Order is not applicable
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting under clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations provided to us during the course of the audit, the Group does not have any CIC. Accordingly, reporting under clause 3(xvi)(d) is not applicable.
- (xvii) The Company has not incurred any cash losses in the current year and no cash loss in the immediately preceding financial year.



- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable .
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, and based on our examination of the evidence supporting the assumptions, nothing has come to our attention which causes us to believe that any material uncertainty exists as of the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will be discharged by the company as and when they fall due .
- (xx) In our opinion, and according to the information and explanations given to us, there is no unspent amount under subsection (5) of Section 135 of the Companies Act, 2013. The CSR committee has been effectively operating and requisite amount has been spent on CSR activities during the year under audit .
- (xxi) This clause is not applicable , as no qualifications or adverse remarks by the respective auditors in CARO reports has been given in other group companies .

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N



CA. BRIJ BHUSHAN GARG

Partner

M. No. 084865

UDIN : 26084065RVBKPH9357



Place: New Delhi

Date: 28.05.2026

"Annexure B" to the Independent Auditor's Report of even date on the Consolidated Financial Statements of PURPLE WAVE INFOCOM LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **PURPLE WAVE INFOCOM LIMITED** ("the Company") as of 31st march 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based



on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st march 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control



stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N



CA. BRIJ BHUSHAN GARG
Partner

M. No. 084865

UDIN : 26084865RVBKPH9357



Place: New Delhi
Date: 28.05.2026

PURPLE WAVE INFOCOM LIMITED

(formerly known as Purple Wave Infocom Pvt Ltd)

CIN: L72300DL2007PLC170537 www.purplewave.in contact@purplewave.in

Registered Office:- MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 1st FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

CONSOLIDATED BALANCE SHEET AS AT 31.03.2026

(figures in Rs lakhs)

Particulars	Note No	as at 31st March 2026	as at 31st March 2025
Assets			
I. Non- Current Assets			
a) Property, Plant and Equipment	3	1470.43	99.11
b) Deferred Tax Assets (Net)	4	18.84	17.94
c) Other Non-Current Financial Assets	5	1.00	9.78
		1490.27	126.82
II. Current Assets			
a) Inventories	6	2897.87	1283.78
b) Financial Assets			
i) Trade Receivables	7	3425.45	3435.22
ii) Cash and Cash Equivalents	8	688.04	372.28
iii) Short-Term Loans and Advances	9	431.37	119.61
iv) Other Financial Assets	10		
c) Other Current Assets	11	448.19	271.62
		7890.91	5482.52
Total Assets		9381.18	5609.35
EQUITY & LIABILITIES			
III. EQUITY			
a) Equity Share Capital	12	924.60	675.00
b) Other Equity	13	4832.90	1045.50
		5757.50	1720.50
IV. LIABILITIES			
Non-Current Liabilities			
a) Financial Liabilities			
i) Borrowings	14	258.66	69.05
ii) Other Financial Liabilities	15		
b) Deferred Tax Liabilities (Net)	16		
c) Other Non-Current Liabilities	17		
		258.66	69.05
V. Current Liabilities			
a) Financial Liabilities			
i) Borrowings	18	1429.03	1404.26
ii) Trade Payables	19	1229.95	1721.23
iii) Other Financial Liabilities	20		
b) Other Current Liabilities	21	242.59	371.40
c) Provisions	22	463.45	322.90
		3365.02	3819.79
Total Equity and Liabilities		9381.18	5609.35

Significant Accounting Policies and Notes to Accounts 1 & 2

As per our report of even date annexed
For ANDROS & CO.
Chartered Accountants
ICAI FRN 0008976N

CA BRIJ BHUSHAN GARG
PARTNER

M.No.: 084865

Date:- 28.05.2026

Place:- NEW DELHI

UDIN : 26084865RVBKPH9357



For and on behalf of the Board of Directors of
PURPLE WAVE INFOCOM LTD.



Manoj Kumar Singh
Managing Director
DIN : 00036674

PURPLE WAVE INFOCOM LIMITED

(formerly known as Purple Wave Infocom Pvt Ltd)

CIN: L72300DL2007PLC170537 www.purplewave.in contact@purplewave.in

Registered Office:- MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 1st FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2026

(figures in Rs lakhs except EPS)

