SILICON VALLEY INFOTECH LIMITED

Regd. Office : 10 Princep Street, 2nd Floor, Kolkata - 700072
Email : silivally@gmail.com, website : www.siliconvalleyinfo.co.in
Phone : 91-33-4002 2880, Fax : 91-33-2237 9053
CIN : L15311WB1993PLC061312

Date: 04.09.2026

To **BSE Limited** 1stFloor,PhirozeJeejeebhoyTowers Dalal Street Mumbai – 400001 **Scrip Code: 531738**	To, The Secretary, The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata- 700001 **Scrip Code: 26161**

<u>Sub: Notice of the 43rdAnnual General Meeting of Silicon Valley Infotech Limited for the Financial Year 2025-26 ("FY 2026").</u>

Dear Sir/Madam,

Notice is hereby given that the43rdAnnual General Meeting (AGM) of Silicon Valley Infotech Limited ("the Company") will be heldon **Monday, September28, 2026 at 02:00p.m.** (IST) through Video Conferencing (VC) or Other Audio Visual Means (OAVM).

Pursuant to Regulations 30, 34 and any otherapplicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith theAnnual Report for the Financial Year 2025-26 including the Notice of the 43rdAGM. The said Annual Report along with Notice of AGM is also available on the website of the Company atwww.siliconvalleyinfo.co.in

In terms of the provisions of applicable laws and Circulars, the Notice of AGM ('Notice') andAnnual Report for FY 2025-26 ('Annual Report'), are being sent through email only, to all those members whose names are appearing in the Register of Members/ List of Beneficial Owners received from the depositories and whose email addresses are registered with the Company/ Depository Participants/ Depositories/ Registrar & Share Transfer Agent of the Company.
The Notice, *inter-alia*, covers the detailed instructions for e-voting, attendance at the AGM through VC and registration of email addresses by the members.

In compliance with the applicable laws, the Company is providing the facility of remote evoting and e-voting at the AGM to its members in respect of all the resolutions set forth in the Notice. The cut-off date for the purpose of reckoning the voting rights of members for this AGM is**September, 21, 2026 ('Cut-off date')**. Accordingly, all eligible members as on Cut-off date shall be entitled for e-voting. **The remote e-voting shall commence from 25thSeptember, 2026 and shall remain open till 5:00 P.M. (IST) on 27th September, 2026.**

The Notice and Annual Report are enclosed herewith and are also available on the Company's website at www.siliconvalleyinfo.co.in

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The above intimation is being made under Regulations 30, 34 and 44 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the above on record.

Thanking you,

For Silicon Valley Infotech Limited
SILICON VALLEY INFOTECH LTD.

Santosh Kumar Jain

Authorised Signatory/Director

Santosh Kumar Jain
Managing Director
DIN: - 00174235

Silicon Valley Infotech Limited

43rd ANNUAL REPORT
2025-2026

CORPORATE INFORMATION

BOARD OF DIRECTORS
Managing Director, Executive
SHRI SANTOSH KUMAR JAIN
Non-Executive Director
SMT. MADHU PRAJAPATI
Non-Executive/Independent Director
SHRI RAJENDRA KUMAR PAREWA
SHRI ROHIT SAHU

CHIEF FINANCIAL OFFICER
SHRI GAUTAM SAHA

COMPANY SECRETARY
SMT. ANKITA SAXENA

REGISTERED OFFICE
10, PRINCEP STREET,
2ND FLOOR, KOLKATA-700072
Phone : (033) 4002-2880
E-mail : silivally@gmail.com
Website www.siliconvalleyinfo.co.in
CIN : L15311WB1993PLC061312

STATUTORY AUDITOR
M/S. Agarwal Sanganeria & Co.
Chartered Accountants

INTERNAL AUDITOR
M/S. DASH & ASSOCIATES
Chartered Accountants

SECRETARIAL AUDITOR
ANKITA GOENKA & ASSOCIATES
Practicing Company Secretaries

PRINCIPAL BANKERS
CANARA BANK
HDFC BANK

REGISTRAR & SHARE TRANSFER AGENT
MAHESHWARI DATAMATICS PVT. LTD.
23, R. N. Mukherjee Road,
5th Floor,
KOLKATA- 700 001
Phone : (033) 2243-5029, 2248-2248
Fax : (033) 2248-4787
Email : mdpldc@yahoo.com

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NOTICE

Notice is hereby given that the **43rd** Annual General Meeting of the Members of **Silicon Valley Infotech Limited** will be held on Monday, 28th September, 2026 at 02.00 P.M. through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM") facility to transact the following business :

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statement of the Company for the financial year ended 31st March, 2026, including audited Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement and the Reports of the Board of Directors and Auditor's thereon.
2. To appoint a Director in place of Smt Madhu Prajapati (DIN: 07150790), who retires by rotation and being eligible, offers herself for re-appointment.

By Order of the Board of Directors
For **Silicon Valley Infotech Limited**

Place : Kolkata
Date :13.08.2026

Ankita Saxena
Company Secretary

NOTES :

1. Pursuant to General Circular Nos. 14/2020, 17/2020, 20/2020, 02/2021, 21/2021, 02/2022, 10/2022 and 09/2023 dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 14, 2021, May 5, 2022, December 28, 2022 September 25, 2023 and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024, respectively issued by the Ministry of Corporate Affairs ("MCA") (collectively referred to as "MCA Circulars") and Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79, SEBI/HO/CFD/ CMD2/CIR/P/2021/11, and SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 12, 2020, January 15, 2021, and May 13, 2022 and Circular No. SEBI/HO/CFD/CFD-POD-2/P/CIR/2023/167 dated October 7, 2023 and Circular dated 12th December, 2024 issued by the SEBI respectively issued by the Securities and Exchange Board of India ("SEBI") (collectively referred to as "SEBI Circulars") permitted the holding of the Annual General Meeting ("AGM") through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM"), without the physical presence of the Members. In compliance with the provisions of the Companies Act, 2013 (the "Act"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), MCA Circulars and SEBI Circulars, the AGM of the Company is being held through VC/ OAVM which does not require physical presence of members at a common venue. The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company which shall be the deemed Venue of the AGM.
2. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
3. The Explanatory Statement, pursuant to Section 102 of the Companies Act, 2013 (the "Act"), in respect of the Special Business to be transacted at the 43rd Annual General Meeting is annexed

herewith.

4. 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) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.
5. In terms of the provisions of Section 113 of the Companies Act, 2013, Corporate Members are entitled to appoint their authorized representatives to attend the AGM through VC/ OAVM on their behalf and participate thereat, including cast votes by electronic means (details of which are provided separately, herein below).
6. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
7. The Members can join the 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 AGM through VC/OAVM will be made available to atleast 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.
8. In compliance with the aforesaid MCA Circulars and SEBI Circulars, the Annual Report including Notice of the 43rd AGM of the Company inter alia indicating the process and manner of e-voting is being sent only by Email, to all the Shareholders whose Email IDs are registered with the Company/ Depository Participant(s) for communication purposes to the Shareholders and to all other persons so entitled.

   Therefore, those Members, whose email address is not registered with the Company or with their respective Depository Participant/s, and who wish to receive the Notice of the 42nd AGM and the Annual Report for the year 2025-26 and all other communication sent by the Company, from time to time, can get their email address registered.
9. In compliance with the aforesaid MCA Circulars and SEBI Circulars, dated May 12, 2020, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website www.siliconvalleyinfo.co.in, websites of the Bombay Stock Exchange and Calcutta Stock Exchange and The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.
10. Members are informed that in case of joint holders attending the meeting, the member whose name

appears as the first holder in the order of names as per the Register of members of the Company will be entitled to vote in the Meeting to be held through video conferencing.

11. Regulation 40 of the SEBI Listing Regulations, as amended, mandates that transfer, transmission and transposition of securities of listed companies held in physical form shall be effected only in demat mode. Further, SEBI, vide its circular dated January 25, 2022, has clarified that listed companies, with immediate effect, shall issue the securities only in demat mode while processing investor service requests pertaining to issuance of duplicate shares, exchange of shares, endorsement, sub-division/ consolidation of share certificates, etc. In view of this, Members holding shares in physical form are requested to submit duly filled Form ISR-4 for the abovementioned service requests. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, Members holding shares in physical form are requested to consider converting their holdings to dematerialised form. Members can contact the Company or Company's Registrars and Share Transfer Agents, Maheshwari Datamatics Private Limited for assistance in this regard.

12. Shareholders are requested to submit their PAN, KYC and nomination details to the Company or Company's Registrars and Share Transfer Agents, Maheshwari Datamatics Private Limited for assistance in this regard.

13. Shareholders are requested to quote their Folio No. or DP ID - Client ID, as the case may be, in all correspondence with the Company or Company's Registrar and Share Transfer Agent.

14. Relevant details in respect of Directors seeking Appointment/re-appointment at the AGM, in terms of Regulations 36(3) of the SEBI Listing Regulations and Secretarial Standard - 2 on General Meetings are also annexed to this notice.

15. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") and Regulation 44 of Listing Regulations read with MCA Circulars and SEBI Circular, the Company is providing remote e-Voting facility to its Members in respect of the business to be transacted at the AGM and facility for those Members participating in the AGM to cast vote through e-Voting system during the AGM. The 'Cut-off Date' for determining Shareholders entitled to facility of voting by remote e-voting at said AGM has been fixed as 21st day of September, 2026.

16. a) For Members holding shares in physical form, please send scan copy of a signed request letter mentioning your folio number, complete address, email address to be registered along with scanned self-attested copy of the PAN and any document (such as Driving Licence, Passport, Bank Statement, AADHAR) supporting the registered address of the Member, by email to the Company's email address

b) For the Members holding shares in demat form, please update your email address through your respective Depository Participant/s.

17. In terms of the provisions of Section 72 of the Act and Rules made there under, the facility for making nomination is available for the Shareholders in respect of the shares held by them. Shareholders who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Shareholders holding shares in dematerialized form are requested to submit the said details to their Depository Participant(s) and the Shareholders holding shares in

physical form, are requested to submit the said details to the Company or Company's Registrar.

18. Members holding shares in multiple folios are requested to submit their application to Registrar for consolidation of folios into single folio.
19. Equity shares of the Company are under compulsory demat trading by all investors. Considering the advantage of scrip less trading, members are encouraged to consider dematerialization of their shareholding so as to avoid inconvenience in future.
20. The Ministry of Corporate Affairs has undertaken a 'Green Initiative in Corporate Governance' and allowed companies to share documents with its shareholders through the electronic mode. The Shareholders who are holding shares in dematerialized form and have not yet registered their e-mail IDs with their Depository Participant are requested to register their Email ID at the earliest, to enable the Company to use the same for serving documents to them electronically, hereafter. Shareholders holding shares in physical form may kindly provide their Email ID to the Registrar & Transfer Agent of the Company. The support of the Shareholders for the 'Green initiative' is solicited.
21. Members, who would like to ask questions during the AGM with regard to the financial statements or any other matter to be placed at the AGM, need to register themselves as a speaker by sending their request from their registered email address mentioning their name, DP ID and Client ID number/ folio number and mobile number, to reach the Company's email at least 2 days in advance before the start of the AGM i.e. by 26th September, 2026 by 2.00 p.m. IST. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
22. Members can submit questions in advance with regard to the financial statements or any other matter to be placed at the AGM, from their registered email address, mentioning their name, DP ID and Client ID number /folio number and mobile number, to reach the Company's email address at least 2 days in advance before the start of the meeting i.e. 26th September, 2026 by 2.00 p.m. IST. Such questions of the Members shall be taken up during the meeting and replied by the Company suitably.
23. Since the AGM will be held through VC/OAVM Facility, the Route Map is not annexed in this Notice.
24. **VOTING THROUGH ELECTRONIC MEANS**

    In terms of the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015 (as amended from time to time) and Regulation 44 of the SEBI Listing Regulations and the said Circulars, the Company is pleased to provide to the Shareholders the facility of "e-voting", to enable them to cast their votes on the resolutions proposed to be passed at the AGM, by electronic means. The instructions for e-voting are given hereinbelow.

    The Company has engaged the services of Central Securities Depository Limited ("CDSL"), who will provide the e-voting facility of casting votes to a Shareholder using remote e-voting system (e-voting from a place other than venue of the AGM) ("remote e-voting") as well as e-voting during the proceeding of the AGM ("e-voting at the AGM").

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS

ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on 25thSeptember, 2026 at 9.00 a.m. and ends on 27th September, 2026 at 5.00 p.m. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 21st September, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(i) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 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.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	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 URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 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 or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/ LINKINTIME, 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 https://web.cdslindia.com/myeasi/Registration/EasiRegistration 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 or click on https://evoting.cdslindia.com/ Evoting/EvotingLogin 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 with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is 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

Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	3) 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you 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 name and you will be redirected to e-Voting service provider website 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. CDSL and NSDL

Login type	Helpdesk details
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 22 55 33
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.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in **physical mode and non-individual shareholders in demat mode.**

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com

2) Click on “Shareholders” module.

3) Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,

   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

For Physical shareholders and other than individual shareholders holding shares in Demat.

PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/ RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

((vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <SILICON VALLEY INFOTECH LTD> on which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) Additional Facility for Non - Individual Shareholders and Custodians -For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; silivally@gmail.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER :

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. 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.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast **2 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **2 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are 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 available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. 1. For Physical shareholders- please provide necessary details like 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 **Company (silivally@gmail.com) /RTA(mdpldc@yahoo.com) email id.**
2. 2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**
3. **3. For Individual Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

General instructions/information for Members for voting on the Resolutions :

1. The voting period begins on 25thSeptember, 2026 at 9.00 a.m. and ends on 27th September, 2026 at 5.00 p.m.. During this period shareholders of the Company, holding shares either in

physical form or in dematerialized form, as on the cut-off date i.e., 21st September, 2026 as may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

2. Voting rights of the Members shall be in proportion to their shares in the paid up equity share capital of the Company as on the cut-off date i.e., 21st September, 2025. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off Date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM. A person who is not a Member as on the cut-off date should treat this Notice for information purposes only.

3. The procedure for e-voting at the AGM is same as the instruction mentioned above for remote e-voting.

4. In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com.

5. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of "e-voting" for all those members who are present at the AGM but have not cast their votes by availing the e-voting facility.

6. Mr. Atul Kumar Labh (C.P. No. 3238, Membership No. FCS 4848) of M/s. A. K. Labh & Co., Practicing Company Secretaries, Kolkata, has been appointed as Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.

7. The Scrutinizer shall, after the conclusion of e-voting at the AGM, first count the votes cast vide e-voting at the AGM and thereafter shall, unblock the votes cast through remote e-voting, in the presence of at least two witnesses not in the employment of the Company. He shall submit a Consolidated Scrutinizer's Report of the total votes cast in favour or against, within 48 hours of the conclusion of the AGM, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

8. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company www.siliconvalleyinfo.co.in and on the website of CDSL www.evotingindia.com immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results will also be communicated to the Stock Exchanges where shares of the Company are listed.

By Order of the Board of Directors
For **Silicon Valley Infotech Limited**

Place : Kolkata
Date :13.08.2026

Ankita Saxena
Company Secretary

ANNEXURE TO THE NOTICE

Details Of Directors Seeking Appointment/Reappointment in the 43rd Annual General Meeting.

Disclosures required under Section 196(4) of Companies Act, 2013, Regulation 36(3) of SEBI (LODR) Regulations, 2015 and Secretarial Standard-2 of ICSI is set out at the end of this Notice.

1.	**Item No.**	2
2.	**Name of the Director**	**Madhu Prajapati**
3.	**Director Identification Number**	07150790
4.	**Date of Birth**	07/08/1986
5.	**Date of Appointment**	13/08/2025
6.	**Qualification**	B. COM and holds a valid certificate from National Stock Exchange's Certification in Financial Market (NCFM) in Equity (Cash) segment and Derivative segment
7.	**Experience**	Smt. Madhu Prajapati has a vast experience in corporate and investment matters.
8.	**Terms and Conditions of Appointment and Re-appointment**	As decided by the Nomination and Remuneration Committee and Board
9.	**Directorship of other public Companies (*)**	Manglam India Ltd Blue chip India Ltd CMS Finvest Ltd Amluckie Investment Co. Ltd Herald Commerce Ltd
10.	**Chairman/Member of the Committee of the Board of Directors of the Company as on 31st March, 2025**	Nil
11.	**Chairman/Member of the Committee of Directors of other public Company of which he/she is Director as on 31st March, 2025(**)**	Chairperson of Audit Committee and Stakeholder Relationship Committee Manglam India Limited.
12.	**Shareholding in Equity Shares of the Company and % of the Holding**	Nil

(*) Excluding directorship held in private limited/foreign companies and Companies registered under Section 8 of Companies Act, 2013.

(**) Audit Committee &Stakeholders Relationship Committee are considered.

By Order of the Board of Directors
For **Silicon Valley Infotech Limited**

Place : Kolkata
Date :13.08.2026

Ankita Saxena
Company Secretary

DIRECTOR'S REPORT

Dear Shareholders

Your Directors have pleasure in presenting the **43rd Annual Report** of your Company together with the Audited Statement of Accounts of **Silicon Valley Infotech Limited** ("the Company") for the year ended 31st March, 2026.

