SANJEEVANI OF AI™

September 07, 2026

To,
The Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Scrip Code: 524622

Dear Sir/ Madam,

Sub: Annual Report for the financial year 2025-26

Pursuant to Regulation 34(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we are submitting herewith the Integrated Annual Report 2025-26 containing the Notice convening the 39th AGM for the financial year 2025-26 which is being sent through electronic mode to the Members, who have registered their e-mail addresses with the Company/Depositories.

The Integrated Annual Report 2025-26 containing the Notice is also uploaded on the Company's website www.istreetnetwork.com.

This is for your information and records.

For iStreet Network Limited

UTTAM ISHWARLAL DAVE
Digitally signed by UTTAM ISHWARLAL DAVE
Date: 2026.09.07 12:38:35 +05'30'

Uttam Dave
Managing Director
DIN: 07266845

+91 72080 25278
info@istreetnetwork.com
www.istreetnetwork.com
4-A Wing , 4th Floor, D.J House,
Old Nagardas Road, Andheri (East),
Mumbai - 400069.
CIN L62013MH1986PLC040232

ANNUAL REPORT

2025 - 2026

iStreet Network Limited

Chairman and Managing Director's Statement

"Rooted in India, Engineered for the World"

Dear Shareholders,

Every few decades, the world receives a technology that changes the rhythm of human life. This Ai age is one such moment — and its truest gift is time, returned to human beings: to think, to create, to care. Bharat meets this moment prepared by its very civilisation. Our grammarians anticipated the logic of computing two millennia ago; our heritage gave the world *Vasudhaiva Kutumbakam* — the world is one family.

India's technology journey has been one of steady ascent — decades of engineering excellence that earned the world's trust and built world-class talent. The next step of that ascent is ownership: our own platforms, our own intellectual property and, above all, our own data. It was to answer this need, at this exact time, that iStreet Network transformed.

We chose an uncommon route — a reverse merger, in which an operating Ai business and a respected legacy institution joined hands. The Ai age rewards those who begin early, and a listed platform allowed us to begin at once; the legacy institution, in embracing transformation, chose what served the larger good. To us, the union felt like Sanjeevani — the life-restoring essence — flowing both ways: we brought new purpose; we received a foundation of trust built over decades.

The foundation year taught us our most valuable lesson: what not to do. Sovereignty cannot be built by one company alone, so we built an ecosystem — joining hands with Indian technology companies, deploying their offerings ourselves, and proving them in the most demanding environments, including our engagement with the world's fourth-largest banking application, operating at a scale few systems anywhere experience. Trust in technology is earned twice: first by us, from the customer; then by the technology, from us. That discipline proved its worth when our verification processes identified hardware, well before deployment, that fell short of the standard the nation's data deserves. This, to us, is sovereign Ai — quiet, rigorous care over everything that carries Bharat's data.

Our numbers are best understood in this context. Revenue of ₹98.02 crore for FY26, against ₹6.04 crore in the previous year, presents the first full picture of the combined platform; a profit after tax of ₹4.96 crore reflects a conscious decision to invest generously in people and capability.

“There will come a point where no job is needed,” Elon Musk has said of this age. We hear such voices with respect — and hold a different belief. In a nation of our scale and diversity, Ai will keep generating new opportunities. The future belongs to agentic Ai working with human capability, each enhancing the other — and we practise this daily, in the companies we collaborate with and in a team where mentors sit beside young talent so that knowledge flows swiftly across generations.

All of it converges on one destination: intellectual property. We are adding more Bharat IPs to iStreet's Sanjeevani of Ai™ — owned as sovereign IP, with our presence in Indian banking infrastructure established and our work deepening in agriculture, healthcare and other sectors vital to the nation. The ₹6.32 crore of intangibles under development is its first evidence. The foundation is laid; the years ahead ask us to accelerate.

“Arise, awake, and stop not till the goal is reached.” *— Swami Vivekananda*

In that spirit, we thank every shareholder for the belief placed in this journey, and seek your continued support as we go deeper — building future-proof Ai, protecting sovereign data, and keeping the promise our name carries:

Uttam Ishwarlal Dave
Chairman & Managing Director
iStreet Network Limited

Corporate Information

Board of Directors

Name	Designation
Mr. Uttam Ishwarlal Dave	Chairman & Managing Director
Mr. Yash Maheshwari	Non-Executive Non-Independent Director
Mr. Padmanabhan Desikachari	Non-Executive Non-Independent Director
Ms. Rupashree Shrivastava	Non-Executive Non-Independent Director
Mr. Ravikant Baheti	Independent Director
Mr. Eric Jimmy Anklesaria	Independent Director
Mr. Satish Goel	Independent Director
Mr. Shailesh Chitre	Independent Director
Mr. Harish Chander Khurana	Independent Director

Senior Management

Name	Designation
Mr. Aditya Poddar	Chief Financial Officer

Registered Office Address:

4-A Wing, 4th Floor, DJ House, Old Nagardas Road, Andheri East, Mumbai – 400069

Registrar and Share Transfer Agent

Adroit Corporate Services Private Limited
19/20, Jaferbhoy Industrial Estate, 1st Floor, Makwana Road, Marol Naka, Andheri East, Mumbai - 400059

Statutory Auditor

SMMP & Company
Chartered Accountants
307, Chartered House, 297/299, Dr. C. H. Street, Near Marine Lines Church, Mumbai – 400002

Internal Auditor

RDJ and Associates LLP
126, The Summit Business Bay,
Opp. Cinemax Theatre,
Andheri Kurla Road,
Andheri East,
Mumbai – 400093

iStreet Network Limited

CIN: L62013MH1986PLC040232
Email: investor@istreetnetwork.com, Website: www.istreetnetwork.com
Regd. Office: 4-A Wing, 4th Floor, D J House, Old Nagardas Road,
Andheri East, Mumbai – 400069

Dear Members,

Invitation to attend the 39th Annual General Meeting of iStreet Network Limited will be held on Tuesday, September 29, 2026 at 03.30 p m through video conferencing

The notice convening the Annual General Meeting is attached herewith. In order to enable ease of participation of the Members, we are providing below the key details regarding the meeting for your reference:

SL. NO.	PARTICULARS	DETAILS
1	Link for live webcast of the Annual General Meeting and for participation through Video Conferencing (VC)	https://www.evoting.nsdl.com/.
2	Link for e-voting	https://www.evoting.nsdl.com/.
3	Meeting Id and password for VC	Can be directly access through NSDL e-voting site after successful login through the abovementioned link.
4	Helpline number for VC participation and e-voting	write to the company at info@istreetnetwork.com or cs@istreetnetwork.com
5	Cut-off date for e-voting	September 22, 2026
6	Time period for e-voting	September 25, 2026 from 09.00 am to September 28, 2026 up to 05.00 pm
7	Book closure dates	September 18, 2026 to September 29, 2026
8	Link for Members to view or download the annual report	http://istreetnetwork.com/annual-report/
9	Last date for publishing results of the e-voting	October 01, 2026

iSTREET
SANJEEVANI OF AI™

NOTICE OF 39TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the 39th Annual General Meeting of iStreet Network Limited will be held on Tuesday, September 29, 2026 at 03.30 pm through video conferencing for which the registered office of the company shall be deemed to be place of the meeting, to transact the following business.

ORDINARY BUSINESS:

Item No. 1: Adoption of Financial Statements

To consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2026 together with the Reports of the Board of Directors and the Auditors thereon.

Item No. 2: To appoint a director in place of Mr. Yash Maheshwari who retires by rotation and being eligible, offers himself for re- appointment

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the members of the Company be, and is hereby accorded to the reappointment of Mr. Yash Maheshwari (DIN: **10884168**) as a director, to the extent that he is required to retire by rotation".

SPECIAL BUSINESS:

Item No. 3: To consider appointment of Mr. Shailesh Chitre (DIN: 10289263) as an Independent Director and if thought fit, to pass with or without modification, the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 149, 152, 160, and other applicable provisions, if any, of the Companies Act, 2013, Companies (Appointment and Qualification of Directors) Rules, 2014, the Companies (Amendment) Act, 2017 (including any statutory modification(s) or re-enactment thereof for the time being in force), relevant applicable regulation(s) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 Mr. Shailesh Chitre (DIN: 10289263), who was appointed as an Additional Independent Director of the Company with effect from November 13, 2025 and whose term of office expires at this Annual General Meeting, , and in respect of whom the Company has received a notice in writing from a member signifying his intention to propose him as a candidate for the office of the Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation.

RESOLVED FURTHER THAT the Board of the Company be and is hereby severally authorized to do all acts and to take all such steps as may be necessary, proper or expedient to give effect to the foregoing resolution."

Item No. 4: To consider appointment of Mr. Harish Chander Khurana (DIN: 11473818) as an Independent Director and if thought fit, to pass with or without modification, the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 149, 152, 160, and other applicable provisions, if any, of the Companies Act, 2013, Companies (Appointment and Qualification of Directors) Rules, 2014, the Companies (Amendment) Act, 2017 (including any statutory modification(s) or re-enactment thereof for the time being in force), relevant applicable regulation(s) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 Mr. Harish Chander Khurana (DIN: 11473818), who was appointed as an Additional Independent Director of the Company with effect from January 30, 2026 and whose term of office expires at this Annual General Meeting, and in respect of whom the Company has received a notice in writing from a member signifying his intention to propose him as a candidate for the office of the Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation.

RESOLVED FURTHER THAT the Board of the Company be and is hereby severally authorized to do all acts and to take all such steps as may be necessary, proper or expedient to give effect to the foregoing resolution."

Item No.5: To consider and approve change in designation of Mr. Uttam Ishwarlal Dave (DIN: 07266845) from Chairman and Whole Time Director to Chairman and Managing Director and if thought fit, to pass with or without modification, the following resolution as Special Resolution:

To consider and if thought fit, to pass with or without modification(s), the following resolution as Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 17(6) of the Securities and Exchange Board of India (Listing

Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to such other approvals as may be required, the consent of the members of the Company be and is hereby accorded to change the designation of Mr. Uttam Dave **(DIN: 07266845)** from Chairman and Whole-Time Director to **Chairman and Managing Director** of the Company, for a period of **5 years** with effect from May 29, 2026, on the terms and conditions including remuneration as set out in the Explanatory Statement annexed hereto.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall include any Committee constituted or to be constituted by the Board, including the Nomination and Remuneration Committee) be and is hereby authorized to alter, vary, or modify the terms and conditions of appointment and/or remuneration from time to time, in such manner as may be agreed between the Board and Mr. Uttam Dave, within the overall limits prescribed under Section 197 and Schedule V of the Act, without any further reference or approval of the members in a General Meeting.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board or any Key Managerial Personnel (KMP) of the Company be and is hereby authorized to do all such acts, deeds, matters, and things, and to execute all such documents, instruments, and writings as may be deemed necessary, proper, or expedient, and to file requisite forms (including Form MGT-14 and Form DIR-12) with the Registrar of Companies."

Item No. 6: To consider and approve increase in remuneration of Mr. Uttam Ishwarlal Dave and if thought fit, to pass with or without modification, the following resolution as Special Resolution:

To consider and, if thought fit to pass with or without modification(s), the following resolution as Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 196, 197, 198, 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 17(6) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and subject to such other approvals, permissions, and sanctions as may be required, the consent of the Company be and is hereby accorded to approve the revision in the remuneration of Mr. Uttam Dave **(DIN: 07266845)**, Managing Director of the Company, with effect from February 01, 2026, on the terms and conditions including detailed remuneration structure as set out below:

- **Basic Salary:** INR 5,00,000 (Indian Rupees Five Lakhs) per month.
- **Special Allowance:** INR 2,02,350 (Indian Rupees Two Lakhs Two Thousand Three Hundred and Fifty) per month
- **House Rent Allowance:** INR 2,50,000 (Indian Rupees Two Lakh Fifty Thousand) per month
- **Leave Travel Allowance:** INR 6,000 (Indian Rupees Six Thousand) per month
- **Statutory Bonus:** INR 41,650 (Indian Rupees Forty-One Thousand Six Hundred Fifty) per month
- **Ex-gratia**: As may be approved by Nomination and Remuneration Committee
- **Perquisites:**
  Mediclaim Insurance: INR 5,00,000 (Indian Rupees Five Lakhs) including spouse and 1 child

"**RESOLVED FURTHER THAT** pursuant to Section 197 and all other applicable provisions of the Act, the total remuneration (comprising basic salary, allowances, statutory bonus and perquisites) payable to Mr. Uttam Dave in any single financial year may exceed 5% of the net profits of the Company, and the total managerial remuneration payable to all directors collectively may exceed 10% of the net profits, provided it remains within the overall statutory ceiling of 11% of the net profits of the Company calculated in accordance with Section 198 of the Act.

RESOLVED FURTHER THAT in the event of any loss or inadequacy of profits in any financial year during the currency of tenure of the Managing Director, the Company shall pay remuneration by way of basic salary, allowances, statutory bonus and perquisites as minimum remuneration, subject to the limits and compliance requirements prescribed under Section II of Part II of Schedule V of the Act, or such other limits as may be permitted by the Central Government or statutory authorities from time to time.

RESOLVED FURTHER THAT the Board of Directors (which term shall include the Nomination and Remuneration Committee of the Board) be and is hereby authorized to alter, vary, modify, or scale down the terms and conditions of the said remuneration and/or agreement from time to time in such manner as it may deem fit, within the maximum limits approved by shareholders and in compliance with the provisions of the Act and SEBI LODR.

RESOLVED FURTHER THAT the Board of Directors or the Company Secretary of the Company be and are hereby severally authorized to take all such actions, steps, and deeds, and to sign and execute all such documents, forms (including Form MGT-14), and writings as may be necessary, habitual, or expedient to give effect to this resolution.

Item No. 7 - To consider and approve related party transactions under section 188 of the Companies Act, 2013 and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To consider and if thought fit to pass with or without modification(s), the following resolution as an ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to Section 188 and other applicable provisions, if any, of the Companies Act 2013 and the rules made there under and 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any amendment, modification, variation or re-enactment thereof for the time being in force, the consent of the shareholders be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as "the Board" which term shall include any existing Committee(s) or any committee, the Board may hereafter constitute to exercise powers of the Board including the power conferred by this resolution) for the material related party transactions to be entered into and carried out in the ordinary course of business and at arm's length price with the entities mentioned in Table A and Table B below, in whom Mr. Uttam Dave and Mr. Padmanabhan Desikachari are interested, in connection with Sale and purchase of goods and the various services or any other transactions involving a transfer of resources, services or obligations of whatever nature on such terms as may be mutually agreed upon with the entities mentioned in Table A and Table B below upto such amounts individually for each company as mentioned below;

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized and empowered to do all such acts, deeds, matters and things to settle any queries, difficulties, doubts that may arise with regard to any transaction with any of the companies mentioned earlier and execute such agreements, documents and writings and to make such filings, as may be necessary or desirable for the purpose for giving effect to this resolution, in the best interest of the Company."

TABLE A - LIST OF ENTITIES IN WHICH MR. UTTAM DAVE IS INTERESTED

Sr. No.	Name of entities to with whom business to be done	Maximum amount of business in each company
1	Nimit Global Foundation	Rs. 1 Crore
2	TVAM Collective Private Limited	Rs. 1 Crore
3	Thirty9 Studio Private Limited	Rs. 1 Crore
4	CombatVerse Private Limited	Rs. 2 Crore

TABLE B- LIST OF ENTITIES IN WHICH MR. PADMANABHAN DESIKACHARI IS INTERESTED

Sr. No.	Name of entities to with whom business to be done	Maximum amount of business in each company
1	Indygen Labs Private Limited	Rs. 150 Crore
2	Healtech Software Private Limited	Rs. 150 Crore
3	IndyAstra Technologies Private Limited	Rs. 150 Crore
4	IndyRX Solutions Private Limited	Rs. 150 Crore
5	Indyfort Private Limited	Rs. 150 Crore
6	Indyfint Private Limited	Rs. 150 Crore
7	Appnomic Systems Private Limited	Rs. 150 Crore

Place: Mumbai
Date: 04.09.2026

Registered Office:
4-A Wing, 4th Floor, D J House, Old Nagardas Road,
Andheri East, Mumbai – 400069

By Order of the Board of Directors
For iStreet Network Limited

Sd/-
Uttam Dave
Managing Director
DIN: 07266845

NOTES:

1. An Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013, relating to the Special Business to be transacted at the meeting is annexed hereto.

2. The AGM will be held on Tuesday, September 29, 2026 at 03.30 p.m. through Video Conferencing (VC)/Other Audio-Visual Means (OAVM) in compliance with the applicable provisions of the Companies Act, 2013 read with MCA General Circular No. 14/2020 dated April 8, 2020, MCA General Circular No. 17/2020 dated April 13, 2020, MCA General Circular No. 20/2020 dated May 5, 2020, MCA General Circular No. 02/2021 dated January 13, 2021, MCA General Circular No. 03/2025 dated September 22, 2025, SEBI Circular dated May 12, 2020 and SEBI Circular dated January 15, 2021 .

3. Pursuant to the MCA General Circular No. 14/2020 dated April 8, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC /OAVM and participate there at and cast their votes.

4. Body Corporates whose Authorized Representatives are intending to attend the Meeting through VC/OAVM, are requested to send an email to the Company at cs@istreetnetwork.com, a certified copy of relevant Board Resolution authorizing their representative(s) to attend and e-vote on their behalf at the meeting.

5. The Register of Members and Share Transfer Books of the Company will remain closed Friday, September 18, 2026 to Tuesday, September 29, 2026 (both days inclusive) for the purpose of the AGM.

6. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are therefore requested to submit the PAN to their Depository Participants with whom they are maintaining their Demat accounts. Members holding shares in physical form can submit their PAN details to the Company or to the Registrar and Share Transfer Agent i.e. Adroit Corporate Services Pvt. Ltd.

7. Members desiring any information as regards to Accounts are requested to send an email to cs@istreetnetwork.com, 14 days in advance before the date of the meeting to enable the Management to keep full information ready on the date of AGM.

8. Members who wish to inspect the Register of Directors and Key Managerial Personnel and their shareholding maintained under section 170 of Companies Act, 2013 and Register of Contracts or Arrangements in which directors are interested maintained under section 189 of the Companies Act, 2013 and Relevant documents referred to in this Notice of AGM and explanatory statement can send an email to cs@istreetnetwork.com

9. As the Annual General Meeting of the Company is held through Video Conferencing/OAVM, we therefore request the members to submit questions in advance relating to the business specified in this Notice of AGM on the Email cs@istreetnetwork.com

10. The Company is concerned about the environment and utilizes natural resources in a sustainable way. We request you to update your email address with your Depository Participant to enable us to send you communications including annual report, notices etc. in electronic mode.

11. Members may note that the Notice of 39th Annual General Meeting, Annual Report, and e- voting instructions are also available on the Company's website i.e. www.istreetnetwork.com in the 'Investor Relations' section.

12. Members are requested to quote their Folio No. or DP ID / Client ID, in case shares are in physical / dematerialized form, as the case may be, in all correspondence with the Company / Registrar and Share Transfer Agent.

13. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote at the Meeting.

14. Details as required pursuant to Secretarial Standards on General Meeting (SS-II) and Regulation 36(3) of the Listing Regulations in respect of the Director seeking appointment / re-appointment at the Annual General Meeting is furnished as annexure to this notice of the Annual Report. Requisite consent/declarations have been received from the Director seeking appointment / re-appointment as required under Companies Act, 2013 and rules made thereunder.

15. Pursuant to Section 101 and Section 136 of the Companies Act, 2013 read with relevant Rules made there under, companies can serve Annual Reports and other communications through electronic mode to those Members who have registered their e-mail address either with the Company or with the Depository Participant(s). Members of the Company who have registered their e-mail address are also entitled to receive such communication in physical form, upon request.

16. The Notice of AGM, Annual Report are being sent in electronic mode to Members whose e-mail address is registered with the Company or the Depository Participant(s).

17. INFORMATION AND OTHER INSTRUCTION RELATING TO E-VOTING ARE AS UNDER:

E-VOTING

Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold EGM/AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, EGM/AGM shall be conducted through VC / OAVM.

Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this EGM/AGM. However, the Body Corporates are entitled to appoint authorized representatives to attend the EGM/AGM through VC/OAVM and participate there at and cast their votes through e-voting.

The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

The attendance of the Members attending the EGM/AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secret arial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the EGM/AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the EGM/AGM will be provided by NSDL.

In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the EGM/AGM has been uploaded on the website of the Company at www.istreetnetwork.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively and the EGM/AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

EGM/AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:

The remote e-voting period begins on Friday, September 25, 2026 at 09:00 A.M. and ends on Monday, September 28, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. September 22, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 22, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

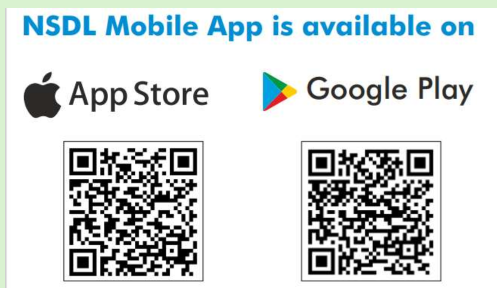
Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

	4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 5. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging

through their depository participants	in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************

c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. **After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.**
2. **Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".**
3. **Now you are ready for e-Voting as the Voting page opens.**
4. **Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.**

5. **Upon confirmation, the message "Vote cast successfully" will be displayed.**
6. **You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.**
7. **Once you confirm your vote on the resolution, you will not be allowed to modify your vote.**

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to jigardarji2527@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Rahul Rajbhar at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@istreetnetwork.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self -attested scanned copy of Aadhar Card) to cs@istreetnetwork.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person

mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at (cs@istreetnetwork.com). The same will be replied by the company suitably.

6. Members who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending their request by September 26, 2026 from their registered email address mentioning their name as registered in the records of the Company, DPID/Client ID or Folio Number at cs@istreetnetwork.com. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM.

Place: Mumbai
Date: 04.09.2026

Registered Office:
4-A Wing, 4th Floor, D J House, Old Nagardas Road,
Andheri East, Mumbai – 400069

By Order of the Board of Directors
For iStreet Network Limited

Sd/-
Uttam Dave
Managing Director
DIN: 07266845

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

The following statement sets out all material facts relating to certain ordinary business and the special business mentioned in the accompanying Notice of AGM

Item No. 2:

To appoint a director in place of Mr. Yash Maheshwari who retires by rotation and being eligible, offers himself for re- appointment

Pursuant to Section 152 and other applicable provisions of the Companies Act, 2013 and the Company's Articles of Association, not less than two-thirds of the total number of Directors of the Company shall be liable to retire by rotation. One-third of these Directors must retire from office at each AGM, but each retiring Director is eligible for re-election at such meeting. Independent Directors and the Executive Chairman are not subject to retirement by rotation.

Based on performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board of Directors recommend the resolution in relation to the re-appointment of Mr. Yash Maheshwari., for approval of the Members by way of an Ordinary Resolution.

Item No. 3:

To consider appointment of Mr. Shailesh Chitre (DIN: 10289263) as an Independent Director

Mr. Shailesh Chitre is currently an Additional Independent Director of the Company, based on the recommendation of the NRC, the Board of Directors at its Meeting held on November 13, 2025 appointed Mr. Shailesh Chitre as Additional Independent Director of the company w.e.f. November 13, 2025 subject to the members approval in the ensuing AGM.

Therefore, the Board of Directors seeks the approval from Members in this Annual General Meeting for his appointment as Independent Director of the company

Period of appointment – for a period of 1 year commencing from November 13, 2025 to November 12, 2026

Brief profile of Mr. Shailesh Chitre is as follow:

Mr. Shailesh Chitre brings over 25 years of experience in the exchange technology and market infrastructure domain, with a strong track record across equities, derivatives and agri commodities, along with financial markets. His past stints include serving as Interim CEO and Board Member at NCDEX e Markets Ltd. (NeML), where he led strategic business expansion and institutional strengthening initiatives. He has also served as an Investor Director on the Board of Rashtriya e Markets Ltd., a joint venture of NeML and Govt. of Karnataka, and contributed significantly to governance, policy advocacy, and digital market development across these platforms. A postgraduate in Computer Science from the University of Mumbai, Shailesh combines deep technical understanding with strategic business leadership. His professional journey reflects sustained contributions to the evolution of transparent, technology-driven market systems that enable efficiency and inclusion in India's agri and commodities ecosystem. He is also member of Independent Director's Databank vide registration no. - IDDB-DI-202511-082668.

Elaborate details are mentioned in Annexure A to this notice.

Item No. 4:

To consider appointment of Mr. Harish Chander Khurana (DIN: 11473818) as an Independent Director

Mr. Harish Chander Khurana is currently an Additional Independent Director of the Company, based on the recommendation of the NRC, the Board of Directors at its Meeting held on January 30, 2026 appointed Mr. Harish Chander Khurana as Additional Independent Director of the company w.e.f. January 30, 2026 subject to the members approval in the ensuing AGM.

Therefore, the Board of Directors seeks the approval from Members in this Annual General Meeting for his appointment as Independent Director of the company

Period of appointment – for a period of one year commencing from January 30, 2026 to January 29, 2027

Brief profile of Mr. Harish Chander Khurana is as follow:

Harish Chander Khurana is a seasoned banking and business professional with over 35 years of distinguished experience at Bank of India, spanning strategic business development, asset recovery, stakeholder engagement, and senior administrative roles. He has held key positions including

Recovery Officer, Relationship Manager, Branch Manager, and Public Relations Officer, with extensive exposure to mid-corporate banking, rural banking, and national-level public relations. Renowned for his strategic leadership, governance expertise, and crisis management capabilities, he has worked closely with senior government and regulatory bodies such as DFS, DoPT, PMO, CVC, CBI, and CAG. His career is marked by multiple accolades, including Best Officer of the Zone, six Best Branch Manager awards in a single year, and the prestigious Best Branch Trophy from the Chairman & Managing Director. Academically accomplished and technically qualified, he holds advanced degrees in Commerce and Hindi, along with certifications in Cyber Law, CAIIB, and Independent Directorship. Beyond his professional career, he is actively involved in social service, career counseling, promotion of Hindi, and photography, reflecting a strong commitment to community development and lifelong learning. He is also member of Independent Director's Databank vide registration no. - IDDB-NR-202312-053646.

Elaborate details are mentioned in Annexure A to this notice

Item No. 5:

To consider and approve change in designation of Mr. Uttam Dave (DIN: 07266845) from Chairman and Whole Time Director to Chairman and Managing Director

Mr. Uttam Dave (DIN: 07266845) was appointed as the Chairman and Whole-Time Director of the Company by the members at the AGM held on September 26, 2025. Taking into account the expanding operations of the Company, increased strategic responsibilities, and his leadership role, the Board of Directors, on the recommendation of the Nomination and Remuneration Committee (NRC), at its meeting held on May 29, 2026, approved a change in his designation to **Chairman and Managing Director (CMD)** effective from May 29, 2026, subject to shareholder approval.