Particulars	Refer Note No.	For the year ended 31st March 2026	For the year ended 31st March 2025
I. Revenue from Operations	23	14610.39	12774.64
II. Other Incomes	24	22.21	7.13
III. Total Income (I + II)		14632.61	12781.77
IV. Expenses:			
Purchases		12528.44	10388.89
Direct expenses	25	395.01	283.86
Changes in inventories of traded goods	26	-1614.09	-459.79
Employee benefits expense	27	742.63	716.59
Finance costs	28	131.59	145.43
Depreciation and amortization expense		38.45	35.76
Other expenses	29	605.33	443.27
Total expenses		12827.37	11554.01
V. Profit before exceptional and extraordinary items and tax (III-IV)		1805.24	1227.76
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V - VI)		1805.24	1227.76
VIII. Extraordinary Items			
IX. Profit before tax (VII- VIII)		1805.24	1227.76
X Tax expense:			
(1) Current tax		463.45	322.90
(2) Deferred tax		-.91	-1.38
XI Profit (Loss) for the period from continuing operations (IX-X)		1342.70	906.23
XII Profit/(loss) from discontinuing operations			
XIII Tax expense of discontinuing operations			
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XV Profit / (Loss) for the period (XI + XIV)		1342.70	906.23
XVI Earnings per equity share(in Rs):			
(1) Basic		14.52	13.43
(2) Diluted		14.52	13.43

Significant Accounting Policies and Notes to Accounts 1 & 2

As per our report of even date annexed

For ANDROS & CO.

Chartered Accountants

ICAI FRN 0008976N

CA BRIJ BHUSHAN GARG
PARTNER

M.No.: 084865

Date:- 28.05.2026

Place:- NEW DELHI

UDIN : 26084865RVBKPH9357

For and on behalf of the Board of Directors of
PURPLE WAVE INFOCOM LTD.Manoj kumar singh
Managing director
DIN : 00036674

PURPLE WAVE INFOCOM LIMITED

(formerly known as Purple Wave Infocom Pvt Ltd)

CIN: L72300DL2007PLC170537 www.purplewave.in contact@purplewave.in

Registered Office:- MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 1st FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

Consolidated Statement of Cash Flow for the year ended 31st March 2026

(figures in Rs lakhs)

Particulars	For the year ended 31 March 2026		For the year ended 31 March 2025	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities				
Net profit/(loss) before tax		1805.24		1227.76
<u>Adjustments for:</u>				
Depreciation	38.45		35.76	
Finance Cost	131.59		145.43	
other adjustments	-41			
		169.63		181.19
Operating profit/(loss) before working capital changes		1974.87		1408.95
<u>Changes in working capital</u>				
<u>Adjustments for (increase)/decrease in operating assets:</u>				
Inventories	-1614.09		-459.79	
Trade Receivables	9.77		-1360.79	
Short-term loans & advances	-311.75		-100.47	
Other Financial Assets				
Other Current Assets	-176.57		-48	
Other Non Current Assets				
<u>Adjustments for (increase)/decrease in operating liabilities:</u>				
Trade Payables	-491.28		688.23	
Other Financial Liabilities				
Other current liabilities	-128.81		170.46	
Short term provision	140.55	-2572.18	133.74	-929.10
Cash generated from operations		-597.31		479.84
Net income tax (paid) / refunds		-463.45		-322.90
Net Cash flow from/(used in) operating activities (A)		-1060.76		156.94
B. Cash flow from investing activities				
Purchase of Property, Plant and Equipment	-1409.77		-68.84	
Change in authorise capital fees	.00	-1409.77	-7.20	-76.04
Net Cash flow from/(used in) investing activities (B)		-1409.77		-76.04
C. Cash flow from financing activities				
Proceeds from issue of shares including premium (IPO proceeds)	3144.96			
IPO issue Expenses	-440.47			
Investment in wholly owned subsidiary	-1.00			
Net proceeds from Short term borrowings	24.77		344.23	
Net proceeds from Long term borrowings	189.61		26.05	
Finance Cost	-131.59	2786.29	-145.43	224.85
Net Cash flow from/(used in) financing activities (C)		2786.29		224.85
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		315.76		305.76
Cash and cash equivalents at the beginning of the year		372.28		66.53
Cash and cash equivalents at the end of the year		688.04		372.28
Comprises:				
(i) Cash on hand		1.59		2.36
(ii) Balance with banks		445.13		268.13
In current accounts				
(ii) Balance with banks				
In Term Deposits		241.31		101.80
Cash and cash equivalents at the end of the year		688.04		372.28
See accompanying notes forming part of the financial statements				
Significant Accounting Policies and Notes to Accounts 1 & 2		0		0

As per our report of even date annexed

For ANDROS & CO.
Chartered Accountants
ICAI FRN 0008976N

CA BRIJ BHUSHAN GARG
PARTNER
M.No.: 084865
Date:- 28.05.2026
Place:- NEW DELHI
UDIN: 26084865RVBKPH9357



For and on behalf of the Board of Directors of
PURPLE WAVE INFOCOM LTD.



