

September 08, 2026

To,
Corporate Relation Department,
BSE Limited
PJ Tower, Dalal Street,
Mumbai-400001

Security Code: 543475
Security ID: EKENNIS

Sub: - Notice of the 07th Annual General Meeting and Annual Report for the Financial Year 2025-26

Dear Sir/Madam

This is to inform you that the 07th Annual General Meeting ("AGM") of the Members of the Company will be held on Wednesday, September 30, 2026 at 03:00 P.M. (IST) through Video Conference (VC) / Other Audio Visual Means (OAVM) in accordance with the applicable circulars issued by the Ministry of Corporate Affairs ("MCA") and the Securities and Exchange Board of India ("SEBI") to transact the businesses as listed in the Notice of the AGM.

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are submitting herewith the Annual Report of the Company including the Notice of the AGM for the financial year 2025- 26 which is being sent only through electronic mode to all those Members of the Company whose email addresses are registered with the Company's Registrar and Transfer Agent ("RTA")/ Depository Participants(s).

Further, in accordance with the Regulation 36 (1) (b) of the Listing Regulations, a letter containing the web-link, including the exact path, for accessing the Notice of AGM and Annual Report for the financial year 2025- 26 is being sent to those shareholders who have not registered their email address.

The Annual Report containing the Notice of the AGM is also being made available and can be accessed/downloaded from the Company's website at www.ekennis.com and can also be accessed by scanning the QR code.

The Schedule of 07th Annual General Meeting of the Company is as under:

Scan me!



Particulars	Date and Time (IST)
Cut-off date to determine eligible members for e-voting on Annual General Meeting Resolution(s)	23rd September, 2026
Commencement of e-voting	26th September, 2026
End of e-voting	29th September, 2026
Annual General Meeting	30th September, 2026



EKENNIS SOFTWARE SERVICE LIMITED



The above is for our information and records.

Thanking You,

Yours faithfully,

For Ekennis Software Service Limited

MANISHA SHARMA Digitally signed by
MANISHA SHARMA
Date: 2026.09.08
15:40:02 +05'30'

Manisha Sharma
Managing Director
DIN: 08377458

Encl: as above



2025-26

Annual Report



Registered Office: Site No.39, Katha No.74/2 situated at Chaitra Meadows
Mylasanara village, Begur Hobli, Bangalore South-560076, Karnataka, India.



Corporate Office : Site No.1 and 2 SY NO 109/3 4th Floor Site No.2
Neelodri Road, Doddathoguru Electronic City Phase 1, Begur Hobli, Electronics City, Bangalore,
Bangalore South, Karnataka, India, 560100
info@ekennis.com
support@myperfectpack.com



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+91-9966384219



www.ekennis.com
www.myperfectpack.com

ABOUT EKENNIS SOFTWARE SERVICES LIMITED

Ekennis Software Services Limited is a technology-driven company focused on delivering innovative, scalable, and customer-centric digital solutions. The Company operates across multiple areas, including IT solutions, web and e-commerce development, enterprise applications, ERP consulting, software integrations, and technology-enabled business solutions.

With a strong commitment to innovation, entrepreneurship, diversity, and empowerment, Ekennis is focused on creating practical solutions that help businesses improve efficiency, strengthen their digital presence, and access new growth opportunities.

Key Highlights

- **BSE SME Listed Company:** Ekennis Software Services Limited is listed on the BSE SME platform and has been recognised in the India Book of Records for its achievement related to its listing journey.
- **Technology & Digital Solutions:** Offers solutions across website development, e-commerce platforms, mobile and web applications, inventory management, ERP consulting, SAP-related services, Microsoft and Oracle solutions, and business software integrations.
- **Innovation-Driven Approach:** Focused on combining technology, automation, digital platforms, and emerging AI-enabled tools to create accessible business solutions.
- **Diversity & Inclusivity:** The Company promotes an inclusive workplace culture, with a strong focus on women's participation, empowerment, and leadership.
- **Customer-Centric Business Model:** Focused on providing flexible and scalable solutions for startups, MSMEs, growing businesses, and enterprise customers.
- **Diversified Business Portfolio:** Through its business verticals, including Myperfectpack, Ekennis combines technology with practical business solutions for a wide range of industries.

At Ekennis, we believe that technology should not be limited to large enterprises. Our mission is to make innovative solutions more accessible to entrepreneurs and businesses of every size.

Our guiding belief is simple: *"Everyone Can Make a Difference."*

ABOUT MYPERFECTPACK

Myperfectpack, a technology-enabled printing and packaging brand of Ekennis Software Services Limited, is focused on transforming the way businesses design, customise, order, and manage their packaging requirements.

Myperfectpack offers a flexible No Minimum Order Quantity (NO MOQ) solution, enabling startups, MSMEs, D2C brands, entrepreneurs, and established businesses to order customised packaging without the traditional requirement of large minimum production quantities.

The platform combines digital technology, graphic design, customised printing, packaging expertise, and emerging AI-enabled tools to make professional packaging solutions more accessible, flexible, and convenient.

Our Packaging Solutions. Myperfectpack provides a wide range of customised and ready-to-use packaging solutions, including:

Custom Printed Stand-Up Pouches	Stand-Up Zip Lock Pouches	Three-Side Seal Pouches
Flat Pouches	Retort Pouches	Spout Pouches
Custom Labels and Stickers	Paper Boxes and Folding Cartons	Premium Rigid Boxes
Kraft Paper Boxes	Bio Boxes and Kraft Trays	Glass Jars and Containers
Tin Jars and Metal Packaging	Non-Printed Food-Safe Pouches	Custom Packaging for Food, FMCG, Spices, Dry Fruits, Cosmetics, Personal Care and Other Consumer Products.