A Managing Director possesses substantial powers of management under Section 2(54) of the Act. Given that Mr. Uttam Dave already steers the executive management and long-term vision of the Company, alignment of this designation ensures operational agility and complies with corporate governance norms.

Terms of Appointment & Remuneration Structure:

- **Tenure:** May 29, 2026 to May 28, 2031.
- **Basic Salary:** INR 5,00,000 (Indian Rupees Five Lakhs) per month.
- **Special Allowance:** INR 2,02,350 (Indian Rupees Two Lakhs Two Thousand Three Hundred and Fifty) per month
- **House Rent Allowance:** INR 2,50,000 (Indian Rupees Two Lakh Fifty Thousand) per month
- **Leave Travel Allowance:** INR 6,000 (Indian Rupees Six Thousand) per month
- **Statutory Bonus:** INR 41,650 (Indian Rupees Forty-One Thousand Six Hundred Fifty) per month
- **Ex-gratia**: As may be approved by Nomination and Remuneration Committee
- **Perquisites:**
  Mediclaim Insurance: INR 5,00,000 (Indian Rupees Five Lakhs) including spouse and 1 child

Except Mr. Uttam Dave and his relatives [if any], none of the Directors, Key Managerial Personnel of the Company, or their relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 5.

The Board recommends the Special Resolution as set out in Item No. 5 for the approval of the members.
Elaborate details are mentioned in Annexure A to this notice

Item No.6:

To consider and approve increase in remuneration of Mr. Uttam Dave

The Board of Directors of the Company, at its meeting held on January 30, 2026, on the recommendation of the Nomination and Remuneration Committee (NRC), approved a revision in the remuneration structure of Mr. Uttam Dave, the then Whole Time Director, subject to the approval of shareholders by way of a Special Resolution. The then Whole Time Director was appointed for a period of 5 years with effect from July 14, 2025.

Additional disclosure as required pursuant to Schedule V to the Companies Act, 2013 are provided in Annexure B to this Notice. Further, brief details of Mr. Dave, as stipulated under Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, and Clause 1.2.5 of the Secretarial Standard-2 on General Meetings ("SS-2"), are provided as an Annexure A to this Notice.

Subsequent to his change in designation from Chairman and Whole Time Director to Chairman and Managing Director, the material terms and conditions as approved by the Board of Directors and contained in the agreement entered into between Mr. Uttam Dave (DIN: 07266845) and the Company are as follows:

- **Tenure:** May 29, 2026 to May 28, 2031.

Pursuant to Section 197 read with Schedule V to the Companies Act, 2013 and rules made thereunder ("Act"), remuneration by way of salary and perquisites permissible to Mr. Uttam Dave, Chairman & Managing Director shall be as under:

- **Basic Salary:** INR 5,00,000 (Indian Rupees Five Lakhs) per month.
- **Special Allowance:** INR 2,02,350 (Indian Rupees Two Lakhs Two Thousand Three Hundred and Fifty) per month
- **House Rent Allowance:** INR 2,50,000 (Indian Rupees Two Lakh Fifty Thousand) per month
- **Leave Travel Allowance:** INR 6,000 (Indian Rupees Six Thousand) per month
- **Statutory Bonus:** INR 41,650 (Indian Rupees Forty-One Thousand Six Hundred Fifty) per month
- **Ex-gratia**: As may be approved by Nomination and Remuneration Committee
- **Perquisites:**

Mediclaim Insurance: INR 5,00,000 (Indian Rupees Five Lakhs) including spouse and 1 child

The Company is currently operating with adequate net profits, and the remuneration is fully justified based on industry standards, the expanding operations of the Company, and the individual performance milestone deliverables achieved by Mr. Uttam Dave. Since the proposed remuneration might exceed the individual threshold limit of 5% of net profits under Section 197(1) of the Act in a given financial year (while staying within the global 11% boundary), out of abundant caution and in conformity with Regulation 17(6)(e) of the SEBI (LODR) Regulations, 2015, shareholder approval via Special Resolution is being sought.

Except Mr. Uttam Dave and his relatives, none of the Directors, Key Managerial Personnel (KMPs) of the Company, or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the passing of this Special Resolution. The Board recommends this resolution for your approval.

Item No. 7

The provisions of Section 188 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 exempts any transactions entered into by the Company in its ordinary course of business and done at arm's length price, from the requirement of prior approval of the shareholders by way of ordinary resolution. However, Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, provides that material related party transaction, i.e. if a transaction(s) to be entered into which individually or together with previous transactions during a given financial year with a related party exceeds 10% of the annual consolidated turnover as per the last audited financial statements of the Company, requires the approval of the shareholders of the Company by way of an Ordinary Resolution.

The Company in the Ordinary course of business and at arm's length price enters into various transactions with the entities mention in the Table A and Table B below, being related parties to the Company for providing and availing various services including Sale and purchase of goods and the various services or any other transactions involving a transfer of resources, services or obligations of whatever nature on such terms as may be mutually agreed upon with the companies. These transactions are continuous in nature and are not for a specific period.

TABLE A - LIST OF ENTITIES IN WHICH MR. UTTAM DAVE IS INTERESTED

Sr. No.	Name of entities to with whom business to be done	Maximum amount of business in each company
1	Nimit Global Foundation	Rs. 1 Crore
2	TVAM Collective Private Limited	Rs. 1 Crore
3	Thirty9 Studio Private Limited	Rs. 1 Crore
4	CombatVerse Private Limited	Rs. 2 Crore

TABLE B- LIST OF ENTITIES IN WHICH MR. PADMANABHAN DESIKACHARI IS INTERESTED

Sr. No.	Name of entities to with whom business to be done	Maximum amount of business in each company
1	Indygen Labs Private Limited	Rs. 150 Crore
2	Healtech Software Private Limited	Rs. 150 Crore
3	IndyAstra Technologies Private Limited	Rs. 150 Crore
4	IndyRX Solutions Private Limited	Rs. 150 Crore
5	Indyfort Private Limited	Rs. 150 Crore
6	Indyfint Private Limited	Rs. 150 Crore
7	Appnomic Systems Private Limited	Rs. 150 Crore

Pursuant to rule 15(3) of Companies (Meetings of Board and its Powers) Rules, 2014, the nature of transactions with the related parties is provided in the said resolution. The members are further informed that pursuant to Regulation 23 (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 any member of the company who is a related party whether or not related to the particular transaction shall not be entitled to vote on this Ordinary resolution as set out at item No. 7.

Memorandum of Interest: None of the Directors or Key Managerial Personnel of the company or their relatives except Mr. Uttam Dave and Mr. Padmanabhan Desikachari who are interested, financially or otherwise in the aforesaid Ordinary resolution.

Mr. Uttam Dave and Mr. Padmanabhan Desikachari are interested to the extent of his shareholding held in the companies.

The Board of Directors recommends the resolution set forth in item No. 7 for approval of members as an ordinary resolution.

Place: Mumbai
Date: 04.09.2026

Registered Office:
4-A Wing, 4th Floor, D J House, Old Nagardas Road,
Andheri East, Mumbai – 400069

By Order of the Board of Directors
For iStreet Network Limited

Sd/-
Uttam Dave
Managing Director
DIN: 07266845

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ANNEXURE-A

Details of Director seeking re-appointment at the 39th Annual General Meeting to be held on September 29, 2026 (Pursuant to Regulation 36(3) of the Listing Regulations and Secretarial Standard–2 on General Meetings)

PARTICULARS	SHAILESH CHITRE	HARISH CHANDER KHURANA	UTTAM DAVE
Director Identification Number	10289263	11473818	07266845
Date of Birth/ Age	02.04.1965	10.09.1962	19.09.1975
Date of appointment	November 13, 2025	January 30, 2026	May 29, 2026
Relationship with Directors and Key Managerial Personnel	None	None	None
Brief profile, experience and Expertise	Shailesh Chitre brings over 25 years of experience in the exchange technology and market infrastructure domain, with a strong track record across equities, derivatives and agri commodities, along with financial markets. His past stints include serving as Interim CEO and Board Member at NCDEX e Markets Ltd. (NeML), where he led strategic business expansion and institutional strengthening initiatives. He has also served as an Investor Director on the Board of Rashtriya e Markets Ltd., a joint venture of NeML and Govt. of Karnataka, and contributed significantly to governance, policy advocacy, and digital market development across these platforms. A postgraduate in Computer Science from the University of Mumbai, Shailesh combines deep technical understanding with strategic business	Harish Chander Khurana is a seasoned banking and business professional with over 35 years of distinguished experience at Bank of India, spanning strategic business development, asset recovery, stakeholder engagement, and senior administrative roles. He has held key positions including Recovery Officer, Relationship Manager, Branch Manager, and Public Relations Officer, with extensive exposure to mid-corporate banking, rural banking, and national-level public relations. Renowned for his strategic leadership, governance expertise, and crisis management capabilities, he has worked closely with senior government and regulatory bodies such as DFS, DoPT, PMO, CVC, CBI, and CAG. His career is marked by multiple accolades, including Best Officer of the Zone, six Best Branch Manager awards in a single year,	Uttam Ishwarlal Dave is technology evangelist committed to leveraging innovation, partnerships, and strategic foresight to empower organizations, promote Indian enterprises, and drive impactful solutions in technology, governance, wellness and societal advancement on a global scale. With over 30 years of experience in the Technology sector, Mr. Dave has worked with leading companies in Software for B2B and B2C application, Networking and Storage solutions and Data communication. He has held key positions at organizations such as Hitachi Data Systems, Sanovi Technologies, Heal Software, HCL Comet. He has completed his secondary education from Maharashtra State Board. Currently, Mr. Dave is advising technology startups to achieve revenue milestones through strategic partnerships, global

	leadership. His professional journey reflects sustained contributions to the evolution of transparent, technology-driven market systems that enable efficiency and inclusion in India's agri and commodities ecosystem.	and the prestigious Best Branch Trophy from the Chairman & Managing Director. Academically accomplished and technically qualified, he holds advanced degrees in Commerce and Hindi, along with certifications in Cyber Law, CAIIB, and Independent Directorship. Beyond his professional career, he is actively involved in social service, career counseling, promotion of Hindi, and photography, reflecting a strong commitment to community development and lifelong learning.	alliances, and innovative go-to-market strategies. A strong advocate of 'Make in India', he actively supports Indian technology companies scale their operations, achieve global market penetration, and drive sustainable growth.
Qualification(s)	A postgraduate in Computer Science from the University of Mumbai.	He holds advanced degrees in Commerce and Hindi, along with certifications in Cyber Law, CAIIB	Higher Secondary Education
Terms and conditions of appointment	Appointed as Independent Director for a term of 1 year not liable to retire by rotation	Appointed as Independent Director for a term of 1 year, not liable to retire by rotation	Appointed as Chairman and Managing Director for a term of 5 years, not liable to retire by rotation
Remuneration last drawn as Director (including sitting fees)	NA	NA	Rs. 26,00,000
Number of meetings of the Board attended during the financial year 2025-26	3 Meetings	NA	11 Meetings
Board Membership in other Indian listed companies as on March 31, 2026	NA	NA	NA
Membership/Chairmanship of Committees in other Indian listed companies as on March 31, 2026	NA	NA	NA
Number of shares held in the Company as on March 31, 2026	NA	NA	57,54,106 equity shares
Listed companies from which the Director has resigned in the past three years	NA	NA	NA

ANNEXURE B

STATEMENT OF DISCLOSURE PURSUANT TO SCHEDULE V TO THE COMPANIES ACT, 2013 IN RELATION TO ITEM NO. 6 OF THE NOTICE

I. General information

1. **Nature of Industry**
The Company operates in the Information Technology and Artificial Intelligence industry, with a focus on providing technology solutions and services across Artificial Intelligence, AI infrastructure, cybersecurity, data intelligence, IT operations, observability, governance, risk and compliance. The Company enables organizations to adopt and deploy AI and emerging technologies through an ecosystem of technology platforms, solutions, products and strategic technology partnerships, with a focus on enhancing digital transformation, operational efficiency, cybersecurity, resilience and data-driven decision-making.

2. **Date or expected date of commencement of commercial production -** Not Applicable

3. **Financial performance based on given indicators**

Year	Revenue from Operations (in lakhs)	Net Profit/(Loss) (in lakhs)	Dividend per Share
25-26	9802.20	496.03	0.10 per share
24-25	603.75	24.41	Nil
23-24	0	(12.92)	Nil

4. **Foreign investments or collaborations, if any:** Being a listed entity, the Company has investments from Foreign Portfolio Investors and Non-Resident Indians. Except this, the Company has not entered into any foreign collaboration.

II. Information about the appointee

1. **Background Details –** Please refer to Annexure A of this Notice and the "Brief Profile, experience and Expertise" Section

2. **Past Remuneration –** Rs. 26,00,000 per annum

3. **Recognition or Awards –** None

4. **Job Profile and his suitability -** Please refer to his brief profile, experience and expertise as set out in Annexure A to this notice

5. **Remuneration Proposed –** As set out in Item No. 6 above

6. **Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates, the relevant details would be with respect to the country of his origin)** - The remuneration for the similar position in the industry, having regard to the size of the companies and profile of persons is not less than the proposed remuneration of Mr. Uttam Dave.

7. **Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel or other director, if any** – Not Applicable

III. Other information:

1. **Reasons of loss or inadequate profits -** The Company turned profitable during FY 2025-26. However, it continues to invest in technology, talent, AI initiatives and other operational areas, which may impact the level of profitability.

2. **Steps taken or proposed to be taken for improvement -** The Company is focused on expanding revenue by acquiring new customers, strengthening relationships with existing clients and optimizing overhead costs through technology and automation.

3. **Expected increase in productivity and profits in measurable terms -** While the Company's strategic initiatives are intended to improve operational efficiency and financial performance, there can be no assurance that these measures will result in profitability, and actual outcomes will depend on various factors including market conditions and execution risks

DIRECTOR'S REPORT

Dear Members,

Your Company's Directors are pleased to present the 39th Annual Report of the Company along with the Audited Financial Statements of the company for the financial year ended March 31, 2026.

1. FINANCIAL HIGHLIGHTS: (₹ in lakhs)

PARTICULARS	FY 2025-26	FY 2024-25
Total Revenues	9,986.26	605.74
Total Expenditure	9,440.91	581.32
Earnings before interest, tax, depreciation and amortization (EBITDA)	545.35	24.41
Other Income (Net)	184.06	1.99
Finance Cost	1.66	-
Depreciation and amortization expense	11.04	-
Profit/(Loss) before exceptional item and tax	545.35	24.41
Exceptional Item	-	
Profit /(Loss) before tax	545.35	24.41
Tax Expense	49.32	-
Net Profit /(Loss) for the year after tax	496.03	24.41
Balance carried forward to Balance Sheet	496.03	24.41

2. STATE OF AFFAIRS OF THE COMPANY:

During FY 2025–26, there was a significant change in the ownership and control of the Company. An Open Offer under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 was made, and pursuant to its successful completion, control of the Company passed to a new promoter group.

During the financial year 2025–26, the Company reported a significant improvement in its financial performance, reflecting the early success of its business transformation. Total Revenue stood at ₹9,986.26 lakhs, compared to 605.74 lakhs revenue in the previous year.

The Company maintained strong cost controls, with total expenses of ₹9,440.91 lakhs and reported a profit before tax of ₹496.03 lakhs for the year, a steady growth from a profit of ₹24.41 lakhs in the preceding year.

3. DIVIDEND:

Your company has recommended Interim dividend of 10 paisa per equity shares i.e. 2.5% dividend for the Financial Year 2025-26. The Dividend Distribution Policy is available at the website of the Company.

4. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

Management Discussion and Analysis Report for the year under review, as stipulated under the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulation”) is presented in a separate section forming part of this Annual Report.

5. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Following are the change in the composition of Board of Directors and KMP during the Financial Year 2025-26:-

a) Mr. Bhargeshwar Banerji was appointed as an Independent Director w.e.f. October 31, 2025 and he resigned on March 07, 2026 due to personal commitments

b) Ms. Khyati Nahar resigned on October 11, 2025 due to other professional commitments.

c) Mr. Shailesh Chitre was appointed as an Independent Director w.e.f. November 13, 2025.

d) Mr. Harish Chander Khurana was appointed as an Independent Director w.e.f. January 30, 2026.

Following changes took place post reporting financial year closure:

a) Mr. Rakesh Rathi resigned on May 12, 2026 due to personal reasons.

b) Mr. Uttam Dave’s designation was changed from Chairman and Whole Time Director to Chairman and Managing Director w.e.f. May 29, 2026

c) Ms. Pratibha Ranka resigned on August 14, 2026 in order to pursue new opportunities.

During the year, the non-executive directors of the Company had no pecuniary relationship or transactions with the Company. The Company has received declarations from all Independent Directors of the Company that they meet the criteria of Independence prescribed under the Act and the Listing Regulations.

Board Evaluation: Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, the formal annual evaluation was carried out for the Board's own performance, its committee & Individual directors. The manner and detail in which evaluation was carried out is explained in the Corporate Governance Report.

Nomination and Remuneration Policy: The Board of Directors has framed a policy which lays down a framework in relation to remuneration of Directors, Key Managerial Personnel and Senior Management of the Company. This policy also lays down criteria for selection and appointment of Board Members. The details of this policy are explained in the Corporate Governance Report.

Meetings of the Board: During the year 14 (Seven) Board Meetings (other than Meeting of Independent Directors) were convened and held, details of which are given in the Corporate Governance Report which is annexed to this report and forms a part of this report. The intervening gap between the Meetings was within the period prescribed under the Companies Act,2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Independent Directors affirmation: The Independent Directors of your Company have given the certificate of independence to your Company stating that they meet the criteria of independence as mentioned under Section 149(6) of the Companies Act, 2013 and there has been no change in the circumstances which may affect their status as independent director during the year.

Familiarisation Programmes for Independent Directors:

The Company has put in place a system to familiarise its Independent Directors with the Company, their roles, rights & responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc. The details of such familiarization programme is put up on the website of the Company at www.istreetnetwork.com

Key Managerial Personnel:

Pursuant to the provisions of section 203 of the Act, the key managerial personnel of the Company are:

- Mr. Uttam Dave – Managing Director
- Mr. Aditya Poddar – Chief Financial Officer

The changes took place during and post closure of the Financial year in mentioned in Point 5 to the Directors report under **BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL** details.

6. DIRECTORS RESPONSIBILITY STATEMENT:

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, the work performed by the internal, statutory and secretarial auditors and the reviews performed by the relevant Board Committees, including the Audit Committee of the Board, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the year ended March 31, 2026. Accordingly, pursuant to Section 134 (5) of the Companies Act, 2013, based on the above, the Board of Directors, to the best of their knowledge and ability confirms that:

I. In the preparation of the Annual
II. Accounts, the applicable Indian Accounting Standards (IndAS) have been followed and that no material departures have been made from the same;
III. they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period;
IV. they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act , 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
V. they have prepared the annual accounts on a going concern basis;
VI. they have laid down internal financial controls which are adequate and are operating effectively during the year ended March 31, 2026; and
VII. there is a proper system to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively during the year ended March 31, 2026.

7. WHISTLE BLOWER POLICY:

The Company has a Whistle Blower Policy with a view to provide vigil mechanism to Directors, employees and other stakeholders to disclose instances of wrongdoing in the workplace and report instances of unethical behaviour, actual or suspected fraud or violation of the Company's code of conduct policy. The Whistle Blower Policy also states that this mechanism should also provide for adequate safeguards against victimization of Director(s)/ Employees who avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases. The

Whistle Blower Policy has been posted on the website of the Company and the details of the same are explained in the Report on Corporate Governance forming part of this Annual Report. The Whistle blower Policy is available at the website of the Company - www.istreetnetwork.com

8. SUBSIDIARY, JOINT VENTURE AND ASSOCIATES:

The Company has incorporated a 100% subsidiary in Dubai in the proposed name of “Istreet Network LLC FZ” with a total share capital of AED 1 Lac. As at the close of the financial year, the name of iStreet Network Limited is included in the name of subscriber in their memorandum by virtue of which it has become the subsidiary of iStreet Network Limited. Although the Company has incorporated its subsidiary, the capital infusion is still pending by Istreet Network Limited. Since the Subsidiary is not functional yet, so AOC-1 is not applicable. It has no joint venture or Associates and is not subsidiary of any other company as on March 31, 2026.

9. MATERIAL CHANGES AND COMMITMENTS AFTER THE DATE OF FINANCIAL STATEMENTS:

There are no material changes and commitments affecting the financial position of your Company between the end of the financial year and the date of this report. There has been no change in the nature of business of the Company.

10. INTERNAL FINANCIAL CONTROLS:

The Companies Act, 2013 has mandated the Company to have a formal framework of Internal Financial Controls (IFC) and has also laid down specific responsibilities on the Board, Audit Committee, Independent Directors and Statutory Auditors with regard to IFC.

The financial control system and framework is required to ensure:

- The orderly and efficient conduct of its business,
- 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.

The Board reviews the effectiveness of controls documented as part of IFC framework, and take necessary corrective actions where weaknesses are identified as a result of such reviews. This review covers entity level controls, process level controls, fraud risk controls and Information Technology environment. Based on this evaluation, no significant events had come to notice during the year that have materially affected, or are reasonably likely to materially affect, our IFC. The Management has also come to a conclusion that the IFC and other financial reporting was effective during the year and is adequate considering the business operations of the Company.

The Statutory Auditors of the Company has audited the IFC over Financial Reporting and their Audit Report is annexed to this report.

11. RISK MANAGEMENT:

Risk management is embedded in your Company’s operating framework. Your Company believes that managing risks helps in maximizing returns. The Company’s approach to addressing business risks is comprehensive and includes periodic review of such risks and a framework for mitigating controls and reporting mechanism of such risks. Some of the identified risks are related to adoption of the new and innovative business concept by the consumers and retailers, capabilities of our network partners to deliver the desired experience to the customers, not able to raise resources and funds for reaching to a sustainable level of business, high technology obsolesce, competition with deep pockets, logistic infrastructure etc. In order to give risk perception of our business to the investors, the Company has attempted to provide "Investor Guidance" on the website. This section contains the risk factors as identified by the Company which shall be updated on a timely basis.

12. DISCLOSURE UNDER SECTION 22 OF THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL), ACT,2013:

The Company has a 'Prevention of Sexual Harassment Policy 'in force in terms of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The objective of this Policy is to ensure a safe, secure and congenial work environment where employees will deliver their best without any inhibition, threat or fear. The Company has Zero Tolerance to any form of harassment especially if it is sexual in nature. There were no complaints pending for the redressal at the beginning of the year and no complaints received during the financial year.

13. CONTRACT OR ARRANGEMENTS WITH RELATED PARTIES:

In line with the requirements of the Companies Act, 2013 and Listing Regulations, your Company has formulated a Policy on Related Party Transactions which is also available on the Company's website at www.istreetnetwork.com the Policy intends to ensure that proper reporting; approval and disclosure processes are in place for all transactions between the Company and Related Parties.

All Related Party Transactions are placed before the Audit Committee for review and approval. Prior omnibus approval is obtained for Related Party Transactions on a quarterly basis for transactions which are of repetitive nature and / or entered in the Ordinary Course of Business and are at Arm's Length.

All Related Party Transactions entered during the year were in Ordinary Course of the Business and at Arm's Length basis. Accordingly, the disclosure of Related Party Transactions as required under Section 134(3)(h) of the Companies Act, 2013 in Form AOC-2 is attached as Annexure E. There are no materially significant related party transaction's that may have potential conflict of interest with the Company at large. The details of related party disclosure form a part of the notes to the financial statements provided in the annual report.

14. PUBLIC DEPOSITS:

During the year, your Company has not accepted any deposits under Section 73 of the Act, and as such, no amount on account of principal or interest on public deposits was outstanding as of March 31, 2026.

15. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

Particulars of loans, guarantees and investments have been disclosed in the financial statements.

16. COMMITTEES OF THE BOARD:

The Board of Directors has the following Committees:

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholders' Relationship Committee
- Securities Allotment Committee
- Business Review Committee
- Independent Director Committee

The details of the Committees along with their composition, number of meetings and attendance at the meetings are provided in the Corporate Governance Report.

17. EXTRACT OF ANNUAL RETURN:

The details forming part of the extract of the Annual Return is displayed in the website of the company at the following web link ***http://istreetnetwork.com/annual-report/***

18. AUDIT COMMITTEE:

During the year the Audit Committee comprises of Mr. Suresh Jain, Mr. Ravindra Kala and Mr. Pradeep Malu. Further Mr. Pradeep Malu, Mr. Ravindra Kala and Mr. Suresh Jain resigned on August 02, 2025, August 04, 2025 and August 14, 2025 respectively. Following their resignation the Audit Committee comprises of, Mr. Ravikant Baheti, Mr. Satish Goel and Mr. Uttam Dave. Further, details relating to the Audit Committee are provided in the Corporate Governance Report, which forms a part of this report.

19. LISTING:

The Shares of the Company will continue to be listed on the Bombay Stock Exchange (the BSE Ltd.) which is situated at Phiroze Jeejeebhoy Towers, 25 Floor, Dalal Street, Mumbai – 400 001. The Company has paid the listing fees up to the financial year 2026-27.

20. CORPORATE GOVERNANCE:

The Company is committed to observe good corporate governance practices. The report on Corporate Governance for the financial year ended March 31, 2026, as per regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms a part of this Annual Report. The requisite Certificate from the Practising company secretary of the Company confirming compliance with the conditions of Corporate Governance annexed herewith as **"*Annexure –D*"**.

21. CERTIFICATION:

The MD certification on the financial statement is annexed hereto as **"Annexure-A".**

22. SECRETARIAL AUDIT:

Section 204 of the Companies Act, 2013 read with rules made there under inter-alia requires every listed company to annex with its Board's report, a Secretarial Audit Report given by a Company Secretary in Practice, in the Form MR-3. The Board of Directors has appointed M/s. Jigar Darji & Associates, Practicing Company Secretaries, as Secretarial Auditor to conduct the Secretarial Audit of the Company for the Financial Year 2025-26. The report did not contain any qualification, reservation or adverse remark. The Secretarial Audit report is annexed herewith as **"Annexure –C"** and forms an integral part of this Report.

23. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS ANDOUTGO:

The details of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo are as under:

a) Conservation of Energy:

Steps taken for conservation	**NA**
Steps taken for utilizing alternate sources of energy	**NA**
Capital investment on energy conservation equipment's	**NA**

b) Technology Absorption:

Efforts made for technology absorption	**NA**
Benefits derived	**NA**
Expenditure on Research &Development, if any	**NA**
Details of technology imported, if any	**NA**
Year of import	**NA**
Whether imported technology fully absorbed	**NA**
Areas where absorption of imported technology has not taken place, if any	**NA**

c) Foreign Exchange Earnings/ Outgo:

Earnings	**Nil**
Outgo	**Nil**

24. GREEN INITITAVTIES:

Electronic copies of the Annual Report 2025-26 and Notice of the 39th Annual General Meeting are sent to all members whose email addresses are registered with the Company/Depository Participant(s). For members who have not registered their email address, annual report is hosted on BSE website and also on the company's website.