Manoj kumar singh
Managing director
DIN : 00036674

BACK GROUND OF PARENT COMPANY AND ITS SUBSIDIARY

Purple Wave Infocom Limited ('Parent Company') was established in 2007, is engaged in the business of digital PRO AV (professional audio-video) integration, post-sales support and distribution. Audio video (AV) integration involves the combination of audio, video, and control systems into a unified solution. The company provide end-to-end customised digital PRO AV and automation solutions which includes designs, integration, management & on site support including cloud-based communication and automation solution for organizations across the country and in overseas market. The company's technological solutions re-define communication, connectivity and creative synergy. The company excel in designing and implementing customized AV solutions for corporate boardroom, organised retail digital branding, indoor & outdoor advertising, smart classroom, government projects, place of worship, home theatre, experience centre and other industries. The company also offer value added services such as content management service – in Software as a service (SaaS) model, a cloud-based tool that helps users create, store, edit and publish digital content on their screens. The company are offering live streaming and content management services through "Streampurple".

Nano Theatre Pvt Ltd ('wholly owned subsidiary') incorporated on 30.03.2026 is wholly owned 100% subsidiary of Purple Wave Infocom Limited . No business activities were undertaken by Nano Theatre Pvt Ltd in the year ended 31 March 2026 and its bank account remained pending activation as of that date.



SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements include the financial statements of Purple Wave Infocom Limited and its wholly owned subsidiary -Nano Theatre Pvt Ltd .

The accounting policies set out below have been applied consistently to the period presented in these consolidated financial statements:

Basis of accounting

The consolidated financial statements have been prepared and presented on a going concern basis, under the historical cost convention on an accrual basis of accounting and comply with the Indian Generally Accepted Accounting Principles(GAAP), Accounting Standards prescribed under Section 133 of the Companies Act,2013('Act'), as applicable, other pronouncements of the Institute of Chartered Accountants of India, the relevant provisions of Companies Act, 2013 and other accounting principles generally accepted in India, to the extent applicable and in particular Accounting Standard 21(AS21)-'Consolidated Financial Statements' and Accounting Standard 27(AS27)-'Financial Reporting of Interest in Joint Venture'.

Principles of Consolidation

The consolidated financial statements have been prepared in accordance with Accounting Standard 21 on "Consolidated Financial Statements" and Accounting Standard 27 on "Financial Reporting of Interests in Joint Ventures".



Annexure-E

Date: **28/05/2026**

**To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001**

Scrip Code: 544627

Sub: Declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

The board of Directors of our company as its meeting held on Thursday, May 28, 2026 has approved Audited Financial Results for the Half year and Year ended on March 31, 2026 and we confirm that the Statutory Auditors of the Company, M/s Andros & Co., Chartered Accountants have issued Audit reports with unmodified opinions on the Standalone and Consolidated Annual Audited Financial Statements of the Company for the half year and year ended on March 31, 2026.

The aforesaid declaration is being furnished in compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the purpose of dissemination to the Stock Exchange.

You are requested to take the above on your record and update the same

Thanking You,

For **Purple Wave Infocom Limited**



**Manoj Kumar Singh
Managing Director
DIN: 00036674**

Purple Wave Infocom Limited

Corporate Office: First Floor, Plot No 1 & 2, Pocket A2, MNG Tower, Sector-17 Dwarka, South West Delhi, Delhi – 110078

Branch: Delhi · Karnataka · Maharashtra · Assam · Haryana

CIN: L72300DL2007PLC170537 · PAN – AAIECP5019P · Email: investors@purplewave.in · Website: www.purplewave.in · Contact: 011-46026219

Annexure - F

Statement of Deviation/Variation in utilisation of funds raised through Initial Public Offer for the Half Year Ended March 31st, 2026

Name of listed entity	Purple Wave Infocom Limited
Mode of Fund Raising	Initial Public Offer
Date of Raising Funds	December 05, 2025
Amount Raised	Rs. 31.45 Crores
Report filed for Half year ended	March 31, 2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	Infomeric Valuation and Rating Limited
Is there a Deviation /Variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	No
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	The Company had originally proposed to utilize IPO proceeds towards purchase of commercial property situated at 3rd Floor, MNG Tower, Dwarka, New Delhi. However, due to non-completion of transaction by the seller, the Company purchased an alternative commercial property situated at Unit No. 810A, 8th Floor, Neo Square, Sector-109, Gurugram. The overall object of utilization remains unchanged.
Comments of the Audit Committee after review	The Audit Committee noted that although the location of the property has changed, the overall object of utilization of IPO proceeds remains unchanged and the funds have been utilized for the stated object of purchase of commercial office space.
Comments of the Chartered accountants, if any	Nil
Objects for which funds have been raised and where there has been a deviation, in the following table	1) Funding capital expenditure requirements of our company towards purchasing an office space cum product display area. 2) Repayment/ prepayment of certain borrowings availed by our Company 3) General corporate purposes