Key Features of Myperfectpack

1. NO MOQ – Order as Per Your Requirement

One of the key differentiators of Myperfectpack is its flexible No Minimum Order Quantity model. Customers can explore customised packaging solutions based on their actual business requirements, helping startups and small businesses avoid unnecessary investment in excess inventory.

2. Customisation for Businesses of Every Size

From emerging startups to established brands, Myperfectpack offers customised solutions for businesses requiring flexibility in:

- Product size
- Packaging format
- Artwork and branding
- Design variations
- Multiple SKUs
- Short-run and customised requirements

3. Wide Range of Packaging Formats

Customers can access multiple packaging formats and materials from a single platform, making it easier to develop packaging solutions for different product categories and business requirements.

4. Professional Graphic Design Support

Myperfectpack provides access to professional design support to help businesses develop attractive and market-ready packaging. The team assists customers with packaging artwork, branding, layout development, and print-ready design requirements.

5. Technology-Enabled Packaging Solutions

Myperfectpack combines packaging expertise with digital technology and explores the use of emerging AI-enabled tools, including platforms such as ChatGPT, Gemini and Canva, to support businesses in the packaging ideation and design process.

This approach helps make packaging development faster, more accessible, and more convenient for entrepreneurs and businesses.

6. Flexible Digital Printing Model

The business model is designed to provide flexibility compared with conventional large-volume printing requirements. Depending on the product and specification, customers can explore customised quantities and multiple design requirements without traditional large-scale commitments.

7. Multiple Design and SKU Flexibility

Businesses launching multiple flavours, variants, or products can explore different packaging designs and SKUs based on their requirements. This is particularly valuable for:

- Startups
- D2C brands
- Seasonal products
- Product testing and pilot launches
- Limited-edition products
- Businesses with multiple flavours or variants

8. Food and Regulatory Packaging Guidance

Myperfectpack also provides packaging-related guidance and consulting support, including FSSAI packaging and labelling considerations, to help businesses understand applicable packaging and product information requirements.

The objective is to assist customers in making informed packaging decisions. Final regulatory compliance remains subject to applicable laws, product category requirements, and customer-specific information.

9. Global Customer Reach

Myperfectpack has developed a global business outlook and serves customers across international markets, with solutions and delivery capabilities designed to support customers in up to 190 countries, subject to product, logistics, customs, and destination-specific requirements.

10. Dedicated Digital Presence

Myperfectpack has developed dedicated digital platforms for different markets, supporting customers with online access to packaging and printing solutions.

11. Reduced Entry Barriers for Entrepreneurs

Traditional packaging often requires significant upfront investment due to high minimum order quantities, printing setup requirements, and inventory commitments. Myperfectpack's flexible approach is designed to reduce these barriers and help entrepreneurs access customised packaging solutions according to their stage of business growth.

12. One-Stop Packaging Ecosystem

Beyond printing, Myperfectpack aims to provide an integrated ecosystem covering:

Packaging Ideas → Design Support → Artwork Development → Packaging Selection → Custom Printing → Production → Dispatch

This helps businesses simplify their packaging journey through a single solution-oriented platform.

MYPERFECTPACK – KEY DIFFERENTIATORS

- No Minimum Order Quantity (NO MOQ) solutions
- Technology-enabled printing and packaging platform
- Custom packaging for startups, MSMEs, D2C brands and enterprises
- Wide range of pouch, box, label, jar and packaging solutions
- Multiple SKU and design flexibility
- Professional graphic design support
- Food and packaging-related regulatory guidance as FSSAI Approved Food Mitra
- Support for FSSAI packaging and labelling considerations
- Digital and AI-enabled packaging ideation support
- Flexible solutions based on business requirements
- Global market outlook and international customer reach
- Women-inclusive and empowerment-focused business culture
- ZED Gold certification recognition for the relevant operations, where applicable
- Recognised among the Top 100 MSME Companies, based on the Company's stated recognition
- A business vertical of BSE SME-listed Ekennis Software Services Limited
- Food Mitra from FSSAI & Enabling FBO to be compliant as per guidelines

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CORPORATE INFORMATION

BOARD OF DIRECTORS	Ms. Manisha Sharma (Chairperson & Managing Director) Ms. Ruchita Joshi (Non-Executive Director) Mr. Abhinaya Verma Director (Independent Director) Ms. Monika Sharma (Independent Director)
KEY MANAGERIAL PERSONNEL	Mr. Avinash Aswani (Company Secretary & Compliance Officer) Mr. Vikas Sharma (Chief Executive Officer) Mr. Vidhya Sagar Sharma (Chief Financial Officer)
SHARES OF THE COMPANY LISTED ON	Bombay Stock Exchange (SME Platform) Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 ISIN: INEOKCM01010
SECRETARIAL AUDITOR	MSV AND ASSOCIATES Practicing Company Secretaries D-54, II Floor, Chomu House, C-Scheme jaipur-302001, Rajasthan
STATUTORY AUDITOR	M/s. AY & Co. Chartered Accountant 404, Fourth Floor, ARG Corporate Park Gopal Bari, Ajmer Road, Jaipur (Raj.)
INTERNAL AUDITOR	M/s. Mahata Agarwal & Associate 1st Floor, Room No. 108, 1, Crooked Lane, Kolkata-700069
REGISTRAR AND TRANSFER AGENT	Skyline Financial Services Private Limited D/153A, 1st Floor, Okhla Industrial Area
REGISTERED OFFICE	Site No.39, Katha No.74/2 situated at Chaitra Meadows Mylasandra village, Begur Hobli Bangalore South -560076 Karnataka, India
CORPORATE OFFICE	Site No.1 and 2 SY NO 109/3 4th Floor Site No.2 Neeladri Road, Doddathoguru Electronic City Phase 1 Begur Hobli, Electronics City, Bangalore, Bangalore South, Karnataka, India, 560100