25. STATUTORY AUDITORS:

In terms of the provisions of Section 139 of the Act read with the Companies (Audit and Auditors) Rules, 2014, M/s. SMMP & Associates, Chartered Accountants were appointed as the Statutory Auditors of the Company in AGM held on 23rd September 2023 for 5 years i.e. till the conclusion of 41st AGM of your Company. During the year the company has received the respective Limited Review Audit report and Auditors' report which has been submitted to the BSE periodically and also updated on the website of the company.

26. EXPLANATION OR COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSERE MARK OR DISCLAIMER MADE:

The reports of Statutory Auditor and Secretarial Auditor are free from any qualification, reservation or adverse remark or disclaimer except which are self-explanatory.

27. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES:

Disclosures pertaining to remuneration and other details as required under section 197(12) read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed herewith as "Annexure – B" to this report.

In accordance with the provisions of Section 197(12) of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, employees of the company draws remuneration during the FY. However, in line with the provisions of Section 136(1) of the Act, the Report and Accounts as set out therein, are being sent to all Members of your Company excluding the aforesaid information about the employees. Any Member, who is interested in obtaining these particulars about employees, may write to the Company Secretary at the Registered Office of your Company.

28. EMPLOYEE STOCK OPTIONS:

There are no options outstanding at the end of the financial year.

29. HUMAN RESOURCES AND INDUSTRIAL RELATIONS:

Objective appraisal systems based on Key Result Areas (KRAs) are in place for senior management staff. This is a part of Corporate HR function and is a critical pillar to support the organization's growth and its sustainability in the long run.

30. GENERAL:

During the year under review, the company has allotted 4,51,66,668 equity shares and 9,31,66,667 warrants to promoters and non-promoters on preferential basis. During the year 29,50,001 equity shares were allotted pursuant to exercise of conversion of by the warrant holders.

The Company has incurred penalties under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for non-compliance with the prescribed compliance deadlines, amounting to ₹1,180/- and ₹2,360/-, respectively. Further, a penalty of ₹4,66,100/- has been levied for non-compliance with the requirements relating to the reclassification of the Promoter and Promoter Group, application for waiver of penalty is done by the company.

The Company has increased the authorized share capital from Rs. 20,00,00,000 divided in to 5,00,000 equity shares of face value Rs. 4 per share to Rs. 80,00,00,000 divided in to 20,00,00,000 equity shares of face value Rs. 4 per share.

Your Directors state that no other disclosure or reporting is required in respect of the following matters as there were no transactions on these matters during the financial year 2025-26:

- Issue of equity shares with differential rights as to dividend, voting or otherwise.
- Issue of shares (including sweat equity shares) to employees of the Company under any scheme including Employees Stock Option Scheme
- No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and the Company's operations in future except as stated above about Graded Surveillance Mechanism policy introduced by BSE which impacted the company's fund-raising capabilities.
- The Company does not have any scheme of provision of money for the purchase of its own shares by employees for the benefit of employees.
- No fraud has been reported by the Auditors to the Audit Committee or the Board.

31. ACKNOWLEDGEMENTS:

We thank all our stakeholders for their continued support during the yet another difficult year. We place on record our appreciation of the contribution made by our employees/professional at all levels.

32. CAUTIONARY STATEMENT:

Statement in this report, particularly those which relate to Management Discussion and Analysis, describing company's objectives, projections, future outlook, estimates and expectations may constitute forward looking statement within the meaning of applicable laws and regulations and actual results might differ.

Place: Mumbai
Date: 04.09.2026

By Order of the Board of Directors
For iStreet Network Limited

Uttam Dave
Managing Director
DIN:07266845

ANNEXURE-A

COMPLIANCE CERTIFICATE

In terms of Regulation 17(8) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors,
iStreet Network Limited

I **Mr. Uttam Dave**, Managing Director of iStreet Network Limited do hereby certify that we have reviewed financial statements and the cash flow statement for the quarter and year ended 31.03.2026 and that to the best of our knowledge and belief:

a) These statements do not contain any material statement any materially untrue statement or omit any material fact or contain statements that might be misleading;
b) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
c) There are, to the best of their knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.

We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

i. We have indicated to the auditors and the Audit committee significant changes, if any, in the internal control over financial reporting during the year;
ii. significant changes, if any, in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
iii. instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Place: Mumbai | **Uttam Dave**
Date: May 29, 2026 | **Managing Director**

DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT

This is to confirm that the company has obtained from all the members of the Board and senior management, affirmation that they have complied with the code of conduct as applicable to them.

Place: Mumbai | **Uttam Dave**
Date: May 29, 2026 | **Managing Director**

Annexure B

Statement of Disclosure of Remuneration under Section 197 of Companies Act, 2013 and Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

<table>
<tr><td rowspan="4">(i) the Ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year; (no other Director draw any remuneration)</td><td colspan="2">Disclosure</td></tr>
<tr><td>Name of the Director</td><td>Ratio</td></tr>
<tr><td>Mr. Uttam Dave, Whole Time Director

Mr. Rakesh Rathi, Managing Director</td><td>2.90:1

2.90:1</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td>(ii) the percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year</td><td colspan="2">Mr. Uttam Dave – 900% increase
Mr. Rakesh Rathi – 900% increase
Mr. Aditya Poddar - 28.50% increase</td></tr>
<tr><td>(iii) the percentage increase in the median remuneration of employees in the financial year</td><td colspan="2">NIL</td></tr>
<tr><td>(iv) the number of permanent employees on the rolls of company as on 31st March, 2026</td><td colspan="2">There were 26 permanent employees on the payroll of the company as on March 31, 2026.</td></tr>
<tr><td>(v) average percentiles increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration;</td><td colspan="2">Nil – For Managerial Remuneration.</td></tr>
<tr><td>(vi) the key parameters for any variable component of remuneration availed by the directors;</td><td colspan="2">Not Applicable</td></tr>
</table>

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED
31ST MARCH, 2026

[Pursuant to Regulation 24A of SEBI (LODR), 2015 and section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Managerial Personnel) Rules, 2014]

To,
ISTREET NETWORK LIMITED
4-A Wing, 4th Floor, D J House,
Old Nagardas Road, Andheri East,
Mumbai, Maharashtra, India,
400069

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Istreet Network Limited** hereinafter called the company) having its registered office at 4-A Wing, 4th Floor, D J House, Old Nagardas Road, Andheri- East, Mumbai, Maharashtra, India-400069. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the **Istreet Network Limited** books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by **Istreet Network Limited** for the financial year ended on 31st March, 2026, according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder and the Regulations, Circulars, guidelines, issued thereunder by the Securities and Exchange Board of India (SEBI).

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings wherever applicable;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable)**

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not Applicable)**

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the

Companies Act and dealing with client;**(Not Applicable)**

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; and **(Not Applicable)**

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable)**

(i) Any other law applicable to the Company

I further report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, no other law was applicable specifically to the Company.

We have also examined compliance with the applicable clauses of the Secretarial Standards-1 and 2 issued by the Institute of Company Secretaries of India under the provisions of Companies Act, 2013 for the Board Meetings and General Meetings.

During the financial year under review, the Company has generally complied with the provisions of the Secretarial Standards and has complied with the provisions of the Act, Rules, Regulations, Guidelines etc. mentioned above.

I further report that the Company has incurred penalties under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for non-compliance with the prescribed compliance deadlines, amounting to ₹1,180/- and ₹2,360/-, respectively. Further, a penalty of ₹4,66,100/- has been levied for non-compliance with the requirements relating to the reclassification of the Promoter and Promoter Group, application for waiver of penalty has done by the company.

I further report that the Company has delayed in filing Form DIR-12 with the Registrar of Companies in respect of the cessation of certain Directors of the Company.

I further report that,

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors including women Director. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, consent for shorter notice was taken as per the required provisions wherever required and system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period the following specific events were held:

(i) During the year under review, the Company has incorporated 100% Subsidiary Company.

(ii) During the year under review, the Company has increased its Authorised Share Capital from Rs. 20,00,00,000/- (Twenty Crores Only) divided into 5,00,00,000 (Five Crore Only) equity shares of Rs. 4/- (Four only) each to Rs. 80,00,00,000 /- (Eighty Crores only) divided into 20,00,00,000 (Twenty Crore only) equity shares of Rs. 4/- (Four only) each by the creation of additional 60,00,00,000 (Sixty Crore only) additional share capital

(iii) During the year under review, the Company has altered Capital clause of Memorandum of Association of the Company.

(iv) During the year under review, the Company has issued 4,88,33,333 equity shares and allotted 4,51,66,668 by way of preferential issue on private placement basis

(v) During the year under review, the Company has issued 9,60,00,000 warrants and allotted 9,31,66,667 by way of preferential issue on private Placement.

(vi) During the year under review, the Company has approved Reclassification of Share capital by consolidation.

(vii) During the Year under Review, the Company had declared Interim Dividend to the Shareholders.

Place: Mumbai
Date: 01.09.2026

For **Jigar Darji & Associates**
Company Secretaries

Sd/-

Jigar Mahesh Darji
Proprietor
ACS No.: 57854
C.P. No.: 21802
UDIN: A057854H001334679
Peer Review No.: 5541/2024

Annexure-A

To,
The Members,

ISTREET NETWORK LIMITED
4-A Wing, 4th Floor, D J House,
Old Nagardas Road, Andheri East,
Mumbai, Maharashtra, India,
400069

Secretarial Audit Report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place: Mumbai
Date: 01.09.2026

For **Jigar Darji & Associates**
Company Secretaries

Sd/-

Jigar Mahesh Darji
Proprietor
ACS No.: 57854
C.P. No.: 21802
UDIN: A057854H001334679
Peer Review No.: 5541/2024

CORPORATE GOVERNANCE REPORT

Pursuant to Part C of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 "SEBI Listing Regulations"

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

The Company is committed to sound principles of Corporate Governance with respect to all its procedures, policies, disclosures and practices. Comprehensive disclosures, structured accountability in exercise of powers, adhering to best practices and commitment to compliance with regulations and statutes have enabled the Company to enhance shareholder value.

Timely and accurate disclosure of information regarding the financial situation, performance, ownership, compliances with laws and governance of the Company is an important part of corporate governance. This improves public understanding of the structure, activities and policies of the organization. Consequently, the organization is able to enhance the trust and confidence of the stakeholders.

While practicing good Corporate Governance the company strives to communicate, all the material developments and its financial performance in a timely, meaningful and truthful manner. The Company has infused the philosophy of Corporate Governance into all its activities. Fairness, accountability, disclosures and transparency are the four strong pillars supporting the foundation of the Company's philosophy of Corporate Governance.

2. BOARD OF DIRECTORS

The Company believes that an active, well-informed and Independent Board is necessary to ensure the highest standards of Corporate Governance. The Board oversees the performance of the Company and ensures shareholder protection and maximization of their long-term values. The Company is committed to sound principles of Corporate Governance with respect to all its procedures, policies, disclosures and practices. Comprehensive disclosures, structured accountability in exercise of powers, adhering to best practices and commitment to compliance with regulations and statutes have enabled the Company to enhance shareholder value.

To succeed, we believe, requires highest standards of corporate behavior towards everyone we work with, the communities we touch and the environment on which we have an impact. The Board is normally duly supported by the Senior Management Personnel in ensuring effective functioning of the Company.

COMPOSITION AND CATEGORY OF DIRECTORS:

The Company has a balanced and diverse Board, which includes independent professionals and confirms to the provisions of the Companies Act, 2013 and the Listing Regulations. Your Company's Board represents a confluence of experience and expertise from diverse areas of industry, management, export and financial background. The Company is managed by the Board of Directors in coordination with the Senior Management team. The composition and strength of the Board is reviewed from time to time for ensuring that it remains aligned with statutory as well as business requirements.

The Board consists of Ten Directors as on March 31, 2026. The composition of the Board represents an optimal mix of professionalism, knowledge and experience and enables the Board to discharge its responsibilities and provide effective leadership to the business. The composition of the Board is in conformity with the listing agreement. The day-to-day management of the Company is carried on by Mr. Uttam Dave, Chairman and Whole Time Director and Mr. Rakesh Rathi, Managing Director of the Company subject to the supervision and control of Board of Directors.

Name	Date Appointment	Category of Director	Directorship other Companie (excluding iStreet Network)	No of Board Committees in which Member/ Chairman (excluding iStreet Network)
Mr. Uttam Dave**	14.07.2025	Chairman and Whole Time Director	Nil	Nil
Mr. Rakesh Rathi*	15.07.2025	Managing Director	Nil	Nil
Mr. Yash Maheshwari	29.07.2025	Non-Executive Director	Nil	Nil
Mr. Padmanabhan Desikachari	29.07.2025	Non-Executive Director	Nil	Nil
Mr. Ravikant Baheti	13.02.2025	Independent Director	Nil	Nil
Mr. Eric Anklesaria	29.07.2025	Independent Director	Nil	Nil
Mr. Satish Goel	29.07.2025	Independent Director	Nil	Nil
Ms. Rupashree Shrivastava	01.09.2025	Non-Executive Director	Nil	Nil
Mr. Shailesh Chitre	13.11.2025	Independent Director	Nil	Nil
Mr. Harish Chander Khurana	30.01.2026	Independent Director	Nil	Nil

CHANGES IN BOARD COMPOSITION DURING & POST-CLOSING OF THE FINANCIAL YEAR 2025-26

Following are the change in the composition of Board of Directors and KMP during the FY 2025-26

a) Ms. Khyati Nahar resigned on October 11, 2025
b) Mr. Bhargeshwar Banerji was appointed as an Independent Director w.e.f. October 31, 2025 and he resigned on March 07, 2026
c) Mr. Shailesh Chitre was appointed as an Independent Director w.e.f. November 13, 2025
d) Mr. Harish Chander Khurana was appointed as an Independent Director w.e.f. January 30, 2026.

Following changes took place post reporting financial year closure:

e) *Mr. Rakesh Rathi resigned on May 12, 2026
f) Ms. Pratibha Ranka resigned on August 14, 2026.
g) **Mr. Uttam Dave was appointed as Chairman and Managing Director w.e.f. May 29, 2026.

Note:

(i) As per regulation 26 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, other directorships exclude directorship of private limited companies, foreign companies and companies under Section 8 of the Act. Chairmanships/Membership of Board Committees shall only include Audit Committee and Stakeholders Relationship Committee.

(ii) None of the Directors on the Board hold membership of more than 10 committees nor any director is the Chairman of more than 5 committees across all companies where he/she holds directorships.

a) **DIRECTORS' PROFILE:**

The Board is entrusted with an ultimate responsibility of the management, directions and performance of the Company. As its primary role is fiduciary in nature, the Board provides leadership, strategic guidance, objective and independent view to the Company's management while discharging its responsibilities, thus ensuring that the management adheres to ethics, transparency and disclosures. The Company's Board presently consists of a majority of non-executive / independent Directors, many of whom are senior, competent and highly respected persons from their respected fields. The brief profiles of the Board of Directors of the Company as on 31st March 2026 are as hereunder:

Mr. Uttam Ishwarlal Dave

Uttam Ishwarlal Dave is technology evangelist committed to leveraging innovation, partnerships, and strategic foresight to empower organizations, promote Indian enterprises, and drive impactful solutions in technology, governance, wellness and societal advancement on a global scale. With over 30 years of experience in the Technology sector, Mr. Dave has worked with leading companies in Software for B2B and B2C application, Networking and Storage solutions and Data communication. He has held key positions at organizations such as Hitachi Data Systems, Sanovi Technologies, Heal Software, HCL Comet. He has completed his secondary education from Maharashtra State Board. Currently, Mr. Dave is advising technology startups to achieve revenue milestones through strategic partnerships, global alliances, and innovative go-to-market strategies. A strong advocate of 'Make in India', he actively supports Indian technology companies scale their operations, achieve global market penetration, and drive sustainable growth.

Mr. Rakesh Rathi

Mr. Rakesh Rathi is a commerce graduate from the University of Rajasthan and holds a Chartered Accountant degree from the Institute of Chartered Accountants (CA) of India (ICAI). He is also the fellow member of the Institute of Chartered Accountants of India. With over 22 years of experience as a Chartered Accountant, he has successfully served as CFO at renowned companies like Smaaash Entertainment, Essel World and under his guidance many companies have expanded into diverse industries including finance, NBFCs F&B, interior and furniture manufacturing and more. A visionary leader, with having expertise in finance, strategic planning and managing the entire gamut of Finance and Accounts activities.

Mr. Yash Maheshwari

Yash Maheshwari has successfully completed Level I of the Chartered Financial Analyst (CFA) program and holds a Bachelor of Commerce (Honours) degree from the University of Delhi.

Mr. Padmanabhan Desikachari

Mr. Padmanabhan is a distinguished technology leader with more than 40 years of experience, renowned for his contributions to product management, applications development, and core systems architecture including AI and ML. Started career at PSI Data, worked on Unix computers and Bull mainframes in a product management role. Worked on transaction processing engines, gaining deep insights into operating systems and networking. Spent a decade in the early years of Infosys, founded a technology group that led groundbreaking innovations, including the creation of one of the industry's first application servers capable of running across various Unix and legacy Operating systems. Played a role as the key architect behind Finacle, Infosys' flagship core banking platform, designed with a highly scalable OLTP architecture, which has remained a cornerstone of Finacle's global success for over three decades. This enabled the platform to scale with the growing needs of banks while maintaining high performance and reliability. Played a pivotal role in the creation of one of the first Direct Benefit Transfer platforms, which enabled rural banking through a correspondent banking model. This platform revolutionized access to financial services in underserved regions using an offline/online model Trusted technology advisor to numerous large financial institutions in the modernization of the core technology. With deep expertise in core systems architecture, scalability, and resiliency helped guide banks in adapting their systems to handle increasing customer demands while maintaining operational efficiency and security. Founded multiple technology companies, including Appnomic Systems, which is at the forefront of AIOps (Artificial Intelligence for IT Operations), transforming how businesses manage their IT environments. Also, co-founded Obopay, an early payments platform that significantly influenced the evolution of digital payments. The latest venture, Indygen, focuses on Generative AI and has developed an AI-driven security platform that addresses modern security challenges through innovative AI solutions. Throughout his career, has consistently demonstrated a unique ability to merge technological expertise with visionary thinking. His work continues to shape industries, making him a leading figure in the realms of financial technology, artificial intelligence, and enterprise solutions.

Mr. Ravikant Baheti

Mr. Ravikant Baheti is a commerce graduate from the University of Rajasthan (1989) and holds a Chartered Accountant (CA) degree from the Institute of Chartered Accountants of India (ICAI) (1993). He also earned a Company Secretary (CS) degree from the Institute of Company Secretaries of India (ICSI) in 1994 and has been a Fellow Member of the Insurance Institute of India since 2017. Additionally, he is a registered member of the Independent Director's Databank under registration no. IDDB-DI-202501- 069445. Currently, Mr. Baheti is a partner at Varrenyam Consultants, a reputed financial advisory services firm. In his previous role, he served as the Chief Financial Officer (CFO) at Shristi Infrastructure Development Co. Ltd., a listed company. With over 30 years of experience in the BFSI sector, Mr. Baheti has worked with NBFCs, insurance companies, housing finance companies (HFCs), merchant banks, mutual funds, securities brokers, and wealth management firms. He has held key positions at organizations such as Citigroup, J.P. Morgan Chase, and Reliance. His core expertise includes strategic financial planning, commercial due diligence, fund raising and management, investor/stakeholder relationship management, auditing, taxation, statutory compliances, and company secretarial functions. He also has extensive experience in ERP system implementation, accounts payable/receivable management, MIS, budgeting and forecasting, cost optimization, and operations.

Mr. Satish Goel

Mr. Satish Goel holding Independent Director Databank Registration No. IDDB-DI-202507-076961 Mr. Satish Goel is a commerce graduate from the University of Punjab and holds a Chartered Accountant degree from the Institute of Chartered Accountants (CA) of India (ICAI). He is also the fellow member of the Institute of Chartered Accountants of India. With over 34 years of vast experience in the Banking & Finance, Corporate law, Taxation, Risk Management, Trade, Industry and Commerce, Statutory Audit, Bank Audits, Agriculture and Rural Economy, Co-operation and SME, International Banking. He also has been appointed as Part-time Non-Official Director of Corporation Bank (A Premier Govt. of India Enterprise) by GOI, Ministry of Finance, Department of Financial Services for a period of 3 years.

Mr. Eric Anklesaria

Mr. Eric Anklesaria holding Independent Director Databank Registration No. IDDB-NR-202304-047545 has completed his post-graduation in Business Administration from XLRI Jamshedpur; G.N.I.I.T. in software technology and systems management; Certificate in Consumer Banking – Bombay Management Association; and Certificate in strategic planning of information systems – IIM Ahmedabad. Over 20 years of experience he holds top positions in global IT services organizations, assurance, and advisory firms. Working with notable firms like PSB Alliance Pvt. Ltd., Nangia Anderson (Anderson Global), Ernst and Young. He also has his expertise in Banking and Financial Services, IT and Digital Strategy, Advisory and Large-Scale Project Management, IT Implementations, Core Banking and Core Insurance Transformation Mr. Anklesaria a seasoned professional in the IT and financial services industry with extensive experience and expertise in leading global organizations.

Ms. Rupashree Shrivastava

Ms. Rupashree Shrivastava, is an Arts graduate from University of Mumbai, she has more than two decades of vast experience in business. Currently she is serving as the Chairman of Astha Mahila Nagrik Sahakari Bank Maryadit, Bhopal. She has strong understanding of laws and regulations, with proven ability to work both independently and collaboratively in fast-paced environment.

Ms. Rupashree's key skill involves risk assessment and mitigation, Compliance with applicable laws and regulations.

Mr. Shailesh Chitre

Mr. Shailesh Chitre brings over 25 years of experience in the exchange technology and market infrastructure domain, with a strong track record across equities, derivatives and agri commodities, along with financial markets. His past stints include serving as Interim CEO and Board Member at NCDEX e Markets Ltd. (NeML), where he led strategic business expansion and institutional strengthening initiatives. He has also served as an Investor Director on the Board of Rashtriya e Markets Ltd., a joint venture of NeML and Govt. of Karnataka, and contributed significantly to governance, policy advocacy, and digital market development across these platforms. A postgraduate in Computer Science from the University of Mumbai, Shailesh combines deep technical understanding with strategic business leadership. His professional journey reflects sustained contributions to the evolution of transparent, technology-driven market systems that enable efficiency and inclusion in India's agri and commodities ecosystem. He is also member of Independent Director's Databank vide registration no. - IDDB-DI-202511-082668.

Mr. Harish Chander Khurana

Harish Chander Khurana is a seasoned banking and business professional with over 35 years of distinguished experience at Bank of India, spanning strategic business development, asset recovery, stakeholder engagement, and senior administrative roles. He has held key positions including Recovery Officer, Relationship Manager, Branch Manager, and Public Relations Officer, with extensive exposure to mid-corporate banking, rural banking, and national-level public relations. Renowned for his strategic leadership, governance expertise, and crisis management capabilities, he has worked closely with senior government and regulatory bodies such as DFS, DoPT, PMO, CVC, CBI, and CAG. His career is marked by multiple accolades, including Best Officer of the Zone, six Best Branch Manager awards in a single year, and the prestigious Best Branch Trophy from the Chairman & Managing Director. Academically accomplished and technically qualified, he holds advanced degrees in Commerce and Hindi, along with certifications in Cyber Law, CAIIB, and Independent Directorship. Beyond his professional career, he is actively involved in social service, career counseling, promotion of Hindi, and photography, reflecting a strong commitment to community development and lifelong learning. He is also member of Independent Director's Databank vide registration no. - IDDB-NR-202312-053646.

b) APPOINTMENT, TENURE AND TRAINING OF DIRECTORS:

The Directors of the Company are appointed by Members at the General Meetings. The Managing Director and the Independent Directors of the Company is appointed for a term of five years as per the requirement of the statute. The Executive Director on the Board is appointed as per the provisions of the Companies Act, 2013 and serve in accordance with the terms of their contract of service with the Company.

At the time of appointing a Director, a formal letter of appointment is given to him, which *inter-alia* explains the role, function, duties and responsibilities expected of him as a Director of the Company. The Director is also explained in detail the Compliance required from him under Companies Act, 2013, SEBI Listing Regulations and other various statutes and an affirmation is obtained. The Managing Director also has a one-to-one discussion with the newly appointed Director to familiarize him with the Company's operations. Further, on an ongoing basis as a part of Agenda of Board / Committee Meetings, presentations are regularly made to the Independent Directors on various matters *inter-alia* covering the Company's businesses and operations, industry and regulatory updates, role, rights, responsibilities of the Independent Directors under various statutes and other relevant matters. The details of the familiarization programme for Directors are available on the Company's website – http://istreetnetwork.com

c) BOARD SUPPORT

The Company Secretary is responsible for collation, review and distribution of all papers submitted to the Board and Committees thereof for consideration. The Company Secretary is also responsible for preparation of the agenda and convening of the Board and Committee meetings. The Company Secretary attends all the meetings of the Board and its Committees, either in the capacity of Secretary of the Committees or Member of the Committee, advises / assures the Board on Compliance and Governance principles and ensures appropriate recording of minutes of the meetings. With a view to leverage technology and reducing paper consumption, the Directors of the Company receive the Agenda and Pre- reads in electronic form through e-mail.

d) BOARD EVALUATION

In terms of the requirement of the Companies Act, 2013 and the Listing Regulations, an annual performance evaluation of the Board was undertaken. During the year, the Board undertook the process of evaluation through discussions and made an oral assessment of its functioning. The Board had, during the year opportunities to interact and make assessment of its functioning as a collective body.

In addition, there were opportunities for Committees to interact, for Independent Directors to interact amongst themselves and for each Independent Director to interact with the Managing Director. The Board found there was considerable value and richness in such discussions and deliberations. During the financial year the Board constantly monitored the business of the company, as it was the changing phase for the company.

The overall assessment of the Board was that it was functioning as a cohesive body including the Committees of the Board that were functioning well with periodic reporting by the Committees to the Board on the work done and progress made during the period.

e) BOARD MEETINGS AND ATTENDANCE AT BOARD MEETINGS

The Board meets at regular intervals to discuss and decide on business strategies/policies and review the financial performance of the Company apart from other Board business. The notice and detailed agenda along with the relevant notes and other material information are sent in advance separately to each Director. The Agenda of the Board/Committee meetings is set by the Company Secretary in consultation with the Managing Director of the Company. The agenda is circulated normally a week prior to the date of the meeting. This ensures timely and informed decisions by the Board. The Agenda for the Board and Committee meetings cover items as set out as per the guidelines in Listing Regulations to the extent it is relevant and applicable. In case of business exigencies, the Board's approval is taken through circular resolutions. The circular resolutions are noted at the subsequent Board Meeting. The Managing Director appraises the Board on the overall performance of the Company at every Board meeting. The Members of the Board have complete freedom to express their opinion and have unfettered and complete access to information in the Company. All the decisions are taken after detailed deliberations by the Board members at the meetings. Legal issues, write-offs, provisions, purchase and disposal of capital assets are all brought to the notice of the Board.