FINANCIAL RESULTS

The Standalone financial performance of the Company for Financial year ended 31st March, 2026 are as follows :

Particulars	Financial Years	
	2025-2026 (In Lacs)	**2024-2025 (In Lacs)**
Revenue from Operations	0.03	0.02
Other Income	-	-
Total Revenue	**0.03**	**0.02**
Profit/(Loss) before Tax	**(4.46)**	**0.01**
Tax Expense	-	-
Net Profit/(Loss)for the year after Tax	**(4.46)**	**0.01**
Other Comprehensive Income for the year, Net of Tax	-	-
Total Comprehensive Income for the year	**(6.29)**	**0.01**
Basic and Diluted Earnings per Share	(0.003)	0.00

TRANSFER TO GENERAL RESERVE

During the year under review, no amount was transferred to General Reserve.

DIVIDEND

The Board of Directors did not recommend any dividend for the financial year ended 31st March, 2026.

PERFORMANCE REVIEW

During the year under review, your Company earned total loss of 4.46/- Lacs as against total profit of 0.01/- Lacs in the previous financial year. Your directors are making all efforts to improve the performance of the Company in future.

CHANGE IN NATURE OF BUSINESS, IF ANY

There was no change in the nature of business of the Company during the financial year ended 31st March, 2026.

MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments affecting the financial position of the company, which have occurred since 31st March, 2026, being the end of the Financial Year of the Company to which financial statements relate and the date of the report.

SHARE CAPITAL

The paid-up equity capital as on 31st March, 2026 was Rs. 1296.80 Lakhs. During the year under review, the Company has not issued shares with differential voting rights nor has granted stock options or sweat equity.

During the year under review, the Company initiated the process for reduction of its paid-up equity share capital pursuant to the provisions of Section 66 of the Companies Act, 2013, subject to the approval of the shareholders, the National Company Law Tribunal and such other statutory/regulatory authorities as may be applicable.

The proposed reduction is intended for eliminating accumulated lossesand consolidating its share Capital thereby enabling long term operational and financial stability. The proposal was approved by the shareholders at the Extra-Ordinary General Meeting held on 9th March, 2026. The Company has thereafter taken necessary steps/proceedings before the Hon'ble NCLT, [Kolkata Bench].

LISTING OF EQUITY SHARES

The Equity Shares of your Company are presently listed on 2 (two) Indian Stock Exchanges i.e., The Bombay Stock Exchange Limited (BSE) and The Calcutta Stock Exchange Limited (CSE). The reason for suspension of shares of the Company from trading in CSE has not been communicated and your directors are taking necessary steps for the same. The Company is in process of Revocation of Suspension from CSE.

Listing fees for the financial year 2026-2027 have been paid to Stock Exchange. The annual custodian fees to NSDL & CDSL for the Securities of the Company held in dematerialized mode with them for the year 2026-2027.

TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Pursuant to the provisions of the Companies Act, 2013, the Company is not required to transfer any amount to Investor Protection and Education Fund as the Company has not declared any Dividend since its incorporation and as such there is no amount of dividend which was due and payable and remained unclaimed and unpaid for a period of seven years.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

In accordance with the Articles of Association and provisions of the Companies Act, 2013, In accordance with the Articles of Association and provisions of the Companies Act, 2013, Smt Madhu Prajapati (DIN: 07150790) retire by rotation and being eligible offer herself for re-appointment. The Board recommends her re-appointment for the approval of the members.

All Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149 (6) of the Act and Regulation 16(1)(b) of SEBI (LODR) Regulations, 2015.

CODE OF CONDUCT

Your Company has adopted Code of Conduct for its Board Members and Senior Management personnel. The code of conduct has also been posted on the official website of the Company www.siliconvalleyinfo.co.in.

CORE SKILLS OF THE BOARD

The details of the Core Skills of the Board of Directors of the Company form a part of "Report on Corporate Governance".

BOARD MEETINGS

The details of the number of meetings of the Board held during the financial year 2025-2026 forms a part of "Report on Corporate Governance".

COMMITTEES OF THE BOARD

The Board of Directors has the following Committees:

1. Audit Committee.
2. Nomination and Remuneration Committee.
3. Stakeholders' Relationship Committee.

The details of the Committees along with their respective composition, number of meetings and attendance at the meeting held during the financial year 2025-2026 forms a part of "Report on Corporate Governance".

NOMINATION & 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 other employees of the Company. This Policy has also laid down the criteria for determining qualifications, positive attributes, independence of Director and Board diversity and criteria for evaluation of Board, its committee and individual Directors. The policy is stated in the Report on Corporate Governance.

BOARD EVALUATION

Pursuant to the provisions of the Act and SEBI (LODR) Regulations, 2015, the Board has carried out an evaluation of its own performance, performance of the Directors as well as the evaluation of the working of its committee.

The performance evaluation of the Independent Directors was carried out by the entire Board, excluding the Director being evaluated. The performance evaluation of the Director and Non-Independent Director was carried out by the Independent Directors at their meeting without the attendance of Non-Independent Directors and members of the management. The Directors were satisfied with the evaluation results.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

None of the employees, employed during the year, was in receipt of remuneration, in excess of the limit as set out in the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Therefore, no such details have been provided as required under section197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of managerial Personnel) Rules, 2014.

The ratio of remuneration of each Director to the median employee's remuneration and such other details in terms of Section 197(12) of the Companies Act, 2013 read with rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

(i) **The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year -**

Gautam Saha, CFO, 1:0.7

(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 -**

There has been no increase in the remuneration of the Managing Director or Chief Executive Officer, Chief Financial Officer & Company Secretary during the year.

(iii) **The percentage increase in the median remuneration of employees in the financial year -**

There is no percentage increase in the median remuneration of employees in the financial year.

(iv) **The number of permanent employees on the rolls of Company -**

The number of permanent employees on the rolls of Company is 7.

(v) **Average percentile 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 -**

No average percentage increase taken place in the salaries of total employees.

(vi) Affirmation that the remuneration is as per the remuneration policy of the Company -

Yes

DIRECTOR'S RESPONSIBILITY STATEMENT

As stipulated under the provisions contained in Section 134(3)(c) read with Section 134(5) of the Companies Act, 2013 ("Act"), the Board of Directors, to the best of its knowledge and belief and according to the information and explanations obtained by it, hereby states that:

i) in the preparation of the annual accounts, the applicable accounting standards have been followed;

ii) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that were 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 or loss of the Company for the year under review;

iii) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv) the directors have prepared the annual accounts on a going concern basis;

v) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively, and

vi) the directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system was adequate and operating effectively.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Audit Committee of the Board of Directors actively reviews the adequacy and effectiveness of the internal control system and suggests improvements to strengthen the same. In opinion of the board, the existing internal control framework is adequate and commensurate to the size and nature of the business of the Company. During the year such controls were tested and no reportable material weaknesses in the design or operation were observed.

M/s. Dash & Associates, Chartered Accountants performs the duties of internal auditors of the company for the year ended 31st March, 2026. In order to monitor the performance on a continuous basis. Management has a system to review Internal Audit Reports with a view to monitoring the adequacy of internal control in place.

SUBSIDIARY/JOINT VENTURE/ASSOCIATE COMPANY

The Company does not have any Subsidiary/Joint Venture/Associate.

DEPOSITS

During the year under review, our Company has not accepted any deposits from public and /or shareholders during the year under review, within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014 and accordingly as of 31st March, 2026.

LOANS, GUARANTEES AND INVESTMENTS

Pursuant to Section 186(11) of the Companies Act, 2013, your Company being the non-banking financial Company are exempted from disclosure in the Annual Report.

EMPLOYER EMPLOYEE RELATIONSHIP

The Company has maintained a cordial relationship with its employees, which resulted in smooth flow of business operations during the year under review.

RELATED PARTY TRANSACTION

All related party transactions that were entered into during the financial year were in the ordinary course of the business and were on arm's length basis. Thus, disclosure in Form AOC-2 is not required. Further there were no materially significant related party transactions entered by the company with Promoters, Directors, Key Managerial Personnel or other persons which may have potential conflict with interest of the company. The policy on Related Party transaction as approved by Board of Directors has been uploaded on the website of the Company. The web link of the same is www.siliconvalleyinfo.co.in.

Details of the transactions with Related Parties are provided in the accompanying financial statements.

POLICIES

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandated the formulation of certain policies for all listed companies. All applicable policies are available under the head Policy on the Company's website: www.siliconvalleyinfo.co.in. The policies are reviewed periodically by the Board and updated based on need and new compliance requirement.

CORPORATE SOCIAL RESPONSIBILITY

The provisions of the Companies Act, 2013 regarding Corporate Social Responsibilities are not applicable to the Company.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO.

Since the Company does not own any manufacturing facility, requirement regarding the disclosure of particulars of conservation of energy and technology absorption prescribed by the rules is not applicable.

During the year under review there was no inflow/outflow of foreign exchange.

RISK MANAGEMENT POLICY

The Company has a Risk Management Policy in accordance with the provisions of the Act and SEBI (LODR) Regulations, 2015, which provides a mechanism for risk assessment and mitigation. At present the Company has not identified any element of risk which may threaten the existence of the Company.

VIGIL MECHANISM/WHISTLE BLOWER POLICY

The Company has a mechanism called "Whistle Blower Policy" for Directors and employees to report genuine concerns or grievances. The policy is available on the website of the Company www.siliconvalleyinfo.co.in.

SIGNIFICANT AND MATERIAL ORDER PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

During the year, there are no significant and material order passed by the Regulators/Courts which would impact the going concern of the Company and its future operation.

AUDITORS

- **Statutory Auditors**

M/s Agarwal Sanganeria & Co., Chartered Accountants (FRN 317224E), were appointed as Statutory Auditors of the Company, for a term of five years, at the Annual General Meeting held on 27th September, 2025 till the conclusion of the Annual General Meeting to be held in year 2029

- **SECRETARIAL AUDITOR**

  Pursuant to the provisions of Section 204 of the Act and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors of the Company appointed Ms. Ankita Goenka (Membership No. FCS No.:10572, C.P. No.14204), Practicing Company Secretary of M/s. Ankita Goenka & Associates, to conduct Secretarial Audit for the Financial Year 2025-2026.

  The Secretarial Audit Report for the Financial Year 2025-2026 in Form MR-3 is annexed herewith as **Annexure "I"** to this report. The report is self-explanatory and does not call for any further comments. They have also carried out Secretarial Compliance Audit as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for FY 2025-2026.

- **INTERNAL AUDITOR**

  Pursuant to the provisions of Section 138 of the Companies Act, 2013, M/s. Dash & Associates, Chartered Accountants, Kolkata was appointed as the Internal Auditor of the Company for the Financial Year 2025-2026.

AUDITORS' REPORT/SECRETARIAL AUDIT REPORT

The observation made in the Auditors' Report are self-explanatory and hence, do not call for any further comments under Section 134 of the Companies Act, 2013.

The observation made in the Secretarial Audit Report is self explanatory and hence, do not call for any further comments. However, the management is taking all possible measures to avoid such issues in future.

REPORTING OF FRAUDS BY AUDITORS

During the year under review, neither the statutory auditors nor the secretarial auditors have reported to the Audit Committee of the Board, under Section 143(12) of the Act, any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in this Report.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Board of Directors of the Company hereby confirms that your Company has complied with the applicable Secretarial Standards issued by The Institute of Company Secretaries of India.

EXTRACT OF ANNUAL RETURN

Pursuant to Section 92(3) read with section 134(3)(a) of the Companies Act, 2013, copy of the Annual Return of the Company prepared in accordance with Section 92(1) of the Companies Act, 2013 read with Rule 11 of the Companies (Management and Administration) Rules, 2014 is placed on the website of the Company and is accessible at the weblink www.siliconvalleyinfo.co.in.

MANAGEMENT DISCUSSION & ANALYSIS REPORTS

In accordance with Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Management's Discussion and Analysis Report for the year under review, ispresented in a separate section forming part of the Annual Report and marked as **Annexure - "III".**

CORPORATE GOVERNANCE

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

POLICY ON SEXUAL HARASSMENT.

The Company has adopted policy on Prevention of Women at workplace in accordance with the Sexual Harassment of Women (Prevention, Prohibition and Redressal) Act, 2013. During the Financial Year ended 31st March, 2026 the company has not received any complaints pertaining to Sexual Harassme

COMPLIANCE WITH MATERNITY BENEFIT PROVISIONS

During the year under review the Company has complied with the applicable provisions relating to maternity benefits in accordance with the Maternity Benefit Act, 1961 and the applicable provisions of the Code on Social Security, 2020, wherever notified and enforceable.

CAUTIONARY STATEMENT

Statements in this Report in regard to projections, estimates and expectation have been made in good faith. Many unforeseen factors may come into play and affect the actual results which could be different from what the Directors envisage in terms of future performance and outlook.

ACKNOWLEDGEMENTS

Your directors acknowledge the support and owe a debt of gratitude to the Financial Institutions, Banks, Central and State Governmentauthorities, Regulatory authorities, Stock Exchanges and all the various stakeholders for their continued co-operation and support to the Company.

Your directors also wish to place on record their appreciation to all of the Company's employees and workers at all level for their enormous efforts as well as their collective contribution to the Company's performance.

On behalf of the Board of Directors
For **Silicon Valley Infotech Limited**

Registered Office :
10, Princep Street,
2nd Floor,
Kolkata - 700 072
Dated : 13.08.2026

Santosh Kumar Jain
Managing Director
DIN : 00174235

Rohit Sahu
Director
DIN : 08426713

Annexure `I' to the Director's Report

Form No. MR-3
SECRETARIAL AUDIT REPORT
for the financial year ended 31st March, 2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
M/S. Silicon Valley Infotech Limited
10, Princep Street, 2nd Floor,

Kolkata - 700072.

CIN : L15311WB1993PLC061312

We have conducted the Secretarial Audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by M/S. Silicon Valley Infotech Limited (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, the information to the extent provided by the Company ,its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 generally 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:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Company's 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;

(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 there under to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment (ODI) and External Commercial Borrowings (ECB);

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

(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;

(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 there under to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment (ODI) and External Commercial Borrowings (ECB);

(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, 2009; **(Not applicable as the Company has not offered any securities during the financial year under review).**

d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;**(Not applicable as the Company has not offered any shares or granted any options pursuant to any employee benefits scheme during the financial year under review).**

e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable as the Company has not issued and listed any debt securities during the financial year under review).**

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;

g. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 ; and

i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **(Not applicable as the Company has not bought back any equity shares during the financial year under review).**

(vi) The regulation made by the Reserve Bank of India (under the Reserve Bank of India Act, 1934) with regard to Non-Banking Financial Company ("NBFC").

(vii) Other laws applicable to the Company as per the representations made by the Management.

The compliance by the company applicable financial laws like direct and indirect tax laws has not been reviewed in this audit since the same have been subject to reviewed by the statutory financial auditor and other designated professionals, also with regard to regulation made by the Reserve Bank of India (under the Reserve Bank of India Act, 1934) with regard to Non-Banking Financial Company ("NBFC").

The Company has entered into transactions with related parties/entities having common directors/promoter interests. The related party transactions have been disclosed, and necessary ratification resolutions have been included in the AGM Notice. Compliance with Section 188 of the Companies Act, 2013 and Regulation 23 of SEBI (LODR) Regulations, 2015 is applicable to such transactions.

We have also examined compliance with the

1. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2. The Secretarial Standard I and II issued by the Institute of Company Secretaries of India (ICSI) were applicable to the Company for the period under review and for a good practice company is require to follow it diligently .

   Management should ensure that all statutory forms and disclosures are properly reviewed, reconciled and verified with the underlying books, records, AGM proceedings and Financial Statements before filing. The Company should also strengthen its compliance monitoring mechanism to ensure timely filing and consistency of information across all statutory records and reports.Due to a technical incident affecting the MCA database at the time of review ,the relevant data could not be accessed , accordingly ,we were unable to independently verify whether the relevant e forms had been filed during the prescribed timelines.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, guidelines, standards etc. mentioned above except that

1. Website of the Company needs updation.

2. Management should ensure that all statutory forms and disclosures are properly reviewed, reconciled and verified with the underlying books, records, AGM proceedings and Financial Statements before filing. The Company should also strengthen its compliance monitoring mechanism to ensure timely filing and consistency of information across all statutory records and reports.Due to a technical incident affecting the MCA database at the time of review ,the relevant data could not be accessed , accordingly ,we were unable to independently verify whether the relevant e forms had been filed during the prescribed timelines.

We further report that,

- Subject to our observation at (i) above the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. 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 adequately in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting as per the explanation given by the Company.
- Majority decision is carried through while the members' views are captured and recorded as part of the minutes as per the explanations given to us and the representations made by the Management and relied upon by us 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.

We further report that during the period the Company has events/actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

1. The list of shareholders attached in MGT 7 was not signed or stamped by the directors.
2. The statutory Annual Return and Annual statements for the previous Financial Year was filed within the normal prescribed timeline
3. DIN of Krishna Banerjee and Rohit Shau is deactivated due to non-filling of DIN KYC however she has resigned from directorship from the Company during the year under review and Smt Madhu Prajapati has been appointed as a director of the company on 13/08/2025.
4. Scheme of Reduction of Share Capital of the Company is approved by the Shareholders of the Company at EGM held on 09th March, 2026..Submitted to BSE on 13-03-2026.
5. There was a demise of Shri Amitava Das, Company Secretary of the Company on 6th December, 2025 and Resignation of Ms. Chandini Jain, as Company Secretary on 31st December, 2025

For **Ankita Goenka & Associates**
(Practicing Company Secretaries)
Ankita Goenka
Proprietor
FCS No. : 10572
C.P No : 14204
UDIN : F010572H001222696

Place : Kolkata
Date : 26.08.2026

This report is to be read with our letter of even date which is annexed as Annexure-A and form integral part of this report.