FROM THE DESK OF CHAIRMAN



Dear Valued Members of the Ekennis Family,

I hope this message finds you and your loved ones in great health and high spirits. It is with immense pride, gratitude, and a strong sense of responsibility that I address you as we mark a significant milestone—the **fourth anniversary of Ekennis Software Services Limited's listing on the BSE SME platform.**

These four years have been a meaningful journey of resilience, learning, innovation, and transformation. We have experienced achievements and opportunities, while also navigating challenges that have strengthened our resolve and sharpened our focus. Through every phase, the trust and support of our employees, customers, partners, and valued investors have remained invaluable. I extend my heartfelt gratitude to each one of you for being part of this journey.

In business, time is not merely a measure of years completed—it reflects the ability to learn, adapt, build, and create a foundation for the future. Over the years, Ekennis has continued to develop its capabilities, diversify its offerings, and invest in building a stronger platform for sustainable growth.

A significant part of this journey has been **Myperfectpack**, our dedicated printing and packaging vertical. In a relatively short period, Myperfectpack has established a distinctive position in the market through its **NO MOQ (No Minimum Order Quantity) printing and packaging solutions**, making customised and professional packaging more accessible to businesses of different sizes.

Our vision has always been to use technology to simplify business opportunities. Through our packaging and technology-led solutions—including customised food and FMCG packaging, dry fruit and spices packaging, graphic design services, and the integration of emerging AI-enabled tools such as Canva, ChatGPT, Gemini and other digital technologies—we are working towards creating innovative and accessible solutions for MSMEs, startups, entrepreneurs, and larger businesses.

We are also proud of the global outlook we have built, with the capability and ambition to serve customers across international markets, including **190 countries**. This reflects our belief that Indian innovation and entrepreneurship can create meaningful solutions for customers worldwide.

At the same time, we believe in communicating with transparency and responsibility. While our current financial performance continues to require focused improvement and disciplined execution, the Company has taken important steps towards strengthening its long-term foundation. We have secured and developed key infrastructure, including our **corporate office and production facilities in Bengaluru**, which we believe will support our operational capabilities and future growth plans.



Our focus going forward is clear: **strengthening operations, improving efficiencies, building sustainable revenues, enhancing customer experience, exercising financial discipline, and creating long-term value for all stakeholders.** We remain committed to taking thoughtful and responsible decisions with a long-term perspective.

What makes Ekennis unique is not only our products and services, but also the values we strive to uphold—**quality, transparency, innovation, customer-centricity, and integrity.** We firmly believe that **“Everyone Can Make a Difference.”** Our people, ideas, customers, and stakeholders are at the heart of everything we build.

To all our stakeholders—**our employees, customers, business partners, vendors, and especially our valued shareholders and investors**—I offer my sincere appreciation. Your continued confidence, constructive support, and belief in our potential inspire us to move forward with greater determination and responsibility.

As we enter the next chapter of our journey, we do so with optimism, humility, and renewed commitment. The road ahead will require continued hard work, innovation, discipline, and collaboration, but we remain confident in our ability to build a stronger and more sustainable future together.

Let us continue to innovate, learn from every experience, strengthen our foundation, and work collectively towards creating lasting value.

On this special milestone, I once again thank every member of the Ekennis Family for being part of our journey.

Wishing you and your loved ones good health, happiness, success, and prosperity. May the year ahead bring new opportunities and greater achievements for all of us.

Together, we move forward with purpose, resilience and confidence.

With warm regards,

Ms. Manisha Sharma
Chairman & Managing Director
Ekennis Software Services Limited

NOTICE OF AGM

Notice is hereby given that the 07th Annual General Meeting of the members of Ekennis Software Service Limited will be held on Wednesday, September 30, 2026 at 3:00 PM through Video Conferencing (VC)/ Other Audio Video Means (OAVM) at Site No.1 and 2 SY NO 109/3 4th Floor Site No.2 Neeladri Road, Doddathoguru Electronic City Phase 1 Begur Hobli, Electronics City, Bangalore South, Karnataka, India, 560100 (Deemed Venue) to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt the Audited Financial Statements (Standalone) of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and the Statutory Auditors thereon and in this regard to consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provision of section 134 of the Companies act, 2013, the Audited Standalone Financial Statements of the Company for the financial year ended 31st March 2026 and the Reports of the Board of Directors and the Statutory Auditors thereon, as circulated to the Members, be and is hereby considered and adopted."

2. To re-appoint a director in place of Ms. Ruchita Joshi (DIN: 09366575) who retires by rotation and, being eligible, offers herself for re-appointment

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013, read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) Ms. Ruchita Joshi (DIN: 09366575) who retires by rotation at this meeting and being eligible has offered herself for re-appointment, be and is hereby re-appointed as a Non-Executive Director of the Company, liable to retire by rotation."