During the Financial year 2025-26, the Board met fourteen times. The meetings were held on the dates mentioned below. The Interval between two meetings was well within the maximum period mentioned under Section 173 of the Companies Act, 2013 and the SEBI Listing Regulation.

The details of attendance of Directors at the Board Meetings and at the Last Annual General Meeting are as under:

Sr. No.	Name of Director	No. of Board Meetings Attended	Whether attended last AGM held on September 26, 2025
1.	Mr. Uttam Dave	11	Yes
2.	Mr. Rakesh Rathi	10	Yes
3.	Mr. Yash Maheshwari	8	Yes
4.	Mr. Padmanabhan Desikachari	8	Yes
5.	Mr. Ravikant Baheti	13	Yes
6.	Mr. Eric Anklesaria	3	No
7.	Mr. Satish Goel	7	Yes
8.	Ms. Rupashree Shrivastava	7	Yes
9.	Mr. Shailesh Chitre	3	No
10.	Mr. Harish Chander Khurana	NA	No

Board Meeting Dates:

Sr. No.	Date of the Meeting
1	29.05.2025
2	06.06.2025
3	14.07.2025
4	29.07.2025
5	16.08.2025
6	01.09.2025
7	17.10.2025
8	31.10.2025
9	13.11.2025
10	28.11.2025
11	30.11.2025
12	04.12.2025
13	11.12.2025
14	30.01.2026

f) DISCLOSURE OF RELATIONSHIP BETWEEN DIRECTORS INTER-SE:

None of the Directors are related to each other.

g) SHAREHOLDING OF NON-EXECUTIVE DIRECTORS:

As on March 31, 2026, Mr. Yash Maheshwari holds 57,54,105 shares Mr. Padmanabhan Desikachari holds 15,00,000 shares and Ms. Rupashree Shrivastava holds 2,08,333 shares in the equity share capital of the Company.

h) SEPARATE INDEPENDENT DIRECTORS' MEETING:

Independent Directors met on March 31, 2026 without the presence of Non- Independent Director and members of the Management. At this meeting, the Independent Directors *inter-alia* evaluated the performance of the Non- Independent Director and the Board of Directors as a whole, and discussed aspects relating to the quality, quantity and timeliness of the flow of information between the Company's Management and the Board.

i) CODE OF BUSINESS CONDUCT & ETHICS:

The Company has adopted Code of Business Conduct & Ethics ("the Code") which is applicable to the Board of Directors and Senior Management Team of the Company. The Board of Directors and the members of Senior Management Team are required to affirm annual Compliance of this Code. The Code requires Directors and Employees to act honestly, fairly, ethically, and with integrity, conduct themselves in professional, courteous and respectful manner. The Code is displayed on the Company's website.

j) CONFLICT OF INTERESTS:

Each Director informs the Company on an annual basis about the Board and the Committee positions he occupies in other companies including Chairmanships and notifies changes during the year. The Members of the Board while discharging their duties, avoid conflict of interest in the decision-making process. The Members of the Board restrict themselves from any discussions and voting in transactions in which they have concern or interest.

3. COMMITTEES OF THE BOARD

The Board Committees play a crucial role in the governance structure of the Company and have been constituted to deal with specific areas / activities which concern the Company and need a closer review. The Board Committees are set up under the formal approval of the Board to carry out clearly defined roles which are considered to be performed by members of the Board, as a part of good governance practice. The Board supervises the execution of its responsibilities by the Committees and is responsible for their action. The minutes of the meetings of all Committees are placed before the Board for review. The Board Committees can request special invitees to join the meeting, as appropriate. The Board has currently established the following statutory and non-statutory Committees:

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholders Relationship Committee
- Securities Allotment Committee
- Business Review Committee
- Independent Directors Committee

AUDIT COMMITTEE COMPOSITION:

Audit Committee of the Board of Directors ("the Audit Committee") is entrusted with the responsibility to supervise the Company's internal controls and financial reporting process. The composition, quorum, powers, role and scope are in accordance with Section 177 of the Companies Act, 2013 and the provisions of Regulation 18 of the SEBI Listing Regulation. All members of the Audit Committee are financially literate and bring in expertise in the fields of Finance. It functions in accordance with its terms of reference that defines its authority, responsibility and reporting function. During the year the Audit Committee comprises of Mr. Suresh Jain, Mr. Ravindra Kala and Mr. Pradeep Malu. Further Mr. Pradeep Malu, Mr. Ravindra Kala and Mr. Suresh Jain resigned on August 02, 2025, August 04, 2025 and August 14, 2025 respectively. Following their resignation the Audit Committee comprises of, Mr. Ravikant Baheti, Mr. Satish Goel and Mr. Uttam Dave.

Meetings and Attendance:

The Audit Committee met six times during the Financial Year 2025-26. The maximum gap between two meetings was not more than 120 days. The Committee met on the following dates mentioned below. The necessary quorum was present for all Meetings. The Audit Committee meetings in the financial year were chaired by Mr. Suresh Jain, who was the member of the Audit Committee and post his resignation it was chaired by Mr. Ravikant Baheti. The Table below provides the Attendance of the Audit Committee members:

Sr. No.	Name of the Directors	Position	Category	No. of Meetings attended
1.	Mr. Suresh Jain*	Chairman	Independent Director	2 out of 6
2.	Mr. Ravindra Kala*	Member	Independent Director	2 out of 6
3.	Mr. Pradeep Malu*	Member	Non-Executive Director	2 out of 6
4.	Mr. Ravikant Baheti	Chairman	Independent Director	4 out of 6
5.	Mr. Satish Goel	Member	Independent Director	4 out of 6
6.	Mr. Uttam Dave	Member	Chairman and Whole Time Director	4 out of 6

Committee Members prior to reconstitution of committees effected on August 16, 2025

Sr. No.	Date of the Meeting
1.	29.05.2025
2.	29.07.2025
3.	17.10.2025
4.	13.11.2025
5.	11.12.2025
6.	30.01.2026

Terms of reference:

The Audit Committee *inter-alia* performs the functions of approving Annual Internal Audit Plan, review of financial reporting system, internal controls system, discussion on financial results, interaction with Statutory and Internal Auditors, recommendation for the appointment of Statutory Auditors and their remuneration, recommendation for the appointment and remuneration of Internal Auditors, Review of Business Risk Management Plan, Management Discussions and Analysis, Review of Internal Audit Reports, significant related party transactions.

The Committee is governed by the terms of reference which are in line with the regulatory requirements mandated by the Act and Listing Regulations.

The Audit Committee ensures that it has reviewed each area that it is required to review under its terms of reference and under applicable legislation or by way of good practice. This periodic review ensures that all areas within the scope of the Committee are reviewed.

Functions of Audit Committee:

The Audit Committee, while reviewing the Annual Financial Statements also reviews the applicability of various Indian Accounting Standards (IndAS) referred to in Section 133 of the Companies Act, 2013. Compliance of the Accounting Standards as applicable to the Company has been ensured in the preparation of the Financial Statements for the year ended March 31, 2026. The Audit Committee bridges the gap between the Internal Auditors and the Statutory Auditors. Managing Director, Chief Financial Officer and the Internal Auditors are permanent invitees to the Audit Committee Meetings. The Company Secretary acts as a Secretary to the Committee as required by Regulation 18(1)(e) of the SEBI Listing Regulation. The Company follows best practices in financial reporting. The Company has been reporting on quarterly basis, the Un-audited Consolidated Financial Results as required by the Regulation 33 of the SEBI Listing Regulation. The Company's quarterly Un-audited Standalone Financial Results are made available on the web-site and also sent to the Bombay Stock Exchange where the Company's equity shares are listed for display at their website. The Audit Committee also oversees and reviews the functioning of a vigil mechanism (implemented in the Company as a Whistle Blower Policy) and reviews the finding of investigation into cases of material nature and the actions taken in respect thereof.

INTERNAL CONTROLS AND GOVERNANCE PROCESSES:

The Company continuously work in strengthening its internal control and processes. The Audit Committee along with the CFO formulates a detailed plan to the Internal Auditors for the year, which is reviewed at the Audit Committee Meetings. The Internal Auditors attend the meetings of Audit Committee at regular intervals and submit their recommendations to the Audit Committee and provide a road map for the future.

NOMINATION AND REMUNERATION COMMITTEE COMPOSITION:

During the year the Company's Nomination and Remuneration Committee comprises of Mr. Ravindra Kala, and Mr. Suresh Jain Mr. Pradeep Malu and Ms. Meenu Malu. Further Mr. Ravindra Kala, Mr. Suresh Jain, Mr. Pradeep Malu and Ms. Meenu Malu resigned on August 04, 2025, August 14, 2025, August 02, 2025 and July 14, 2025 respectively. Following their resignation the Nomination and Remuneration Committee comprises of, Mr. Ravikant Baheti, Mr. Satish Goel and Mr. Padmanabhan Desikachari. The Composition of Nomination and Remuneration Committee is in pursuant to the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI Listing Regulation.

Meeting and Attendance:

The Nomination and Remuneration Committee met seven times during the Financial Year 2025-26. The Table below provides the details of the Nomination Remuneration and Committee members:

Sr. No.	Name of the Directors	Position	Category	No. of Meetings attended
1.	Mr. Suresh Jain*	Chairman	Independent Director	3 out of 7
2.	Mr. Pradeep Malu*	Member	Non-Executive Director	3 out of 7
3.	Ms. Meenu Malu*	Member	Managing Director	1 out of 7
4.	Mr. Ravindra Kala	Membet	Independent Director	1 out of 7
5.	Mr. Ravikant Baheti	Chairman	Independent Director	4 out of 7
6.	Mr. Satish Goel	Member	Independent Director	4 out of 7
7.	Mr. Padmanabhan Desikachari	Member	Non-Executive Director	4 out of 7

**Committee Members prior to reconstitution of committees effected on August 16, 2025*

Sr. No.	Date of the Meeting
1.	04.06.2025
2.	14.07.2025
3.	29.07.2025
4.	01.09.2025
5.	31.10.2025
6.	13.11.2025
7.	30.01.2026

Terms of Reference:

The Board has framed the Remuneration and Nomination Committee Charter which ensure effective Compliance of Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI Listing Regulation, which are as follows:

- Formulate the criteria for determining qualifications, positive attributes and independence of a director
- Identify persons who are qualified to become Director and persons who may be appointed in Key Managerial and Senior Management positions in accordance with the criteria laid down in this policy
- To carry out evaluation of Director's performance
- Recommend to the Board - appointment and removal of Director, KMP and Senior Management Personnel;
- To devise a policy on Board diversity, composition, size
- Oversee the formulate and implementation of ESOP Schemes, its administration, supervision, and formulating detailed terms and conditions in accordance with SEBI Guidelines

The Committee also plays the role of the Compensation Committee and is responsible for administering the Employee Stock Open Scheme and determining eligibility of employees for stock options.

REMUNERATION POLICY

i. Remuneration to Non-Executive Directors:

The Non-Executive Directors were not paid any remuneration during the financial year 2025-26. The Non-Executive Independent Directors do not have any material pecuniary relationship or transactions with the Company. The Company has not granted any stock options to any of its Non-Executive Independent Directors.

ii. Remuneration to Executive Directors:

The appointment and remuneration of Executive Directors including Managing Director is governed by the recommendation of the Remuneration and Nomination Committee, resolutions passed by the Board of Directors and shareholders of the Company. The remuneration package of Managing Director comprises of salary, allowances and contributions to Provident and other Retirement Benefit Funds as approved by the shareholders at the General Meetings. Annual increments are linked to performance and are decided by the Remuneration and Nomination Committee and recommended to the Board for approval thereof. The remuneration policy is directed towards rewarding performance, based on review of achievements. It is aimed at attracting and retaining high caliber talent.

Remuneration was paid to the executive director by the company. The Remuneration and Nomination Policy is displayed on the website of the Company.

Details of Remuneration paid to Directors for the Year Ended March 31, 2026

(a) Non-Executive Directors

Name of the Director	Sitting Fees (Rs.)	No. of Shares held
Mr. Ravikant Baheti	Rs. 3,00,000	NIL
Mr. Satish Goel	Rs. 2,50,000	NIL

Mr. Eric Anklesaria	Rs. 1,00,000	NIL
Mr. Shailesh Chitre	NIL	NIL
Mr. Harish Chander Khurana	NIL	NIL
Mr. Padmanabhan Desikachari	Rs. 2,00,000	15,00,000
Mr. Yash Maheshwari	NIL	57,54,105
Ms. Rupashree Shrivastava	NIL	2,08,333

(b) Executive Directors

Name	Basic Salary	Special Allowance	House Rent Allowance	Leave Travel Allowance	Statutory Bonus	Total
Mr. Uttam Dave	Rs.16,00,000	Rs.4,04,700	Rs.5,00,000	Rs.12,000	Rs.83,300	Rs.26,00,000
Mr. Rakesh Rathi	Rs.16,00,000	Rs.4,04,700	Rs.5,00,000	Rs.12,000	Rs.83,300	Rs.26,00,000

Performance Evaluation

Pursuant to the provisions of the Companies Act, 2013 and Regulation 17 of the SEBI Listing Regulation, the Board has carried out the annual evaluation of its own performance, its Committees and Directors individually. A structured questionnaire was prepared after circulating the draft forms, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance. The performance evaluation of the Managing Director and the Non-Independent Director was carried out by the Independent Directors. The Directors express their satisfaction with the evaluation process.

STAKEHOLDER RELATIONSHIP COMMITTEE COMPOSITION & ATTENDANCE

The Stakeholder Relationship Committee met three times during the Financial Year 2025-26. During the year the Stakeholders Relationship Committee comprises of Mr. Suresh Jain - Independent Director and Mr. Pradeep Malu – Non-Executive Director as members of the Committee. Ms. Meenu Malu- members of the Committee, Ms. Surabhi Pal acts as Secretary to the Committee. Further Mr. Suresh Jain, Mr. Pradeep Malu, Ms. Meenu Malu and Ms. Surabhi Pal resigned on August 14, 2025, August 02, 2025, July 14, 2025 and June 04, 2025 respectively. Following their resignation the Stakeholder Relationship Committee comprises of Mr. Padmanabhan Desikachari, Mr. Ravikant Baheti and Mr. Uttam Dave. The table below highlights the attendance of the Members of the Committee. The necessary quorum was present for all the Committee meeting. The stakeholders' relationship committee is constituted in line with the provisions of Regulation 20 of SEBI Listing Regulations read with section 178 of the Act.

Sr. No.	Name of the Directors	Position	Category	No. of Meetings attended
1.	Mr. Suresh Jain*	Chairman	Independent Director	0 out of 3
2.	Mr. Pradeep Malu*	Member	Non-Executive Director	0 out of 3
3.	Ms. Meenu Malu*	Member	Managing Director	0 out of 3
4.	Mr. Surabhi Pal*	Secretary	Company Secretary	0 out of 3
5.	Mr. Padmanabhan Desikach	Chairman	Non-Executive Director	3 out of 3

6.	Mr. Ravikant Baheti	Member	Independent Director	3 out of 3
7.	Mr. Uttam Dave	Member	Chairman and Whole Time Director	3 out of 3

**Committee Members prior to reconstitution of committees effected on August 16, 2025*

Sr. No.	Date of the Meeting
1.	17.10.2025
2.	21.11.2025
3.	20.03.2026

The role of Stakeholders' Relationship Committee is as follows:

- Considering and resolving the grievances of shareholders of the Company with respect to transfer of shares, non-receipt of annual report, non-receipt of declared dividend, etc.;
- Ensuring expeditious share transfer process in line with the proceedings of the Stakeholder Relationship Committee;
- evaluating performance and service standards of the Registrar and Share Transfer Agent of the Company;
- providing guidance and making recommendations to improve service levels for the investors.

Ms. Pratibha Ranka, Company Secretary, was the Compliance Officer for resolution of Shareholder's/Investors complaints. The Minutes of the Stakeholders' Relationship Committee Meetings are circulated to the Board and noted by the Board of Directors at the Board Meetings. Continuous efforts are made to ensure that grievances are more expeditiously redressed to the complete satisfaction of the investors. Shareholders are requested to furnish their updated telephone numbers and e-mail addresses to facilitate prompt action. During the financial year ended March 31, 2025, No complaint was received from the shareholders and none of them were pending as on March 31, 2026.

SECURITIES ALLOTMENT COMMITTEE

During the FY 2025-26, the Securities Allotment Committee comprises of Mr. Suresh Jain- Independent Director, Mr. Pradeep Malu - Director, Ms. Meenu Malu- Non executive Non-Independent Director and Ms. Surabhi Pal acts as Secretary to the Committee. Post their resignation the committee comprises of Mr. Rakesh Rathi, Mr. Ravikant Baheti and Ms. Pratibha Ranka. Further Mr. Rakesh Rathi resigned on May 12, 2026. Post that the committee was joined by Mr. Uttam Dave. There were three meetings of Securities Allotment Committee held during the financial year.

Sr. No.	Date of the Meeting
1.	28.11.2025
2.	30.11.2025
3.	04.12.2025

The purpose of the Securities Allotment Committee is to issue and allot all kind of securities that may be issued by the Company, from time to time subject to the provisions of the Companies Act, 2013 and subject to the Memorandum and Articles of Association of the Company and in accordance with the Companies (Issue of

Share Certificate) Rules, 1960. The Committee is also empowered to issue share certificates to the shareholders of the Company and to settle any question, difficulty or doubts of the shareholders that may arise in regard to the issue and allotment of shares.

BUSINESS REVIEW COMMITTEE

The Business Review Committee comprises of Mr. Suresh Jain - Independent Director, M and Mr. Pradeep Malu - Director. Upon their resignation the committee consisted following as the members of the committee Mr. Uttam Dave, Mr. Padmanabhan Desikachari and Mr. Rakesh Rathi. Mr. Rakesh Rathi resigned on May 12, 2026 and post his resignation Mr. Shailesh Chitre joined the committee. Since the business of the company during the financial year 25-26 was under the new management, the business was reviewed directly by the board and no meeting was held of Business Review Committee. The purpose of the Business Review Committee is to review and discuss with senior management of the Company, key operational performance and other important topics related to the business performance of the Company. The objective of this committee is to provide a forum outside of regular Board meetings of Directors to stay informed about key operational matters and to provide a platform for discussion and the expression of views by committee members to senior management of the Company.

4. COMPANY POLICIES

a) Whistle Blower Policy

Pursuant to Section 177(9) and (10) of the Companies Act, 2013, and Regulation 22 of the SEBI Listing Regulation, the Company The Company has adopted a Whistle Blower Policy and has established necessary mechanisms for employees to report concerns about unethical behaviour. The said policy has also been put up on the website of the Company.

This policy is intended to:

i. To create an environment where every officer feels free and secure to report specific incidents of unethical behaviour, actual or suspected incidents of fraud or violation of the Company's Code;
ii. To investigate such reported incidents in affair manner;
iii. To take appropriate disciplinary action against the delinquent officer(s);
iv. To ensure that no officer is victimized or harassed for bringing such incidents to the attention of the Company.

The policy also provides adequate safeguards against victimization of persons who use such mechanism and makes provision for direct access to the Chairman of the Audit Committee in appropriate or exceptional cases. No person has been denied access to the Audit Committee. All complaints received under the said policy are reviewed by the Audit Committee at its meeting held every quarter.

Your Company believes that every employee is a trustee of its stakeholders and must adhere to the Company's Code of Conduct and Business Ethics and conduct himself or herself at all times in a professional and ethical manner.

b) Code of Conduct for Directors and Senior Management:

The Board has laid down Codes of Conduct for Directors & Senior Management and for employees and professionals serving in the key roles of the Company. The Codes of Conduct have been circulated to the Board and Senior Management and the compliance of the same has been affirmed by them. A declaration signed by the Managing Director in this regard is attached to this Report. The Code of Conduct is available on website of the Company.

c) Code of Conduct for Prohibition of Insider Trading:

The Company has adopted an Insider Trading Policy to regulate; monitor and report trading by insiders under the SEBI (Prohibition of Insider Trading) Regulations, 2015. This policy also includes practices and procedures for fair disclosure of unpublished price-sensitive information, initial and continual disclosure. The Company has automated the disclosures and declarations to identified designated employees and the Board reviews the policy on a need basis.

The Code for prohibition of Insider Trading is available at the website of the Company.

d) Related Party transactions policy:

As required under Regulation 23(1) of the SEBI Listing Regulation, the Company has formulated a policy on dealing with Related Party Transactions. The Policy is available on the website of the Company.

e) Nomination and Remuneration policy:

In pursuance of the Company's policy to consider human resources as its invaluable assets, to pay equitable remuneration to all Directors, Key Managerial Personnel and Employees of the company, to harmonize the aspirations of human resources consistent with the goals of the company and in terms of the provisions of the Companies Act, 2013, this policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination and Remuneration Committee and approved by the Board of Directors of the Company. The Nomination and Remuneration Policy is available at the website of the Company.

5. AFFIRMATIONS AND DISCLOSURE

a) Compliances with Governance Framework:

The Company is in compliance with all mandatory requirements under SEBI Listing Regulation. All details relating to financial and commercial transactions where Directors may have a pecuniary interest are provided to the Board and the interested Directors neither participate in the discussion nor vote on such matters.

b) Disclosure on Website:

The following information has been disseminated on the website of the Company at www.istreetnetwork.com:

1. Details of business of the Company
2. Terms and conditions of appointment of Independent Directors
3. Composition of various Committees of Board of Directors
4. Code of Conduct for Board of Directors and Senior Management Personnel
5. Details of establishment of Whistle Blower policy
6. Criteria of making payments to Non-Executive Directors
7. Policy on dealing with Related Party Transactions
8. Policy for determining material subsidiaries
9. Details of familiarization programs imparted to Independent Directors
10. Policy for determination of materiality of events
11. Investor Guidance

c) Related Party transactions:

All transactions entered into with the Related Parties as defined under the Companies Act, 2013 and Regulation 23 of the SEBI Listing Regulation during the financial year were in the ordinary course of business and on arm's length basis and do not attract the provisions of Section 188 of the Companies Act, 2013. There were no materially significant transactions with Related Parties during the financial year. Related party transactions have been disclosed under the note 29 of significant accounting policies and notes forming part of the financial statements in accordance with "Indian Accounting Standard". A statement in summary form of transactions with Related Parties in ordinary course of business and arm's length basis is periodically placed before the Audit committee for review and recommendation to the Board for their approval. Further, All Related Party Transactions are placed before the Audit Committee/Board, as applicable, for their approval. Omnibus approvals are taken for the transactions which are repetitive in nature. None of the transactions with Related Parties were in conflict with the interest of the Company. All the transactions are in the ordinary course of business and have no potential conflict with the interest of the Company at large and are carried out on an arm's length or fair value basis.

d) Details of non-compliance with regard to the Capital Markets

The Company has complied with all requirements Specified under SEBI Listing Regulations as well as other regulations and guidelines of SEBI. The Company has incurred penalties under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for non-compliance with the prescribed compliance deadlines, amounting to ₹1,180/- and ₹2,360/-, respectively. Further, a penalty of ₹4,66,100/- has been levied for non-compliance with the requirements relating to the reclassification of the Promoter and Promoter Group, application for waiver of penalty is done by the company.

e) Secretarial Audit Report

The Company has undertaken Secretarial Audit for the financial year 2025-26 which, inter alia, includes audit of compliance with the Companies Act, 2013, and the Rules made under the Act, Listing Regulations and applicable Regulations prescribed by the Securities and Exchange Board of India and Secretarial Standards issued by the Institute of the Company Secretaries of India. The Secretarial Audit Report forms part of this Annual Report.

f) Disclosure of Accounting Treatment:

The financial statements have been prepared in accordance with Indian Accounting Standard (IndAS). The Company has prepared these financial statements to comply in all material respects with the Accounting Standards, notified under section 133 of the Companies Act, 2013 ("the Act") read together with paragraph 7 of the Companies (Accounts) Rules 2014.

g) Risk Management:

Business risk evaluation and management is an ongoing process within the Company. The assessment is periodically examined by the Board.

h) Reconciliation of share capital audit:

Ms. Neha Poddar, Practicing Company Secretary carried out a share capital audit to reconcile the total admitted equity share capital with the National Securities Depository Limited ("NSDL") and the Central Depository Services (India) Limited ("CDSL") and the total issued and listed equity share capital. The audit report confirms that the total issued / paid-up capital is in agreement with the total number of shares in physical form and demat form held with NSDL and CDSL.

i) Non-mandatory requirements:

The Board of Directors periodically review the compliance of all applicable laws and steps are taken by the Company to rectify instances of non-compliance, if any. The Company is in compliance with all mandatory requirements of Listing Regulations.

6. SUBSIDIARY COMPANY

The Company has incorporated a 100% subsidiary in Dubai in the proposed name of "Istreet Network LLC FZ" with a total share capital of AED 1 Lac. As at the close of the financial year, the name of iStreet Network Limited is included in the name of subscriber in their memorandum by virtue of which it has become the subsidiary of iStreet Network Limited. Although the Company has incorporated its subsidiary, the capital infusion is still pending by Istreet Network Limited. Since the Subsidiary is not functional yet, so AOC-1 is not applicable. It has no joint venture or Associates and is not subsidiary of any other company as on March 31, 2026.

7. GENERAL BODY MEETINGS

The location and time of the Annual General Meeting held during the last 3 years is as follows:

General Body Meetings	Financial Year	Date and time	Venue	Resolution
36th AGM	22-23	September 23, 2023. 11.00 A.M	Meeting held through Video Conferencing	All resolution passed were Ordinary Resolution
37th AGM	23-24	September 28, 2024. 11.00 A.M	Meeting held through Video Conferencing	All resolution passed were Ordinary Resolution
38th AGM	24-25	September 26, 2025, 10.30 A.M	Meeting held through Video Conferencing	All resolution passed were Ordinary and Special Resolution

8. POSTAL BALLOT

During the financial year 2025-26, the Company had not sought any approval of the member's though postal ballot.

9. MEANS OF COMMUNICATION

i. The Unaudited quarterly/ half yearly results are announced within forty-five days of the close of the quarter. The audited annual results are announced within sixty days from the closure of the financial year as per the requirement of the SEBI Listing Regulation.
ii. The approved financial results are forthwith sent to the Stock Exchanges and are published in Regional and English daily newspapers within forty-eight hours of approval thereof.
iii. The Company's financial results and official press releases are displayed on the Company's Website.
iv. Any presentation made to the institutional investors or / and analysts are also posted on the Company's website.
v. Management Discussion and Analysis forms part of the Company's Annual Report.
vi. The quarterly results, shareholding pattern, quarterly compliances and all other corporate communication to the Stock Exchanges viz. BSE Limited are filed electronically. The Company has complied with filing submissions through BSE Listing Centre.