Annexure-A

To,
The Members,
M/S. Silicon Valley Infotech Limited
10, Princep Street, 2nd Floor,
Kolkata - 700072.
CIN : L15311WB1993PLC061312

Our 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. Where ever 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.

For **Ankita Goenka & Associates**
(Practicing Company Secretaries)
Ankita Goenka
Proprietor
FCS No. : 10572
C.P No : 14204
UDIN : F010572H001222696

Place : Kolkata
Date : 26.08.2026

Annexure `III' to the Directors' Report

REPORT ON CORPORATE GOVERNANCE

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE.

The Company's philosophy on Corporate Governance continues to apply best management practices, compliance of law in true letter and spirit, adherence to ethical standards for effective management and distribution of wealth and discharge of social responsibility for sustainable development of all stakeholders. Your Company makes best endeavor to implement the core values of transparency, accountability, independence, responsibility and fairness. in all facets of its operations. The Company continues to follow procedures and practices in conformity with the Code of Corporate Governance enshrined in the Listing Regulations.

The Report on Compliance of conditions of the Corporate Governance in accordance with Para C of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR, 2015) amended to date read with relevant provision of the Companies Act, 2013 (the Act) & Rule s framed thereunder, is given below.

2. BOARD OF DIRECTORS OF THE COMPANY

As on 31st March, 2026, the strength of Board was 4 (Four) Directors. The Board comprises of Executive and Non Executive Directors. The Managing Director is an Executive Director. There are 3 (Three) Non-Executive Directors, of which 2 (two) Directors are Independent Directors. The Board also consists of 1 (One) Woman Director. The number of Independent Directors on the Board is in conformity with the requirement of 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

a) The composition of the Board and Category of Directors as on 31st March, 2026 is as follows:

Name of the Director, Category of Directorship and the number of Directorship and Committee positions held by them in other Companies including this Company as on 31st March, 2026 have been as follows:

Name of Director	Category of Directorship	**No. of Directorship (s) held in indian public listed companies (including Silicon Valley Infotech Limited)	Committee Position (including Silicon Valley Infotech Limited)	
			Committee Memberships #	Committee Chairmanships #
Shri Santosh Kumar Jain	Chairman & Managing Director, Executive	3	4	0
Ms. Madhu Prajapati	Non-Executive/Non-Independent Director	7	4	0
Shri Rohit Sahu	Non-Executive / Independent Director	3	4	0
Shri Rajendra Kumar Parewa	Non-Executive/ Independent Director	1	0	2

** Directorship includes only Public Companies.

Committees includes Audit Committee and Stakeholders Relationship Committee across all companies.

c) Details of the Directors Seeking appointment / re- appointment at the Annual General Meeting, pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 have been given along with the Notice of Annual General Meeting.

d) None of the Directors are related to each other.

e) Shareholdings of directors as on 31st March, 2026 are as under:

None of the Directors are holding any shares in the Company.

f) Details of Board Meetings during the Financial Year:

The Meetings of the Board of Directors are normally held at the Company's Registered Office at Kolkata. During the financial year 2025-2026, 6 (Six meetings of the Board were held.

The dates on which the said meetings were held are as follows:

Board Meeting dates	No. of Directors present
28.05.2025	4
13.08.2025	4
12.11.2025	4
27.01.2026	4
02.02.2026	4
11.02.2026	4

The gap between two meetings did not exceed four months (120 days) as per Section 173(1) of the Act and Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

g) Attendance of the Directors at Board Meetings during the financial year 2025-2026 and at Annual General Meeting of the Company held on 25th day of September, 2025 has been as follows:

Name of Director	No. of Board Meetings		Attendance at last AGM held on 25th day of September, 2025
	Held	Attended	
Shri Santosh Kumar Jain	6	6	Yes
Ms. Madhu Prajapati	6	6	No
Shri Rajendra Kumar Parewa	6	6	Yes
Shri Rohit Sahu	6	6	Yes

h) Board Independence

The appointment of Independent Directors is carried out in a structured manner in accordance with the provisions of the Act and the SEBI Listing Regulations. Confirmation as regards independence of Independent Directors have been duly obtained from them and taken on record in terms of Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI Listing Regulations.

None of the Independent Directors have resigned before expiry of his/her tenure.

A separate meeting of the Independent Directors was held on 12th August, 2025, to discuss interalia:

1. The performance of the Chairperson of the Company, taking into account the views of Executive and Non- executive Directors;
2. The performance of the Non-Independent Directors and the Board as a whole;
3. The quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

I) Directors' membership in board/committees of other companies:

As per the Listing Regulations, no director can be a Member in more than 10 (ten) committees or act as chairman of more than 5 (five) committees across all companies in which he is a Director.

In terms of the Listing Regulations, none of the directors of your Company were Members in more than 10 (ten) committees nor acted as chairman of more than 5 (five) committees across all companies in which they were Directors. Details of other directorships/committee membership/chairmanship held by them are given in Para 2(i) above.

j) Board Familiarization for existing Independent and Non-Independent Directors:

The Company familiarizes its Independent and Non-Independent Directors with their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc., through programme in compliance of Listing Regulations.

The Familiarization programme for Independent Directors is disclosed on the Company's website at the following web link: www.siliconvalleyinfo.co.in

k) List of Core Skills/Expertise/Competencies of Directors

A chart/ matrix setting out the list of core skills/expertise/competencies identified by the Board of Directors in the areas of marketing, Commercial, finance and accounts, HR/administration, communication for smooth operation of the company.\

Details of the skills/ expertise/ competencies possessed by the Directors who were part of the Board as on 31st March, 2026, are as follows:

Name of Directors	Expertise
Shri Santosh Kumar Jain	Leadership, Strategy and Planning Skills ; Being Chartered Accountant has expertise in professional areas such as Accounting, Finance, legal etc.
Ms. Madhu Prajapati	Expertise in corporate and shares related matter.
Shri Rohit Sahu	Expertise in corporate and Finance.
Shri Rajendra Kumar Parewa	Expertise in corporate and Finance.

l) Code of Business Conduct and Ethics

The Company has laid down a Code of Conduct (COC) which is applicable to all the Board members and Senior Management of the Company. The COC is available on the website of the Company www.siliconvalleyinfo.co.in. The Code has been circulated to all members of the Board and Senior Management and they have affirmed compliance with the Code. A declaration signed by the Managing Director to this effect is attached to this Report.

m) Certification

The certificate required under Regulation 17(8) of the SEBI Listing Regulations duly signed by the Managing Director and Chief Financial Officer was placed before the Board and the same is provided in this report.

3. BOARD COMMITTEES

The Board has constituted Committee(s) of directors, with adequate delegation of powers. The Company Secretary of the Company acts as the Secretary to the Committees.

Presently, there are three Committees:

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholders Relationship Committee

Terms of reference of the Board Committees are determined by the Board from time to time. Minutes of Board Committee Meetings are placed in subsequent Board Meetings for the information of the Board. Role & composition of these Committees and dates on which meeting thereof were held, attendance of Committee Members thereat, their role and responsibility etc are given below.

3.1. AUDIT COMMITTEE

a) Brief description of the role and terms of reference :

The role and terms of reference of the Audit Committee are set out in Regulation 18(3) read with Part C of Schedule II of the SEBI Listing Regulations and Section 177 of the Companies Act, 2013, besides other terms as may be referred to by the Board of Directors of the Company. The terms of reference of the Audit Committee broadly are:

- Approval of annual internal audit plan;
- Review and approval of related party transactions (including Omnibus approval, if any);
- Review of financial reporting systems;
- Ensuring compliance with regulatory guidelines;
- Reviewing the quarterly, half yearly and annual financial results;
- Discussing the annual financial statements and auditor's report before submission to the Board with particular reference to the (i) Director's Responsibility Statement; (ii) changes, if any, in accounting policies (iii) major accounting entries; (iv) significant adjustments in financial statements arising out of audit findings; (v) compliance with listing requirements; (vi) disclosure of related party transactions, if any; (vii) modified opinion, if any, in audit report etc.;
- Interaction with statutory, internal and cost auditors;
- Recommendation for appointment, remuneration and terms of appointment of auditors; and
- Reviewing and monitoring the auditor's independence and performance and effectiveness of audit process etc.

Further the Audit Committee also mandatorily reviews the following information:

- Management discussion and analysis of financial condition and results of operations;
- Statement of significant related party transactions submitted by management;
- Management letters / letters of internal control weaknesses issued by the statutory auditors;
- Internal audit reports relating to internal control weaknesses;
- The appointment, removal and terms of remuneration of the internal auditor shall be subject to
- review by the audit committee; and
- Statement of deviations:(a) Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of SEBI Listing Regulations;

  (b) Annual statement of funds utilized for purposes other than those stated in the offer document/ prospectus/ notice in terms of Regulation 32(7) of SEBI Listing Regulations.

b) The composition, Category and attendance of Meetings of the Audit Committee as on 31st March, 2026:

As on 31st March, 2026, the Audit Committee of the Company comprises of 1 (One) Executive Directors and 2 (Two) Non-Executive/Independent Director. The Chairperson of the Audit Committee is a Non-Executive/Independent Director. All the Members of the Committee have good knowledge of finance, accounts and company law within the meaning of Regulation 18 of SEBI Listing Regulations.

Name of Director	Position	Category	Attendance at the Audit Committeee meeting held on			
			28.05.2025	13.08.2025	12.11.2025	11.02.2026
Shri Santosh Kumar Jain	Member	Executive	Yes	Yes	Yes	Yes
Shri Rajendra Kumar Parewa	Chairperson	Non-Executive / Independent	Yes	Yes	Yes	Yes
Shri Rohit Sahu	Member	Non-Executive/ Independent	Yes	Yes	Yes	Yes

During the FY 2025-2026, the Audit Committee met 4 (Four) times.

3.2. NOMINATION AND REMUNERATION COMMITTEE (NRC)

a) Brief description of the role and terms of reference :

The composition of the Committee is in compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 read with Part D of Schedule II of the SEBI Listing Regulations. The role of Committee inter-alia includes:

- Formulation of the criteria for determining qualifications, positive attributes and independence of a Director and recommend to the Board of Directors a policy relating to, the remuneration of the Directors, Key Managerial Personnel and other employees Details of Remuneration Policy is provided in Para 4 (iv) and has also been uploaded on the website of the Company;
- Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors;
- Devising a policy on diversity of Board of Directors;
- Identifying persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board of Directors their appointment and removal;
- To consider and evaluate whether to extend or continue the term of appointment of the Independent Directors, on the basis of the report of performance evaluation of Independent Directors.

b) The composition, Category and attendance of Meetings of the Nomination and Remuneration Committee (NRC) as on 31st March, 2026:

As on 31st March, 2026, the NRC of the Company comprises 1 (One) Non-Executive Director and 2 (Two) Non-Executive/Independent Director. The Chairperson of the NRC is a Non-Executive/ Independent Director. All the Members of the Committee have good knowledge of finance, accounts and company law within the meaning of Regulation 19 of SEBI Listing Regulations.

Name of Director	Position	Category	Attendance at the Nomination and Remuneration Committee meeting held on	
			13.08.2025	12.11.2025
Ms. Madhu Prajapati	Member	Non -Executive	Yes	Yes
Shri Rajendra Kumar Parewa	Chairperson	Non-Executive/Independent	Yes	Yes
Shri Rohit Sahu	Member	Non-Executive/ Independent	Yes	Yes

During the FY 2025-2026, the Nomination and Remuneration Committee met 2 (Two) time.

c) The details of remuneration/sitting fee paid to Directors :

No remuneration/sitting fee has been paid to any Director during the year.

d) Criteria for selection and appointment of Directors and Remuneration Policy :

Preamble

- The remuneration policy provides a framework for remuneration paid to the members of the Board of Directors (Board) and for Key Managerial Personnel (KMP) and other employees. The expression KMP shall have the same meaning as defined under Companies Act, 2013. This policy also provides a framework for identification of persons who are qualified to become directors and who may be appointed as senior management for recommendation of their appointment to the Board
- This policy has been framed by the Nomination and Remuneration Committee of the Board of Directors and based on its recommendation, approved by the board of directors of the Company.
- The policy may be reviewed by the Nomination and Remuneration Committee of the Board of Directors.

Criteria for determining qualification

The Board may expect qualified directors to have ample experience and the highest level of personal and professional ethics, integrity and values. The Board shall also consider whether each director possesses the following:

- The highest level of personal and professional ethics, reputation, integrity and values;
- A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.
- The ability to exercise objectivity and independence in making informed business decisions;
- The willingness and commitment to devote extensive time necessary to fulfill his/her duties;
- The ability to communicate effectively and collaborate with other board members to contribute effectively to the diversity of perspectives that enhances Board and Committee deliberations, including a willingness to listen and respect the views of others;
- The skills, knowledge and expertise relevant to the Company's business.

Independence Review Criteria

Determination of director independence will be made by the Board for each director on an annual basis upon the recommendation of the Committee. Independent directors have three key roles, namely, governance, control and guidance. Some of the performance indicators, based on which the independent directors shall be evaluated are:-

- The highest level of personal and professional ethics, reputation, integrity and values;
- A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.
- The ability to exercise objectivity and independence in making informed business decisions;
- The willingness and commitment to devote extensive time necessary to fulfill his/her duties;
- The ability to communicate effectively and collaborate with other board members to contribute effectively to the diversity of perspectives that enhances Board and Committee deliberations, including a willingness to listen and respect the views of others;
- The skills, knowledge and expertise relevant to the Company's business.

Principles of Remuneration

Determination of director independence will be made by the Board for each director on an annual basis upon the recommendation of the Committee. Independent directors have three key roles, namely, governance, control and guidance. Some of the performance indicators, based on which the independent directors shall be evaluated are:-

- Long-term value creation.
- Remunerate achievement of results on the basis of prudent, responsible risk bearing.
- Attract and retain the best professionals.
- Reward the level of responsibility and professional path.
- Ensure equity in the Company and competitiveness outside it.
- Ensure transparency in its remuneration policy.

Remuneration to Non-Executive Directors

Non-Executive directors may be paid remuneration by way of sitting fees and reimbursement of expenses for participation in the Board and other meetings and such other payments as may be approved by the Board of Directors within the overall limits prescribed under the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended from time and again.

Remuneration to Executive Directors

At the time of appointment or re-appointment, the Managing Director shall be paid such remuneration as may be mutually agreed between the Company and the Managing Director within the overall limits prescribed under the Companies Act, 2013. The remuneration shall be subject to the approval of the Members of the Company in General Meeting.

Remuneration to other Key Managerial Personnel excluding Executive Director & other employees

Other Key Managerial Personnel excluding Executive Director and other employees shall be paid such remuneration as per term and condition of appointment letter/contract within the range approved by and ratified by the Remuneration Committee. Annual increments effective 1st April each year, as recommended by the Remuneration Committee, shall be approved by the Board.

Evaluation of Individual Directors & Board

The Independent Directors shall have a separate meeting during the year without the attendance of Non-Independent Directors and members of management. All Independent Directors shall strive to be present at the meeting. The meeting shall review the performance of Non-Independent Directors and the Board as a whole. The meeting shall also review the performance of the Chairman, if any of the Company, taking into account the views of the Executive Directors and the Non-Executive Directors.

The performance evaluation of the Independent Directors shall be done by the entire Board, excluding the Director being evaluated. The performance evaluation of the Independent Directors and the Board as a whole shall be in context of the Company's performance and governance perspective.

Criteria for Performance Evaluation are as under:

For Board -

- degree of fulfillment of key responsibilities
- Composition
- Committees of Board
- Board & Committee Meetings
- Team work
- understanding the role
- effectiveness and quality of decision making

For Directors -

- attendance at the meeting
- participation and contribution
- responsibility towards Stakeholders
- compliance and governance
- maintaining confidentiality

In addition to the above Managing Director also being evaluated on -

- leadership
- relationships
- communication
- conduct of meeting
- utilization of resources

Committee -

- degree of fulfillment of key responsibilities
- adequacy of Committee composition
- relationship
- communication
- understanding of regulatory environment
- interaction with the Board

Amendments To This Policy

This Policy may be amended or substituted by Nomination & Remuneration Committee or by the Board as and when required and also by the Compliance Officer where there is any statutory changes necessitating the change in the policy.

3.3. STAKEHOLDERS RELATIONSHIP COMMITTEE (SRC)

a) Brief description of the role and terms of reference :

The terms of reference of the Stakeholders Relationship Committee cover the matters specified under Part D of Schedule II of the SEBI (LODR) Regulations, 2015 and provisions of Section 178 of the Companies Act, 2013. The board of Directors of the Company has delegated the authority to approve transfer of shares to Stakeholders Relationship Committee of the Company. The Committee also monitors the implementation and compliance with the Company's Code of Conduct for prohibition of Insider Trading. The committee deals with the various matters relating to:

- Redressal of Shareholders'/Investors' complaints;
- Non-receipt of declared dividends, annual reports of the Company; and
- Recording of Share Transfer(s)/ Transmission(s) and Issue of Duplicate Share(s).
- Carrying out any other function as prescribed under in the SEBI Listing Regulations.
- To review the measure taken for effective exercise of Voting Rights of Shareholders
- To review the measure taken to reduce the quantum of unclaimed Dividend, if any,

The Company has adopted the Code of Conduct for Prevention of Insider Trading, under the SEBI (Prohibition of Insider Trading) Regulations, 2009. The Code lays down guidelines for procedures to be followed and disclosures to be made while dealing with the shares of the Company by the directors and designated employees Ms. Ankita Saxena, Company Secretary has been appointed as the Compliance Officer for the implementation of and overseeing compliance with the Regulations and the Code across the Company.