3. To re-appoint the Statutory Auditor of the Company and to fix their remuneration and to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof), M/s A Y and Company, Chartered Accountants, Jaipur (Registration no. 020829C), be and are hereby appointed as the Statutory Auditors of the Company for a period of 5 years, to hold office from the conclusion of this Annual General meeting until the conclusion of the 12th Annual General Meeting of the Company to be held for the financial year to be ended on March 31, 2031 on such remuneration as may be fixed by the Board of Directors of the Company on the recommendation of the Audit Committee."

RESOLVED FURTHER THAT any one of the Director of the company be and is hereby authorized to take all necessary steps and to do all acts and things as may be necessary in this connection and furnish certified true copy of the said resolution duly signed by any one of the Directors of the company from time to time."

SPECIAL BUSINESS:

4. To approve the appointment of Mrs. Monika Sharma (DIN: 11890962) as an Non- Executive Independent Director of the Company for a term of 5 years effective August 17, 2026 and in this regard, to consider and if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and 160 read with Schedule IV and other applicable provisions of the Companies Act, 2013 (the "Act"), and rules made thereunder (including any statutory modification(s) or reenactment thereof for the time being in force), Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") and other laws, rules and regulations as may be applicable, as amended from time to time and pursuant to the provisions of Articles of Association of the Company and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors ("the Board") of the Company, Mrs. Monika Sharma (DIN: 11890962),

who was appointed as an Additional Director (Independent) of the Company with effect from August 17, 2026 and, in terms of Section 161(1) of the Act and whose terms of office expires at this Annual General Meeting and in respect of whom the company has received a notice in writing from a member under section 160 of the Act proposing his candidature for the office of a director has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Act along with the rules made thereunder be and is hereby appointed as a Non-Executive, Independent Director of the Company for a term of 5 (five) consecutive years commencing from August 17, 2026 and up to August 16, 2031, and whose office shall not be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper and expedient to give effect to this resolution in the best interest of the Company."

5. **Re-appointment of Mrs. Manisha Sharma (DIN: 08377458) as the Managing Director of the Company, for a further Period of 5 (five) years effective November 05, 2026 and Approval the Remuneration and in this regard, to consider and if thought fit, to pass the following resolution as a Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Sections 152, 179, 196, 197, 198 and 203 and any other applicable provisions of the Companies Act, 2013, as amended from time to time and its rules made thereunder read with Schedule V of the Companies Act 2013, (including any statutory modification(s) or reenactment thereof for the time being in force) and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or reenactment(s) thereof, for the time being in force), Nomination and Remuneration Policy of the Company, upon recommendation of Nomination & Remuneration Committee and approval by the board of directors in meeting dated 02nd September, 2026 and subject to Articles of Association of the Company, the consent of the members of the company be and is hereby accorded to re-appoint Mrs. Manisha Sharma (DIN: 08377458) as the Managing Director of the Company for a period of five (5) consecutive years commencing from November 05, 2026 to November 04, 2031 not liable to retire by rotation on the terms and conditions including remuneration (which includes the payment of salary, allowances and perquisites) as detailed in the explanatory statement attached hereto, with powers to the Board to alter, amend, vary and modify the terms and conditions of the said appointment and remuneration payable to him from time to time as it deems fit, subject to the same not exceeding the limits prescribed under Section 197 read with Schedule V of the Act, in such manner as may be mutually agreed.

RESOLVED FURTHER THAT since the Company has incurred losses / has no profits or inadequate profits in the financial year 2025-26, the consent of the members be and is hereby accorded, pursuant to Section 197(3) read with Section II of Part II of Schedule V of the Act, for payment to Mrs. Manisha Sharma of remuneration by way of salary, allowances and perquisites not exceeding Rs. 40,00,000 (Rupees Forty Lakhs Only) per annum inclusive of all perquisites and benefits other than those excluded for the purpose of the ceiling under Schedule V, for a period of 3 (three) years.

RESOLVED FURTHER THAT in the event the Company continues to have no profits or inadequate profits beyond the said period of 3 (three) years, fresh approval of the members by way of a Special Resolution shall be obtained for the remaining tenure, or such further period as may be permitted, in accordance with Schedule V of the Act.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to alter and vary the terms and conditions of the appointment and / or remuneration, including by way of revision in salary, perquisites, allowances and other benefits, provided that the same remain within the overall limits prescribed under Section 197 read with Schedule V of the Act (including, where applicable, Section II of Part II of Schedule V governing periods of no profit or inadequate profit), as applicable from time to time, and without requiring any

further approval of the members of the Company save to the extent such further approval is mandatorily required under the Act or the SEBI Listing Regulations.

RESOLVED FURTHER THAT any Director and/or Company Secretary of the Company be and is hereby severally authorized to take all such steps and do all such acts, deeds, and things as may be necessary, proper, expedient, or incidental in connection with the above resolution, including negotiating and finalizing the terms and conditions of appointment, signing and issuing the appointment letter, conveying acceptance of terms, digitally signing and filing necessary forms and returns with the Registrar of Companies or any other statutory authority, and generally to do all such acts and deeds as may be required to give effect to this resolution."