Share Transfer System

Transfer of shares in dematerialized form is done through the depositories without any involvement of the Company. Transfer of shares in physical form is normally processed and completed by Registrar & Transfer Agent within a period of 15 working days from the date of the lodgement, subject to documents being valid and complete in all respects. Company also obtains yearly certificate from a Practicing Company Secretary confirming compliance with the share transfer formalities as required under Regulation 40(9) of the Listing Regulations and same is filed with the Stock Exchange.

Nomination

Individual shareholders holding shares singly or jointly in physical form can nominate a person in whose name the shares shall be transferable in case of death of the registered shareholder(s). Nomination facility in respect of shares held in electronic form is also available with the Depository Participants as per the byelaws and business rules applicable to NSDL and CDSL. Nomination forms can be obtained from the Company's Registrar and Share Transfer Agent.

10. GENERAL SHAREHOLDERS INDFORMATION

Day and Date of Annual General meeting	Tuesday, September 29, 2026
Time	03.30 P.M.
Venue	Through Video conferencing
Financial year	April 01, 2025 to March 31, 2026
Dividend payment date	August 16, 2025
Listing of Equity Shares on stock Exchanges	BSE Ltd. Dalal Street Mumbai 400 001
Stock Exchange Code	524622
International Securities Identification Number (IS	INE532B01020
Corporate Identification Number (CIN)	L62013MH1986PLC040232
Face Value per share	Rs 4/-
Date of Book Closure/Record Date	
Payment of Annual Listing Fees	Listing fees paid upto the financial year 26-27
Financial calendar for 2025-26 (tentative dates):	
For the quarter ending June 30, 2026	Mid of August, 2026
For the quarter ending September 30, 2026	Mid of November, 2026
For the quarter ending December 31, 2026	Mid of February, 2026
For the quarter ending March 31, 2027	End of May 2027
Suspension from trading	No Suspension only under ASM ST: Stage 1category

11. MARKET PRICE DATA FOR 2025-26

The Company's shares are traded on BSE Limited. The monthly high/low (based on daily closing prices) and volume of shares of the Company is given below:

Months	High Price (Rs.)	Low Price (Rs.)	Volume of Equity Shares
April 2025	4.69	4.69	1,80,638
May 2025	4.92	4.69	3,18,661
June 2025	6.56	4.92	3,22,535
July 2025	14.08	6.88	48,63,105
August 2025	20.41	14.36	90,13,873
September 2025	22.52	14.76	6,31,83,222
October 2025	62.34	23.64	10,82,12,431
November 2025	72.15	39.02	20,36,29,556

December 2025	59.66	42.88	13,07,10,234
January 2026	59.50	46.21	6,17,52,625
February 2026	51.60	36.00	3,15,58,553
March 2026	49.89	36.30	3,30,27,499

12. a) Distribution of shareholding as on March 31, 2026:

No of Equity Shares	No of Shareholders	% of shareholders	No. of shares Held	Amount in Rs	% of shareholding
1-100	5657	42.88	329151	1316604	1.55
101-500	5467	41.44	1668847	6675388	7.83
501-1000	964	7.31	792857	3171428	3.72
1001-2000	467	3.54	731491	2925964	3.43
2001-3000	159	1.21	408062	1632248	1.92
3001-4000	81	0.61	297668	1190672	1.40
4001-5000	101	0.77	483331	1933324	2.27
5001-10000	131	0.99	973888	3895552	4.57
10001-20000	73	0.55	1056849	4227396	4.96
20001-50000	65	0.49	2000522	8002088	9.39
50001 & Above	27	0.20	12557334	50229336	58.95
Total	**13,192**	**100**	**2,13,00,000**	**8,52,00,000**	**100**

b) According to categories of shareholders as on March 31,2026:

Sr. No	Categories	No. of Shares	Percentage
1	Resident Individuals	10249609	48.12
2	Non-Resident Indians	331819	1.56
3	Corporate Bodies – Promoter	0	0
4	Corporate Bodies	446666	2.10
5	Directors – Promoter	8508210	39.94
6	Promoters	1341109	6.30
7	Hindu Undivided Family (HUF)	422287	1.98
8	Trusts	200	0
9	Clearing Member	100	0
10	Others	0	0
	Total	**2,13,00,000**	**100**

c) Details of Shares held by Directors as on March 31,2026:

Name of Director	No. of Equity Shares held
Mr. Uttam Dave	57,54,106
Mr. Yash Maheshwari	57,54,105
Mr. Padmanabhan Desikachari	15,00,000

Ms. Rupashree Shrivastava	2,08,333

d) Dematerialization of shares and liquidity:

93.53% of the total equity share capital of the Company have been dematerialised (NSDL – 50.22% and CDSL 43.31%) as on March 31, 2026. The Company has entered into agreements with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) whereby shareholders have an option to dematerialise their shares with either of the Depositories Members holding shares in physical form are requested to consider converting their holdings to dematerialized form to eliminate risks associated with physical shares and for ease in portfolio management.

Members can contact the Company's Share Registrars and Transfer Agents for assistance in this regard.

Members holding old share certificate in the name of Principal Pharmaceuticals & Chemicals Limited having face value of Rs. 10 each, are requested to print stickers (for both – change of name and change of face value) available on Investors section of our website and stick the same as directed in the old certificate, before lodging the same with their respective depository participant for dematerialization purposes.

e) Outstanding GDRs / ADRs / Warrants / Convertible instruments and their impact on equity:

As at the date of this report, the Company has 8,80,16,665 outstanding warrants, which are convertible into 8,80,16,665 equity shares of the Company. Upon conversion/exercise, the equity share capital of the Company may increase by ₹ 35,20,66,660, resulting in a potential dilution of the existing shareholders' percentage holding.

f) Plant Location

The Company has no manufacturing unit as on March 31, 2026

g) Registrar and Transfer Agent:

The Company has appointed Registrar and Transfer Agent to handle the share transfer work and to solve the complaints of shareholders. Members holding shares in physical form are requested to advise any change of address immediately to the Company's Share Registrars and Transfer Agents. Members holding shares in electronic form must send the advice about change in address to their respective Depository Participant only and not to the Company or the Company's Share Registrars and Transfer Agents (RTA). Kindly respond to the same directly to RTA as per the address given below.

Name, Address and telephone number of Registrar and Transfer Agent is given hereunder:

Adroit Corporate Services Pvt. Ltd.
19/20, Jaferbhoy Industrial Estate, 1st Floor, Makwana Road, Marol Naka, Mumbai 400 059 Tel No: +91-22- 4227 0400 Email: info@adroitcorporate.com

h) Investor Correspondence:

In order to facilitate quick redressal of the grievances/queries, the Investors and Shareholders may contact the Managing Director at the under mentioned corporate office address for any assistance:

Mr. Uttam Dave
Managing Director
iStreet Network Limited
4-A Wing, 4th Floor, D J House,
Old Nagardas Road, Andheri East,
Mumbai – 400069
Email: cs@istreetnetwork.com

Place: Mumbai
Date: 04.09.2026

By Order of the Board of Directors
For iStreet Network Limited

Registered Office Address:
4-A Wing, 4th Floor, D J House, Old Nagardas Roac
Andheri East, Mumbai – 400069

Uttam Dave
Managing Director
DIN: 07266845

ANNEXURE "E"

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis - NIL

Particulars	Particulars	Particulars
(a) Name(s) of the related party and nature of relationship	-	-
(b) Nature of contracts/ arrangements/ transactions ¤	-	-
(c) Duration of the contracts / arrangements/transactions	-	-
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	-	-
(e) Justification for entering into such contracts or arrangements or transactions	-	-
(f) Date(s) of approval by the Board	-	-
(g) Amount paid as advances, if any	-	-
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188	-	-

2. Details of material contracts or arrangement or transactions at arm's length basis

Particulars	Particulars	Particulars
(a) Name(s) of the related party and nature of relationship	Healtech Software India Private Limited	Indygen Labs Private Limited
(b) Nature of contracts/ arrangements/ transactions	Procurement of Software Licenses and related professional services	Procurement of Software Licenses and related professional services
(c) Duration of the contracts / arrangements/transactions	Ongoing	Ongoing
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	Procurement of Software Licenses and related professional services amounting to Rs. 21,21,03,717	Procurement of Software Licenses and related professional services amounting to Rs. 48,89,44,924
(e) Date(s) of approval by the Board, if any	NA	NA
(f) Amount paid as advances, if any	NA	NA

For and on behalf of the Board
iStreet Network Limited

Uttam Dave
Managing Director
DIN: **07266845**

Date: 04.09.2026
Place: Mumbai

MANAGEMENT DISCUSSION AND ANALYSIS

Market and Industry Context

The global technology industry is undergoing a fundamental transformation as Artificial Intelligence ("AI"), Generative AI ("GenAI"), Agentic AI, cloud computing, cybersecurity, data intelligence and intelligent automation increasingly become integral to enterprise operating models.

This transformation is taking place against a backdrop of moderate global economic growth, geopolitical tensions, regional conflicts, evolving trade policies and changes in global technology supply chains. While these factors may result in greater selectivity in discretionary enterprise expenditure, they are simultaneously increasing the strategic importance of technology resilience, cybersecurity, data sovereignty, automation and secure digital infrastructure.

The technology industry is therefore entering a phase in which growth is being driven by two parallel forces:

"Enterprises are investing in technology to grow and transform their businesses, while simultaneously investing in technology to protect, automate and make those businesses more resilient."

1. GLOBAL ECONOMIC AND GEOPOLITICAL ENVIRONMENT

The global economy continues to navigate a combination of geopolitical tensions, regional conflicts, trade-policy uncertainty, inflationary pressures and changing supply-chain dynamics.

According to the International Monetary Fund's ("IMF") July 2026 World Economic Outlook Update, global real GDP growth is projected at 3.0% in 2026 and 3.4% in 2027. The IMF notes that the outlook remains uneven, with the economic impact of war weighing on energy importers and vulnerable economies, while AI-driven demand is supporting countries integrated into the global technology value chain.

Global GDP Growth Forecast (%)

(Real GDP, annual percent change)	2025	PROJECTIONS 2026	PROJECTIONS 2027
World Output	3.5	3.0	3.4
Advanced Economies	1.9	1.7	1.8
United States	2.1	2.3	2.2
Euro Area	1.4	0.9	1.2
Germany	0.2	0.7	1.0
France	0.9	0.6	0.9
Italy	0.5	0.5	0.5
Spain	2.8	2.1	1.8
Japan	1.1	0.6	0.7
United Kingdom	1.4	1.0	1.3
Canada	1.9	1.1	1.7
Other Advanced Economies	3.0	2.8	2.3
Emerging Market and Developing Economies	4.5	3.8	4.5
Emerging and Developing Asia	5.6	5.0	4.8
China	5.0	4.6	4.1
India	7.7	6.4	6.7
Emerging and Developing Europe	2.0	1.9	2.1
Russia	1.0	1.1	1.1
Latin America and the Caribbean	2.4	2.4	2.7
Brazil	2.3	2.4	2.2
Mexico	0.5	1.2	1.9
Middle East and Central Asia	3.7	0.7	6.5
Saudi Arabia	4.6	1.7	5.5
Sub-Saharan Africa	4.5	4.3	4.5
Nigeria	4.0	4.1	4.3
South Africa	1.1	1.1	1.3

Source: International Monetary Fund, World Economic Outlook Update – July 2026.

The current environment has important implications for technology spending. Enterprises are increasingly scrutinising discretionary investments, but technology expenditure associated with **AI, cybersecurity, cloud infrastructure, automation, business resilience and regulatory compliance** is increasingly viewed as strategically important.

Geopolitical developments are reshaping technology priorities

Geopolitical developments are also influencing the structure of the global technology industry. Advanced semiconductors, computing infrastructure, data centres and AI technologies have become strategically important assets. Technology restrictions, supply-chain disruptions and increasing national focus on technology sovereignty are encouraging enterprises and governments to diversify technology ecosystems and develop greater control over critical infrastructure.

The result is a growing emphasis on:

- technology and supply-chain resilience;
- secure computing infrastructure;
- data sovereignty;
- AI sovereignty;
- cybersecurity;
- domestic technology capabilities; and
- diversified technology ecosystems.

Gartner has also highlighted geopolitical tensions as a factor influencing cybersecurity priorities, while its India security research points to increasingly sophisticated AI-driven threats and regulatory requirements.

GLOBAL IT INDUSTRY

The global Information Technology ("IT") industry is entering a period of accelerated investment, with Artificial Intelligence ("AI") emerging as a key driver of technology expenditure. Enterprises and hyperscale cloud providers are increasing investments in computing infrastructure, data centres, software and digital capabilities as AI moves from experimentation towards broader enterprise adoption.

According to Gartner's February 2026 worldwide IT spending forecast, global IT spending is expected to reach approximately US$6.15 trillion in 2026, representing growth of 10.8% over 2025. Gartner's forecast indicates that the expansion is being supported particularly by continued investment in AI-related hardware and software and the build-out of infrastructure required to support AI workloads.

Global IT Spending Trend (in US$ Million)

IT Segment	2025 Spending	Growth YoY (%)	2026E Spending	Growth YoY (%)
Data Centre Systems	496,231	48.9%	**653,403**	**31.7%**
Devices	788,335	9.1%	**836,417**	6.1%
Software	1,249,509	11.5%	**1,433,633**	**14.7%**
IT Services	1,717,590	6.4%	**1,866,856**	8.7%
Communications Services	1,303,651	3.8%	**1,365,184**	4.7%
Overall IT Spending	**5,555,316**	**10.3%**	**6,155,493**	**10.8%**

Source: Gartner, Worldwide IT Spending Forecast, February 2026.

Emergence of Enterprise AI

Artificial Intelligence has moved rapidly from an experimental and pilot-stage technology to an increasingly important component of enterprise technology strategy. Organisations across sectors are exploring AI for automation, customer engagement, operational optimisation, risk management, cybersecurity, analytics and decision support.

The next phase of AI adoption is expected to be characterised by the transition from isolated AI applications and Generative AI experiments towards enterprise-scale, governed and production-ready AI deployments. This transition is creating demand for appropriate computing infrastructure, data foundations, application integration, security controls, governance frameworks and operational capabilities.

iStreet Network Limited is positioning itself within this emerging opportunity through its focus on operationalising AI at enterprise scale. The Company describes its platform ecosystem as covering agentic AI, AI infrastructure, data intelligence, cybersecurity, observability, resilience and governance, with the objective of enabling enterprises to move from fragmented AI initiatives towards integrated and governed AI environments.

AI Infrastructure and Enterprise Technology

The growth of AI workloads is increasing the technology requirements of enterprises. Organisations adopting AI at scale require greater computing capacity, high-performance infrastructure, secure data environments, scalable cloud and hybrid-cloud architectures, as well as appropriate monitoring and governance capabilities.

As AI becomes increasingly embedded in mission-critical business processes, the underlying infrastructure is also becoming more important. Enterprises require technology environments that can deliver not only performance and scalability but also availability, resilience, security, compliance and operational visibility.

This is creating opportunities for technology providers that can integrate infrastructure, software, data and AI capabilities into cohesive enterprise solutions. iStreet's stated portfolio includes AI infrastructure, agentic AI platforms and enterprise AI solutions, with a focus on creating integrated technology environments for complex and regulated organisations.

Cybersecurity, Risk and Compliance

The increasing digitisation of businesses and the rapid adoption of cloud, AI and connected systems have simultaneously increased the complexity of cybersecurity and technology risk. Enterprises are required to protect increasingly distributed technology environments while also meeting regulatory, governance and data-protection requirements.

Cybersecurity is therefore evolving from a standalone IT function into a core component of enterprise resilience and business continuity. Organisations are increasingly seeking solutions that can provide continuous monitoring, threat detection, vulnerability management, risk prioritisation and automated response. The requirement is particularly significant in regulated sectors such as banking, financial services, insurance, healthcare and government, where technology failures, cyber incidents and regulatory non-compliance can have significant financial and reputational consequences.

iStreet has identified cybersecurity, AI-native SecOps, fraud risk management, risk-based vulnerability management and governance, risk and compliance as key areas within its technology portfolio.

Observability, AIOps and Enterprise Resilience

Modern enterprises increasingly operate complex technology environments involving legacy systems, applications, private and public clouds, distributed infrastructure and multiple technology platforms. Managing these environments through conventional monitoring tools can result in fragmented visibility and delayed identification of operational issues.

This has contributed to the emergence of observability and AIOps as important components of modern IT operations. Organisations are increasingly adopting technologies that can correlate data from applications, infrastructure, networks and other enterprise systems to identify anomalies, determine potential root causes and support automated remediation.

iStreet's technology proposition includes full-stack observability and AIOps capabilities designed to correlate enterprise telemetry, identify anomalies, support root-cause analysis and enable automated remediation. Its observability platform is designed for hybrid and multi-cloud environments and integrates application, infrastructure and digital-experience monitoring.

Increasing Importance of Data Intelligence

The growing adoption of AI has also increased the strategic importance of enterprise data. AI systems require reliable, accessible and appropriately governed data to generate meaningful and actionable outcomes. Enterprises therefore increasingly need capabilities relating to data discovery, classification, governance, integration and real-time intelligence.

The industry is consequently moving from conventional data management towards decision-ready data environments, where information from multiple enterprise systems can be consolidated and transformed into actionable intelligence.

iStreet's portfolio includes data intelligence capabilities, including data discovery and classification and unified data and insights, forming part of its broader AI-native enterprise technology ecosystem.

INDIA ECONOMIC OUTLOOK

India continues to remain among the **fastest-growing major economies globally**, supported by resilient domestic consumption, sustained public capital expenditure, infrastructure development and the continued formalisation and digitalisation of economic activity. The country's expanding digital public infrastructure, deepening technology ecosystem and increasing adoption of cloud, Artificial Intelligence ("AI") and data-driven technologies are contributing to a favourable environment for enterprise technology investment.

The medium-term economic outlook remains underpinned by the strength of domestic demand, infrastructure-led investment and supportive policy measures. At the same time, the external environment remains subject to heightened uncertainty arising from geopolitical developments, shifts in global trade policies and commodity-price volatility. These factors may influence inflation, exchange rates, supply chains and overall business sentiment. Notwithstanding these external headwinds, India's economic fundamentals remain supported by continued infrastructure investment, financial-system resilience, improving connectivity and a policy environment focused on strengthening productive capacity and competitiveness.

The next phase of India's economic development will increasingly depend on **productivity enhancement, technology adoption and the efficient deployment of capital and human resources**. Strengthening workforce capabilities, improving logistics and physical infrastructure, enhancing manufacturing competitiveness and deepening India's integration with global value chains will remain important structural priorities. At the same time, the continued expansion of digital infrastructure is enabling businesses and public institutions to operate with greater scale, efficiency and connectivity.

Digital transformation is consequently evolving from a technology-led initiative into a broader business and operating-model imperative. Organisations are increasingly adopting **cloud platforms, AI, automation, advanced analytics and digital infrastructure** to improve productivity, strengthen operational resilience, enhance customer engagement and support data-driven decision-making. The increasing digitisation of critical economic and business processes is, in turn, creating greater requirements for cybersecurity, data governance, technology resilience and regulatory compliance.

This transformation is evident across a broad range of sectors, including **banking and financial services, government, telecommunications, manufacturing and technology**, where organisations are progressively modernising legacy environments and adopting intelligent and automated technology architectures. The emergence of AI is further accelerating this transition, with enterprises increasingly evaluating AI not merely as a productivity tool but as a strategic capability capable of reshaping business processes, technology operations and customer experiences.

INDIA IT INDUSTRY

India's Information Technology ("IT") industry continues to demonstrate strong structural growth, supported by resilient domestic demand, accelerating enterprise digitalisation, increasing adoption of cloud and Artificial Intelligence ("AI"), and continued investment in modernising technology infrastructure. Against this backdrop, technology expenditure is increasingly shifting from traditional IT consumption towards AI-ready infrastructure, enterprise software, cybersecurity, data and intelligent automation.

According to Gartner's November 2025 India IT Spending Forecast, total IT spending in India is expected to reach approximately US$176.4 billion in 2026, representing growth of 10.6% over 2025. Gartner expects the expansion to be supported by accelerating adoption of cloud and digital technologies, rising demand for AI infrastructure, application modernisation, cybersecurity, AI/ML, data analytics, hyper-automation and initiatives aimed at improving customer experience and operational efficiency.

India IT Spending Trend (in US$ Million)

Source: Gartner, India IT Spending Forecast, November 2025.

"AI infrastructure is emerging as a key driver of India's technology expenditure"

IT Segment	2025 Spending	Growth YoY (%)	2026E Spending	Growth YoY (%)
Data Centre Systems	7,788	29.2%	**9,385**	**20.5%**
Devices	60,443	9.4%	**66,442**	**9.9%**
Software	21,032	12.1%	**24,741**	**17.6%**
IT Services	31,854	7.0%	**35,383**	**11.1%**
Communications Services	38,348	3.8%	**40,414**	**5.4%**
Overall IT Spending	**159,465**	**8.7%**	**176,365**	**10.6%**

The composition of India's IT spending growth is particularly significant. Gartner forecasts Data Centre Systems to be the fastest-growing major IT segment in India in 2026, with spending expected to increase 20.5% to US$9.4 billion. Gartner attributes this growth primarily to increasing investment in AI infrastructure and government programmes aimed at strengthening India's domestic AI ecosystem.

The increasing importance of AI infrastructure reflects a broader evolution in India's technology landscape. AI adoption requires substantially greater computing capacity, data-centre infrastructure, networking, storage and associated technology services. At the same time, increasing attention to data privacy and digital sovereignty is contributing to demand for locally deployed and controlled infrastructure.

India's position as one of the world's largest consumer markets for digital and AI-enabled services is also attracting investment into local infrastructure. The resulting expansion of the domestic AI ecosystem is expected to support demand across the broader technology value chain.

ISTREET'S DISTINCT VALUE PROPOSITION

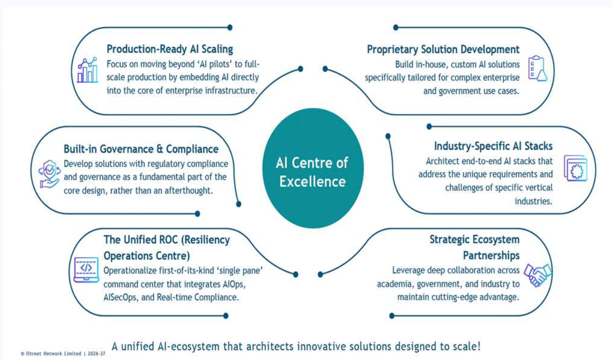
iStreet differentiates itself by addressing one of the most significant challenges facing enterprises in the emerging AI economy: **the gap between AI experimentation and AI operationalisation at scale**.

While enterprises have rapidly adopted Generative AI and are increasingly evaluating Agentic AI, converting these technologies into reliable, secure and production-grade enterprise capabilities requires substantially more than access to AI models. It requires an integrated technology foundation spanning **infrastructure, data, security, observability, automation, governance and compliance**.

iStreet is positioned to address this requirement through an **AI-native, integrated technology ecosystem** designed to enable enterprises to operationalise and scale AI while maintaining control, resilience and regulatory alignment.

The iStreet AI Centre of Excellence (CoE) will serve as the strategic core of the organization, designed to architect unified AI ecosystem that transitions artificial intelligence (AI) from experimental pilots to large-scale, enterprise-grade production. It acts as a specialized engine that integrates proprietary technology, industry-specific expertise, and rigorous governance to ensure AI is a foundational element of modern infrastructure rather than just an additive tool.

Key focus areas of the iStreet AI CoE



iStreet offers a comprehensive stack of AI capabilities designed to transform fragmented legacy systems into intelligent enterprises

- **AI Infrastructure:** Providing the resilient, high-performance foundation (network, compute, storage) required to power large-scale AI operations.
- **Agentic AI Platforms:** Building autonomous AI agents that can reason, act, and execute complex workflows across enterprise ecosystems.
- **Enterprise AI Solutions:** A diverse portfolio spanning critical operational domains, including:
  - **Data Intelligence:** Unified layers for real-time insights.
  - **Enterprise Security & SecOps:** Predictive, autonomous defense systems.
  - **GRC (Governance, Risk, and Compliance):** Ensuring AI remains trusted and operational within legal frameworks.
  - **Resilient Operations:** AI-led self-healing systems that ensure continuous uptime.
  - **Data Lake:** a centralized storage repository that holds vast amounts of structured, semi-structured, and unstructured data in its raw, native format

"iStreet's distinct value proposition lies in its ability to integrate AI, infrastructure, data, cybersecurity, observability, intelligent operations and governance into a unified enterprise architecture. The Company's approach is designed to help organisations transition from AI experimentation to secure, governed and scalable production environments, while enabling increasingly autonomous operations without compromising resilience, auditability or control. This integrated, AI-native and governance-by-design positioning is particularly relevant to regulated and mission-critical enterprises navigating the transition towards AI-led operating models".

Business Overview and Transformation

From Foundation to Consolidation, and Positioned for Growth

iStreet is building an **ecosystem-led enterprise technology solutions business**, focused on enabling organisations to adopt, integrate and operationalise emerging technologies across Artificial Intelligence ("AI"), cybersecurity, cloud, data, infrastructure, observability, automation and digital transformation.

The Company's business model is anchored around its **OEM and technology partner ecosystem**. By bringing together specialised technologies from multiple technology providers and combining them with solution architecture, integration, implementation and customer engagement capabilities, iStreet seeks to simplify complex technology adoption for enterprises.

FY 2025–26: The Foundation Year

The Company's principal focus during the year was to establish the building blocks required for a scalable enterprise technology business. This included developing the Company's technology and OEM ecosystem, identifying strategic technology domains, establishing relationships with relevant technology partners and building the internal capabilities required to evaluate, architect, integrate and deploy enterprise technology solutions.

The Company identified a number of technology domains with strong structural growth potential, including:

Artificial Intelligence | AI Infrastructure | Agentic AI | Cybersecurity | Cloud | Data Intelligence | Observability | AIOps | Automation | Governance

The objective during this phase was not simply to build a portfolio of technologies, but to establish the **ecosystem and capabilities required to bring multiple technologies together around customer-specific requirements**.

The foundation established during FY 2025–26 provides the basis for iStreet's subsequent evolution from a technology-focused organisation towards a broader **technology orchestration and enterprise solutions platform**.

Building the Technology Ecosystem

The rapid pace of innovation across AI, cloud, cybersecurity, data and infrastructure has resulted in a highly fragmented technology landscape. Enterprises increasingly require multiple technologies to work together to address a single business requirement.

iStreet's business model is designed around this market reality.
The Company works with OEMs, technology partners and specialised solution providers, enabling it to access a broad portfolio of technologies without being dependent on developing every underlying technology internally.