The Company has also adopted the Code of Corporate Disclosure Practices for ensuring timely and adequate disclosure of Price Sensitive Information, as required under the Regulations.

b) The composition, Category and attendance of Meetings of the Stakeholders Relationship Committee (SRC) as on 31st March, 2026:

As on 31st March, 2026, the SRC of the Company 1 (One) Executive Director and 2 (Two) Non-Executive/ Independent Director. The Chairperson of the SRC is a Non-Executive/ Independent Director. All the Members of the Committee have good knowledge of finance, accounts and company law within the meaning Regulation 20 of SEBI Listing Regulations.

Name of Director	Position	Category	Attendance at the Nomination and Remuneration Committee meeting held on
			12.11.2025
Shri Santosh Kumar Jain	Member	Executive	Yes
Shri Rajendra Kumar Parewa	Chairperson	Non-Executive /Independent	Yes
Shri Rohit Sahu	Member	Non-Executive /Independent	Yes

During the FY 2025-2026, the Stakeholders Relationship Committee met 1 (One) time.

c) Name and designation of compliance officer :

As per the requirements of the Listing Regulations, Ms. Ankita Saxena, Company Secretary acts as the Compliance Officer.

d) Status of complaints received from Shareholders/Investors is as follows :

Number of complaints pending as on 1st April, 2025	Nil
Number of complaints received during the year	Nil
Number of complaints resolved during the year	Nil
Number of complaints pending as on 31st March, 2026	Nil

There have been no material grievances raised and all items referred have been dealt with.

As on 31st March, 2026, there were no pending complaints.

4. DETAILS OF GENERAL MEETING :

a) Annual General Meeting :

Location and Time of last three Annual General Meeting (AGM) :

AGM	FY	Date	Time	Place
42nd	2024-2025	Thursday, 25th September, 2025	2.00 P.M.	10, Princep Street, 2nd Floor, Kolkata - 700072. (Through Video-Conferencing)
41st	2023-2024	Friday, 27th September, 2024	2.00 P.M.	
40th	2022-2023	Wednesday, 27th September 2023	2.00 P.M.	

b) Special Resolution was passed in the previous 3 AGMs.

AGM	Special Business, if any.
42nd	Nil
41th	Re-Appointment of Shri Rohit Sahu (Din: 08426713), as an Independent Director for a further term of 5 (five) years
40th	Re-Appointment of Shri Rajendra Kumar Parewa (DIN: 08428154), as an Independent Director for a further term of 3 (three) years

c) Extraordinary / other General Meeting : During the Financial Year one Extra-ordinary General Meeting held during the Year.

S.No	Particulars	Date
1.	Date of Extra-Ordinary General Meeting	March 09th, 2026
2	Time	11:00 A.M.
3	Period of Extra- Ordinary General Meeting	March 06th, 2026 at 09:00 A.M. March 08th 2026 at 05:00 P.M.
4	Date of declaration of results	March 10th 2026

The details of Extra-Ordinary General Meeting conducted during the year:

Date of Extra-Ordinary General Meeting Notice	Particulars of Resolution	Types of Resolution	% of votes in favour on votes polled	% of votes against on votes polled	Resul
March 09th, 2026	Approval of Reduction of Share Capital	Special Resolution	99.99	0.00	Passed with requisite majority

d) **Postal Ballot :** No special resolution was passed through postal ballot during the financial year 2025-2026.

e) **Pledge of Shares :** No Pledge has been created over the Equity Shares held by the Promoters and/or Promoters Group Shareholders during the Financial Year ended 31st March, 2026.

f) **Review of legal compliance reports :** During the year, the Board periodically reviewed reports placed by the management with respect to compliance of various laws applicable to the Company. The Internal Auditors also review the compliance status and report to the Audit Committee.

5. MEANS OF COMMUNICATION :

(i) Financial Results :

The Quarterly and Annual Results of the Company are communicated immediately to the stock exchanges upon conclusion of the Board Meeting convened to consider the same.

(ii) Newspapers wherein Financial Results are normally published :

The Financial Results of the Company are published in "Business Standard" and in "Su-Khabar".

(iii) Website of the Company, where displayed :

The documents are displayed on the Company's web-site at www.siliconvalleyinfo.co.in

(iv) Official news releases and presentation to institutional investors/analysts :

During the year under review there were no such news releases and no presentation was made to institutional investor or to the analysts.

(v) SEBI Online Complaints Redress System (SCORES) :

The Company has registered itself on SCORES and endeavors to resolve all investor complaints received through SCORES or otherwise within stipulated time period.

6. GENERAL SHAREHOLDER INFORMATION

(i) Date, Time, Venue of AGM :

Date, Time and Venue of the AGM	The ensuing AGM of the Company will be held on Monday, 28th September, 2026 at 2.00 P.M. through video conferencing or other audio visual means.
Financial Calendar 2026-2027 (tentative and subject to change)	Financial Year - April to March.
	First Quarter Results - by second week of August, 2026.
	Second Quarter Results-by second week of November, 2026.
	Third Quarter Results-by second week of February, 2027.
	Audited Results for the year ending 31st March 2027 - by last week of May, 2027
Cut Off date	Monday, 21st September, 2026
Dividend Payment Date	No dividend has been recommended by the Board for the year under review.

(ii) Listing on Stock Exchanges :

Your Company's shares are listed on the following stock exchanges as on 31st March, 2026.

Name of the Stock Exchanges	Address	Stock Code
Bombay Stock Exchange Limited	Phiroze Jeejeebhoy Towers, Dalal Street Mumbai 400 001.	531738
The Calcutta Stock Exchange Limited	7, Lyons Range, Kolkata 700 001.	26161

iii) International Securities Identification Number (ISIN)

The ISIN No. for the Equity Shares of the Company is INE913A01024

(iv) Address for correspondence:

Investors' correspondence may be addressed to:

Registered Office :	Share Registrar and Transfer Agent :
The Compliance Officer Silicon Valley Infotech Limited 10, Princep Street, 2nd Floor, Kolkata - 700 072. Phone : (033) 4002-2880, Fax No. (033) 2237-9053 E-mail : silivally@gmail.com Website : www.siliconvalleyinfo.co.in	Maheshwari Datamatics Private Limited 23, R. N. Mukherjee Road, 5th Floor, Kolkata - 700 001. Tel No : (033) 2243-5029, 2248-2248 Fax No : (033) 2248-4787 E-mail : mdpldc@yahoo.com

E-mail ID of the grievance redressal division /compliance officer exclusively for the purpose of registering complaints by investors:silivally@gmail.com

(v) Market Price Data : The shares of the company are currently traded at BSE.

(vi) Registrar and Transfer Agents

The Board has delegated the work of processing of share transfers to Maheshwari Datamatics Private Limited, Registrar and Share Transfer Agents. Their complete address is as follows :

Maheshwari Datamatics Private Limited

23, R. N. Mukherjee Road, 5th Floor, Kolkata - 700 001.
Tel No. : (033) 2243-5029, 2248-2248
Fax No. : (033) 2248-4787
Email : mdpldc@yahoo.com

(vii) Share Transfer System

The transfer of shares in physical form is processed and completed by Maheshwari Datamatics Private Limited within the statutory time period. In case where shares are held in electronic form, the transfers are processed by NSDL/CDSL through the Depository Participants and Registrars.

Pursuant to Regulation 40(9) of the SEBI Listing Regulation, certificate has been issued by a Company Secretary-in-Practice for due compliance of share transfer formalities by the Company.

(viii) Investor Grievance Redressal System.

The investor grievances against the company are handled by the Company's Registrar and Transfer Agents (RTA), in consultation with the Secretarial Department of the Company. The Registrars have adequate skilled staff with professional qualifications and advance computer systems for speedy redressal of investor's grievances. The total process of settlement of a complaint right from its receipt to disposal is fully computerized to ensure timely settlement. It normally takes 15 days from the date of receipt of complaint for disposal of investor grievances.

ix) Distribution Schedule as on 31st March, 2026:

The distribution of shareholding as on 31st March, 2026, pursuant to Regulation 31(1)(b) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 is as under:

A. Shareholding Pattern of Equity Shares as on 31st March, 2026:

	Categories	No. of Shares held	% of Shareholding
A	Promoters and Promoter Gropup		
1.	Indian		
	Bodies Corporate	3558000	2.7437
	Sub-total (A1)	3558000	2.7437
2.	Foreign	NIL	NIL
	Sub-total (A2)	NIL	NIL
	Total shareholding of Promoter & Promoter Group A= (A)(1)+(A)(2)	3558000	2.7437
B	**Public Shareholding**		
1.	Institutions	NIL	NIL
	Sub-total (B1)	NIL	NIL
2.	Non-Institutions		
	Individuals	57908482	44.6549
	Bodies Corporate	64760660	49.9388
	Any Other		
	Clearing Member	112257	0.0866
	Non-Resident Individual	492164	0.3795
	Resident Individual (HUF)	2794947	2.1553
	Trusts	3490	0.0027
	LLP	50000	0.0386
	Sub-total (B2)	126122000	97.2563
	Total Public Shareholding B=(B)(1)+(B)(2)	126122000	97.2563
	GRAND TOTAL (A) + (B)	**129680000**	**100.0000**

Note : Total Foreign Shareholding is 0.3795%

B. Distribution of Equity Shareholding as on 31st March, 2026:

No. of Equity Shares	No. of Shareholders Holding shares in	% of Total Shareholders	No. of Shares	% of Total Share Holdings
1 to 500	2663	28.1233	785367	0.6056
501 to 1000	2273	24.0046	2187592	1.6869
1001 to 2000	1416	14.9541	2570616	1.9823
2001 to 3000	604	6.3787	1662177	1.2818
3001 to 4000	330	3.4851	1244271	0.9595
4001 to 5000	634	6.6955	3133006	2.4160
5001 to 10000	702	7.4137	5826143	4.4927
Above 10000	847	8.9450	112270828	86.5753
Total	**9469**	**100.0000**	**129680000**	**100.0000**

(x) Dematerialization of shares and liquidity :

As on 31st March, 2026, 79.78 % of the total equity capital was held in dematerialized form with National Securities Depository Limited and Central Depository Services (India) Limited.

(xi) Outstanding GDRs/ADRs/Warrants or any Convertible instruments :

As of 31st March, 2026, there are no outstanding GDRs/ADRs/Warrants or convertible instruments which are likely to have an impact on the Equity Shares.

(xii) Corporate Identification Number (CIN) :

The Company is registered with the Registrar of Companies, Kolkata, West Bengal. The Corporate Identity Number (CIN) allotted to the Company by the Ministry of Corporate Affairs (MCA) is L15311WB1993PLC061312

(xiii) Plant Locations :

The Company does not have any plant.

(xiv) Green Initiative In Corporate Governance :

One of the most important components of Corporate Governance is to communicate with the shareholders through effective means. Being a responsible corporate citizen, the Company supports the 'Green Initiative' undertaken by the Ministry of Corporate Affairs, Government of India.

7. DISCLOSURES

(i) Related Party transactions :

During the financial year 2025-2026, the Company had not entered into any materially significant transaction with any related party that may have potential conflict with the interests of the Company at large. The Directors and KMPs have no direct, indirect or on behalf of third party, material interest in any transaction or matter directly affecting the company. The Omnibus approval of the Audit Committee is taken for all proposed Related Party Transactions. However, attention of the members is drawn to the disclosure of transactions with the related parties and transactions as required under Indian Accounting Standard (Ind AS) 24 on Related Party Disclosures issued by The Institute of Chartered Accountants of India, set out in Notes to financial statement, forming part of the Annual Report.

The Policy on related Party transactions has been uploaded on Company's website: www.siliconvalleyinfo.co.in

(ii) Accounting treatment :

In view of the management, all applicable accounting standards are being followed for preparation of financial statements.

(iii) Credit Rating :

The Company has not issued any debt instruments which necessitates any credit rating.

(iv) Confirmation By The Board Of Directors' Acceptance Of Recommendation Of Mandatory/ Non-Mandatory Committees :

The Board of Directors have confirmed that during the year, it has accepted the recommendations received from its mandatory/non-mandatory committees. None of the recommendations made by any of the Committees has been rejected by the Board.

(v) Details of Non compliance :

NA.

(vi) Whistle Blower Policy :

The Company has adopted a Whistle Blower Policy, to provide a formal mechanism to the Directors and Employees to report their concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy. The Policy provides for adequate safeguards against victimization of employees who avail of the mechanism and also provides for direct access to the Chairman of the Audit Committee. It is affirmed that no personnel of the Company has been denied access to the Audit Committee.

(vii) Details of compliance with the mandatory requirements:

Your Company has complied with all the mandatory requirements of the Listing Regulations. The details of these compliances have been given in the relevant sections of this Report.

(viii) Resume and other information of the Directors proposed to be re-appointed at ensuing AGM:

Resume and other information of the Directors proposed to be re-appointed at ensuing AGM of the Company are given in the Notice relating thereto to the Shareholders as required under Regulation 36(3) of SEBI LODR, 2015.

(ix) Material Subsidiaries:

During the year ended 31st March, 2026, the Company does not have any material listed/unlisted subsidiary companies as defined in Listing Regulations, therefore the Company has not formed as of now any such policy on Material Subsidiaries.

Policy on dealing with related party transactions are posted on the Company's website at www.siliconvalleyinfo.co.in.

(x) Commodity price risk or foreign exchange risk and hedging activities:

The Company did not engage in the commodity hedging activities during the year under review.

(xi) Non-compliance of any requirement of Corporate Governance Report:

There has been no such non-compliance of any requirement of Corporate Governance Report except mentioned in secretarial audit report issued by Practising Company Secretary.

(xii) Discretionary Requirements

Disclosure details of some of the Discretionary Requirements, as per Part E of Schedule II to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, are as below:

- **The Board**

The Board of the Company is chaired by an Executive Director.

- **Modified opinion(s) in audit report**

There was no qualification, observation or adverse remark by the auditors on the financial statements of the Company.

- **Reporting of internal auditor**

As per the requirements, the internal auditor may report directly to the Audit Committee.

- **Confirmation**

The Company has fully complied with the Applicable requirements specified under Regulation 17 to 27 and clause (b) to (i) of Sub regulation (2) of Regulation 46 of SEBI (LODR) Regulations, 2015.

(xiii) Demat Suspense account/unclaimed suspense account:

None of shares of the company are lying in the demat suspense account or unclaimed suspense account.

(xiv) Reconciliation Share Capital Audit:

The Company Secretary in practice carried out a Reconciliation of Share Capital Audit to reconcile the total admitted equity share capital with the National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued/paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.

(xv) Management's Discussion and Analysis Report:

The Management's Discussion and Analysis Report forms part of the Director's Report.

(xvi) Fees paid/payable to Statutory Auditors:

Fees paid/payable for FY 2025-2026 by the Company to Auditors and their associates for services availed from them is set out in Notes to Financial Statement, forming part of the Annual Report.

8. RISK MANAGEMENT POLICY

The Company has formulated a comprehensive Risk Management Policy to reduce the inherent risk associated with the business activities of the Company but formation of Risk Management Committee is not applicable as per SEBI Circular dated 17th April, 2014.

9. CODE OF INSIDER TRADING

In pursuance of the SEBI (Prohibition of Insider Trading) Regulations, 1992, the Board has laid down "Code of Conduct for Prevention of Insider Trading" with objective of Preventing purchase and or sale of shares of the company by an insider on the basis of unpublished price sensitive information.

Further the Trading Window has been closed for the Directors and Employees of the Company as per Insider Trading Code in force in the Company. The code of conduct for insider trading is available on the Company's website: www.siliconvalleyinfo.co.in under the head Code of Conduct.

10.CODE OF CONDUCT

The Company has adopted a Code of Conduct for its Directors and Senior Management Personnel and the said code is uploaded on the Company's website: www.siliconvalleyinfo.co. in at The Directors and Senior Management Personnel have affirmed the compliance with the same for the financial year 2025-2026. A declaration to this effect is given below:

ANNUAL DECLARATION BY MANAGING DIRECTOR ON CODE OF CONDUCT PURSUANT TO PARA D OF SCHEDULE V OF THE SEBI (LODR) REGULATIONS, 2015

I, Santosh Kumar Jain, Managing Director of Silicon Valley Infotech Limited having its registered office at 10, Princep Street, 2nd Floor, Kolkata - 700072 hereby declare that, all the members of the Board of Directors and Senior Management personnel have affirmed compliance with the Code of Conduct, applicable to them as laid down by the Board of Directors for the year ended 31st March, 2026.

