

# financialtest

Category: financial | Generated: 2025-08-12 19:27

## Overview

Acme Technologies Pvt Ltd reported financial results for Q2 FY2025. Key metrics include Revenue of 45.0 Cr, Net Income of 4.5 Cr, ARR of 120.4 Cr, and Gross Margin of 72.1%.

## Key Highlights

Field	Value
Company	Financial Report, Acme Technologies Pvt Ltd, Finance Department, YoY, Key Metrics, ARR, NRR, COGS, Cr Sales & Marketing, G&A;, PBT, P&L;, Cr Inventory, Cr Prepaid & Other Current Assets 1.8, Plant & Equipment, Cr Intangibles & Goodwill, Liabilities 4.7, Working Capital Changes, CFO, Debt/Equity Activities, CFF, SOX
Dates	2025
Percentages	18%, 72.1%, 18.5%, 112%
Person	Line Item, 23.9 Cr R&D; 9.4, 1.6 Cr EBIT, 1.6 Cr
Currencies & Units	INR, %, bps
Metrics	Revenue, Gross margin, operating cash flow, cash flow, ARR, EBITDA, Free Cash Flow, Profit, Sales, EBIT, Net Income, Working Capital
Accounting Terms	Depreciation, Amortization, Accounts Receivable, Inventory, Goodwill, Accounts Payable, Deferred Revenue, revenue recognition
Transaction Terms	Amortization, EQUITY, Debt
Compliance	Tax, Compliance, Audit, GAAP, ASC 606, ASC 842, SOX, KYC, AML
Statements & Ledgers	Income Statement, P&L;, Balance Sheet
Instruments	EQUITY
Revenue	45.0 Cr, 18.9 Cr
Expenditure	23.9 Cr, 6.8 Cr
Money	12, 202, 5, 2, 18, 120 b, 120.4 Cr, 20, 72.1, 18.5, 90 b, 12.7 Cr, 112, 45.0 Cr, 12.6 Cr, 32.4 Cr, 23.9 Cr, 9.4 Cr, 8.8 Cr, 5.7 Cr, 8.5 Cr, 1.6 Cr, 6.9 Cr, 0.5 Cr, 6.4 Cr, 1.9 Cr, 4.5 Cr, 38.2 Cr, 12.0 Cr, 16.4 Cr, 2.3 Cr, 1.8 Cr, 70.7 Cr, 14.5 Cr, 22.1 Cr, 3.4 Cr, 110.7 Cr, 9.6 Cr, 6.8 Cr, 18.9 Cr, 4.0 Cr, 39.3 Cr, 4.7 Cr, 56.0 Cr, 10.0 Cr, 40.7 Cr, 54.7 Cr, 30, 0.9, 5.2 Cr, 1.0, 0.8, 0.4, 0.0 Cr, 606, 115, 842, 116

## Key Points

#	Key Point
1	<p>Key Metrics ARR: 120.4 Cr (+20% YoY) Gross Margin: 72.1% (+120 bps YoY) EBITDA Margin: 18.5% (+90 bps YoY) Free Cash Flow: 12.7 Cr (Q2) Net Revenue Retention (NRR): 112% Line Item Amount Line Item Amount Revenue 45.0 Cr Cost of Goods Sold (COGS) 12.6 Cr Gross Profit 32.4 Cr Operating Expenses 23.9 Cr R&amp;D; 9.4 Cr Sales &amp; Marketing 8.8 Cr G&amp;A; 5.7 Cr EBITDA 8.5 Cr Depreciation &amp; Amortization 1.6 Cr EBIT 6.9 Cr Net Finance (Expense) 0.5 Cr Profit Before Tax (PBT) 6.4 Cr Tax Expense 1.9 Cr Net Income 4.5 Cr Income Statement (P&amp;L;) Q2 FY2025 Item Amount Item Amount ASSETS Cash &amp; Cash Equivalents 38.2 Cr Short-term Investments 12.0 Cr Accounts Receivable 16.4 Cr Inventory 2.3 Cr Prepaid &amp; Other Current Assets 1.8 Cr Total Current Assets 70.7 Cr Property, Plant &amp; Equipment (net) 14.5 Cr Intangibles &amp; Goodwill 22.1 Cr Other Non-current Assets 3.4 Cr Total Assets 110.7 Cr LIABILITIES &amp; EQUITY Accounts Payable 9.6 Cr Accrued Expenses 6.8 Cr Deferred Revenue 18.9 Cr Short-term Debt 4.0 Cr Total Current Liabilities 39.3 Cr Long-term Debt 12.0 Cr Other Non-current Liabilities 4.7 Cr Total Liabilities 56.0 Cr Share Capital 10.0 Cr Retained Earnings 40.7 Cr Other Equity 4.0 Cr Total Equity 54.7 Cr Balance Sheet As of Jun 30, 2025 Line Item Amount Line Item Amount Net Income 4.5 Cr + Depreciation &amp; Amortization 1.6 Cr <math>\pm</math> Working Capital Changes (0.9) Cr Cash From Operations (CFO) 5.2 Cr - Capital Expenditures (1.0) Cr Cash From Investing (CFI) (0.8) Cr <math>\pm</math> Debt/Equity Activities (0.4) Cr Dividends Paid 0.0 Cr Cash From Financing (CFF) (0.4) Cr Net Change in Cash 4.0 Cr Cash Flow (Indirect) Q2 FY2025 Compliance &amp; Audit Notes GAAP/Ind AS revenue recognition (ASC 606 / Ind AS 115) Compliant Lease accounting (ASC 842 / Ind AS 116) Compliant Internal controls (SOX) No material weaknesses identified Tax provisioning As per current regulations; no contingencies KYC/AML for payments Completed</p>
2	<p>Financial Report As of Aug 12, 2025 Company: Acme Technologies Pvt Ltd Fiscal Period: Q2 FY2025 Prepared By: Finance Department Currency: INR ( ) Executive Summary Revenue growth accelerated to 18% YoY driven by enterprise subscriptions and improved renewal rates.</p>
3	<p>Gross margin expanded by 120 bps on cloud cost optimization.</p>
4	<p>Cash position remains strong with positive operating cash flow.</p>
5	<p>Operating expenses remained within plan despite increased R&amp;D; investments.</p>