

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. Gross margin expanded by 120 bps on cloud cost optimization. Operating expenses remained within plan despite increased R&D investments. Cash position remains strong with positive operating cash flow.

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%

Income Statement (P&L) — Q2 FY2025

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&D	₹ 9.4 Cr
• Sales & Marketing	₹ 8.8 Cr
• G&A	₹ 5.7 Cr
EBITDA	₹ 8.5 Cr
Depreciation & 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

Balance Sheet — As of Jun 30, 2025

Item	Amount
Item	Amount
ASSETS	
Cash & Cash Equivalents	₹ 38.2 Cr
Short-term Investments	₹ 12.0 Cr
Accounts Receivable	₹ 16.4 Cr
Inventory	₹ 2.3 Cr
Prepaid & Other Current Assets	₹ 1.8 Cr
Total Current Assets	₹ 70.7 Cr
Property, Plant & Equipment (net)	₹ 14.5 Cr
Intangibles & Goodwill	₹ 22.1 Cr
Other Non-current Assets	₹ 3.4 Cr
Total Assets	₹ 110.7 Cr
LIABILITIES & 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

Cash Flow (Indirect) — Q2 FY2025

Line Item	Amount
Line Item	Amount
Net Income	₹ 4.5 Cr
+ Depreciation & Amortization	₹ 1.6 Cr
± 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
± 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

Compliance & 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