For Silicon Valley Infotech Limited
Santosh Kumar Jain

Place : Kolkata *Managing Director*
Date: 13.08.2026 DIN : 00174235

MANAGING DIRECTORAND CHIEF FINANCIALOFFICER CERTIFICATION

[Pursuant to Regulation 17(8) of SEBI (LODR) Regulations,2015]

We hereby certify that for the financial year, ending 31st March, 2026, on the basis of the review of the financial statements and the cash flow statement and to the best of our knowledge and belief that: -

a) We have reviewed financial statements and the cash flow statement for the year and that to the best of their knowledge and belief:

   i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   ii) 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.

b) To the best of our knowledge and belief, no transactions entered into by the company during the year ended 31st March, 2026 which are fraudulent, illegal or violative of the company's code of conduct.

c) We accept responsibility for establishing and maintaining internal controls for financial reporting and 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 they have taken or propose to take to rectify these deficiencies.

d) We have indicated, based on our most recent evaluation, wherever applicable, to the auditor and audit committee.

   i) There has not been any significant changes in internal control over financial reporting during the year under reference.

   ii) There has not been significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

   iii) We are not aware of any instance during the year of significant fraud with involvement therein, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

	Santosh Kumar Jain	**GautamSaha**
Place : Kolkata	Managing Director	Chief Financial Officer
Date: 13.08.2026	DIN : 00174235	

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
[pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members of,
M/s. Silicon Valley Infotech Limited
10 Princep Street, 2nd Floor,
Kolkata- 700072

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Silicon Valley Infotech Limited having CIN L15311WB1993PLC061312 and having registered office at 10 Princep Street, 2nd Floor, Kolkata- 700072 (hereinafter referred to as "the Company"), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub-clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authorities Smt. Krishna Banerjee whose DIN status deactivated due to non filing of DIR 3 KYC however she has resigned from directorship during the year under review

SL. No.	Name of Director	DIN	Date of Appointment in Company
1	Shri Santosh Kumar Jain	00174235	02/12/2006
2	Smt. Madhu Prajapati	07150790	13/08/2025
3	Shri Rohit Sahu	08426713	13/11/2019
4	Shri Rajendra Kumar Parewa	08428154	23/04/2019

Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company..

For **Ankita Goenka & Associates**
(Practicing Company Secretaries)
Ankita Goenka
Proprietor
FCS No. : 10572
C.P No : 14204
UDIN : F010572H001222673
P.R. Cert i f icate no. 2133/2022 dated 20th May, 2022

Place : Kolkata
Date : 26.08.2026

REPORT ON COMPLIANCE WITH THE CONDITIONS OF CORPORATE GOVERNANCE

[As required under Para E under Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,

The Members of,

M/s. Silicon Valley Infotech Limited

10 Princep Street, 2nd Floor, Kolkata- 700072

We, Ankita Goenka & Associates., Practicing Company Secretaries, the Secretarial Auditor of Silicon Valley Infotech Limited ("the Company") have examined the compliance of conditions of Corporate Governance by the Company for the year ended 31st March, 2026 as stipulated in Regulations 17 to 27 and clauses (b) to (i) of Regulation 46(2) and para C and D of Schedule V to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations").

The compliance of conditions of Corporate Governance is the responsibility of the management. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of the Corporate Governance stipulated in the Listing Regulations. Our examination was limited to procedures and implementation thereof, adopted by company for ensuring the compliance of conditions of Corporate Governance. It is neither an audit nor an expression of opinion on financial statements of the company.

In our opinion and to the best of our information and according to 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 the above mentioned Listing Regulations as applicable and no investor grievances are pending as on 31st March, 2025 against the Company as per the records maintained by the Company, except that to the extent of following:

a) As required under Regulation 46(1), 46(2) and 46(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the website of the company need to be updated during the period under review. The website of the company is presently operational and the company is taking adequate steps for updating the same.

b) The Company has complied with the applicable requirements of the Stock Exchange(s) and SEBI except for certain instances of delayed filings/submissions and other compliance matters. The Company is taking necessary steps to strengthen its internal compliance and disclosure mechanisms to ensure timely, accurate and complete compliance with the applicable laws and regulations

c) As required under Regulation17(1)(a)and17(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-Composition of the board of directors of listed entity, where the chairperson of the board of directors is a non-executive director, at least one-third of the board of directors shall comprise of independent directors and where the listed entity does not have a regular non-executive chairperson, at least half of the board of directors shall comprise of independent directors. The composition of the Board is not in compliance with 17(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 during September 2025, December 2025 quarters.Regulation 19(1)(a) of SEBI LODR Regulations, 2015,the Co. did not have 3 members in the Nomination and Remuneration Committee for the whole quarter

For Ankita Goenka & Associates
(Practicing Company Secretaries)
Ankita Goenka
Proprietor
FCS No. : 10572

Place : Kolkata C.P No : 14204
Date : 26.08.2026 UDIN : F010572H001222648
P.R. Certificate no. 2133/2022 dated 20thMay, 2022

Annexure 'IV' to the Directors' Report

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INTRODUCTION

Management Discussion and Analysis mainly comprises of the statements which, inter-alia, involve predictions based on perceptions and may, therefore, be prone to uncertainties. It is the sum total of the Company's expectations, beliefs, estimates and projections which are forward looking within the meaning of applicable laws and regulations. The actual results could differ materially from those expressed herein specifically or impliedly.

Global Economy

In 2025-26, the global economy continued to show resilience amid mixed conditions. Growth remained uneven, with some regions advancing steadily while others facing slowdowns. Trade tensions, geopolitical risks, and supply chain challenges persist, sustaining inflationary pressures in several sectors. Central banks are carefully adjusting policies to balance growth support with inflation control. Meanwhile, climate action and technological progress are reshaping industries, creating both obstacles and new opportunities for investment and employment.

Indian Economy

India remains one of the fastest-growing major economies, supported by strong domestic demand, government infrastructure initiatives, and expanding private sector activity. The manufacturing sector is gaining momentum, aided by policy incentives and rising foreign investments. Inflation pressures have eased somewhat, helped by stable commodity prices and improved supply chains, though vigilance is necessary amid global uncertainties. Continued focus on digitalization, renewable energy and financial inclusion strengthens India's growth outlook. However, external risks such as geopolitical tensions and commodity price volatility require coordinated efforts to ensure sustainable and inclusive development.

Industry Structure and Development - Overview :

The Indian financial services sector continued to evolve during the financial year 2025-26, supported by increasing financial intermediation, digitalisation, regulatory developments and greater emphasis on sound governance, capital adequacy, risk management and compliance. The financial services industry, however, continued to face challenges arising from changing regulatory requirements, market volatility, funding conditions and heightened expectations relating to asset quality and financial discipline.

Against this backdrop, the Company continues to focus on prudent management of its financial resources, investment activities and other permissible financial services while strengthening its systems of governance, compliance and risk management.

Silicon Valley Infotech Limited is a listed company engaged in financial services activities. The Company continues to evaluate and undertake business and investment opportunities within the framework of applicable laws, regulations and approvals.

During FY2025-26, the Company operated in a challenging business environment. The scale of operations remained modest and the Company continued its efforts towards efficient utilisation of available financial resources and improvement in its financial position.

Opportunities, threats, risks and concerns :

The Company believes that opportunities may arise from:

" Improved financial-market conditions and investment opportunities;

" Better utilisation and restructuring of available financial resources;

" Greater adoption of technology in financial services;

" Development of disciplined investment and financial-management strategies; and

" Potential improvement in the operating environment and capital markets.

The Company intends to evaluate such opportunities cautiously, keeping in view the prevailing regulatory framework, available resources and risk-return considerations.

The company has its own specific risks that are particular to its business including default risk, fluctuation of interest rates, economic cycles etc. Moreover existing banks are moving into retail sector and regional banks like Assamese banks are coming into play, which poses major concern for your company. The volatility in the market is a matter of concern. However economic parameters being strong will upsurge the economy. Your company has a well defined and prudent business practice and a comprehensive Risk Management Policy to manage this risk.

Risk management remains an integral part of the Company's business and decision-making process. The Company is exposed to various risks including market risk, credit risk, liquidity risk, operational risk, regulatory risk and investment risk.

The Company seeks to manage these risks through appropriate internal controls, periodic review of financial and operational matters, compliance monitoring and prudent deployment of resources.

Management continues to review the Company's risk profile and take corrective measures wherever considered necessary.

Future Outlook :

Your Company is currently engaged in NBFC activities & Financial Management Services. The Company intends to continue focusing on NBFC activities including financing, Inter-corporate Investments & Capital Market activities. At the same time the company has plans to expand its business by offering a wide array of financial products and services.

With a dedicated team of people, the Company expects to establish growth ahead of market in the coming years. It would definitely try to establish itself and remain as a strong player in the finance industry. With the Capital market expected to be in a better mode than the previous few years and with our efforts we can look forward to a prosperous year for the Company.

Internal Control Systems and their adequacy :

The Company maintains internal control systems commensurate with the nature and scale of its operations. The internal control framework is intended to safeguard assets, ensure proper accounting records, support reliable financial reporting and promote compliance with applicable laws and regulations.

The management periodically reviews internal controls and processes with a view to strengthening their effectiveness and addressing identified areas of improvement.

Financial and Operational Performance :

Please refer Directors Report for financial performance.

Material Development in Human Resources/industrial relations front number of people

employed :

The Company recognises that its employees and professional advisers are important to the effective functioning of its business. The Company continues to maintain appropriate human-resource and administrative practices and encourages a professional and responsible working environment.

The Company will continue to focus on maintaining adequate human resources and strengthening professional capabilities in line with its business requirements.

Cautionary Statement :

The Board of Directors have reviewed the Management Discussion and Analysis prepared by the Management, and the Independent Auditors have noted its contents. Statement in this report of the Company's objective, projections, estimates, exceptions, and predictions are forward looking statements subject to the applicable laws and regulations. The statements may be subjected to certain risks and uncertainties. Company's operations are affected by many external and internal factors which are beyond the control of the management. Thus the actual situation may differ from those expressed or implied. The Company assumes no responsibility in respect of forward looking statements that may be amended or modified in future on the basis of subsequent developments, information or events.

INDEPENDENT AUDITOR'S REPORT

To

The Members of,

SILICON VALLEY INFOTECH LIMITED

Report on the Audit of Financial Statements

Qualified Opinion

We have audited the accompanying Ind AS financial statements of **SILICON VALLEY INFOTECH LIMITED** ("the Company") which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information of the company.

In our opinion and to the best of our information and according to the explanations given to us, except for the matters given in the basis for qualified opinion paragraph, the aforesaid Ind AS 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (India 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, and its loss (Including Other Comprehensive loss), Statement of Changes in Equity and its cash flows for the year ended on that date.

Basis of Qualified Opinion

i. The company has not achieved NOF as required as on 31.03.26. The management has represented that it will achieve the NOF sooner.

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

Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed and communicated with management in the context of our audit of the Ind AS 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 the matters described below to be the key audit matters to be communicated in the report.

SL. No.	Key Audit Matter	How our audit addressed the Key Audit Matter
1.	IT systems and controls	
	Financial accounting and reporting processes, especially in the financing activities are fundamentally reliant on IT systems and IT controls to process significant transaction volumes, hence we identified IT systems and controls over financial reporting as key audit matter for the company.	We tested the operating effectiveness of the company's IT access controls over the information systems that are important to financial reporting and various interfaces, configuration and other identified application controls

Information Other than the Ind AS 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, Directors Report including Annexures to Directors' Report, Report on Corporate Governance but does not include the Ind AS Financial Statements and our auditors' report thereon. The Management Discussion and Analysis, Directors' Report including Annexures to Directors' Report.

Report on Corporate Governance are expected to be made available to us after the date of this auditor's report. Our opinion on the Ind AS financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

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

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action as applicable under the relevant laws and regulations. We have nothing to report in this regards.

Responsibility of Management and Those charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial

statements that give a true and fair view of the state of affairs, loss, and other comprehensive loss, changes in equity and cash flows of the Company in accordance with the Ind AS and accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, 2013 read with relevant rules issued thereunder 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate 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 Ind AS 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Ind AS Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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 our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 Ind AS 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

(i) As required by the Companies (Auditors Report) order, 2016 (the Order) issued by the Central Government of India in terms of section 143 (11) of the Act we give in the Annexure A, a Statement on the matters specified in paragraph 3 and 4 of the order.

(ii) 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 purpose 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), the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

(d) Except for the matters given in basis for qualified opinion paragraph, in our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards 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 31st March, 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.

(g) With respect to the other matter to be included in the Auditor's report in accordance with the requirements of Section 197(16) of the act, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of section 197 of the Act.

(h) With respect to the other matters to be includes in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us :

i. There are no pending litigations of the company which would impact its financial position;

ii. The Company did not have any long term contracts including derivative contact for which there were any material foreseeable losses.

iii. There were no amount which were required to be transferred, to the Investors Education and Protection Fund by the Company at the Year.

iv. (a) The company has represented that to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other source or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

(c) Nothing has come to our notice that has caused us to believe that the representation under (a) & (b) above contain any material mis-statement.

v. The company has not declared or paid any dividend during the year.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ending 31.03.2026, which has a feature of recording audit trail (edit log) facility and the same were operative throughout the year for all relevant transactions recorded in the respective software. Further, during the course of audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention from the time it has started to be maintained.

For Agarwal Sanganeria & Co.
Chartered Accountants
F.R.N. 317224E

Place : Kolkata
Date : 28th May, 2026

CA. Bina Gupta
Partner
Memb No. 060269
UDIN - 26060269YIPRCU6996

Annexure A to the Independent Auditors' Report

Referred to Paragraph 1 under "Report on Other Legal and Regulatory Requirements" section in the Independent Auditor's Report of even date on the Ind AS financial statements of **SILICON VALLEY INFOTECH LIMITED** for the year ended 31st March, 2026, we report that:

(i) (a) The Company has no Property Plant and Equipment and Intangible Assets as such sub clauses (a),(b),(c) and (d) of clause (i) are not applicable.

(b) As per information and explanation given to us no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) The Company has no inventory hence para 3(ii)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us, the Company has not been sanctioned working capital limits in excess of five crore rupees at any point of time of the year in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the requirement to report on para 3(ii)(b) of the Order is not applicable to the Company.

(iii). According to the information and explanations given to us and based on the audit procedures performed by us, we are of the opinion that since the company is in the business of making investments including granting loans in the normal course of its business and further, as it has not provided any guarantee or security to companies, firms, limited liability partnerships or any other parties, the provisions of paragraph 3(iii)(a) to (f) or the Order are not applicable.

(iv) The Company has not granted any loans, investments, guarantee and security to any person falling under section 185 and 186 of the Companies Act, 2013. Thus, paragraph 3(iv) of the Order is not applicable to the Company.

(v) According to the information and explanations given to us and based on the audit procedures performed by us, in our opinion, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.

(vi) The Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act, for any of the product/services rendered by the Company.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, it is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and there is no outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable. Undisputed

(b) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no dues of Goods & service tax, Income tax , cess etc. which have not been deposited as at 31 March, 2026 on account of any dispute.

(viii) According to information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on para 3(viii) of the Order is not applicable to the Company.

(ix) (a) According to the information and explanations given to us and based on the audit procedures performed by us, the Company does not have any loan or other borrowing, hence there is no requirement to report under clause (ix)(a) of the Order.

(b) According to the information and explanations given to us and based on the audit procedures performed by us, the Company has not been declared will full defaulter by any bank or financial institution or other lender.

(c) The company has not raised any funds by way of term loan, hence para 3(ix)(c) of the Order is not applicable to the Company.

(d) As no funds have been raised during the year, hence no reporting is required under para 3(ix)(d) of the Order.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on paragraph 3(ix)(e) and (f) of the Order are not applicable to the Company.

(x) (a) According to the information and explanation given to us and based on the audit procedures performed by us, the Company has not raised any money during the year by way of further public offer (including debt instruments). Hence reporting under clause (x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures during the year. Hence reporting under paragraph 3(x)(b) of the Order is not applicable to the Company

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

(b) According to the information and explanations given to us, 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 up to the date of this report.

(c) According to the information and explanation given to us, there were no whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act wherever applicable.

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

(b) The internal audit report of the Company for the period under audit have been considered by us.

(xv) According to the information and explanations given to us and the records of the Company examined by us, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

(xvi) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, The company was required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and it has obtained registration from RBI vide registration No 05.00403 dated 26th Feb 1998. The company has not achieved NOF as required as on 31.03.26. The management has represented that it will achieve the NOF sooner.

(b) In our opinion, the Company has not conducted any Non-Banking Financial without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (b) of the Order are not applicable to the Company. The company is not carrying any activity of Housing Finance activities.

(c) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) of the Order are not applicable to the Company

(d) The Company does not have any CIC as part of its group. Hence the provisions stated in paragraph clause 3 (xvi) (d) of the order are not applicable to the company.

(xvii) According to the information and explanations given to us and the records of the Company examined by us, the company has incurred cash losses Rs. 4.46 lacs in the financial year 2025-26 and not incurred cash loss in the immediately preceding financial year 2024-25.

(xviii) There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) As the Company's net worth is less than rupees five hundred crores, turnover is less than Rupees one thousand crores and net profit is less than rupees five crores the Companies is not require to spend towards CSR and as such reporting under this clause is not required.