Original Object	Modified Object, If any	Original Allocation (Rs in lakhs)	Allocation Modified Allocation If any	Fund Utilised (Rs in lakhs)	Amount of Deviation/Variation For the quarter According to applicable object	Remarks if Any
Funding capital expenditure requirements of our company towards purchasing an office space	-	1291.02	-	1291.02	-	The originally identified property could not be acquired due to reasons beyond the

Purple Wave Infocom Limited

Corporate Office: First Floor, Plot No 1 & 2, Pocket A2, MNG Tower, Sector-17 Dwarka, South West Delhi, Delhi – 110078

Branch: Delhi · Karnataka · Maharashtra · Assam · Haryana

CIN: L72300DL2007PLC170537 · PAN – AAECF5019P · Email: investors@purplewave.in · Website: www.purplewave.in. Contact: 011-46026219

cum product display area.						control of the Company. Accordingly, the Company purchased an alternative commercial property for the same object pursuant to Board approval dated December 24, 2025.
Repayment/ prepayment of certain borrowings availed by our Company	-	1000.00	-	1000.00	-	-
General corporate purposes	-	403.54	-	394.73	-	Difference adjusted against actual issue expenses
Issue Expenses	-	450.40	-	459.21	-	Actual issue expenses exceeded estimated issue expenses

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised; or
- (b) Deviation in the amount of funds actually utilized as against what was original disclosed;
- (c) Change in terms of a contract referred to in the fund raising documents i.e, prospectus, letter of offer, etc.

**For and on behalf of
Purple Wave Infocom Limited**



Manoj Kumar Singh
Managing Director
DIN: 00036674

Purple Wave Infocom Limited

Corporate Office: First Floor, Plot No 1 & 2, Pocket A2, MNG Tower, Sector-17 Dwarka, South West Delhi, Delhi – 110078

Branch: Delhi · Karnataka · Maharashtra · Assam · Haryana

CIN: L72300DL2007PLC170537 · PAN – AAACP5019P · Email: investors@purplewave.in · Website: www.purplewave.in. Contact: 011-46026219

Annexure-G**Brief Profile as per SEBI circular CIR/CFD/CMD/4/2015 is as under:**

Sr. No.	Particulars	Internal Auditor	Secretarial Auditor
1.	Name	M/s Gupta Sandeep & Associates	M/s Soniya Gupta & Associates
2.	Reason for Change viz., appointment	Appointment as Internal Auditor of Company for the FY 2026-27	Appointment as Secretarial Auditor of Company for the FY 2026-27
3.	Date of Appointment & terms of appointment	28-05-2026	28-05-2026
4.	Brief profile (in case of appointment)	M/s Gupta Sandeep & Associates provides varied consultancy in the field of internal audits, Financial accounting, IFRS reporting, Regulatory compliance and reporting, etc.	M/s Soniya Gupta & Associates provides consultancy services in the field of Corporate Law Compliance mainly SEBI Regulations, FEMA, Companies Act and NBFC. The firm is led by Ms. Soniya Gupta who is a Fellow Member of ICSI. She is proprietor of Firm M/s Soniya Gupta & Associates, a peer reviewed firm Certificate No. 1548/2021

**Purple Wave Infocom Limited**

Corporate Office: First Floor, Plot No 1 & 2, Pocket A2, MNG Tower, Sector-17 Dwarka, South West Delhi, Delhi – 110078

Branch: Delhi · Karnataka · Maharashtra · Assam · Haryana

CIN: L72300DL2007PLC170537 · PAN – AAACP5019P · Email: investors@purplewave.in · Website: www.purplewave.in · Contact: 011-46026219

Annexure-H**Brief Profile as per SEBI circular CIR/CFD/CMD/4/2015 is as under:**

Sr. No.	Particulars	Chief Executive Officer
1.	Name	Sandhya Singh
2.	Reason for Change viz., appointment	Appointment as Chief Executive Officer
3.	Date of Appointment & terms of appointment	28-05-2026
4.	Brief profile (in case of appointment)	Sandhya Singh, is the Promoter and Whole Time Director of our Company. She has over 18 years of experience in the AV industry. She cofounded our Company with Manoj Kumar Singh in 2007 and she has been involved with the company since inception and has played a pivotal role in strategizing, designing, and implementing new products. Her leadership and vision continue to shape the strategic direction of the organization.

**Purple Wave Infocom Limited**

Corporate Office: First Floor, Plot No 1 & 2, Pocket A2, MNG Tower, Sector-17 Dwarka, South West Delhi, Delhi – 110078

Branch: Delhi · Karnataka · Maharashtra · Assam · Haryana

CIN: L72300DL2007PLC170537 · PAN – AAACP5019P · Email: investors@purplewave.in · Website: www.purplewave.in · Contact: 011-46026219