6. Approval the Remuneration payable to Mrs. Ruchita Joshi (din: 09366575), non-executive director and in this regard, to consider and if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT in accordance with the provision of section 197, 198 of the Companies Act, 2013 any other applicable provisions of the Companies Act, 2013, as amended from time to time and its rules made thereunder read with Schedule V of the Companies Act 2013, (including any statutory modification(s) or reenactment thereof for the time being in force) and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, the Articles of Association of the Company and the Nomination and Remuneration Policy of the Company, and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded pursuant to Section 197(3) read with Section II of Part II of Schedule V of the Act, for payment to Mrs. Ruchita Joshi of remuneration by way of salary, allowances and perquisites not exceeding Rs. 1500000 (Rupees Fifteen Lakhs Only) per annum inclusive of all perquisites and benefits other than those excluded for the purpose of the ceiling under Schedule V, for a period of 3 (three) years.

RESOLVED FURTHER since the Company has incurred losses / has no profits or inadequate profits in the financial year 2025-26, the consent of the members be and is hereby accorded, pursuant to Section 197(3) read with Section II of Part II of Schedule V of the Act for payment to Ms. Ruchita Joshi of remuneration by way of salary, allowances and perquisites not exceeding Rs. 1500000 (Rupees Fifteen Lakhs Only) per annum inclusive of all perquisites and benefits other than those excluded for the purpose of the ceiling under Schedule V, for a period of 3 (three) years.

RESOLVED FURTHER THAT the remuneration payable to Mrs. Ruchita Joshi shall be in addition to the sitting fees payable for attending meetings of the Board of Directors and Committees thereof and reimbursement of expenses incurred for attending such meetings, to the extent permissible under the applicable provisions of the Act and the SEBI Listing Regulations.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to alter, vary, revise or modify the remuneration including by way of revision in salary, perquisites, allowances and other benefits, provided that the same remain within the overall limits prescribed under Section 197 read with Schedule V of the Act (including, where applicable, Section II of Part II of Schedule V governing periods of no profit or inadequate profit), as applicable from time to time, and without requiring any further approval of the members of the Company save to the extent such further approval is mandatorily required under the Act or the SEBI Listing Regulations.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and is hereby severally authorised to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental in connection with the above resolution,, including filing of necessary forms, returns and documents with the Registrar of Companies, Stock Exchanges and/or any other statutory or regulatory authority, as may be required."

**By order of the Board of Directors
For Ekennis Software Service Limited
Sd/-**

**Date: 02.09.2026
Place: Bangalore
Avinash Aswani**

**Company Secretary
M.No: A39465**

Registered Office:

Site No.39, Katha No.74/2 situated at Chaitra

Meadows Mylasandra village, Begur Hobli Bangalore South -560076, Karnataka, India

Corporate Office:

Site No.1 and 2 SY NO 109/3 4th Floor Site No.2

Neeladri Road, Doddathoguru Electronic City Phase

1 Begur Hobli, Electronics City, Bangalore South, Karnataka, India, 560100

CIN: L72900KA2019PLC122003 Email: info@ekennis.com Website: www.ekennis.com

NOTES:

1. Pursuant to the General Circular No. 03/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold EGM/AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, EGM/AGM shall be conducted through VC / OAVM. Hence, Members can attend and participate in the AGM through VC/OAVM only. The deemed venue for the 07th Annual General Meeting of the Company shall be the Corporate Office of the Company.
2. Pursuant to the Circulars issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. 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 for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. A Corporate Member intending to send its authorized representatives to attend the Meeting in terms of Section 113 of the Companies Act, 2013 is requested to send an email to company at Info@ekennis.com with a copy marked to evoting@nsdl.co.in. a certified copy of the Board Resolution authorizing such representative to attend and vote on its behalf at the Meeting.
5. Members are informed that in case of joint holders attending the meeting, only such Joint holder who is higher in the order of the names will be entitled to vote.
6. Participation of members through VC will be reckoned for the purpose of quorum for the AGM as per Section 103 of the Companies Act, 2013.
7. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act and the relevant documents referred to in the Notice will be available electronically for inspection by the member during the AGM. All documents referred to in the Notice will also be available electronically for inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to Info@ekennis.com
8. The relevant details, pursuant to Regulations 36 of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 and relevant clause of Secretarial Standard on General Meetings (SS-2) issued by ICSI, in respect to the Brief profile of the director to be re- appointed is enclosed as Annexure 1 to the Notice.

9. The register of members and transfer books of the company will remain closed from Thursday, 24th September, 2026 to Wednesday, 30th September, 2026 (both days inclusive) for the purpose of the 07th Annual General Meeting or any adjournment thereof.
10. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.
11. In compliance with the MCA Circulars and SEBI Circulars, Notice of the AGM along with the Annual Report of 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. In line with the Ministry of Corporate Affairs (MCA), the Notice calling the AGM and Annual Report 2025-26 has been uploaded on the website of the Company at www.ekennis.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. Bombay Stock Exchange of India Limited at www.bseindia.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
12. Brief Resume of the Director(s) seeking re-appointment, as required under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 {SEBI (LODR) Regulations, 2015} and Secretarial Standard on General Meeting (SS-2) as amended issued by the Institute of Company Secretaries of India (ICSI) is annexed hereto and forms part of Notice.
13. Members holding shares in dematerialized form are requested to intimate all changes pertaining to their bank details such as bank account number, name of the bank and branch details, MICR code and IFSC code, mandates, nominations, power of attorney, change of address, change of name, e-mail address, contact numbers, etc., to their depository participant (DP). Changes intimated to the DP will then be automatically reflected in the Company's records which will help the Company and the Company's Registrars and Transfer Agents, Skyline Financial Services Private Limited ('the RTA') to provide efficient and better services.
The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their depository participants with whom they are maintaining their demat accounts.
14. Any person holding shares in physical form and non-individual shareholders, who acquires shares of the Company and becomes member of the Company after the notice is sent through e-mail and holding shares as of the cut-off date i.e. 23rd September, 2026 may obtain the login ID and password by sending a request at evoting@nsdl.co.in or Issuer/RTA. However, if you are already registered with NSDL for remote e-voting, then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/Password" or "Physical User Reset Password" option available on www.evoting.nsdl.com or call on 022 - 4886 7000 and 022 - 2499 7000. In case of Individual Shareholders holding securities in demat mode who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of