(xxi) The reporting under clause 3(xxi) is not applicable in respect of audit of Standalone Financial Statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Agarwal Sanganeria & Co.
Chartered Accountants
F.R.N. 317224E

Place : Kolkata
Date : 28th May, 2026

CA. Bina Gupta
Partner
Memb No. 060269
UDIN - 26060269YIPRCU6996

Annexure B to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of **SILICON VALLEY INFOTECH LIMITED** ('the Company') as on 31st March, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('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 the Company's policies, the safe guarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were 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 operative 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 auditors 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 of 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 purpose 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 responsible detail, accurately and fairy reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are records as necessary to permit preparation of financial statements in accordance with authorizations of the 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 nor be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future period are subject to the risk that the internal financial control over financial reporting may become inadequate because of change in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Agarwal Sanganeria & Co.
Chartered Accountants
F.R.N. 317224E

Place : Kolkata
Date : 28th May, 2026

CA. Bina Gupta
Partner
Memb No. 060269
UDIN - 26060269YIPRCU6996

BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs. in Lacs)

Particulars	Note	As at 31 March, 2026	As at 31 March, 2025
ASSETS			
1. Financial Assets			
(a) Cash & Cash equivalents	3	3.89	5.26
(b) Investments	4	74.15	54.08
(a) Other Financial assets	5	7.72	91.07
Total Assets		**85.75**	**150.41**
LIABILITIES & EQUITIES			
Liabilities			
1. Financial Liabilities			
(a) Other Financial Liablities	6	141.26	199.81
2. Equity			
(a) Equity Share Capital	7	1296.80	1,296.80
(b) Other Equity		(1,352.31)	(1,346.20)
(Refer Statement of Changes in equity)			
Total Liabilities and Equity		**85.75**	**150.41**

Significant Accounting Policies 1 & 2

Accompanying Notes form integral part of the Financial statements

In terms of our report of even date attached.
For Agarwal Sanganeria & Co.
Chartered Accountants
Firm Registration No : 317224E

(CA. Bina Gupta)
Partner
Membership No . 060269

For and on behalf of the Board of Directors
SILICON VALLEY INFOTECH LIMITED

Santosh Kumar Jain
Managing Director
DIN : 00174235

Rjendra Kumar Parewa
Director
DIN: 08428154

Gautam Saha
CFO

Place : Kolkata
Date: 28.05.2026

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. in Lacs)

Sr. No.	Particulars	Note	Year ended 31 March, 2026	Year ended 31 March, 2025
I	**Revenue from Operations**			
	i) Dividend received	8	0.03	0.02
			0.03	**0.02**
II	Other Income	9	21.89	34.50
III	**Total Income (I+II)**		**21.92**	**34.52**
IV	**Expenses**			
	i) Employee Benefits Expense	10	18.41	22.85
	ii) Other Expenses	11	7.97	11.66
	Total Expenses (IV)		**26.38**	**34.51**
V	**Profit/(Loss) from Operations before Exceptional Items and tax(III-IV)**		(4.46)	0.01
VI	Exceptional Items		-	-
VII	**Profit/Loss before Tax (V-VI)**		(4.46)	0.01
VIII	Tax Expense			
	(a) Current Tax		-	-
	(b) Deferred Tax		-	-
IX	**Net Profit/Loss after Tax(VII-VIII)**		**(4.46)**	**0.01**
X	**Other Comprehensive Income/(Expense)**			
	Items that will not be re-classified subsequently to the statement of profit and loss(net of tax)		(1.83)	-
	Items that will be re-classified subsequently to the statement of profit and loss(net of tax)			
XI	**Total Comprehensive Income (IX+X)**		**(6.29)**	**0.01**
XII	Earnings per equity Share in Rs (Not annualised)			
	Basic	12	(0.003)	0.00
	Diluted	12	(0.003)	0.00

Significant Accounting Policies 1&2

Accompanying Notes form integral part of the Financial statements

In terms of our report of even date attached.
For Agarwal Sanganeria & Co.
Chartered Accountants
Firm Registration No : 317224E

(CA. Bina Gupta)
Partner
Membership No . 060269

For and on behalf of the Board of Directors
SILICON VALLEY INFOTECH LIMITED

Santosh Kumar Jain
Managing Director
DIN : 00174235

Rjendra Kumar Parewa
Director
DIN: 08428154

Gautam Saha
CFO

Place : Kolkata
Date: 28.05.2026

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. in Lacs)

Particulars	Year ended 31 March, 2026	Year ended 31 March, 2025
Cash flows from operating activities		
Profit / (Loss) before taxation	(4.46)	0.01
Adjustments for:		
Depreciation & Amortisation Expenses	-	-
Investment income		-
Sundry balance written off	0.00	
Interest expense	-	-
Profit / (Loss) on the sale of other intangible assets	-	-
Operating Profit before Working capital changes:	**(4.46)**	**0.01**
Movements in Working Capital		
(Increase)/Decrease in trade and other financial assets	83.35	(1.46)
(Increase) in other current assets		
Increase in trade and other non financial liabilites	(58.55)	0.81
Cash generated from operations	**20.35**	**(0.64)**
Income taxes paid	-	-
Net cash from operating activities(1)	**20.35**	**(0.64)**
Cash flows from investing activities		
Proceeds from sale of other intangible assets	-	
Acquisition of investments	(20.07)	-
Net cash used in investing activities(2)	(20.07)	-
Cash flows from financing activities		
Proceeds from issue of share capital		
Payment of long-term borrowings	-	-
Net cash used in financing activities(3)	-	-
Net increase in cash and cash equivalents(1+2+3)	**0.28**	**(0.64)**
Cash and Cash equivalents at beginning of period	**5.26**	**5.90**
Cash and Cash equivalents at end of period	**3.89**	**5.26**
Cash & Cash Equivalent comprise :		
Cash on hand	0.04	2.29
Balance wirh banks on curremt account	3.85	2.96

Cash Flow is prepared as per indirect method as given in Accounting Standard - 3

Accompanying Notes form integral part of the Financial statements

In terms of our report of even date attached.
For Agarwal Sanganeria & Co.
Chartered Accountants
Firm Registration No : 317224E

(CA. Bina Gupta)
Partner
Membership No . 060269

Place : Kolkata
Date: 28.05.2026

For and on behalf of the Board of Directors
SILICON VALLEY INFOTECH LIMITED

Santosh Kumar Jain
Managing Director
DIN : 00174235

Rjendra Kumar Parewa
Director
DIN: 08428154

Gautam Saha
CFO

STATEMENT OF CHANGES IN EQUITY AS ON 31ST MARCH 2026

(a) Equity Share Capital

(Rs. in Lacs)

Particulrs	Amounts in Rs.
Balance as at 31st March,2024	1,296.80
Changes in Equity Share Capital during the year	-
Balance as at 31st March,2025	1,296.80
Changes in Equity Share Capital during the year	-
Balance as at 31st March,2026	1,296.80

(b) Other Equity

Particulars	Reserve & Surplus					
	Security Premium Account	Capital Reserve	General Reserve	Retained Earnings	OCI	Total
Balance as at 31st March, 2024	1,208.97	58.15	55.19	(2,668.52)	-	(1,346.21)
Addtion	-	-	-	0.01	-	0.01
Balance as at 31st March, 2025	1,208.97	58.15	55.19	(2,668.51)	-	(1,346.20)
Addtion	-	-	-	(4.46)	(1.83)	(6.29)
Balance as at 31st March, 2026	1,208.97	58.15	55.19	(2,672.79)	(1.83)	(1,352.31)

Description of nature and pupose of other Equity
a) Security Premium Account represent Premium value of Equity Shares issued
b) General Reserve represents amount appropriated from Retained Earlings

In terms of our report of even date attached.
For Agarwal Sanganeria & Co.
Chartered Accountants
Firm Registration No : 317224E

(CA. Bina Gupta)
Partner
Membership No . 060269

For and on behalf of the Board of Directors
SILICON VALLEY INFOTECH LIMITED

Santosh Kumar Jain
Managing Director
DIN : 00174235

Rjendra Kumar Parewa
Director
DIN: 08428154

Gautam Saha
CFO

Place : Kolkata
Date: 28.05.2026

NOTES TO FINANCIAL STATEMENT FOR THE FINANCIAL YEAR - 2025-26

1. Company Overview

Silicon Valley Infotech Limited (CIN : L15311WB1993PLC061312) was incorporated in the year 1993 having its Registered Office of the Company is at 10, Princep Street, 2nd Floor, Kolkata - 700 072. and is carrying on the business of trading and investment in shares and securities and providing loans.

The equity shares of the Company is listed on The Calcutta Stock Exchange Limited.

2. Significant Accounting Policies

The company applies Indian Accounting Standards (IND AS) in preparing and presenting general purpose financial statements. It has also followed RBI guidelines and announcements issued by the Institute of Chartered Accountants of India.

A. Basis of Preparation

(i) The financial statements are prepared in accordance with and in compliance, in all material aspect with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act,2013 (the Act) read along with Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards Amendment Rules, 2016 and other relevant provision of the Act.

Fair value measurements under Ind AS are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety.

(ii) All the amounts included in Financial Statements are reported in Indian Rupees in Lacs.

B. Use of Estimates

The preparation of financial statements in accordance with IND AS requires use of estimates and assumptions for some items, which might have an effect on their recognition and measurement in the balance sheet and statement of profit and loss. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The actual results may differ from these estimates. The Company's management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Any revision to the accounting estimates is recognized prospectively in the current and future periods.

2.1 Presentation of True and Fair View and compliance with IND AS

Financial statements present a true and fair view of the financial position, financial performance and cash flows of the company. Presentation of true and fair view requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, income and expenses set out in the Framework. The application of IND AS, with additional disclosure when necessary, is presumed to result in financial statements that present a true and fair view.

Financial statements comply with IND AS explicitly and without any reservation.

2.2 Going concern

The Company prepares its financial statements on a going concern.

2.3 Accrual basis of accounting

The Financial Statements have been prepared under the historical cost convention on accrual basis, except for Certain financial assets and liabilities that are measured at fair values at the end of each reporting period

2.4 Materiality and aggregation

The Company presents separately each material class of similar items. It presents separately items of a dissimilar nature or function unless they are immaterial except when required by law.

2.5 Offsetting

The Company do not offset assets and liabilities or income and expenses, unless required or permitted by an IND AS.

2.6 Minimum comparative information

Except when IND ASs permit or require otherwise, the company presents comparative information in respect of the preceding period for all amounts reported in the current period's financial statements. It also includes comparative information for narrative and descriptive information if it is relevant to understanding the current period's financial statements.

2.7 Other comprehensive income

Other Comprehensive Income comprises items of income and expenses (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other IND AS. The components of other comprehensive income include: (a) changes in revaluation surplus; (b) reameasurements of defined benefit plans; gains and losses from investments in equity instruments designated at fair value.

2.8Accounting Policies, Changes in Accounting Estimates and Errors

In the absence of an IND AS that specifically applies to a transaction, other event or condition, management shall use its judgement in developing and applying an accounting policy that results in information that is: (a) relevant to the economic decision-making needs of users; and (b) reliable, in that the financial statements: (i) represent faithfully the financial position, financial performance and cash flows of the entity; (ii) reflect the economic substance of transactions, other events and conditions, and not merely the legal form; (iii) are neutral, i.e. free from bias; (iv) are prudent; and (v) are complete in all material respects.

(i) Changes in accounting policies

The Company will change an accounting policy only if the change: (a) is required by an IND AS; or (b) results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows.

The Company has corrected all material prior period errors retrospectively in the first set of financial statements approved for issue after their discovery by: (a) restating the comparative amounts for the prior period(s) presented in which the error occurred; or (b) if the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and equity for the earliest prior period presented.

(ii) Events after the Reporting Period

The Company will adjust the amounts recognised in its financial statements to reflect adjusting events after the reporting period. The Company will not adjust the amounts recognised in its financial statements to reflect non-adjusting events after the reporting period. If the company declares dividends to holders of equity instruments after the reporting period, it will not recognise those dividends as a liability at the end of the reporting period. If the company receives information after the reporting period about conditions that existed at the end of the reporting period, it shall update disclosures that relate to those conditions, in the light of the new information. If non-adjusting events after the reporting period are material, non-disclosure could influence the economic decisions that users make on the basis of the financial statements. Accordingly, it will disclose the following for each material category of non-adjusting event after the reporting period: (a) the nature of the event; and (b) an estied to reinvest such cash flows except for investment in cash or cash equivalents.

(iii) Measurement of Fair Values.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Disclosure is given for assets and liabilities that are measured at fair value on a recurring or non-recurring basis in the balance sheet after initial recognition, the valuation techniques and inputs used to develop those measurements and for recurring fair value measurements using significant unobservable inputs, the effect of the measurements on profit or loss or other comprehensive income for the period.

(iv) Inventories

Inventories shall be measured at the lower of cost and net realisable value. The cost of inventories shall comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories shall be assigned by using the first-in, first-out (FIFO) or weighted average cost formula. Same cost formula for all inventories having a similar nature and use to the entity has been used.

When inventories are sold, the carrying amount of those inventories is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all losses of inventories is recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

(v) Revenue Recognition.

Revenue will be recognised when the parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations; each party's rights regarding the goods or services to be transferred is identified ;payment terms for the goods or services to be transferred is identified; the contract has commercial substance; and it is probable that the company will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. In evaluating whether collectability of an amount of consideration is probable, company shall consider only the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which company will be entitled may be less than the price stated in the contract if the consideration is variable because the company may offer the customer a price concession.

The company shall recognise revenue when it satisfies a performance obligation by transferring a promised good or service (i.e. an asset) to a customer. An asset is transferred when the customer obtains control of that asset.

When a performance obligation is satisfied, company shall recognise as revenue the amount of the transaction price that is allocated to that performance obligation.

A gain or loss on a financial asset or financial liability that is measured at fair value shall be recognised in profit or loss.

Dividends are recognised in profit or loss only when :(a) the company's right to receive payment of the dividend is established;(b) it is probable that the economic benefits associated with the dividend will flow to the company; and (c) The amount of the dividend can be measured reliably.

(vi) Property, Plant and Equipment (PPE)

The cost of an item of property, plant and equipment shall be recognised as an asset if, and only if: (a) it is probable that future economic benefits associated with the item will flow to the company; and (b) the cost of the item can be measured reliably. Under the recognition principle , an entity recognises in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item when that cost is incurred if the recognition criteria are met.

The carrying amount of an item of property, plant and equipment is derecognised : (a) on disposal; or (b) when no future economic benefits are expected from its use or disposal. The gain or losses arising from derecognition of an item of property, plant and equipment shall be included in profit or loss when the item is derecognised.

Depreciation is recognised to write off the cost of assets less their residual values over their useful lives, using the Straight Line method.

(vii) Impairment of Assets

Company shall assess at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the company shall estimate the recoverable amount of the asset. If, and only if, the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset shall be reduced to its recoverable amount. That reduction is an impairment loss. After the recognition of an impairment loss, the depreciation (amortisation) charge for the asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

(viii) Financial Instrument

Recognition and derecognition

The Company recognises a financial asset or a financial liability in its balance sheet when, and only when, it becomes party to the contractual provisions of the instrument. A regular way purchase or sale of financial assets shall be recognised and derecognised, as applicable, using trade date accounting or settlement date accounting.

The company will derecognise a financial asset when and only when: (a) the contractual rights to the cash flows from the financial asset expire, or (b) it transfers the financial asset as set out below and the transfer qualifies for derecognition.

(i) An entity transfers a financial asset if, and only if, it either: (a) transfers the contractual rights to receive the cash flows of the financial asset, or (b) retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement that meets the conditions.

(ii) When the company retains the contractual rights to receive the cash flows of a financial asset (the 'original asset'), but assumes a contractual obligation to pay those cash flows to one or more entities (the 'eventual recipients'), the company treats the transaction as a transfer of a financial asset if, and only if, all of the conditions are met like:(a) The entity has no obligation to pay amounts to the eventual recipients unless it collects equivalent amounts from the original asset. Short-term advances by the company with the right of full recovery of the amount lent plus accrued interest at market rates do not violate this condition.(b) The company is prohibited by the terms of the transfer contract from selling or pledging the original asset other than as security to the eventual recipients for the obligation to pay them cash flows.(c) The company has an obligation to remit any cash flows it collects on behalf of the eventual recipients without material delay. In addition, the entity is not entitled to reinvest such cash flows, except for investments in cash or cash equivalents during the short settlement period from the collection date to the date of required remittance to the eventual recipients, and interest earned on such investments is passed to the eventual recipients.

(iii) Whenever the company transfers a financial asset it evaluates the extent to which it retains the risks and rewards of ownership of the financial asset. In this case: (a) if the company transfers substantially all the risks and rewards of ownership of the financial asset, the company derecognises the financial asset and recognise separately as assets or liabilities any rights and obligations created or retained in the transfer. (b) If the company retains substantially all the risks and rewards of ownership of the financial asset, it will continue to recognise the financial asset. (c) If the company neither transfers nor retains substantially all the risks and rewards of ownership of the financial asset, the company determines whether it has retained control of the financial asset.

In this case : (i) If the company has not retained control, it shall derecognise the financial asset and recognise separately as assets or liabilities any rights and obligations created or retained in the transfer. (ii) If the company has retained control, it shall continue to recognise the financial asset to the extent of its continuing involvement in the financial asset.

Transfers that qualify for derecognition

(i) When the company transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it recognises either a servicing asset or a servicing liability for that servicing contract. If the fee to be received is not expected to compensate the company adequately for performing the servicing, a servicing liability for the servicing obligation is recognised at its fair value. If the fee to be received is expected to be more than adequate compensation for the servicing, a servicing asset shall be recognised for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset as stated in (iv) below.

(ii) If, as a result of a transfer, a financial asset is derecognised in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, the company recognises the new financial asset, financial liability or servicing liability at fair value.

(iii) On derecognition of a financial asset in its entirety, the difference between: (a) the carrying amount (measured at the date of derecognition) and (b) the consideration received (including any new asset obtained less any new liability assumed) is recognised in profit or loss.