The Company's role is to identify relevant technologies, understand their applicability, architect integrated solutions and support customers through implementation and ongoing engagement.

This ecosystem-led approach enables iStreet to provide customers with greater technology choice while helping simplify the complexity associated with evaluating and integrating multiple technology platforms.

Advancing AI Readiness

AI represents a significant emerging opportunity for the Company and is expected to become an increasingly important component of its technology ecosystem.

iStreet's AI proposition is being developed through its OEM and technology-partner network across AI infrastructure, Generative AI, Agentic AI, data, cybersecurity, observability and governance.

The Company's opportunity lies in helping enterprises navigate the increasing complexity of AI adoption.

As organisations move from experimentation towards production deployment, they require more than an AI model. They require:

Infrastructure → Data → Security → Integration → Observability → Governance

iStreet seeks to address these requirements through its ecosystem-led model, helping customers select, integrate and operationalise complementary technologies.

Financial Performance Review

Particulars	FY2026 (₹crore)	FY2025 (₹crore)
Revenue	98.02	6.04
EBITDA	5.45	0.24
Net Profit	4.96	0.24

Revenue scaled to ₹98.02 crore in FY26, up 1,523% YoY, driven by the change in management in FY2025-26 and the resultant resumption and scale-up of business operations.

FY2026 represents the foundation year under new management — re-establishing operations, governance, and compliance after a prolonged dormant period, and laying the base for the AI-native transformation.

FY26 growth rates are measured against a low FY25 base; FY2026 now established as the base year, growth from FY2027 onward is expected to reflect organic scale-up of the business rather than a low-base effect.

Outlook

The technology industry is entering a period of structural transformation, driven by the convergence of **Artificial Intelligence, cloud computing, cybersecurity, data, automation and increasingly intelligent technology operations**. Enterprise technology spending is expected to remain resilient as organisations increasingly prioritise investments that enhance productivity, strengthen resilience, modernise technology environments and enable AI adoption.

FY 2025–26 was the Foundation Year, during which the Company focused on establishing its technology and OEM partner ecosystem, identifying strategic technology domains and building the organisational and technical capabilities required to participate in the rapidly evolving enterprise technology market.

FY 2026–27 represents the Consolidation Year. The Company's focus during this phase is expected to be on strengthening the ecosystem, deepening relationships with OEMs and technology partners, broadening solution capabilities, enhancing integration and implementation expertise, and developing more repeatable customer engagement models. The objective is to convert the foundations established during FY 2025–26 into a more structured and scalable operating model.

The Company's ecosystem-led business model provides access to a broad range of technologies without requiring iStreet to independently develop and own the underlying technology across each domain. The Company's role is to create value through **technology curation, solution architecture, integration, implementation, orchestration and customer engagement**. This model provides the flexibility to respond to rapid technology evolution while enabling customers to access multiple complementary technologies through a trusted technology partner.

AI is expected to be an increasingly important component of this opportunity. As enterprises move from experimentation towards production-scale AI adoption, requirements are expanding beyond AI models to encompass **AI infrastructure, data, cybersecurity, cloud, observability, governance and intelligent operations**. iStreet's partner and OEM ecosystem provides a foundation from which the Company can participate across these interconnected technology requirements and help customers navigate the complexity of AI adoption.

As enterprises increasingly seek trusted partners capable of navigating complex technology environments, iStreet aims to evolve from being a participant in the technology ecosystem to becoming a technology orchestrator, bringing together the right combination of OEMs, technologies and capabilities to deliver integrated outcomes for customers.

Management remains focused on building this business with strategic discipline, ecosystem strength and long-term scalability, while continuing to adapt to the rapid evolution of AI and enterprise technology.

Cautionary Statement

This report contains forward-looking statements that are based on current expectations, assumptions, and estimates. These statements are subject to risks and uncertainties, and actual results could differ materially. The Company undertakes no obligation to publicly update or revise these statements based on subsequent events or changes in circumstances.

"The foundation has been established. The consolidation phase is underway. The Company is preparing the ecosystem, capabilities and operating model required for the next phase of sustainable growth."

CORPORATE GOVERNANCE COMPLIANCE CERTIFICATE

[Pursuant to Regulation 34(3) and Schedule V Para E of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Members of,
iStreet Network Limited

I Mr. Jigar Darji Proprietor of M/s. Jigar Darji and Associates, Practicing company secretary, of iStreet Network Limited, have examined the Compliance of condition of Corporate Governance by iStreet Network Limited, (the Company), for the year ended 31st March 2026, as per Regulations 17-27, clauses (b) to (i) of Regulation 46(2) and paragraphs C, D and E of Schedule V of the Securities and Exchange of Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015

The compliance of conditions of corporate governance is the responsibility of the management. Our examination was limited to a review of the procedures and implementation thereof adopted by the Company for ensuring compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the Financial Statements of the Company.

In our opinion and to the best of our information and according to our examination of the relevant records and the explanations given to us and the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Regulations 17-27, clauses (b) to (i) of Regulation 46(2) and paragraphs C, D and E of Schedule V of the Securities and Exchange of Board of India (Listing Obligation and Disclosure Requirements), Regulations, 2015('Listing Regulations'), as applicable.

We state that such compliance is neither an assurance as to the future viability of the Company nor as to the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

Place: Mumbai
Date: 01.09.2026

For **Jigar Darji & Associates**
Company Secretaries

Sd/-
Jigar Mahesh Darji
Proprietor
ACS No.: 57854
C.P. No.: 21802
UDIN: A057854H001334679
Peer Review No.: 5541/2024

Independent Auditor's Report

To the Members of iStreet Network Limited

Report on the Audit of the Ind AS Financial Statements

Opinion

We have audited the Ind AS Financial Statements of **iStreet Network Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").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 Companies Act 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the India Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended, ("Ind As") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the Profit and total comprehensive income, changes in equity and its cash flows 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 Act. 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 (CAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the ICAI. 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that we do not have any matters to be reported as Key audit matters to be communicated in our Report.

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 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act, with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total Comprehensive Income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India.

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 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 Responsibilities 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 a part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional scepticism throughout the Audit.

We also:

- Identify and assess the risk 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 of 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing an 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.

We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. 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**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

   a) 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.

   b) 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.

   c) The Balance Sheet, the Statement of Profit and Loss including other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of accounts.

   d) In our opinion, the aforesaid financial statements comply with the Ind As specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) 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 31stMarch, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   f) 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**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

   g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(6) of the Act, as amended 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 has disclosed the impact of pending litigation on its financial position in its financial statements – Refer Note 49 to the financial statements.

      ii. The Company does not have long-term contracts including derivative contracts requiring provision for material foreseeable losses.

      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

      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 theCompany to or in any other persons or entities, including foreign entities ("Intermediaries"),with the understanding, whether recorded in writing or otherwise, that the Intermediary shall,directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company 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 persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or investin other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalfof the Ultimate Beneficiaries.

c) Based on the audit procedures performed 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) contain any material mis-statement.

v. The company had neither declared any dividend in the previous year nor paid any dividend during the current year.

vi. Based on our examination, which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail of prior year has been preserved by the Company as per the statutory requirements for record retention.

For **S M M P & Company**
Chartered Accountants
Firm Registration No. 120438W

Jugal Joshi
Partner
Membership No.: 149761
UDIN: 26149761FEQKZQ5512

Place: Mumbai
Date: 29th May, 2026

Annexure to the Auditors' Report

*(Referred to in Paragraph 1 under the head "Report on Other Legal and Regulatory Requirements" of our report of even date on the Financial Statements for the year ended on March 31, 2026 of **iStreet Network Limited**)*

In terms of the information and explanations given to us and the books and records examined by us and on the basis of such checks as we considered appropriate, we further report as under:

(i) **Property, Plant and Equipment and Intangible Assets**

a) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

b) The Company has a regular programme of physical verification of its Property, Plant and Equipment and right-of-use assets, by which all Property, Plant and Equipment are verified annually. In our opinion the periodicity of such physical verification is reasonable having regards to the size of the Company and the nature of its assets. As explained to us there were no discrepancies on such verification carried out by the management.

c) The Company does not have any immovable property (in the nature of 'Property, Plant and Equipment'). Accordingly, the provisions of clause 3(i)(C) of the order is not applicable to the Company during the period under review.

d) The Company has not revalued any of its Property, Plant and Equipment (including right-to-use assets) and intangible assets during the period.

e) No proceedings have been initiated during the period or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) **Inventory**

a) The inventory has been physically verified during the year by the management. In our opinion, the frequency of verification, coverage & procedure of such verification is reasonable and appropriate having regard to the size of the company and the nature of its operation, no discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories.

b) The Company has not been sanctioned working capital limits in excess of Rs. 5 Crores at any point of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii) According to the information and explanations given to us and on the basis of records verified by us during the period, the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence Clause 3(iii)(a) to 3(iii)(f) is not applicable.

(iv) Based on the information and explanations given to us and on the basis of records verified by us, the Company has not granted any loans or made any investments or given any guarantee or security falling under the purview of Sections 185 and 186 of the Act. Hence the provision of clause 3(iv) of the Order is not applicable during the year.

(v) According to the information and explanations given to us, the Company has not accepted deposits as per the directives issued by Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Accordingly, the provisions of paragraph 3 (v) of the order are not applicable to the Company.

(vi) As explained to us, maintenance of cost records has not been prescribed by the Central Government for the Company under Section 148(1) of the Act for the goods and services dealt in by the Company. Accordingly, the provisions of clause 3(vi) of the order are not applicable to the Company during the year under review.

vii) As per the records verified by us and according to the information and explanations given to us, the Company is generally regular in depositing undisputed statutory dues including Goods & Services Tax and Income Tax with the appropriate authorities during the year and there were no amounts representing outstanding balances for more than six months as on the Balance Sheet date. As explained to us, the statutes pertaining to ESIC, Customs Duty and Cess are not applicable to the Company during the year under review.

As per the records verified by us, the below mentioned undisputed amounts payable in respect of Tax Deducted at Source were in arrears as at 31st March 2026 for a period of more than 6 months from the date they became payable.

Name of Statute	Nature of Dues	Amount (Rs. In Lacs)	Period to which it relates	Due Date	Date of Payment
Income Tax Act, 1961	TDS	1.65	FY 2017-18	-	-
Income Tax Act, 1961	TDS	0.34	FY 2018-19	-	-

According to the information and explanations given to us and based on our examination of the records of the Company, there are no statutory dues relating to Income Tax, Provident Fund, Employees State Insurance, sales tax, service tax, duty of customs, duty of excise, value added tax or cess or other statutory dues which have not been deposited on account of any dispute. The details of disputed dues relating to Goods and Service Tax is given in the table below:

Name of Statute	Nature of Dues	Amount (Rs. In Lacs)	Period to which it relates	Forum where pending
Goods and Services Tax Act, 2017	GST	34.91	FY 2018-19	The Assistant Commissioner of GST

viii) As per the records verified by us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix) **Loans & Borrowings**

a) As per the records verified by us, the Company has not availed of any secured loan from any banks or financial institution in the previous year. Further, the Company has not issued any debentures during the year under review.

b) The Company has not been declared a wilful defaulter by any bank or financial institution or government or any government authority.

c) The Company has not availed any term loan from any banks of financial institutions during the year.

d) On an overall examination of the financial statements of the Company, the Company has not raised any funds on short term basis during the year and hence the reporting under clause 3(ix)(d) of the Order is not applicable.

e) On an overall examination of the financial statements of the Company, the Company has not taken any loans from any entity or person on account of or to meet the obligations of its subsidiary.

f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and hence the reporting under clause 3(ix)(f) of the Order is not applicable.

x) **Initial/further public offer and Preferential/Private placement of Shares or Debentures**

a) The Company has not raised any moneys by way of initial/further public offer (including debt instruments) during the year and hence reporting on clause 3(x)(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 records, the Company has made private placement of shares during the year. The Company has complied with the requirements of section 42 and section 62 of the Companies Act, 2013 and the funds raised have been used for the purposes for which the funds were raised.

xi) **Frauds on or by the Company**

a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud on or by the Company or its officers, noticed or reported during the year, nor have we been informed of such case by the management.

b) No report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed in Form ADT- 4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

c) According to the information and explanations given to us, no whistle blower complaints were received by the Companyduring the year.

xii) The Company is not a Nidhi company during the year under review and hence, the criteria as stipulated under Nidhi Rules 2014 are not applicable to the Company.

xiii) As per the information and explanations given during the course of our verification, in our opinion, all transactions with the related parties made by the Company were in compliance with Sections 177 and 188 of the Act, to the extent applicable to the Company during the year. The relevant details in respect of the same have been appropriately disclosed in the Ind AS Financial Statements as per the requirements of the Indian Accounting Standards - 24.

xiv) **<u>Internal Audit</u>**

a) In our opinion the Company has an adequate internal audit system commensurate with the size of the Company and the nature of its business.

b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv) As per the information and explanations provided to us, during the year, the Company has not entered into any non-cash transactions with directors or persons connected with the directors within the purview of Section 192 of the Act. Accordingly, provisions of clause 3(xv) of the Order are not applicable to the Company.

xvi) **<u>Registration with Reserve Bank of India and Core Investment Company in the group</u>**

a. As per the information and explanations provided to us and based on the overall operations of the Company, the Company is not required to obtain registration under Section 45-IA of the Reserve Bank of India Act 1934. Accordingly, provisions of clause 3(xvi)(a) of the Order are not applicable to the Company.

b. The Company is not engaged in any Non-Banking Financial or Housing Finance activities during the year and accordingly, the provisions stated under clause 3 (xvi)(b) of the Order are not applicable to the Company.

S M M P & Company
Chartered Accountants

c. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and accordingly reporting under clause 3(xvi)(c) of the order is not applicable.

d. The Company does not have any Core Investment Company (CIC) within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016). Accordingly, provisions of clause 3(xvi) (d) of the Order are not applicable to the Company.

xvii) Based on the overall review of the financial statements, the company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Accordingly, the requirement to report under clause 3(xvii) of the order is not applicable to the company.

xviii) There has been no resignation of the Statutory Auditors of the Company during the year.

xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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 on the date of the audit report indicating 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 upto 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 get discharged by the Company as and when they fall due.

xx) According to the information and explanations given to us, the provisions of Corporate Social Responsibility is not applicable to the Company. Accordingly, reporting under clause 3(xx)(a) & (b) of the Order is not applicable for the period.

For **S M M P & Company**
Chartered Accountants
Firm Registration No. 120438W

Jugal Joshi
Partner
Membership No.: 149761
UDIN: 26149761FEQKZQ5512

Place: Mumbai
Date: 29th May, 2026

Annexure B to the Auditor's Report of even date on the Ind AS financial statement of iStreet Network Limited

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

We have audited the internal financial controls over financial reporting of **iStreet Network Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the Ind AS financial statements of the Company comprising of the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss including Comprehensive Income, Statement of Changes in Equity and Cash Flow Statement for the period then ended.

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 (ICAI). 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 and the Standards on Auditing, issued by the ICAI 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 ICAI. Those standards and the Guidance Note 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 judgment, 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:

According to the information and explanations given to us, the Company has, in all material respects, established an adequate internal financial controls system over financial reporting on criteria based on or considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control over Financial Reporting issued by the Institute of Chartered Accountants of India. Such internal financial controls over financial reporting were operating effectively as at March 31, 2026.

For **S M M P & Company**
Chartered Accountants
Firm Registration No. 120438W

Jugal Joshi
Partner
Membership No.: 149761
UDIN: 26149761FEQKZQ5512

Place: Mumbai
Date: 29th May, 2026

iStreet Network Limited
CIN: L62013MH1986PLC040232
Balance Sheet As At 31.03.2026

(₹ in Lacs)

Particulars	Note	As at 31.03.2026	As at 31.03.2025
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	2	38.02	-
(b) Intangible Assets under Development	3	631.68	6.68
(c) Other Intangible Assets	4	0.57	-
(d) Right of Use Assets	2	30.11	
(e) Financial Assets			
(i) Investments	5	0.66	0.66
(ii) Other Financial Assets	6	3.71	1.00
Total Non-Current Assets		**704.75**	**8.34**
(2) Current Assets			
(a) Inventories	7	98.95	-
(b) Financial Assets			
(i) Trade Receivables	8	9,796.96	721.55
(ii) Cash and Cash Equivalents	9	45.14	0.34
(iii) Other Current Financial Asset	10	-	-
(c) Current Tax Assets (Net)	11	14.18	-
(d) Other Current Assets	12	245.41	0.02
Total Current Assets		**10,200.64**	**721.91**
TOTAL ASSETS		**10,905.39**	**730.25**
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital	13	2,776.67	852.00
(b) Other Equity	14	1,805.08	(1,003.99)
Total Equity		**4,581.74**	**(151.99)**
(2) Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	-	180.00
(ii) Lease Liabilities	16	19.75	-
(b) Deferred Tax Liability	17	0.30	-
Total Non-Current Liabilities		**20.05**	**180.00**
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables			
Dues to Micro, Small and Medium Enterprises		-	-
Other Creditors	18	5,823.45	612.77
(ii) Lease Liabilities	19	11.59	
(iii) Other Financial Liabilities	20	24.30	24.95
(b) Provisions	21	6.17	2.61
(c) Current Tax Liabilities (Net)		-	-
(d) Other Current Liabilities	22	438.08	61.91
Total Current Liabilities		**6,303.60**	**702.24**
TOTAL EQUITY AND LIABILITIES		**10,905.39**	**730.25**

The Accompanying Notes are an Integral Part of these Financial Statements.

For S M M P & Company
Chartered Accountants
FRN - 120438 W

For iStreet Network Limited
CIN: L62013MH1986PLC040232

Jugal Joshi
Partner
(M.N. 149761)
Mumbai, Date : 29.05.2026

Uttam Dave
Director
DIN No. 07266845

Yash Maheshwari
Director
DIN No. 10884168

Aditya Poddar
Chief Financial Officer

Pratibha Ranka
Company Secretary

iSTREET Sanjeevani of AI™

iStreet Network Limited
CIN: L62013MH1986PLC040232
Statement of Profit & Loss for the year ended 31st March 2026

(₹ in Lacs)

	Particulars	Note	Year ended 31.03.2026	Year ended 31.03.2025
I.	**Income**			
	(a) Income From Operations	23	9,802.20	603.75
	(b) Other Income	24	184.06	1.99
II.	**Total Income**		**9,986.26**	**605.74**
III.	**Expenses**			
	(a) Purchase of Stock In Trade	25	8,513.90	566.00
	(b) Employee Benefit Expenses	28	270.61	4.27
	(c) Changes in Inventories of Stock-In-Trade	26	(98.95)	-
	(d) Finance Cost	27	1.66	-
	(e) Depreciation and Amortization	29	11.04	-
	(f) Other Expenses	30	742.63	11.05
IV	**Total Expenses**		**9,440.91**	**581.32**
V.	**Profit/(Loss) Before Exceptional and Extraordinary Items and Tax**	(II - IV)	**545.35**	**24.41**
VI.	**Exceptional & Extraordinary Items**		-	-
VII.	**Profit/(Loss) before tax (V - VI)**		**545.35**	**24.41**
VIII	**Tax Expense:**			
	(a) Current Tax	50	49.02	-
	(b) Deferred Tax		0.30	-
IX.	**Profit/(Loss) for the Period (VII - VIII)**		**496.03**	**24.41**
X.	**Other Comprehensive Income**		-	
	(a) Items that will not be Reclassified to Profit or Loss			
	(i) Remeasurements of Defined Benefit Plans		-	-
	(ii) Equity Instruments through Other Comprehensive Income		-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss			
	(i) Remeasurements of Net Defined Benefit Plans		-	-
	(ii) Equity Instruments through Other Comprehensive Income		-	-
	(c) Items that will be Reclassified to Profit or Loss			
	(i) Debt Instruments through Other Comprehensive Income		-	-
	(ii) Income Tax Relating to Items that will be Reclassified to Profit or Loss		-	-
	Other Comprehensive Income For The Year (X)		**-**	**-**
XI.	**Total Comprehensive Income For The Year (IX+X)**		**496.03**	**24.41**
XII.	**Earning per Equity Share**	32		
	(a) Basic		1.36	0.11
	(b) Diluted		0.44	0.11

The accompanying notes are an integral part of these financial statements.

For S M M P & Company
Chartered Accountants
FRN - 120438 W

For iStreet Network Limited
CIN: L62013MH1986PLC040232

Jugal Joshi
Partner
(M.N. 149761)
Mumbai, Date : 29.05.2026

Uttam Dave
Director
DIN No. 07266845

Yash Maheshwari
Director
DIN No. 10884168

Aditya Poddar
Chief Financial Officer

Pratibha Ranka
Company Secretary

iStreet Sanjeevani of AI™

iStreet Network Limited
CIN: L62013MH1986PLC040232
Cash Flow Statement for the year ended 31st March, 2026

(₹ in Lacs)

Particulars	For the Year Ended 31.03.2026		For the Year Ended 31.03.2025	
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit/(Loss) before tax as per Statement of Profit and Loss		**545.35**		**24.41**
Adjustments for :				
Depreciation and Amortization Expenses	11.04	-	-	-
Interest/Dividend/Other Income	(4.06)		(1.99)	
Sundry Balances Written off/(Written Back)	(180.00)			
Finance Cost	1.66			
Office Rent	0.14			
Operating Profit/(Loss) before Working Capital Changes				
Adjustments for :				
(i) (Increase)/Decrease Trade and Other Receivables	(9,075.40)		(712.43)	
(ii) Increase/(Decrease) Trade Payable	5,210.68		609.43	
(iii) (Increase)/Decrease Inventories	(98.95)		-	
(iv) (Increase)/Decrease Other Financial Assets	(2.71)		0.21	
(v) (Increase)/Decrease Other Current Assets	(245.39)		3.81	
(vi) Increase/(Decrease) Other Financial Liabilities	(0.65)		14.81	
(vii) Increase/(Decrease) Provisions	3.56		0.13	
(viii) Increase/(Decrease) Other Current Liabilities	376.17		59.89	
(Cash used in)/Generated from Operating Activities		**(3,458.54)**		**(1.71)**
Income Tax		**(63.20)**		**-**
(Net Cash used in) /Generated from Operating Activities		**(3,521.74)**		**(1.71)**
B. CASH FLOW FROM INVESTING ACTIVITIES :				
Purchase of Property, Plant and Equipment, including Intangible Assets, CWIP	(667.37)		-	
Dividend/Rent/other Received	3.92		1.99	
Net Cash from Investing Activities		**(663.45)**		**1.99**
C. CASH FLOW FROM FINANCING ACTIVITIES:				
Proceeds from Equity including premium	2,887.00		-	
Proceeds from Warrant Issued	1,372.00		-	
Principal Paymentof Lease Liabilities	(6.04)			
Interest Payment of Lease Liabilities	(1.66)			
Dividend Paid	(21.30)			
Net Cash From Financing Activities		**4,230.00**		**-**
Net Increase in Cash and Cash Equivalents		**44.80**		**0.28**
Cash and Cash Equivalents as at (Opening Balance)		**0.34**		**0.07**
Cash and Cash Equivalents as at (Closing Balance)		**45.14**		**0.34**

Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash and cash equivalents comprise (Refer Note 9)		
Cash in hand	**0.01**	**0.01**
Balance with Banks		
In Current Accounts	**45.14**	**0.34**
In Deposits with Maturity of less than 3 Months	**-**	**-**
Less: Bank overdrafts	**-**	**-**
Total cash and cash equivalents at end of the year	**45.14**	**0.34**

Notes.
(i) The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7, Statement of Cash Flows as specified in the Companies (Indian Accounting Standards), Rules, 2015, (as amended).
(ii) Disclosure as required by Indian Accounting Standard (Ind AS) 7, Statement of Cash Flows- Changes in liabilities arising from financial activities- refer note no . 15A

The Accompanying Notes are an Integral Part of these Financial Statements.

For S M M P & Company
Chartered Accountants
FRN - 120438 W

For iStreet Network Limited
CIN: L62013MH1986PLC040232

Jugal Joshi
Partner
(M.N. 149761)
Mumbai, Date : 29.05.2026

Uttam Dave
Director
DIN No. 07266845

Yash Maheshwari
Director
DIN No. 10884168

Aditya Poddar
Chief Financial Officer

Pratibha Ranka
Company Secretary

iSTREET Sanjeevani of AI™

iStreet Network Limited
CIN: L62013MH1986PLC040232
Statement of Changes in Equity for the year ended 31st March 2026

(A) Equity Share Capital	**(₹ in Lacs)** **Amount**
At 1st April 2024	852.00
Changes in Equity Share Capital during the Year	-
Changes in Equity Share Capital due to Prior Period Errors	-
Restated Balance at the Beginning of the Current Reporting Period	-
At 31st March 2025	852.00
Changes in Equity Share Capital during the Year	1,924.67
Changes in Equity Share Capital due to Prior Period Errors	-
Restated Balance at the Beginning of the Current Reporting Period	-
At 31st March 2026	2,776.67

(B) Other Equity

		Reserves & surplus			
	Money Received Against Share Warrants	**Securities Premium**	**Retained Earnings**	**Capital Reserve**	**Total**
At 1st April 2024	**-**	**228.36**	**(1,335.36)**	**78.60**	**(1,028.40)**
For The Period	-	-	24.41	-	**24.41**
Transfer During The Year	-	-	-	-	-
Changes in Accounting Policy or Prior Period Errors	-	-	-	-	-
Restated Balance At The Beginning Of The Current Reporting Period	-	-	-	-	-
Dividends	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income	**-**	**228.36**	**(1,310.95)**	**78.60**	**(1,003.99)**
Transfer to Retained Earning on Sale of Equity Instruments	-	-	-	-	-
At 31st March 2025	**-**	**228.36**	**(1,310.95)**	**78.60**	**(1,003.99)**
For The Period (Net)	1,372.00	962.33	496.03	-	2,830.36
Transfer During The Year	-	-	-		-
Restated Balance At The Beginning Of The Current Reporting Period	-	-	-	-	-
Dividends	-	-	(21.30)	-	(21.30)
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income	**1,372.00**	**1,190.69**	**(836.22)**	**78.60**	**1,805.08**
Transfer to Retained Earning on Sale of Equity Instruments	-	-	-	-	-
At 31st March 2026	**1,372.00**	**1,190.69**	**(836.22)**	**78.60**	**1,805.08**

During FY 2025–26, the Company issued 4,51,66,668 equity shares on a preferential basis, comprising 30,00,001 equity shares allotted to the Promoters and 4,21,66,667 equity shares allotted to the Public, at an issue price of ₹6 per equity share, comprising a face value of ₹4 and a securities premium of ₹2 per equity share.

The Company also allotted 4,75,66,666 equity warrants to the Promoters and 4,56,00,001 equity warrants to the Public at an issue price of ₹6 per warrant, comprising a face value of ₹4 and a securities premium of ₹2 per warrant. In accordance with the applicable SEBI regulations, 25% of the warrant issue price was received upfront at the time of allotment, with the balance amount payable upon exercise of the warrants.