the cut-off date i.e. 23rd September, 2026 may follow steps mentioned in the Notice of the AGM under "Access to NSDL e-Voting system".

15. As per Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, the company has designated email ID: info@ekennis.com of the grievance redressal division/ compliance officer exclusively for the purpose of registering complaints by investors. Investors are requested to send their communication on designated email-id: Info@ekennis.com.
16. The facility for voting during the AGM will also be made available. Members who have not cast their vote on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through the e-voting system during the AGM
17. The Board of Directors of the Company has appointed Mr. Shreys Bhatt, a Practicing Company Secretary (Membership No. FCS 10942), Partner, M/s. MSV & Associates as the Scrutinizer to scrutinize the physical voting and remote e-voting process in a fair and transparent manner and he has communicated his willingness to be appointed and will be available for the same purpose.
18. The Scrutinizer will submit his report to the Chairman of the Company ("the Chairman") or to any other person authorized by the Chairman after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes cast through remote e-voting), not later than 48 hours from the conclusion of the AGM. The result declared along with the Scrutinizer's report shall be communicated to the stock exchanges, NSDL and RTA, and will also be displayed on the Company's website www.vertexplus.com
19. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified from time to time.
20. Members joining the meeting through VC who have not already cast their vote by means of remote e-voting shall be able to exercise their right to vote through e-voting at the AGM. The Members who have cast their vote by remote e-voting prior to the AGM may also join the AGM through VC but shall not be entitled to cast their vote again.
21. Members seeking any information with regard to the accounts or any matter to be placed at the AGM or who would like to ask questions or registered themselves as Speaker, are requested to write to the Company mentioning their name demat account number/folio number, email id, mobile number at Info@ekennis.com on or before Saturday, September 26, 2026 so as to enable the management to keep the information ready. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.
22. Since the AGM will be held through VC in accordance with the Circulars, the route map, proxy form and attendance slip are not attached to this Notice.
23. The Company's Registrar and Transfer Agent for its Share Registry Work (Physical and Electronic) is Skyline Financial Services Private Limited having their office at D-153A, 1st Floor, Okhla Industrial Area Phase-I, New Delhi – 110020, India.
24. There is no record date for the purpose of Dividend as the same is not recommended by the Board of Directors for the financial year 2025-26.

VOTING THROUGH ELECTRONIC MEANS:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 26th September, 2026 at 9:00 A.M. IST and ends on 29th September, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e 23rd day, September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, September 23rd, 2026.

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

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

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

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

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

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

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

	Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at 022 - 4886 7000 and 022 - 2499 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

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

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

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

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

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
- c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

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

- a) Click on "**Forgot User Details/Password?**" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
- b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
- c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
- d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

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

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csviveksharma9@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on: 022 - 4886 7000 and 022 - 2499 7000 or send a request to (Mr. falguni Chakraborty) at evoting@nsdl.co.in

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

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

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

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

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

1. Member will be provided with a facility to attend the AGM through VC through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC" placed under **"Join meeting"** menu against company name. You are requested to click on VC link placed under Join Meeting menu. The link for VC will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at compliance@vertexplus.com. The same will be replied by the company suitably.
6. Submission of questions/queries prior to AGM:

As the AGM is being conducted through VC / OAVM, for the smooth conduct of proceedings of the AGM. Members are encouraged to express their views / send their queries in advance mentioning their name demat account number/folio number, email id, mobile number at Info@ekennis.com Questions/ queries

received by the Company till 05:00 p.m. (IST) on Wednesday, September 23, 2026 shall only be considered and responded during the AGM.

The Company reserves the right to restrict the number of questions and number of speakers, as appropriate for the smooth conduct of the AGM.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 AND ADDITIONAL INFORMATION AS REQUIRED UNDER THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND CIRCULARS ISSUED THEREUNDER

ITEM NO. 4

Mrs. Monika Sharma (DIN: 11890962) was appointed as an Additional Director (Independent Category) by the Board of Directors of the company with effect from August 17, 2026, in accordance with the provisions of Section 161 of the Companies Act, 2013. Further, pursuant to the provisions of 161(1) of the Companies Act, 2013 ("the Act") an Additional Director can hold office only up to the date of the next Annual General Meeting (AGM) or the last date on which the AGM should have been held, whichever is earlier.