(iv) If the transferred asset is part of a larger financial asset (e.g. when the company transfers interest cash flows that are part of a debt instrument, and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset shall be allocated between the part that continues to be recognised and the part that is derecognised, on the basis of the relative fair values of those parts on the date of the transfer. For this purpose, a retained servicing asset shall be treated as a part that continues to be recognised. The difference between: (a) the carrying amount (measured at the date of derecognition) allocated to the part derecognised and (b) the consideration received for the part derecognised (including any new asset obtained less any new liability assumed) shall be recognised in profit or loss.

Transfers that do not qualify for derecognition

If a transfer does not result in derecognition because the entity has retained substantially all the risks and rewards of ownership of the transferred asset, the entity shall continue to recognise the transferred asset in its entirety and shall recognise a financial liability for the consideration received. In subsequent periods, the entity shall recognise any income on the transferred asset and any expense incurred on the financial liability.

Continuing involvement in transferred assets

When the company neither transfers nor retains substantially all the risks and rewards of ownership of a transferred asset, and retains control of the transferred asset, the company continues to recognise the transferred asset to the extent of its continuing involvement.

Derecognition of financial liabilities

An entity shall remove a financial liability (or a part of a financial liability) from its balance sheet when, and only when, it is extinguished—i.e. when the obligation specified in the contract is discharged or cancelled or expires.

Classification of financial assets

The Company will classify financial assets as subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss on the basis of both: (a) the entity's business model for managing the financial assets and (b) the contractual cash flow characteristics of the financial asset.

A financial asset shall be measured at amortised cost if both of the following conditions are met: (a) the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Classification of financial liabilities

An entity shall classify all financial liabilities as subsequently measured at amortised cost.

(ix) Non-Performing Assets & Write-off Policy

The company shall directly reduce the gross carrying amount of a financial asset when the entity has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. A write-off constitutes a derecognition event. Identification of Non-Performing Assets (NPAs) is being done as per the guidelines of Master Direction- Non Banking Financial Company –Non –Systemically Important Non- Deposit taking Company (Reserve Bank) Directions, 2016 prescribed by the Reserve Bank of India. The company is writing off NPAs in its books of accounts every year.

(x) Measurement of expected credit losses

The company has measured expected credit losses of a financial instrument in a way that reflects :(a) an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;(b) the time value of money; and(c) reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

(xi) Investments in equity instruments

At initial recognition, the company makes an irrevocable election to present in other comprehensive income subsequent changes in the fair value of an investment in an equity instrument within the scope of this Standard that is neither held for trading nor contingent consideration recognised by an acquirer in a business combination to which IND AS103 applies. Once it makes this election, it shall recognise in profit or loss dividends from that investment.

(xii) Provisions, Contingent Liabilities and Contingent Assets

A provision shall be recognised when:

(a) The company has a present obligation (legal or constructive) as a result of a past event;

(b) It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and

(c) A reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision shall be the best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The risks and uncertainties that inevitably surround many events and circumstances shall be taken into account in reaching the best estimate of a provision. Where the effect of the time value of money is material, the amount of a provision shall be the present value of the expenditures expected to be required to settle the obligation. Provisions is reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

Unless the possibility of any outflow in settlement is remote, the company will disclose for each class of contingent liability at the end of the reporting period a brief description of the nature of the contingent liability and, where practicable:

(a) An estimate of its financial effect,

(b) An indication of the uncertainties relating to the amount or timing of any outflow; and (c) the possibility of any reimbursement.

Where an inflow of economic benefits is probable, the company will disclose a brief description of the nature of the contingent assets at the end of the reporting period, and, where practicable, an estimate of their financial effect.

(xiii) Earnings per Share

The company will calculate basic earnings per share amounts for profit or loss attributable to ordinary equity holders and, if presented, profit or loss from continuing operations attributable to those equity holders. Basic earnings per share shall be calculated by dividing profit or loss attributable to ordinary equity holders (the numerator) by the weighted average number of ordinary shares outstanding (the denominator) during the period. The objective of basic earnings per share information is to provide a measure of the interests of each ordinary share in the performance of the company over the reporting period.

If the number of ordinary or potential ordinary shares outstanding increases as a result of a capitalisation, bonus issue or share split, or decreases as a result of a reverse share split, the calculation of basic and diluted earnings per share for all periods presented shall be adjusted retrospectively. If these changes occur after the reporting period but before the financial statements are approved for issue, the per share calculations for those and any prior period financial statements presented shall be based on the new number of shares. The fact that per share calculations reflect such changes in the number of shares shall be disclosed. In addition, basic and diluted earnings per share of all periods presented shall be adjusted for the effects of errors and adjustments resulting from changes in accounting policies accounted for retrospectively.

(xiv) Employee Benefits.

Short-term employee benefits include items such as the following, if expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services: (a) wages, salaries and social security contributions; (b) paid leave; (c) bonuses; and (d) non-monetary benefits if any for current employees. When an employee has rendered service to the company during an accounting period, it recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service: (a) as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, it recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.(b) as an expense. It will recognise the expected cost of bonus payments only when: (a) it has a present legal or constructive obligation to make such payments as a result of past events; and (b) a reliable estimate of the obligation can be made.

A present obligation exists when, and only when, the entity has no realistic alternative but to make the payments.

Post-employment benefits include items such as the following: (a) retirement benefits (lump sum payments on retirement i.e. gratuity); and (b) other post-employment benefits, such as leave encashment, terminal benefits. Arrangements whereby company provides post-employment benefits are post-employment benefit plans. It applies this Standard to all such arrangements whether or not they involve the establishment of a separate entity to receive contributions and to pay benefits.

Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance of the plan as derived from its principal terms and conditions.

Under defined contribution plans the company’s legal or constructive obligation is limited to the amount that it agrees to contribute to the fund. Thus, the amount of the post-employment benefits received by the employee is determined by the amount of contributions paid by the company (and perhaps also the employee) to a post-employment benefit plan or to an insurance company, together with investment returns arising from the contributions. In consequence, actuarial risk (that benefits will be less than expected) and investment risk (that assets invested will be insufficient to meet expected benefits) fall, in substance, on the employee. The company may pay insurance premiums to fund a postemployment benefit plan. The entity shall treat such a plan as a defined contribution plan unless the entity will have (either directly, or indirectly through the plan) a legal or constructive obligation either: (a) to pay the employee benefits directly when they fall due; or (b) to pay further amounts if the insurer does not pay all future employee benefits relating to employee service in the current and prior periods. If it retains such a legal or constructive obligation, it shall treat the plan as a defined benefit plan.

When an employee has rendered service to the company during a period, it shall recognise the contribution payable to a defined contribution plan in exchange for that service: (a) as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the end of the reporting period, an entity shall recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or cash refund. (b) as an expense. When contributions to a defined contribution plan are not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service, they shall be discounted using the discount rate.

Accounting by an entity for defined benefit plans involves the following steps: (a) determining the deficit or surplus. (b) Determining the amount of the net defined benefit liability (asset). (c) Determining amounts to be recognised in profit or loss :(i) current service cost (ii) any past service cost and gain or loss on settlement (iii) net interest on the net defined benefit liability (asset). (d) Determining the reameasurements of the net defined benefit liability (asset), to be recognised in other comprehensive income, comprising: (i) actuarial gains and losses;(ii) return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset) ; and (iii) any change in the effect of the asset ceiling , excluding amounts included in net interest on the net defined benefit liability (asset).

The company will account not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from its informal practices. Informal practices give rise to a constructive obligation where it has no realistic alternative but to pay employee benefits.

The company recognises the net defined benefit liability (asset) in the balance sheet. When the company has a surplus in a defined benefit plan, it shall measure the net defined benefit asset at the lower of: (a) the surplus in the defined benefit plan; and (b) the asset ceiling, determined using the discount rate

The company uses the projected unit credit method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost.

(xv) Income Taxes

Deferred tax assets are the amounts of income taxes recoverable in future periods in respect of: (a) deductible temporary differences; (b) the carry forward of unused tax losses; and (c) the carry forward of unused tax credits.

Current tax for current and prior periods shall, to the extent unpaid, be recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess shall be recognised as an asset.

Current and deferred tax is recognised as income or an expense and included in profit or loss for the period, except to the extent that the tax arises from a transaction or event which is recognised, in the same or a different period, outside profit or loss, either in other comprehensive income or directly in equity. Current tax and deferred tax shall be recognised outside profit or loss if the tax relates to items that are recognised, in the same or a different period, outside profit or loss. Therefore, current tax and deferred tax that relates to items that are recognised, in the same or a different period: (a) in other comprehensive income, shall be recognised in other comprehensive income (b) directly in equity, shall be recognised directly in equity.

(xxi) Mandatory Exemptions adopted by the Company

i. De recognition of financial assets and financial liabilities

The Company shall apply the derecognition requirements in IND AS 109 prospectively for transactions occurring on or after the date of transition to IND ASs.

ii. Classification and measurement of financial assets

The Company shall assess whether a financial asset meets the conditions of IND AS 109 on the basis of the facts and circumstances that exist at the date of transition to IND AS.

iii. Impairment of financial assets

The Company shall apply the impairment requirements of IND AS 109 retrospectively subject to exemptions provided in IND AS 101.

(xvii) Optional Exemptions Availed by the Company

Deemed cost

The Company elects to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to IND ASs, measured as per the previous GAAP and use that as its deemed cost as at the date of transition. Hence, no further adjustments to the deemed cost of the property, plant and equipment so determined in the opening balance sheet shall be made for transition adjustments that might arise from the application of other IND ASs. This option is also be availed for intangible assets covered by IND AS 38, Intangible Assets and investment property covered by IND AS 40, Investment Property.

NOTE OF FINANCIAL STATEMENTS *(Contd.)*

(Rs. in Lacs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
NOTE : 3 Cash & Cash Equivalents		
Cash in Hand	0.04	2.29
Balance with Banks		
On Current Account	3.85	2.96
TOTAL	**3.89**	**5.26**

NOTE 4 : INVESTMENT

(Rs. in Lacs)

Particulars	No. of Shares	As 31st March 2026	No. of Shares	As 31st March 2025
At cost				
Equity Instruments (quoted)				
21st Century India Ltd	46,850	0.00	-	-
CMS Finvest Ltd (FV Rs. 10 each)	2,050,000	53.3	2,050,000	53.30
Electro Steel Casting Ltd	2,000	1.4724	-	-
HFCL Ltd	21	0.01	-	-
Herald Commerce Ltd (FV Rs. 10 each)	12,740	0.45	12,740	0.45
Herald Commerce Ltd (FV Rs. 10 each)	3,000,000	0.00	-	-
Jog Engineering Ltd	18,930	0.00	-	-
Luminaire Technologies Ltd	179,888	0.00	-	-
Manglam India Ltd (FV Rs. 10 each)	1,000	0.33	1,000	0.33
Ocean Infrastructures Ltd	200	0.00	-	-
Oxygenta Pharmaceutical Ltd	900	0.43542	-	-
Pentokey Organy (India) Ltd	426	0.1491	-	-
Primax Fiscal Services Ltd	180,000	18	-	-
Prime Capital Market Ltd	138,075	0.00	-	-
Prime Petro Products Ltd	1,700	0.00	-	-
Radford Global Ltd	63,500	0.00	-	-
Ramkrishna Fincap Ltd	79,100	0.00	-	-
Scan Projects Ltd	181,168	0.00	-	-
Shree Shaleen Textile Ltd	151,500	0.00	-	-
TOTAL	**6,107,998**	**74.15**	**-**	**54.08**

NOTE OF FINANCIAL STATEMENTS *(Contd.)*

(Rs in Lacs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
NOTE : 5 OTHER NON - FINANCIAL ASSET		
Deposits	0.80	0.80
Advance to staff	1.97	1.20
Other Advances	4.95	89.07
TOTAL	**7.72**	**91.07**
NOTE : 6 Other Financial Liabilities		
Advance Received	139.55	198.13
Liablities for Expenses	1.71	1.68
TOTAL	**141.26**	**199.81**
NOTE 7 :Share Capital		
Authorised Capital		
20,50,00,000(Previous Year 20,50,00,000) Equity Shares	2,050.00	2,050.00
of Rs.1/-each	**2,050.00**	**2,050.00**
Issued, Subscribed & Paid up		
12,96,80,000(Previous Year 12,96,80,000) Equity Shares	1,296.80	1,296.80
of Rs.1/-each	**1,296.80**	**1,296.80**

(a) Reconciliation of number of equity shares outstanding at the beginning and at the end of the year

Shares outstanding at beginning of year	1,297	1,297
Add: Additions during the year	-	-
	1,297	1,297
Less: Number of shares bough back during the year	-	-
	1,297	1,297

(b) Terms of Issue

The company has only one class of equity shares having a face value of Rs.1/- per share to one vote per share. The company declares and pays dividend in Indian rupees.In the event of liquidation of the company,each Shareholder is entitled to receive remaining assets of the company,after distribution of all prefential amounts,in proportion to the number of equity shares held by them.

(c) Aggregate no. of bonus shares issued,shares issued for consideration other than cash and shares bought back during the period of five years immediately preceeeding the reporting date is NIL

(d) The company does not have any holding company/ ultimate Holding company

NOTE OF FINANCIAL STATEMENTS *(Contd.)*

(Rs in Lacs)

(e) Details of Shareholders holding more than 5% of the shares in the Company

	As at March 31, 2026		As at March 31, 2025	
Name of the Shareholder	**Number of Shares**	**%**	**Number of Shares**	**%**
HUNGERFORD CONSULTANTS PVT LTD	12,369,896	9.54	12,369,896	9.54
BAHUBALI PROPERTIES LIMITED	8,970,947	6.92	8,970,947	6.92
ACME RESOURCES LTD	7,650,000	5.90	7,650,000	5.90

(f) Shares held by promoters as defined in companies act 2013

Name of the Shareholder	No. of Shares	% of holding	% Change in holding	No. of Shares	% of holding	% Change in holding
SHEETAL FARMS LIMITED	3412020	2.60%	-	3412020	2.60%	-
BLUE CHIP INDIA LIMITED	141000	0.11%	-	141000	0.11%	-
NIHARIKA INDIA LIMITED	5000	0.00%	-	5000	0.00%	-

NOTE OF FINANCIAL STATEMENTS *(Contd.)*

(Rs. in Lacs)

Particulars	Year ended 31 March, 2026	Year ended 31 March, 2025
NOTE : 8 Dividend Received		
Dividend Received	0.03	0.02
TOTAL	**0.03**	**0.02**
NOTE : 9 Other Income		
Revenue from Consultancy Fees	-	34.50
Misc Income	21.89	-
	0.00	
TOTAL	**21.89**	**34.50**
NOTE : 10 EMPLOYEE BENEFITS EXPENSES		
Salaries, Wages,Bonus & allowances		
To Employees	18.41	22.03
Gratuity	-	0.82
TOTAL	**18.41**	**22.85**
NOTE : 11 OTHER EXPENSES		
Advertisement	0.58	0.50
AMC Charges	0.12	-
Bank Charges	0.10	0.12
Busness Promotion	0.03	0.12
Custodian Charges	0.00	0.68
E - Voting Charges	0.28	0.24
Filing fees	0.09	0.08
Investment Monitoring Charges	0.12	0.12
Issuer Fees and other charges	0.55	0.55
Legal Expenses	0.10	-
License Fee Charges	0.28	0.14
Listing fees	3.84	5.81
Printing Charges	0.16	-
Professional and Consultancy Charges	0.48	0.18
Payment to Auditors - Refer Note Below	0.30	0.47
Rates and taxes	0.03	0.02
Share Register and Transfer Charges	0.38	0.21
Software Expenses	0.05	0.06
Travelling Expenses	0.47	-
Miscellaneous Expenses	0.01	2.37
TOTAL	**7.97**	**11.66**
Payment to Auditors		
- Statutory Audit Fees	0.30	0.30
- Limited Review	0.00	0.18
	0.30	**0.48**

NOTE OF FINANCIAL STATEMENTS (Rs. in lacs)

	for the year ended 31st March, 2026	for the year ended 31st March, 2025

12. Earning Per Share

Basic and diluted Earnings per share (`)

Particulars	31st March, 2026	31st March, 2025
Number of shares outstanding at the beginning of the year (excluding shares forfeited)	129,680,000	129,680,000
Shares issued during the year	-	-
Number of shares outstanding at the end of the year	129,680,000	129,680,000
Net Profit of the tax (Rs in Lacs)	(4.46)	0.01
Basic and diluted Earnings per share (in Rs)	- 0.003	0.00

13. Contingent Liabilities:-

Contingent, Liabilities and Commitments not provided in respect of : -
Disputed amount of Taxes and Duties and other claims not acknowledged as debts

14. Commitments

The Estimated amount of Contracts remaining to be executed on capital account and not provided for is – NIL. (P.Y Nil)

15. Since the Company has operated only in one segment, i.e fund based activities , provision related to Segment Wise Report as per Ind AS 108 "Operating Segments" are not applicable to the Company.

16. There have been no events after the reporting date that require disclosure in these financial statements.

17. Earning in foreign exchange and expenditure in foreign currency – NIL

18 Since the Company has operated only in one segment, i.e., fund based activities, provision related to Segment Wise Report as per Ind AS are not applicable to the Company.