As at March 31, 2026, 29,50,001 equity warrants had been converted into an equivalent number of equity shares, and the corresponding equity shares were allotted to the respective warrant holders upon receipt of the balance consideration.

Description of the Nature and Purpose Of Other Equity:

Retained Earnings

The General Reserve is used from time to time to transfer profits from retained earnings for appropriation purposes. As the General reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the General reserve will not be reclassified subsequently to the statement of profit and loss.

Securities Premium

Securities premium reserve is used to record the premium on issue of shares. The reserve can be utilised only for limited purposes such as issuance of bonus shares in accordance with the provisions of the Companies Act, 2013.

Capital Reserve

Capital Reserve is used to record the company's profits generated from its non-operating activities. The reserve can be utilised to finance company's long-term projects or to write-off its capital expenses in future.

The accompanying notes are an integral part of these financial statements.

For S M M P & Company
Chartered Accountants
FRN - 120438 W

Jugal Joshi
Partner
(M.N. 149761)
Mumbai, Date : 29.05.2026

For iStreet Network Limited
CIN: L62013MH1986PLC040232

Uttam Dave	Yash Maheshwari	Aditya Poddar	Pratibha Ranka
Director	Director	Chief Financial Officer	Company Secretary
DIN No. 07266845	DIN No. 10884168		

iStreet Network Limited
CIN: L62013MH1986PLC040232

Notes to Balance Sheet As At 31.03.2026 and Statement of Profit Loss account for the period ended 31.03.2026

1 Statement of Significant Accounting policies and Other Notes to Financial Statements

A. Corporate Information

iStreet Network Ltd is a public limited company and listed on BSE Ltd. (ISTRNETWK – 524622) Having Registered Office at 4 - A Wing, 4th Floor, D J House, Old Nagardas Road, Andheri East, Mumbai, Maharashtra -400069. The company is in the business of Infofmation Technology (IT) services like Artificial Intelligence, eCommerce, IT product distribution etc.

B. Significant Accounting Policies

(I) Basis of Preparation

These financial statements are Separate Financial Statements as per Indian Accounting Standards (hereinafter referred to as the 'Ind AS') - Separate Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

These financial Statements are prepared under the historical cost convention and on the accrual basis except stated otherwise.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

(II) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of financial statements and reported amounts of revenues and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of circumstances surrounding the estimates. Changes in estimates are reflected in the financial statement in the period in which changes are made and if material, their effects are disclosed in the notes to the financial statements.

(III) Summary of Significant Accounting Policies

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

(a) Current and Non-Current Classification

The Company segregates assets and liabilities in to current and non-current categories for presentation in the balance sheet after considering its normal operating cycle and other criteria set out in Ind AS-1 'Presentation of Financial Statement'. For this purpose, current assets and liabilities include the current portion of non-current assets and liabilities respectively. Deferred Tax assets and Liabilities are always classified as Non-Current The Operating cycle is the time between the acquisition of assets for processing and their realization in Cash and Cash equivalents. The Company has identified period up to 12 months as its operating cycle.

(b) Property, Plant and Equipment

(i) Capital Work In Progress represents expenditure incurred on capital assets that are under construction or are pending capitalisation and includes Project expenses pending allocation. Project expenses pending allocation are apportioned to the property, plant and equipment of the project proportionately on capitalisation.

(ii) Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

(iii) The residual useful life of Property is reviewed at each balance sheet date and adjusted if required in the depreciation rates.

(iv) Property, Plant and Equipment are stated at cost, less accumalated depreciation and impairment losses if any. Cost comprises purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

(v) Depreciation methods, estimated useful lives and residual value:

Depreciation on all assets of the Company is charged on straight-line method over the useful life of assets mentioned in Schedule II to the Companies Act, 2013 or the useful life previously assessed by the management based on technical review whichever is lower for the proportionate period of use during the year.

The management's estimated useful life/ useful life as per schedule II whichever is lower for the various tangible assets are as follows:

Assets	Estimated Useful Life (Years)
Office and Other Equipments	5
Computers	3
Furniture and Fixtures	10

(c) Intangible Assets

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use.

The management has estimated the economic useful life for the intangible assets as follows:

Assets	Estimated Useful Life (Years)
Software	4

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit or Loss when the asset is derecognised.

(d) Borrowings

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Other Borrowing costs are expensed in the period in which they are incurred.

(e) Impairment Loss

Assets subject to amortization/ depreciation are tested for impairment provided that an event or change in circumstances indicates that their carrying amount might not be recoverable. An impairment loss is recognized in the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher between an asset's fair value less sale costs and value in use.

(f) Inventories

Traded Goods are valued at lower of purchase cost and net realizable value. Cost is determined on First-in-First-out basis.

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, demand deposits in banks and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within bank borrowings in current liabilities on the balance sheet.

(h) Provisions

The Company recognizes a provision when: it has a present legal or constructive obligation as a result of past events; it is likely that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognized for future operating losses.

(i) Retirement and Other Benefits

Provident Fund

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service.

Gratuity

Gratuity, a defined benefit obligation for the confirmed employees, is provided on the basis of an actuarial valuation made at the end of each year on projected unit credit method. The company used to have a Group Gratuity Scheme managed by Life Insurance Corporation of India (LIC) which was dormant, now getting revived. The company shall make the necessary contribution at the end of each year as calculated by LIC. There were no employees qualifying for Gratuity as on 31st March 2026 hence no provision has been made. In case of any employee giving up his/her retirement and other employee benefits in writing, no provision being made for the same.

Compensated Absences

The Company has a policy on compensated absences which are both accumulating and non-accumulating in nature for the confirmed employees. The expected cost of accumulating compensated absences is determined as per the method well accepted method.

Expense on non-accumulating compensated absences is recognized in the period in which the absences occur.

(j) Financial Instruments

(i) Financial Assets & Financial Liabilities

Initial Recognition and Measurement

All financial assets and liabilities are recognised initially at fair value.

In the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset is treated as cost of acquisition. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Impairment of Financial Assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

(ii) Investments in Subsidiaries/ Associates/ Joint ventures

Investments in subsidiaries are carried at cost.

Derecognition

Financial asset or a liability (or, where applicable, a part of financial asset or a liability) is derecognised (i.e. removed from the Company's Balance Sheet) when:

(a) The Contractual rights to cash flows from the financial asset or liability expires.

(b) The Company transfers its contractual rights to receive or incurr cash flows of the financial asset and liability respectively and has substanially transferred all the risk & rewards of ownership of the financial asset or liability.

(k) Revenue Recognition

(i) Revenue from sale of goods is recognised net of returns, and trade discount, on transfer of significant risk and rewards in respect of ownership to the buyer which is generally on dispatch of goods. Sales exclude sales tax and value added tax or GST.

(ii) Revenue from services is recognised when all relevant activities are completed and the right to receive income is established.

(iii) Revenue in respect of insurance/ other claims, commission, etc. are recognised only when it is reasonably certain that the ultimate collection will be made.

(iv) Interest income is recorded using the effective interest rate (EIR) on accrual basis.

(l) Leases

Disclosure in accordance with Ind AS – 116 "Leases", of the Companies (Indian Accounting Standards) Rules, 2015. The Company has taken the office premises under leave and license agreements. The period is for 3 years under leave and license basis from February 2024. These arrangements are renewable by mutual consent on mutually agreed terms. Under some of these arrangements the Company has given refundable security deposits.

(m) Segment Reporting

Disclosure as required by Ind AS 108 "Operating Segment", of the Companies (Indian Accounting Standards) Rules, 2015. In accordance with Ind AS "Operating Segment", the Company has only one reportable operating segment.

(n) Earning Per Share

Disclosure as required by Accounting Standard – Ind AS 33 "Earning Per Share" of the Companies (Indian Accounting Standards) Rules 2015. The earning per share is calculated by dividing the profit after tax by weighted average number of shares outstanding for basic & diluted EPS.

(o) Taxes

Tax expenses comprise Current Tax and Deferred Tax.:

(i) Current Tax:

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period.

(ii) Deferred Tax:

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting assets relate to the same taxable entity and same taxation authority.

Deferred Tax Assets are recognized only to the extent there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.A deferred tax asset shall be recognized for the carry forward of unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against it which the unused tax losses and unused tax credits can be utilized. To the extent that it is not probable that taxable profit will be available against which the unused tax losses or unused tax credits can be utilized, the deferred tax asset is not recognized.

(iii) MAT Credit

Minimum Alternate Tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The Company recognises MAT credit available as an asset only to the extent that there is reasonable certainty that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. The MAT credit to the extent there is reasonable certainty that the Company will utilise the credit is recognised in the Statement of Profit and Loss and corresponding debit is done to the Deferred Tax Asset as unused tax credit.

(p) GST Credit

GST credit utilised during the year is accounted in GST liability and unutilised GST Tax credit at the year end is considered as duties and taxes refundable.

(q) Market and Technology Development Expenses

Revenue expenditure on market and technology development is charged to Statement of Profit and Loss in the year in which it is incurred. Capital expenditure in nature of acquiring licenses etc on marketing and technology development is considered as an addition to tangible assets.

(r) Applicability of New and Revised IND AS:

All the Indian Accounting Standards issued and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) till the financial statements are authorized have been considered in preparing these financial statements.

2 Property, Plant & Equipment

Particulars	Office Equipment	Computer Systems	Furniture & Fixtures	Total	Right of Use Assets
Gross Carrying Value as at April 1, 2025	-	-	-	-	-
Additions	12.76	9.82	19.14	41.73	37.38
Deletions	-	-	-	-	-
Gross Carrying Value as at March 31, 2026	12.76	9.82	19.14	41.73	37.38
Accumulated Depreciation as at April1, 2025	-	-	-	-	-
Depriciation for the year	0.62	0.83	2.26	3.71	7.27
Accumulated Depreciation on deletions	-	-	-	-	-
Accumulated Depreciation as at March 31, 2026	0.62	0.83	2.26	3.71	7.27
Carrying Value as at April 1, 2025	-	-	-	-	
Carrying Value as at March 31, 2026	12.15	8.99	16.88	38.02	30.11
Gross Carrying Value as at April 1, 2024	-	-	-	-	-
Additions	-	-	-	-	-
Deletions	-	-	-	-	-
Gross Carrying Value as at March 31, 2025	-	-	-	-	-
Accumulated Depreciation as at April1, 2024	-	-	-	-	-
Depriciation for the year	-	-	-	-	-
Accumulated Depreciation on deletions	-	-	-	-	-
Accumulated Depreciation as at March 31, 2025	-	-	-	-	-
Carrying Value as at April 1, 2024	-	-	-	-	-
Carrying Value as at March 31, 2025	-	-	-	-	-

1. The Company has not revalued its property, plant and equipment (including right-of-use assets) during the current year and previous year.
2. The amount of borrowing costs capitalised during the year ended March 31, 2026 was Nil (March 31, 2025: Nil).
3. For details of Ind AS 116 disclosure refer Note -41

3 Intangible Assets under Development

Particulars	As at April, 1 2025	Expenditure during the year	Capitalized during the year	Impairment/Written off	Closing as at March 31, 2026
Capital Work-in-Progress	6.68	625.00			631.68

Particulars	As at April, 1 2024	Expenditure during the year	Capitalized during the year	Impairment/Written off	Closing as at March 31, 2025
Capital Work-in-Progress	6.68				6.68

As at 31st March, 2026

CWIP	Amount in CWIP for a period of: Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in Progress	625.00	-	-	6.68	631.68
Projects Temporarily Suspended	-	-	-	-	-

As at 31st March, 2025

CWIP	Amount in CWIP for a period of: Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in Progress	-	-	6.68	-	6.68
Projects Temporarily Suspended	-	-	-	-	-

There are no projects as Capital Work-in-Progress as at March 31, 2026 and March 31, 2025, whose completion is overdue or cost of which has exceeded in comparison to its original plan.

4 Other Intangible Assets

Particulars	Software	Total
Gross Carrying Value as at April 1, 2025	-	-
Additions	0.64	0.64
Deletions	-	-
Gross Carrying Value as at March 31, 2026	**0.64**	0.64
Accumulated Ammortization as at April1, 2025	-	-
Ammortization for the year	0.07	0.07
Accumulated Ammortization on Deletions	-	-
Accumulated Ammortization as at March 31, 2026	**0.07**	0.07
Carrying Value as at April 1, 2025	-	-
Carrying Value as at March 31, 2026	**0.57**	**0.57**
Estimated Useful life (in years)	-	-
Estimated remaining Useful life (in years)	-	-

Particulars	Software	Total
Gross Carrying Value as at April 1, 2024	-	-
Additions	-	-
Deletions	-	-
Gross Carrying Value as at March 31, 2025	**-**	**-**
Accumulated Ammortization as at April1, 2024	-	-
Ammortization for the year	-	-
Accumulated Ammortization on Deletions	-	-
Accumulated Ammortization as at March 31, 2025	**-**	**-**
Carrying Value as at April 1, 2024	-	-
Carrying Value as at March 31, 2025	-	-
Estimated Useful life (in years)	-	-
Estimated remaining Useful life (in years)	-	-

5 Investments

Particulars	(Amount in Rs.) As at 31.03.2026	As at 31.03.2025
5A. Unquoted Equity Instruments Fully Paid at Cost		
Investment in Equity	0.11	0.11
	0.11	0.11
5B. Non Current Investments		
Investment in NSC	0.55	0.55
	0.55	0.55
Total	0.66	0.66

5A. Unquoted Equity Instruments Fully Paid at Cost

Name of the Body Corporate	Relationship	Extent of Holding / No. of shares 31.03.2026	31.03.2025	(Amount in Rs.) 31.03.2026	31.03.2025
(i) Saraswat Co-op Bank	Others	1000	1000	0.10	0.10
(ii) Malad Sahakari Bank Ltd	Others	100	100	0.01	0.01
Total				0.11	0.11

5B. Investments in Government Securities

Name of the Government or Trust Securities	Relationship	No. of Units 31.03.2026	No. of Units 31.03.2025	(Amount in Rs.) 31.03.2026	(Amount in Rs.) 31.03.2025
(i) National Saving Certificate*	Others	-	-	0.05	0.05
(ii) National Saving Certificate	Others	-	-	0.50	0.50
			Total	0.55	0.55

*The company is holding investment in National Saving Certificate (Lodged with Sales Tax Authority, Bombay) for Rs. 5,000.

	Total	**0.66**	**0.66**

	Particulars		As at 31.03.2026	As at 31.03.2025
6	**Other Financial Assets**			
	Deposit with Others- Considered Good		1.00	1.00
	Deposit with Others		2.71	-
		Total	**3.71**	**1.00**
7	**Inventories**			
	Inventories		98.95	-
		Total	**98.95**	**-**
	(Lower of Cost or Net realisable value)			
8	**Trade Receivables**			
	Unsecured, Considered Good		9,796.96	721.55
	Unsecured, Considered Doubtful		-	-
	Less: Provision for Doubtful Debts		-	-
		Total	**9,796.96**	**721.55**

1.There are no debts due by directors or other officers of the Company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member.
2. For trade receivables ageing Refer Note- 39.
3. Trade receivables are non-interest bearing and are generally on terms from 0 to 180 days.

9	**Cash and Cash Equivalents**			
	Balances with Banks			
	In Current Account		45.14	0.34
	Cash		0.01	0.01
		Total	**45.14**	**0.34**
10	**Other Current Financial Assets**			
	Advance to Suppliers		-	-
		Total	**-**	**-**
11	**Current Tax Assets (Net)**			
	Advance tax and TDS (net of provision for tax)		14.18	-
		Total	**14.18**	**-**
12	**Other Current Assets**			
	Balance with Government Authorities		77.96	-
	Prepaid Expenses		163.38	0.02
	GST Appeal Filling Deposit		3.49	-
	Prepaid Lease Rent		0.58	-
		Total	**245.41**	**0.02**

13 Share Capital

The Authorised, Issued, Subscribed and fully Paid-up Share Capital Comprises of the Following:

(i) Authorised			
200,000,000 Equity Shares of Rs.4/- each		8,000.00	2,000.00
(As on March 31st,2025- 50,000,000 Equity Shares of Rs.4/- each)			
	Total	**8,000.00**	**2,000.00**
(ii) Issued			
6,94,16,669 Equity Shares of Rs.4/- each fully paid up		2,776.67	852.00
(As on March 31st,2025, 21,300,000 Equity Shares of Rs.4/- each)			
	Total	**2,776.67**	**852.00**
(iii) Subscribed and Fully Paid up			
6,94,16,669 Equity Shares of Rs.4/- each fully paid up		2,776.67	852.00
(As on March 31st,2025, 21,300,000 Equity Shares of Rs.4/- each)			
	Total	**2,776.67**	**852.00**

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(iv) Reconciliation of the Number of Shares Outstanding

At the Beginning of the Year		213.00	213.00
Add: Issued during the Year		481.17	-
At the End of the Year	**Total**	**694.17**	**213.00**

(v) Details of Shareholders Holding More than 5% Shares

Name of Shareholder	As at 31.03.2026		As at 31.03.2025	
	%	No. of Shares	%	No. of Shares
Uttam Ishwarlal Dave	8.29	5,754,106		
Yash Maheshwari	8.29	5,754,105		
*Pradeep Malu	0.42	288,857	8.04	1,713,332
*Inovent Solutions Ltd	-	-	33.22	7,075,525
	16.99	11,797,068	41.26	8,788,857

During FY 2024-25, Mr. Uttam Ishwar Dave and Mr. Yash Pankaj Maheshwari (both collectively called Acquirers) have signed a Share Purchase Agreement (SPA) with the promoter and a promoter group company on 13th January 2025 to acquire a total of 85,00,000 (Eighty Five Lacs) Equity shares in the company, which is 39.91% along with the management of the company.
Consequent to signing the SPA, the Acquirers made an open offer in accordance with Regulations 3(1) and 4 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SEBI SAST Regulations") and under the other applicable laws. All the required details, documents and filings are available on the website of BSE India Ltd.

(vi) Rights, Preferences and Restrictions in Respect of Equity Shares Issued by the Company

The Equity shareholders are entitled to receive dividends as and when declared; a right to vote in proportion to holding etc. and their rights, preferences and restrictions are governed by / in terms of their issue under the provisions of the Companies Act, 2013.

(vii) The Details of Shares Held by Promoters

Name of Promoter	As at 31.03.2026			As at 31.03.2025		
	%	**No. of Shares**	**% Change During the Year**	**%**	**No. of Shares**	**% Change During the Year**
Uttam Ishwarlal Dave	8.29	5,754,106		-	-	8.29
Yash Maheshwari	8.29	5,754,105		-	-	8.29
Pradeep Malu	0.42	288,857		8.04	1,713,332	-7.62
Inovent Solutions Ltd	-	-		33.22	7,075,525	-33.22
Meenu Malu	0.60	415,500		1.95	415,500	**-1.35**
Manju Garg	0.31	217,700		1.02	217,700	**-0.71**
Lakshya malu	0.32	219,052		1.03	219,052	**-0.71**
Meethu Malu	0.29	200,000		0.94	200,000	**-0.65**

(viii) No shares have been issued as bonus shares or for consideration other than cash by the Company during the period of five years immediately preceding the current year end.
(ix) No shares have been bought back by the Company during the period of five years immediately preceding the current year end.

14 Other Equity

Particulars		**As at 31.03.2026**	**As at 31.03.2025**
(i)	Securities Premium		
	Balance at the beginning of the year	228.36	228.36
	Add: Addition made during the year	962.33	-
	Balance at the end of the year	1,190.69	228.36
(ii)	Profit and Loss Account		
	Balance at the beginning of the year	(1,310.95)	(1,310.95)
	Add: Addition made during the year	496.03	-
	Less: Equity Dividend	(21.30)	-
	Balance at the end of the year	(836.22)	(1,310.95)
(iii)	Capital Reserve		
	Balance at the beginning of the year	78.60	78.60
	Add: Addition made during the year	-	-
	Balance at the end of the year	78.60	78.60
(iv)	Money received against share warrants		
	Balance at the beginning of the year	-	-
	Money received against share warrants during the year	1,549.00	-
	Less : Warrants converted into Equity	177.00	-
	Balance at the end of the year	1,372.00	-
	Total	1,805.08	(1,003.99)

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The nature of reserves are as follows:

(i) Securities Premium : Amount subscribed for share capital in excess of nominal value. The reserve can be utilised only for limited purposes in accordance with the provisions of Companies Act, 2013.

(ii) General Reserve : General Reserve is used from time to time to transfer profit from retained earnings for Appropriation purposes.

(iii) Capital Reserve : This reserve is not available for capitalisation / declaration of dividend and Share buy-back.

(iv) Retained Earnings : Retained earnings are the profits that the Company has earned till date, net-off less any transfers to general reserve, dividends or other distributions paid to shareholders. Retained earnings include re-measurement loss/(gain) on defined benefit plans,net of taxes that will not be reclassified to profit and loss. The amount can be utilised by the Company to distribute as dividend to its equity shareholders.

During the year, the Company allotted 9,31,66,667 equity warrants, comprising 4,75,66,666 warrants to the Promoters and 4,56,00,001 warrants to the Public, at an issue price of ₹6 per warrant, consisting of a face value of ₹4 and securities premium of ₹2 per warrant. In accordance with the applicable SEBI Regulations, 25% of the warrant issue price was received upfront at the time of allotment, with the balance 75% payable upon exercise of the warrants. Out of the total 9,31,66,667 warrants, holders of 33,66,668 warrants paid the balance 75% of the issue price. Out of these, 29,50,001 warrants were converted into equity shares during the financial year ended 31 March 2026, upon receipt of the balance consideration. The remaining 4,16,667 warrants, for which the balance 75% consideration had been received before 31 March 2026, were converted into equity shares subsequent to 31 March 2026.

15 Borrowings

Unsecured			
From Directors		-	180.00
	Total	**-**	**180.00**

(Note: As from 01st April 2017, Interest on the above borrowing is not provided as the terms of Interest and repayment schedule of loan from directors are not specified.)

15A. Disclosure Pursuant To Para 44 A To 44 E Of Ind As 7 - Statement Of Cash Flows

Finance Cost		
Interest Accrued-Opening Balance	-	-
Finance Cost Charged in Statement of Profit and Loss	1.66	-
Finance Cost Capitalised	-	-
Impact of Non Cash Items		
Impact of effective rate of Interest	-	-
Foreign Exchange Translation Difference	-	-
Interest on Lease Liabilities	1.66	-
Finance Cost Paid	-	-
Interest Accrued-Closing Balance	-	-

16 Lease Liabilities

Lease Liabilities (Refer to Note No. 41)		19.75	-
	Total	**19.75**	**-**

17 Defered Tax Liabilities (Net)

Deferred Tax Assets :		
Provision allowed under tax on payment basis	-	-
	-	**-**
Deferred Tax Liabilities :		
Property, Plant & Equipments	0.30	
	0.30	**-**
Net Deferred Tax Liability (Net)	**0.30**	**-**
The movement on the deferred Tax account is as under:		
At the beginning of the year		-
Charge to statement of Profit & Loss (Net)	0.30	
At the end of the year	**0.30**	**-**

Gross Deferred Tax Liabilities/(Assets) are as follows

Deferred Tax Assets/ Liabilities in relation to	**As on March 31, 2026**			**As on March 31, 2025**		
	Liabilties	**Assets**	**Net Liabilities**	**Liabilties**	**Assets**	**Net Liabilities**
Property, Plant & Equipments	0.30		0.30	-	-	-
Total			**0.30**			**-**

18 Trade Payables

Dues to Micro, Small and Medium Enterprises (Refer Note no. 51)		-	-
Dues to Others.		5,823.45	612.77
Trade payable ageing (Refer Note no. 40)	**Total**	**5,823.45**	**612.77**

19 Lease Liabilities

Lease Liabilities (Refer to Note No. 41)		11.59	-
	Total	**11.59**	**-**

20	**Other Financial Liablilities**		
	Unsecured		
	From Directors	24.30	24.95
	Total	**24.30**	**24.95**
21	**Provisions**		
	For Expenses	6.17	2.61
	Total	**6.17**	**2.61**
22	**Other Current Liablilities**		
	Statutory Dues Payable	384.63	60.61
	Dividend Received	-	0.04
	Salary Payable	51.61	1.26
	Dividend Payable	1.85	-
	Total	**438.08**	**61.91**
23	**Revenue from Operation**		
	Sale of Software License (Refer note No. 42)	9,802.20	603.75
	Total	**9,802.20**	**603.75**
24	**Other Income**		
	Dividend Received	0.08	0.02
	Interest Income Lease Deposit	0.13	-
	Interest Income on FD	3.85	-
	Balances Written Back	180.00	1.97
	Total	**184.06**	**1.99**
25	**Purchase of Traded Goods**		
	Purchase of Software License	8,513.90	566.00
	Total	**8,513.90**	**566.00**
26	**Changes in Inventories of Stock-In-Trade**		
	Closing Stock	-	-
	Less: Opening Stock	98.95	-
	Total	**(98.95)**	**-**
27	**Finance Cost**		
	Interest On lease liabilities	**1.66**	
		1.66	**-**
28	**Employee Benefit Expenses**		
	Basic Salary	146.43	3.90
	Contribution to PF & Other Funds (Admin Charges)	1.84	0.01
	HRA	59.11	0.24
	Other Allowance	63.23	0.12
	Total	**270.61**	**4.27**
29	**Depreciation & Ammortisation**		
	Depreciation on Tangible Assets (Refer Note No. 2)	3.71	-
	Depreciation on Intangible Assets (Refer Note No. 4)	0.07	
	Depreciation on Right to Use Assets (Refer Note No. 2)	7.27	
	Total	**11.04**	**-**
30	**Other Expenses**		
	Payment to Auditors:		
	- Audit Fees (refer Note No. 31)	2.00	0.45
	Advertisement Expenses	4.62	0.40
	Business Promotional Expenses	64.40	4.60
	Director Sitting Fees	8.50	1.40
	Donation	2.40	0.20
	Listing & Depositary Fee	71.04	0.04
	Professional & Legal Fees	470.95	0.03
	Internal Audit Fees	1.20	-
	Printing & Stationery	2.13	0.45
	Miscellaneous Expenses	0.01	3.27
	Rates & Taxes	0.03	0.20
	Repairs & Maintenance	0.16	0.03
	Share Transfer Expenses	2.28	-
	Rent	3.01	-
	Office Opening Exp	5.18	-
	Conveyance Expenses	17.40	-
	Software Exp	0.16	-
	Sundry Balance Written off	9.13	-
	Technology Cost	26.63	-
	Website Development	2.22	-
	License Fees	0.05	-
	Service Charges-ISL	25.48	-
	Trademark Registration Expenses	1.80	-
	Other Expenses	21.88	-
	Total	**742.63**	**11.05**

31 Auditor's Remuneration

Particulars	As at 31.03.2026	As at 31.03.2025
Audit Fees (Excluding Service Tax/GST)	1.50	0.45
Tax Audit Fees (Excluding Service Tax/GST)	0.50	-
	2.00	**0.45**

32 Basic & Diluted Earnings per Share

Basic and Diluted Earnings per share is calculated as under

Particulars	As at 31.03.2026	As at 31.03.2025
Profit attributable to Equity Shareholders (₹ in lakhs)	496.03	24.41
Weighted Average Number of Equity Shares outstanding (Nos. in lakhs) – Basic	363.48	213.00
Basic Earnings Per Share (₹)	1.36	0.11
Weighted Average Number of Equity Shares outstanding ((Nos. in lakhs) – Diluted	1,125.07	213.00
Diluted Earnings Per Share (₹)	0.44	0.11
Face Value per Equity Share (₹)	4.00	4.00

33 Financial Value Management

Particulars		As at 31.03.2026	As at 31.03.2025
Financial Assets - Amortised cost			
Security Deposits		3.71	1.00
Cash and Cash Equivalents		45.14	0.34
Trade Receivables		9,796.96	721.55
Investments		0.66	0.66
Other Current Fianacial Asstes		-	-
	Total	**9,846.47**	**723.55**
Financial Liabilities - Amortised Cost			
Borrowings		-	180.00
Trade Payables		5,823.45	612.77
Other Financial Liabilities		24.30	24.95
	Total	**5,847.75**	**817.72**

Quantitative Disclosures Fair Value Measurement Hierarchy For Assets/Liabilities as at Year End:

Particulars	31st March 2026				
	Carrying Value	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial Assets Measured at Fair Value					
Investments in Equity Shares	0.11	-	-	-	0.11
Investments in NSC	0.55	-	-	-	0.55
Financial Assets Measured at Amortised Cost					
Cash and Cash Equivalents	45.14	-	-	-	45.14
Trade Receivable	9,796.96	-	-	-	9,796.96
Other Financial Assets	3.71	-	-	-	3.71
Financial Liabilites Measured at Amortised Cost					
Borrowings	-	-	-	-	-
Trade Payables	5,823.45	-	-	-	5,823.45
Other Financial Liabilities	24.30	-	-	-	24.30

Particulars	31st March 2025				
	Carrying value	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial Assets Measured at Fair Value					
Investments in Equity Shares					
Investments in NSC	0.11	-	-	-	0.11
Financial Assets Measured at Amortised Cost	0.55	-	-	-	0.55
Cash and Cash Equivalents					-
Trade Receivable	0.34	-	-	-	0.34
Other Financial Assets	721.55	-	-	-	721.55
Other Current Financial Assets	1.00	-	-	-	1.00
					-
Financial Liabilites Measured at Amortised Cost					-
Borrowings	180.00	-	-	-	180.00
Trade Payables	612.77	-	-	-	612.77
Other Financial Liabilities	24.95	-	-	-	24.95
					-

(ii) Fair Value Hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are measured at amortised cost and for which fair values are disclosed in the financial statements.