Accordingly, the tenure of Mrs. Monika Sharma (DIN: 11890962), who was appointed as an Additional Director (Independent Category) by the Board with effect from August 17, 2026, will expire at the ensuing AGM. The company has received a notice in writing from a member under section 160 of the Act proposing her candidature for the office of a director and has submitted a declaration that she meets the criteria of independence as provided under Section 149(6) of the Act and is eligible to be appointed as an Independent Director. In view of the above, and pursuant to the provisions of Section 150(2), 152(2) and other applicable provisions of the Companies Act, 2013, it is proposed to regularize the appointment of Mrs. Monika Sharma (DIN: 11890962) by appointing her as an Independent Director of the Company for a term of five consecutive years, commencing from August 17, 2026 and ending on August 16, 2031, subject to the approval of the shareholders at the ensuing AGM.

The Board is of the view that the appointment of Mrs. Monika Sharma (DIN: 11890962) would be beneficial to the Company owing to her experience in teaching, academic coordination and mentoring across reputed educational institutions in Rajasthan and Gujarat.

The members are hereby informed that company has received a declaration from her stating that he meets the criteria of Independence as prescribed under Section 149(6) of the Companies Act, 2013, and has confirmed that she is in compliance of sub-rule (1) and sub-rule (2) of Rule 6 of The Companies (Appointment and Qualifications of Directors) Rules, 2014 with respect to the registration with the databank of Independent Directors maintained by the Indian Institute of Corporate Affairs. she has further confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties, in terms of Regulation 25(8) of Listing Regulations and that she is not debarred from holding the office of director by virtue of any order from Securities and Exchange Board of India or any such authority.

Mrs. Monika Sharma (DIN: 11890962) is not disqualified from being appointed as Director under Section 164 of the Act and is not debarred to hold the office of Director by virtue of any order passed by SEBI or any other authority and have given his consent to act as Director of the Company. Further, there are no inter se relationship between her and any other member of the Board and Key Managerial Personnel of the Company.

The Nomination and Remuneration Committee has identified the desired attributes for the selection of Independent Director including Leadership/Operational Experience, Strategy & Planning, expertise in governance including legal compliance, Financial, Regulatory/legal & Risk Management, Development & Innovation etc. as the skills required for the role of a director. Mrs. Monika Sharma (DIN: 11890962) fulfills all the attributes.

In the opinion of the Board, Mrs. Monika Sharma (DIN: 11890962) is a person of integrity, fulfils the conditions for appointment as Independent Director as specified in the Companies Act, 2013 and the rules made thereunder and is independent of the management.

A copy of the draft letter of appointment to be issued to Mrs. Monika Sharma setting out terms and conditions of appointment will be open for inspection by members in the manner as specified in the Notice up to the date of the Annual General Meeting. Members seeking to inspect the same can send an email to

The requisite details and information pursuant to the provisions of (i) the SEBI Listing Regulations; and (ii) Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, are provided in the "Annexure" to the Notice.

she shall be paid remuneration by way of sitting fees for attending the meetings of the Board or Committees thereof or for any other purpose as may be decided by the Board, reimbursement of expenses for participating in the Board and other meetings and profit related commission, if any within the limits stipulated under Section 197 of the Act.

The brief resume of Mrs. Monika Sharma (DIN: 11890962), nature of expertise in functional areas, disclosure of relationship with other Directors, Directorships and Memberships of Committees of the Board and other details as required under Secretarial Standard on General Meetings ("SS-2") issued by The Institute of Company Secretaries of India ("ICSI") is set out at Annexure A to this notice.

Save and except Mrs. Monika Sharma (DIN: 11890962), being appointee, none of the other Directors, Key Managerial Personnel of the Company and their relatives or any other officials of the Company as contemplated in the provisions of Section 102 of the Companies Act, 2013 is, in any way, financially or otherwise, concerned or interested in the resolution as set out at Item No. 4 of the accompanying notice.

The Board of Directors recommends the resolution as set out in Item No. 4 of the notice for the approval by the members as an Special Resolution.

ITEM NO. 5

The Board of Directors of the Company ("the Board"), at its meeting held on September 02, 2026, , based on the recommendation of the Nomination and Remuneration Committee ("NRC"), has approved the re-appointment of Mrs. Manisha Sharma (DIN: 08377458) as the Managing Director of the Company, for a further period of five (5) years commencing from November 05, 2026 to November 04, 2031, , not liable to retire by rotation, subject to the approval of the shareholders at the ensuing Annual General Meeting.

Mrs. Manisha Sharma 's current term of office as Managing Director expires on September 04, 2026. In accordance with Section 196(2) of the Companies Act, 2013, this resolution may not be placed before the members earlier than one year before the expiry of his current term. Accordingly, this resolution is being placed before the members on at the ensuing Annual General Meeting to be held on September 30, 2026.

Mrs. Manisha Sharma (DIN: 08377458) has been associated with the Company since incorporation and has significantly contributed towards its growth and business development. With over 10 years of in the field of IT Solutions and Consulting Services, Training, Staffing Solutions etc. Her leadership has driven successful expansion initiatives, improved production efficiency, and enhanced overall management processes. By guiding the core team with clarity and motivation, She has helped the Company to navigate challenges effectively and achieve consistent progress. Her contributions have been pivotal in shaping the Company's continued growth and longterm development. The Board considers her continued association would be beneficial in steering the Company towards sustained growth.

As per Section 197 and other applicable provisions of the act, the managerial remuneration payable to any one managing director or whole-time director or manager shall not exceed 5% of the net profits of the Company and if there is more than one such director remuneration shall not exceed 10% of the net profits to all such directors and manager taken together.