NOTE OF FINANCIAL STATEMENTS *(Contd.)*

19. **Information relating to Micro and Small Enterprises (MSEs) :**

Particulars	**31st March, 2026**	**31st March, 2025**
I) The principal amount and interest due thereon remaining unpaid to any supplier as at the end of the accounting year Principal Interest	NIL	NIL
(II) The amount of interest paid by the buyer in terms of Section 16 to the Micro, Small and Medium Enterprise Development Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during the accounting year Principal Interest	NIL	NIL
(III) The amount of interest due & payable for the period of delay in making payment but without adding the interest specified under the Micro, Small and Medium Enterprise Development Act, 2006	NIL	NIL
(IV) The amount of interest accrued and remaining unpaid at the end of accounting year	NIL	NIL
(V) The amount of further interest remaining due & payable even in the succeeding years, until such date when the interest due above are actually paid to the Small Enterprise, for the purpose of disallowance of a deductible expenditure under Section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL	NIL

The above particulars, as applicable, have been given in respect of MSEs. No party could be identified on the basis of information available with the Company.

20. The Company has not entered into any transactions with the companies struck off under the Companies Act, 2013 or the Companies Act, 1956.

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

22. The company has not surrendered or disclosed any income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

23. The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

24. No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made therunder.

NOTE OF FINANCIAL STATEMENTS (Rs. in lacs)

	for the year ended 31st March, 2026	for the year ended 31st March, 2025

25. Financial Ratios :

	31 March, 2026 (%)	31 March, 2025 (%)
Capital to Risk-Weighted Assets Ratio (CRAR)	(0.65)	(0.33)
Tier I CRAR	(55.51)	(49.40)
Tier II CRAR		-

26. The company does not have any immovable property and no asset has been revalued in FY 2024-2025

27. The management is of the opinion that Current Assets and Current Liabilities are stated at realizable value in a normal course of business and no provision has been considered necessary.

28. The Company does not have any Intangible Assets under development

29. (a) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) No funds have been received by the company from any person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

30. The Company has not obtained any credit rating as there are no borrowings in the Company .

31. There are no restructured accounts as at the end of financial year.

32. Earning in foreign exchange and expenditure in foreign currency-NIL

33. RELATED PARTY DISCLOSURE FOR YEAR ENDED ON 01.04.2025 TO 31.03.2026
RELATED PARTY DISCLOSURES IN KEEPING WITH INDIAN ACCOUNTING STANDARD (IND AS 24)

A Key Managerial Person — Designation

	Key Managerial Person	Designation
1	SANTOSH KUMAR JAIN	Managing Director
2	MADHU PRAJAPATI (13.08.2025)	Director
3	ROHIT SAHU	Director
4	RAJENDRA KUMAR PAREWA	Director
5	GAUTAM SAHA	CFO

B Enterprise over which Company has Significant Influence

Rs. in Lacs

SL.No.	PARTICULARS	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
		Debit	Credit	Purchase	Sales	Debit	Credit	Debit	Credit
1	AMLUCKIE INVESTMENT CO LTD	-	8.30	-	-	8.30	- -	-	
2	ARISSAN ENERGY LTD	-	4.98		-	4.98	-	-	-
3	ATN INTERNATIONAL LTD	84.13	-	-	-	0.31	84.43	-	-
4	HERALD COMMERCE LTD	-	4.50	-	-	6.00	1.50	-	-
	TOTAL	**84.13**	**17.78**	**-**	**-**	**19.58**	**85.93**	**-**	**-**

NOTES OF FINANCIAL STATEMENTS *(Contd.)*

C Transaction With Related Parties

Sl. NO	Related Party	Nature Of Transaction	Value of Transactions
1	GAUTAM SAHA	Remuneration and Other Benefits	NIL
2	CHANDNI JAIN	Remuneration and Other Benefits	NIL

Declaration :

i) We confirm that all the Related Party Transaction are at Arm's Length Price

PARTICULARS	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
	Debit	Credit	Purchase of Shares	Sales of Shares	Debit	Credit	Debit	Credit
PROMOTORS								
1 NIHARIKA INDIA LTD	NIL							
PROMOTOR GROUP								
SHEETAL FARMS LTD	NIL							
BLUE CHIP INDIA LTD	NIL							

In terms of our report of even date attached.
For Agarwal Sanganeria & Co.
Chartered Accountants
Firm Registration No : 317224E

(CA. Bina Gupta)
Partner
Membership No . 060269

For and on behalf of the Board of Directors
SILICON VALLEY INFOTECH LIMITED

Santosh Kumar Jain
Managing Director
DIN : 00174235

Rjendra Kumar Parewa
Director
DIN: 08428154

Gautam Saha
CFO

Place : Kolkata
Date: 28.05.2026

NOTE OF FINANCIAL STATEMENTS

Note : 34 Financial Instrument and Related Disclosures

A. Fair Value of Financial Assets and Financial Liabilities with Fair Value Hierarchy

As at 31st March, 2026

Financial Assets and Financial Liabilities at Fair Value	Level 1	Level 2	Level 3	Amortised Cost	Total
Financial Assets					
Financial Assets at FVTPL					
- Investments	-	-	-	-	-
Financial Assets at FVTOCI					
- Investments	-		74.15		74.15
Financial Assets at Amortised cost	-	-	-	-	
- Cash & Cash Equivalents	-	-	-	3.89	3.89
- Loans	-	-	-	-	-
- Other Financial Assets	-	-	-	7.72	7.72
Total Financial Assets	**-**	**-**	**74.15**	**11.61**	**85.75**
Financial Liabilities **Financial Liabilities at Amortised Cost**					
- Subordinate Debts	-	-	-		
- Other Financial Liabilities	-	-	-	141.26	141.26
Total Financial Liabilities	**-**	**-**	**-**	**141.26**	**141.26**

As at 31st March, 2025

Financial Assets and Financial Liabilities at Fair Value	Level 1	Level 2	Level 3	Amortised Cost	Total
Financial Assets					
Financial Assets at FVTPL					
- Investments	54.08		-	-	-
Financial Assets at FVTOCI					
- Investments	54.08				54.08
Financial Assets at Amortised cost					
- Cash & Cash Equivalents	-	-	-	5.26	5.26
- Loans	-	-	-	-	-
- Other Financial Assets	-	-	-	91.07	91.07
Total Financial Assets	**54.08**	**-**	**-**	**96.33**	**150.41**
Financial Liabilities **Financial Liabilities at Amortised Cost**					
- Subordinate Debts	-	-	-	-	-
- Other Financial Liabilities	-	-	-	199.81	199.81
Total Financial Liabilities	**-**	**-**	**-**	**199.81**	**199.81**

NOTE OF FINANCIAL STATEMENTS *(Contd.)*

B. Financial Risk Management

The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company continues to focus on a system-based approach to business risk management. The Company's financial risk management process seeks to enable the early identification, evaluation and effective management of key risks facing the business. Backed by strong internal control systems, the current Risk Management System rests on policies and procedures issued by appropriate authorities; process of regular reviews / audits to set appropriate risk limits and controls; monitoring of such risks and compliance confirmation for the same.

(i) Market Risk

Market risk is the risk of any loss in future earnings, in realisable fair values or in future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in interest rates, foreign currency exchange rates, equity price fluctuations, liquidity and other market changes. Future specific market movements cannot be normally predicted with reasonable accuracy.

Foreign currency risk

Foreign currency risk is the risk that the fair value of future cash flows of an exposure will fluctuate due to changes in foreign exchange rates. Currently the Company does not have any foreign currency exposure.

Interest rate risk

The main business of the Company is providing inter corporate deposits and investment in equity shares, preference shares, Mutual fund and Alternative investment fund. These activities expose to interest rate risk.

Equity Price Risk

Equity price risk is related to change in market reference price of investments in equity securities held by the Company.

The fair value of quoted investments held by the Company exposes the Company to equity price risks. In general, these investments are not held for trading purposes. The fair value of quoted investments in equity, classified as "fair value through other comprehensive income" as at March 31, 2026 and March 31, 2025 was Rs. 74.15 Lacs and Rs. 54.08 Lacs, respectively.

A 10% change in equity prices of such securities held as at March 31, 2026 and March 31, 2025 would result in an impact of Rs. 74.15 lacs and Rs. 5.40 lacs respectively on equity before considering tax impact.

ii) Liquidity Risk

Liquidity risk is the risk than an entity will encounter difficulty in meeting obligation associated with financial liabilities that are settled by deliverying cash or other financial assets. The Company mitigates its liquidity risks by ensuring timely collections of its receivables and close monitoring of its credit cycle.

The table below provides details regarding the remaining contractual maturities of significant financial liabilities at the reporting date:

NOTE OF FINANCIAL STATEMENTS

(Rs. in lacs)

Particulars	Carrying value	On Demand	Less than 1 year	"Beyond "1 year"	Total
As at 31st March, 2026					
Other Financial Liabilities	141.26	139.55	1.71		141.26
As at 31st March, 2025					
Other Financial Liabilities	199.81	198.13	1.68	-	199.81

(iii) Credit Risk

Credit risk is the risk of financial loss arising from counter-party failure to repay or service debt according to the contractual terms or obligations. Credit risk encompasses both the direct risk of default and the risk of deterioration of credit worthiness as well as concentration risks.

Financial instruments that are subject to credit risk and concentration thereof principally consist of rent receivables, loans receivables, investments in alternative investment fund, preference share and mutual funds and other financial assets. None of the financial instruments of the Company result in material concentration of credit risk except some loans made by the company and against which sufficient provision for expected credit loss has been made.

The carrying value of financial assets represents the credit risk. The exposure to credit risk was Rs. 85.75 lakhs and Rs. 150.40 lakhs, as at March 31, 2026 and March 31, 2025 respectively, being the total carrying value of rent receivables, income receivable from investments in alternative investment funds, and other financial assets.

(iv) Capital Management Risk

The Reserve Bank of India (RBI) sets and monitors capital adequacy requirements for the Company from time to time. The Company's policy is to maintain a strong capital base for future development of the business. For the purpose of Company's capital management, capital includes issued capital and all other equity attributable to equity shareholders of the Company. As at 31st March, 2025, the Company has only one class of equity shares and has no debt.

(v) Expected Credit Loss

Ind AS 109 outlines a 'three stages' model for impairment based on changes in credit quality since intial recognition as summarized below. The objective of the impairment requirements is to recognize life time expected credit loss (ECLs) on all financial instruments for which there have been significant increases in credit risk since initial recognition – whether assessed on an individual or collective basis.

The measurement of ECL is calculated using three main components:

(i) Probability of Default (PD)

(ii) Loss Given Default (LGD) and

(iii) the Exposure At Default (EAD).

The 12 month ECL is calculated by multiplying the 12 month PD, LGD and the EAD.

The 12 month and lifetime PDs represent the PD occurring over the next 12 months and the remaining maturity of the instrument respectively.

NOTE OF FINANCIAL STATEMENTS

The EAD represents the expected balance at default, taking into account the repayment of principal and interest from the balance sheet date to the default event together with any expected drawdowns of committed facilities.

The LGD represents expected losses on the EAD given the event of default, taking into account, among other attributes, the mitigating effect of collateral value at the time it is expected to be realised and the time value of money.

Probalility of default represents the likelihood of a borrower defaulting on its financial obligation either over the next 12 months (12M PD) or over the remaining lifetime (Lifetime PD) of the obligation.

Exposure at Default (EAD) is the total amount of an asset the entity is exposed to at the time of default. EAD is defined based on the characteristics of the assets. EAD is dependent on the outstanding exposure of an asset sanctioned amount of loan and credit conversion factor for non-funded exposure.

Loan Given Default (LGD) it is part of the assets which is lost provided the assets default. The recovery rate is derived as a ratio of discounted value of recovery cash flow (incorporating the recovery time) to total exposure of amount at the time of default.

The Company assesses when a significant increase in credit risk has occurred based on quantitative and qualitative assessments. Exposures are considered to have resulted in a significant increase in credit risk and are moved to Stage 2 when:

i. Quantitative test: Rebuttable presumption for accounts that are 30 calendar days or more past due move to Stage 2 automatically. Also,rebuttable presumption for accounts that are 90 calendar days or more past due move to Stage 3 automatically.

ii. Qualitative test: Accounts that meet the portfolio's 'high risk' criteria and are subject to closer credit monitoring. High risk customers may not be in arrears but either through an event or an observed behaviour exhibit credit distress.

iii. Reversal in Stages: Exposures will move back to Stage 2 or Stage 1 respectively, once they no longer meet the quantitative criteria set out above. For exposures classified using the qualitative test, when they no longer meet the criteria for a significant increase in credit risk and when any cure criteria used for credit risk management are met.

In terms of our report of even date attached.
For Agarwal Sanganeria & Co.
Chartered Accountants
Firm Registration No : 317224E

(CA. Bina Gupta)
Partner
Membership No . 060269

For and on behalf of the Board of Directors
SILICON VALLEY INFOTECH LIMITED

Santosh Kumar Jain
Managing Director
DIN : 00174235

Rjendra Kumar Parewa
Director
DIN: 08428154

Gautam Saha
CFO

Place : Kolkata
Date: 28.05.2026

35. Schedule to the Balance Sheet of a Non-Deposit taking Non-Banking Financial Company

(As required in terms of Paragraph 13 of Systematically Important Non-Banking Financial (Non-Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank) Direction, 2015, Figures as on 31st March, 2026.

(Rs. in Lakhs)

Particulars		
LIABILITIES SIDE :	**Amount Outstanding**	**Amount Overdue**
1. Loans and advances availed by the NBFCs inclusive of interest accrued thereon but not paid:		
(a) Debentures : Secured	-	-
Unsecured (other than of public deposits)	-	-
(b) Deferred Credits	-	-
(c) Term Loans	-	-
(d) Inter-corporate Loans and Borrowings	-	-
(e) Commercial Paper	-	-
(f) Other Loans (Car Loan)	-	-

ASSETS SIDE :	
	Amount Outstanding
2. Break-up of Loans and Advances including bills receivables (other than those included in (4) below) :	
(a) Secured	-
(b) Unsecured	-
3. Break-up of Leased Assets and stock on hire and other assets counting towards AFC activities :	
(i) Lease assets including lease rentals under sundry debtors :	
(a) Financial Lease	-
(b) Operating Lease	-
(ii) Stock on hire including hire charges under sundry debtors :	
(a) Assets on hire	-
(b) Repossessed Assets	-
(iii) Other loans counting towards AFC activities :	
(a) Loans where assets have been repossessed	-
(b) Loans other than (a) above	L

Particulars	Amount Outstanding
4. Break-up of Investments :	
Current Investments (at Fair Value):	
1. Quoted :	
(i) Shares : (a) Equity	-
(b) Preference	-
(ii) Debentures and Bonds	-
(iii) Units of Mutual Funds	-
(iv) Government Securities	-
(v) Others (Please specify)	-
2. Un-Quoted :	
(i) Shares : (a) Equity	-
(b) Preference	-
(ii) Debentures and Bonds	-
(iii) Units of Mutual Funds	-
(iv) Government Securities	-
(v) Commercial Paper	-
Long Term Investments : (at Fair Value):	
1. Quoted :	
(i) Shares (a) Equity	74.15
(b) Preference	-
(ii) Debentures and Bonds	-
(iii) Units of Mutual Funds	-
(iv) Government Securities	-
(v) Others (Please specify)	-
2. Un-Quoted :	
(i) Shares (a) Equity	-
(b) Preference	-
(ii) Debentures and Bonds	-
(iii) Units of Mutual Funds	-
(iv) Government Securities	-
(v) AIF/INVITs	-
(vi) PMS	-
(vii) Silver & Gold Jewelleries	

5. Borrower group-wise classification of assets financed as in (2) and (3) above :

Category	Amount net of provisions		
	Secured	Unsecured	Total
1. Related Parties			
(a) Subsidiaries	-	-	-
(b) Companies in the same group	-	-	-
(c) Other related parties	-	-	-
2. Other than related parties	-	-	-
Total	-	-	-

6. Investor group-wise classification of all investments (Current and Long Term) in shares and securities (both quoted and unquoted) :

Category	Market Value/Break-up or Fair Value or NAV	Book Value (Net of Provisions)
1. Related Parties		
(a) Subsidiaries	-	-
(b) Companies in the same group	-	-
(c) Other related Parties	-	-
2. Other than related parties	74.15	74.15
Total	**74.15**	**74.15**

7. Other Information :

Particulars	Amount
(a) Gross Non-Performing Assets	
(1) Related Parties	-
(2) Other than related parties	-
(b) Net Non-Performing Assets	
(1) Related Parties	-
(2) Other than related parties	-
(c) Assets acquired in satisfaction of debt	-

Notes :

1. As defined in paragraph 2(1)(xii) of the Non-Banking Financial Companies Acceptance of Public Deposits (Reserve Bank) Directions, 1998.
2. In case of unquoted investment, in the absence of market value book value has been considered.
3. Provisioning norms shall be applicable as prescribed in Systemically Important Non-Banking Financial (Non-Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions, 2016.
4. All Indian Accounting Standards and Guidance Notes issued by ICAI are applicable including for valuation of investments and other assets as also assets acquired in satisfaction of debt. However, market value in respect of quoted investments and break up/fair value/NAV in respect of unquoted investments should be disclosed irrespective of whether they are classified as long term or current in (4) above.

36. Previous Year Figures have been regrouped/rearranged/reclassified wherever necessary
37. All the figures in these notes are in Indian Rupees (Rs.) in lacs except otherwise stated.

Silicon Valley Infotech Limited

43nd ANNUAL REPORT
2025-2026

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