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes instruments like listed equity instruments, traded bonds and mutual funds that have quoted price.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-thecounter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in Level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

(iii) Valuation Process

The finance department of the Company performs the valuations of financial assets and liabilities required for financial reporting purposes, including level 3 fair values.

The carrying amounts of security deposit, cash and cash equivalents, current trade payables, book overdraft and short term borrowings are considered to be the same as their fair values, due to their short-term nature.

34 Financial Risk Management

The Company's financial risk management is an integral part of how to plan and execute its business strategies. The Company's financial risk management policy is set by the Board.

Market Risk

Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from a change in the price of a financial instrument. The value of financial instrument may change as a result of changes in the interest rates, foreign currency exchange rates, equity prices and other market changes that affect market risk sensitive instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables, payables and loans and borrowings.

The Company manages market risk through a treasury department, which evaluates and exercises independent control over the entire process of market risk management. The treasury department recommends risk management objectives and policies, which are approved by Senior Management and the Audit Committee. The activities of this department include management of cash resources, implementing hedging strategies for foreign currency exposures and borrowings.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Company exposure to the risk of changes in market interest rates relates primarily to the Company's debt obligations with floating interest rates.

Interest rate risk exposure

	As at 31.03.2026	As at 31.03.2025
Variable rate borrowings	-	-
Fixed rate borrowings	-	-
	-	-

Foreign currency risk

The Company operates internationally and portion of the business is transacted in several currencies and consequently the Company is exposed to foreign exchange risk through its sales in overseas, purchases from overseas suppliers in various foreign currencies and borrowings in foreign currencies.

The Company evaluates exchange rate exposure arising from foreign currency transactions and the Company follows established risk management policies, including the use of derivatives like foreign exchange forward contracts to hedge exposure to foreign currency risk.

Financial instruments that are subject to concentrations of credit risk principally consist of trade receivables, investments, derivatives, Cash and cash equivalents, bank deposits and other financial assets.

Foreign Currency exposure as at March 31, 2026 ₹ In Lakhs

Particulars		USD Denominated
Assets		-
		-
Liabilities		
Trade Payable		130.32
		130.32
Net Exposure	-	(130.32)

Foreign Currency exposure as at March 31, 2025 ₹ In Lakhs

Particulars	USD Denominated
Assets	-
	-
Liabilities	
Trade Payable	-
	-
Net Exposure	-

1% increase or decrease in foreign currency exchange rates will have the following impact on profit before tax.

Particulars	March 31, 2026		March 31, 2025	
	1% Increase	1% Decrease	1% Increase	1% Decrease
USD	(1.30)	1.30	-	-
Increase / (Decrease) in Profit	(1.30)	1.30	-	-

Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure that it will have sufficient liquidity to meet its liabilities. The Company monitors the net liquidity position through forecasts on the basis of expected cash flows.

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments and exclude the impact of netting agreements.

The table below summarizes the maturity profile of the Company's financial liabilities based on contractual undiscounted payments:

	Contractual Cash flows			
	0-12 Months	**1-5 years**	**More than 5 years**	**Total**
As at March 31, 2026				
Borrowings	-	-	-	-
Trade Payable	5,823.45	-	-	5,823.45
Other Financial Liabilities	24.30	-	-	24.30
Lease Liabilities	11.59	19.75	-	31.34
	5,859.34	**19.75**	**-**	**5,879.09**

As at March 31, 2025	**0-12 Months**	**1-5 years**	**More than 5 years**	**Total**
Borrowings	-	180.00	-	180.00
Trade Payable	612.77	-	-	612.77
Other Financial Liabilities	24.95	-	-	24.95
Lease Liabilities	-	-	-	-
	637.72	**180.00**	**-**	**817.72**

Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The maximum exposure to credit risk is equal to the carrying value of the financial assets. The objective of managing counterparty credit risk is to prevent losses in financial assets. The Company assesses the credit quality of the counterparties, taking into account their financial position, past experience and other factors. Refer Note 39 for ageing of accounts receivables.

The following table summarizes the changes in loss allowances measured using life time expected credit loss model -

	As at 31.03.2026	**As at 31.03.2025**
Opening Provision	-	-
Add: Adjustments during the year	-	-
Closing provision	-	-

The Company limits its exposure to credit risk of cash held with banks by dealing with highly rated banks and institutions and retaining sufficient balances in bank accounts required to meet a month's operational costs. The Management reviews the bank accounts on regular basis and fund drawdowns are planned to ensure that there is minimal surplus cash in bank accounts. The Company does not foresee any credit risks on deposits with regulatory authorities.

35 Maturity Analysis

The table below summarises the contractual maturities & the maturity profile of the undiscounted cash flows of the Company's financial assets and liabilities.

Maturity Profile of Financial Assets & Liabilities:

Particulars	31.03.2026			31.03.2025		
	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
Cash and Cash Equivalents	45.14	-	45.14	0.34	-	0.34
Investments	-	0.66	0.66	-	0.66	0.66
Trade Receivables	9,796.96	-	9,796.96	721.55	-	721.55
Other Financial Assets	-	3.71	3.71	-	1.00	1.00
Other Current Financial Assets	-	-	-	-	-	-
Total Financial Assets	**9,842.10**	**4.37**	**9,846.47**	**721.89**	**1.66**	**723.55**
Borrowings	-	-	-	-	180.00	180.00
Trade Payables	5,823.45	-	5,823.45	612.77	-	612.77
Other Financial Liabilities	24.30	-	24.30	24.95	-	24.95
Total Financial Liabilities	**5,847.75**	**-**	**5,847.75**	**637.72**	**180.00**	**817.72**
Net	**3,994.35**	**4.37**	**3,998.72**	**84.17**	**(178.34)**	**(94.17)**

Maturity Analysis of Assets and Liabilities:

The table below shows an analysis of assets and liabilities analysed according to when they are expected to be recovered or settled.

Assets

Particulars	31.03.2026			31.03.2025		
	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
Financial Assets						
Cash and Cash Equivalents	45.14	-	45.14	0.34	-	0.34
Investments	-	0.66	0.66	-	0.66	0.66
Trade Receivables	9,796.96	-	9,796.96	721.55	-	721.55
Other Financial Assets	-	3.71	3.71	-	1.00	1.00
Other Current Assets	245.41	-	245.41	0.02	-	0.02
Other Current Financial Assets	-	-	-	-	-	-
Deposit with Govt Authorities	-	-	-	-	-	-
Total Assets	**10,087.50**	**4.37**	**10,091.87**	**721.91**	**1.66**	**723.57**

Liabilities

Particulars	31.03.2026			31.03.2025		
	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
Financial Liabilities						
Borrowings	-	-	-	-	180.00	180.00
Trade Payables	5,823.45	-	5,823.45	612.77	-	612.77
Other Financial Liabilities	24.30	-	24.30	24.95	-	24.95
Lease Liabilities	11.59	19.75	31.34			
Other Current Liabilities	438.08	-	438.08	0.04	-	0.04
Statutory Dues	-	-	-	60.61	-	60.61
Non - Financial Liabilities						
Provisions	6.17	-	6.17	2.61	-	2.61
Total Liabilities	**6,303.60**	**19.75**	**6,323.34**	**700.98**	**180.00**	**880.98**
Net	**3,783.91**	**(15.38)**	**3,768.53**	**20.93**	**(178.34)**	**(157.41)**

36 Capital Management

For the purpose of the Company's capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximize the shareholder value and to ensure the Company's ability to continue as a going concern.

The Company monitors gearing ratio i.e. total debt in proportion to its overall financing structure, i.e. equity and debt. Total debt comprises of non-current borrowing which represents external commercial borrowing and term loans from banks less cash and cash equivalents . The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets.

Particulars	As at 31.03.2026	As at 31.03.2025
Equity	4,581.74	(151.99)
Total equity	**4,581.74**	**(151.99)**
Non Current Borrowings	-	180.00
Less : Cash & Cash Equivalent	45.14	0.34
Total Debt	**(45.14)**	**179.66**
Overall Financing	**4,626.89**	**(331.64)**
Gearing Ratio	**(0.01)**	**(0.54)**

37 There was no impairment loss on non- financial assets on the basis of review carried out by the management in accordance with the Indian Accounting Standard (Ind AS -36) " Impairment of Assets "

38 Related Party Disclosures

Particulars	Names of related parties
a. Key Management Personnel	(i) Mr. Pradeep Malu (Ceased to be director w.e.f August 02, 2025) (ii) Ms. Surabhi Pal (Ceased to be Company Secretary w.e.f June 04, 2025) (iii) Mrs. Meenu Malu (Ceased to be Managing Director w.e.f July 14, 2025) (iv) Mr. Uttam Dave - Chairman and Director (Appointed w.e.f. July 14, 2025) (v) Mr. Rakesh Rathi - Managing Director (Appointed w.e.f. July 15, 2025) (vi) Mr. Yash Maheshwari (vii) Aditya Poddar - CFO (Appointed w.e.f. September 01, 2025) (viii) Mrs. Pratibha Ranka - Company Secretary (Appointed w.e.f. June 06, 2025) (ix) Padmanabhan Desikachari - Independent Director (x) Ravikant Baheti - Independent Director (xi) Satish Goel - Independent Director (xii) Eric Jimmy Anklesaria - Independent Director
b. Enterprises Over which Key Management personnel and their relatives can exercise control (with whom transactions have taken place during the year)	(i) Indygen Labs Private Limited - Common Director (ii) Healtech Software India Pvt Ltd - Common Director

Transactions carried out and year end balances with related parties referred in above, in ordinary course of business are as under:

Sr	Nature of Transaction	Related parties referred to in	
		(a) above	(b) above
	Transactions During the Year		
1	Salary	83.10 (3.00)	- (-)
2	Purchase	- (-)	4,612.25 (-)
3	Director Sitting Fees	8.50 (-)	- (-)
4	Capital Expense	- (-)	625.00 (-)
5	Equity Share Capital	340.33 (-)	- (-)
6	Equity Share Premium	170.16 (-)	- (-)
7	Equity Warrents Issued	713.50 (-)	- (-)
8	Loan Written off (Income)	180.00 (-)	- (-)
9	Loans Received	4.65 (15.01)	- (-)
10	Loans Repaid	5.30 (0.20)	- (-)
	Balances as at year end		
1	Short Term Unsecures Lonas Taken	24.30 (24.95)	- (-)
2	Long Term Unsecures Lonas Taken	- (180.00)	- (-)
3	Trade Payable		2,018.61 (554.58)

Note:
(a) Amount in bracket represents figures for previous year.
(b) The related party relationships have been determined on the basis of the requirements of the Indian Accounting Standard (Ind AS -24) " Related party disclosures and the same have been relied upon by auditors.
(c) The relationships as mentioned above pertain to those related parties with whom transcations have taken place during the year.
(d) Terms and conditions of transactions with related parties
The transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions.
(e) Interest on Long Term Borrowing was charged till 31.03.2017. As from 01st April 2017, Interest on the above borrowing is not provided as the terms of Interest and repayment schedule of loan from directors are not specified.

39 Trade Receivables Ageing Schedule

As at 31st March, 2026

	Particulars	Outstanding for following periods from due date of payment					TOTAL
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i)	Undisputed Trade Receivables – Considered Good	7,551.38	2,245.58	-	-	-	9,796.96
(ii)	Undisputed Trade Receivables – which have Significant Increase in Credit Risk	-	-	-	-	-	-
(iii)	Undisputed Trade Receivables – Credit Impaired	-	-	-	-	-	-
(iv)	Disputed Trade Receivables – Considered Good	-	-	-	-	-	-
(v)	Disputed Trade Receivables – which have Significant Increase in Credit Risk	-	-	-	-	-	-
(vi)	Disputed Trade Receivables – Credit Impaired	-	-	-	-	-	-

As at 31st March, 2025

	Particulars	Outstanding for following periods from due date of payment					TOTAL
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i)	Undisputed Trade Receivables – Considered Good	712.43	-	-	-	9.13	721.55
(ii)	Undisputed Trade Receivables – which have Significant Increase in Credit Risk	-	-	-	-	-	-
(iii)	Undisputed Trade Receivables – Credit Impaired	-	-	-	-	-	-
(iv)	Disputed Trade Receivables – Considered Good	-	-	-	-	-	-
(v)	Disputed Trade Receivables – which have Significant Increase in Credit risk	-	-	-	-	-	-
(vi)	Disputed Trade Receivables – Credit Impaired	-	-	-	-	-	-

40 Trade Payables Ageing Schedule

As at 31st March, 2026

	Particulars	Outstanding for following periods from due date of payment				TOTAL
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)	MSME	-	-	-	-	-
(ii)	Others	5,766.33	57.13	-	-	5,823.45
(iii)	Disputed Dues - MSME	-	-	-	-	-
(iv)	Disputed Dues - Others	-	-	-	-	-

As at 31st March, 2025

	Particulars	Outstanding for following periods from due date of payment				TOTAL
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)	MSME	-	-	-	-	-
(ii)	Others	612.77	-	-	-	612.77
(iii)	Disputed Dues - MSME	-	-	-	-	-
(iv)	Disputed Dues - Others	-	-	-	-	-

41 The Company has taken office premises under under leave and license agreement. The following is the summary of future lease payments under the lease entered into by the Company.

Particulars	31.03.2026	31.03.2025
Balance at beginning of the year	-	-
Recognized during the year	37.38	-
Derecognized during the year	-	-
Payments during the year	7.70	-
Interest Expenses (included in Finance Cost and Preoperative expenses / Finance cost)	1.66	-
Balance at end of the year	31.34	-

Break-up of Current and Non-current Lease Liabilities

Particulars	31.03.2026	31.03.2025
Current Lease Liabilities	11.59	-
Non-current Lease Liabilities	19.75	-
Total Lease Liabilities	31.34	-

Maturity Analysis of Lease Liabilities (Undiscounted)

Particulars	31.03.2026	31.03.2025
Less than one year	13.74	3.59
One to five years	21.00	3.59
More than five years	-	-
Total	34.74	7.19

Amounts Recognised in Statement of Profit and Loss

Particulars	31.03.2026	31.03.2025
Interest on Lease Liabilities – Recognised under Finance Cost	1.66	-
Short-term leases expensed – Recognised under Other Expenses	7.27	-
Total	8.93	-

Further, considering the amount of lease and its impact on the financials during financial year 2024-25, the company has applied the ‘short-term lease’ / ‘lease of low-value assets’ recognition exemptions as mentioned in paragraph 5 of Ind AS - 116 for such lease & the lease payments associated with these lease is recognised as an expense in the Profit and Loss Statement.

42 **Revenue from Operations**

(a) Unsatisfied long term contracts:

There are no unsatisfied long term contracts / performance obligation that have impact on financial statements.

(b) Reconciliation of revenue recognised with contract price :

Particulars	**For the year ended March 31, 2026**	For the year ended March 31, 2025
Revenue from contract with customer with contracted price	9,802.20	603.75
Revenue as per contract price		
Adjustment for:	-	-
Less : Incentives offered to customers	-	-
Revenue from contract with customers	9,802.20	603.75

(c) Trade receivable and contract balances

The following table provides information about receivables and current liabilities from contracts with customers :

Particulars	**For the year ended March 31, 2026**	For the year ended March 31, 2025
Receivables, which are included in trade receivables	9,796.96	721.55
Advance from customers		

(d) Performance Obligation:

Performance obligation in respect of sale of goods is satisfied when control of the goods is transferred to the customer, generally on delivery of the goods and payment is generally due as per the terms of contract with customers.

(e) Disaggregate Revenue Information

Particulars	**For the year ended March 31, 2026**	For the year ended March 31, 2025
Geographic Revenue		
India	9,802.20	603.75
Outside India	-	-
Total	9,802.20	603.75
Timing of Revenue Recognition		
Product transferred at a point in time	9,802.20	603.75
Product transferred over time		
Total	9,802.20	603.75

(f) Contract Balance

Opening Contract Balance/Advance from Customer	-	-
Add: Additions during the year, excluding amount recognised as revenue during the year	-	-
Less: Revenue recognised in the current year which was included in opening contract balance	-	-
Closing Contract Balance /Advance from Customer	-	-

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43 Financial Ratios

S.N	Name of the Ratio	Numerator	Denominator	Ratio		% Variance	Reason for variance >25%
				31.03.2026	31.03.2025		
1	**Current Ratio**	Current assets	Current Liabilities	1.62	1.03	57.41%	Increase in Current assets during the year
2	**Debt- Equity Ratio**	Borrowings+Interest Accrued	Total Equiity	-	(1.18)	-100.00%	There is no borrowings during the current year. Hence Not Applicable
3	**Debt Service Coverage Ratio**	EBIT	Total Debt	-	0.14	-100.00%	There is no borrowings during the current year. Hence Not Applicable
4	**Return on Equity Ratio**	Net Profits after taxes	Average Shareholder's Equity	0.22	(0.15)	250.62%	Increase in Profit during the year.
5	**Inventory Turnover Ratio**	Cost of goods sold OR sales	Average Inventory (Opening + Closing balance/2)	174.09	-	0.00%	There is no Inventory during the previous year. Hence Not Applicable
6	**Trade Receivable Turnover Ratio**	Net Credit Sales	Avg. Accounts Receivable	1.86	1.65	12.78%	Increase in Sales during the year.
7	**Trade Payable Turnover Ratio**	Net Credit Purchases	Average Trade Payables	2.65	1.84	43.99%	Increase in Purchase during the year.
8	**Net Capital Turnover Ratio**	Net Sales	Working Capital	2.52	30.68	-91.80%	Increase in Sales during the year.
9	**Net Profit Ratio**	Net profit	Net Sales	0.05	0.04	25.14%	Increase in Sales during the year.
10	**Return on Capital employed**	Earning before interest and taxes	Capital Employed	0.12	0.87	-86.34%	Increase in Profit during the year.
11	**Return on Investment**	{MV(T1) – MV(T0) – Sum [C(t)]}	{MV(T0) + Sum [W(t) * C(t)]}	0.12	0.03	337.71%	Increase Dividend during the year.

44 Unhedged Foreign Currency Exposure

Particulars of Unhedged foreign currency exposure as at the balance sheet date:

	March 31, 2026		March 31, 2025	
	Amount in Foreign currency in Lakhs	**₹ in lakhs**	Amount in Foreign currency	₹ In lakhs
Amount Payable			-	-
Trade Payable - USD	**1.39**	**130.32**	-	-

45 The Company has not Traded in Crypto Currency or Virtual Currency During the Year

46 The company is not required to spend any amount in terms of provisions of section 135 of the act on corporate social responsibility

47 The Code on Social Security 2020 ('the Code') relating to employee benefits, during the employment and post-employment, has received Presidential assent on September 28, 2020. The Code has been published in the Gazette of India. Further, the Ministry of Labour and Employment has released draft rules for the Code on November 13, 2020. However, the effective date from which the changes are applicable is yet to be notified and rules for quantifying the financial impact are also not yet issued.
The Company will assess the impact of the Code and will give appropriate impact in the financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact.

48 In the opinion of the Board, Current Non-current Assets and Loans and Advances have a value on realization in the ordinary course of business, at least equal to the amounts at which they are stated and adequate provision has been made for all known liabilities.

49 Balances appearing under certain heads of Other Financial Asstes (Current & Non Current), Borrowings, Trade Payables and Other Current Liabilities are as per books of accounts and as such are subject to consequential adjustments, which may arise on receipt of confirmations and/or completion of reconciliations.

50 Income Tax

	As at 31.03.2026	As at 31.03.2025
Income tax recognised in Statement of Profit and Loss		
Current tax	49.02	-
Tax for earlier year	-	-
Deferred tax	0.30	-
Total Income tax expenses recognised in the current year	49.32	-
The Income tax expenses for the year can be reconciled to the accounting profit as follows:		
Profit before tax	545.35	24.41
Applicable Tax Rate	25.17%	25.17%
Computed Tax Expense	137.25	6.14
Tax effect of :		
Income at Concessional rate of Tax		
Expenses disallowed	3.17	
Additional allowances	3.19	
Losses Available For Offsetting Against Current Taxable Income	88.22	6.14
Current Tax expense	49.02	-
Incremental Deferred Tax Liability on account Property, Plant & Equipments	0.30	
Incremental Deferred Tax Asset on account of Financial Assets and Other items	-	-
Deferred tax provision (Net)	0.30	-
Tax Expenses recognised in Statement of Profit and Loss	49.32	-
Effective Tax Rate	9.04%	0.00%

51 Details of Dues to Micro, Small and Medium Enterprises as Defined Under the MSMED Act, 2006

Under the Micro, Small and Medium Enterprises Development Act, 2006, (MSMED) which came into force from 2nd October 2006, certain disclosures are required to be made relating to Micro, Small and Medium Enterprises. On the basis of the information and records available with the management, there are no outstanding dues to the Micro, Small and Medium Enterprises development Act, 2006.

Particulars	As at 31.03.2026	As at 31.03.2025
The Principal Amount and the Interest Due Thereon (to be Shown Separately) Remaining Unpaid to Any Supplier as at the End of Each Accounting Year/Period	Nil	Nil
The amount of interest paid by the buyer in terms of section 16, of the Micro Small and Medium Enterprise Development Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year/period	Nil	Nil
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year/period) but without adding the interest specified under Micro Small and Medium Enterprise Development Act, 2006.	Nil	Nil
The amount of interest accrued and remaining unpaid at the end of each accounting year/period; and	Nil	Nil
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro Small and Medium Enterprise Development Act, 2006	Nil	Nil

52 There are one reportable segments during the year, as per the recommendations of IND AS 108 'Operating Segments'

53 No provision towards retirement benefits has been considered in the Company's books, in view of the fact that there are no employees in the company eligible for the same.

54 Capital Commitments	As at 31.03.2026	As at 31.03.2025
Estimated amount of contracts remaining to be executed on capital account and not provided for net of advances.	875.00	-

55 Contingent liabilities	As at 31.03.2026	As at 31.03.2025
Contingent Liabilities	34.91	-

The amounts disclosed above as contingent liabilities represent the principal amount and do not include interest thereon, if any, which may be levied as applicable. The quantum of interest is not presently ascertainable.
The Management is confident that the matters will be in favour of the company as per legal opinions obtained / legal precedents. Future cash outflows in respect of above items are determinable only on receipt of judgments / decisions pending at various forums/authorities.
Show Cause Notices received Rs, 34.91 under GST (Deposits paid under protest ₹ 3.49 lakhs)

56 Significant accounting judgments, estimates and assumptions:

The financial statements require management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosures of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

57 The Balance Sheet, Statement of Profit and Loss, Cash Flow Statement, Statement of changes in equity, Statement of significant accounting policies and the other explanatory notes forms an integral part of the financial statements of the Company for the year ended March 31, 2026

58 There were no transaction in the Company which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

59 The Company is not declared a willful defaulter by any bank or financial institution or other lenders

60 The Company has no transactions with the struck off Companies under Section 248 or 560 of the Act.

61 No proceedings were initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988

62 There are no ultimate beneficiaries to whom the Company has lent/invested nor received any fund during the year within the meaning of Foreign Exchange Management Act 1999 and Prevention of money Laundering Act 2002

63 The Company has complied related to number of layers prescribed under clause (87) of section 2 of the Companies Act read with the Companies (Restriction on number of Layers) Rules, 2017

64 The Company does not have any charges or satisfaction, which is yet to be registered with Registrar of Companies beyond the statutory period.

65 The Company has not borrowed any money from any issue of securities and long term borrowings from banks and financial institutions and hence utilization for the specific purpose for which the funds were raised is not applicable

66 The company has not borrowed any money from banks or financial institutions on the basis of security of current assets and hence disclosure pertaining to it is not applicable to the Company

67 Previous year's figures have been regrouped /rearranged wherever considered necessary.

As per our report of even date
For S M M P & Company
Chartered Accountants
FRN - 120438 W

For iStreet Network Limited
CIN: L62013MH1986PLC040232

Jugal Joshi
Partner
(M.N. 149761)
Mumbai, Date : 29.05.2026

Uttam Dave	Yash Maheshwari	Aditya Poddar	Pratibha Ranka
Director	Director	Chief Financial Officer	Company Secretary
DIN No. 07266845	DIN No. 10884168		