Accordingly, the approval of the members is being sought by way of Special Resolution for terms of appointment and remuneration payable to Mrs. Manisha Sharma (DIN: 08377458), Managing Director of Rs. 40,00,000 (Rupees Forty Lakhs Only) per Annum, in ensuing General Meeting. In case the Company has no profits or its profits are inadequate, then the remuneration shall be paid to her in accordance with the provisions of the Companies Act, 2013 read with Schedule V of the Act.

As the Company has incurred losses / had no profits or inadequate profits (as computed under Section 198 of the Act) for the financial year 2025-26. In view thereof, to the extent the remuneration proposed to be paid to Mrs. Manisha Sharma exceeds, or may exceed, the limits otherwise applicable under Section 197 of the Act, it is proposed for approval under Section 197(3) read with Section II of Part II of Schedule V of the Act, as set out in the Resolution above. Members' attention is drawn to the disclosures required under Section II of Part II of Schedule V, set out below:

The terms and conditions of his re-appointment, including remuneration, are in accordance with the provisions of Sections 196, 197, 198, 203 read with Schedule V and other applicable provisions of the Companies Act, 2013, and the rules made thereunder. In the opinion of the Board of Directors of the Company, considering the valuable contribution, commitment, guidance and services being rendered by Mrs. Manisha Sharma (DIN: 08377458), for the sustained growth of the Company, it is proposed to seek members' approval it is proposed to seek the members' approval for her for the re-appointment and continuance of Mrs. Manisha Sharma (DIN: 08377458), as Managing Director of the Company on the remuneration as decided by Board as set out above..

Mrs. Manisha Sharma, interested in the resolution in this resolution to the extent of his own re-appointment and the remuneration proposed therein. Mr. Vikas Sharma and Ruchita Joshi, relatives of Mrs. Manisha Sharma, are interested in the resolution to the extent of their shareholding, if any, in the Company. None of the Directors, Key Managerial Personnel or their relatives thereof are in any way financially or otherwise concerned or interested in the passing of this Special Resolution as set out at Item No. 5 of this notice except and to the extent of their shareholding in the Company.

The relevant details as required under Schedule V to the Companies Act, 2013 are provided hereunder;

I. General Information: -				
i. Nature of Industry: -	IT Software, Consultancy Service and Packaging Service			
ii. Date or Excepted date of Commencement of Commercial Production	28/02/2019			
iii. In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable			
iv. Financial performance based on given indicators	Particulars	2025-26 (Rs.in Lakhs)	2024-25 (Rs.in Lakhs)	2023-24 (Rs.in Lakhs)
	Total Revenue	157.88	224.61	292.58

	Profit before Tax (PBT)	(94.97)	(151.86)	4.22
	Net Profit After Tax	(100.74)	(161.58)	0.58
	Net Worth	239.82	340.57	502.15
v. Foreign investments or collaborations, if any	The Company has not entered any foreign collaborations.			
II. Information about the appointee:				
i. Background details, Past remuneration, Recognition or awards, Job profile and her suitability and Remuneration proposed	Details have been stated above in explanatory statement read with Annexure A thereof for the Item Nos. 5 of the Notice.			
ii. Comparative remuneration Profile with respect to Industry, Size of the Company, Profile of the position and person	Having regard to the size and scale of operations, performance and business of the Company, the diverse mix of skills, expertise and acumen that Mrs. Manisha Sharma brings as Managing Director, the prevailing external business environment, and the increased responsibilities and duties of a Managing Director under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board/Committee is of the view that the remuneration proposed to be paid to him is commensurate with industry standards and reasonable having regard to her role and contribution to the Company.			
iii. Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any	Spouse of Mr. Vikas Sharma and Sister of Ruchita Joshi			
Other Information:				
i. Reasons of loss or inadequate profits:	During the financial year 2025-26, there was significant increase in raw material prices, along with geopolitical disruptions affecting international supply chains, resulted in increased input costs and temporary challenges in raw material availability. As customer contracts and pricing commitments were already fixed for a longer duration, MyPerfectPack maintained its committed pricing and did not immediately pass on the increased costs to customers. This had a temporary impact on margins. In addition, supply chain disruptions contributed to fluctuations in order volumes during the period. As a result, the Company was unable to			

	achieve its expected level of profitability, leading to incurred loss during the financial year.
ii. Steps taken or proposed to be taken for improvement iii. Expected increase in productivity and profit in measurable terms	The Company continues to focus on strengthening its business model and improving profitability. During the current financial year, the Company has expanded its service portfolio by introducing AI-assisted design creation and conversion of AI-generated designs into professional print-ready vector formats. This value-added service is expected to improve overall margins while creating an additional and scalable revenue stream.
iii. Expected increase in productivity and profit in measurable terms	The Company aims to achieve a stronger balance between product sales and high-margin service offerings, supporting sustainable revenue growth and improved profitability.

The Board of Directors recommends the resolution as set out in Item No. 5 of the notice for the approval by the members as an Special Resolution.

ITEM NO. 6

The Board of Directors of the Company ("the Board"), at its meeting held on September 02, 2026, based on the recommendation of the Nomination and Remuneration Committee ("NRC"), has approved the proposal for approval of remuneration payable to Mrs. Ruchita Joshi (DIN: 09366575), Non-Executive Director of the Company, subject to the approval of the members at the ensuing Annual General Meeting to be held on September 30, 2026. Mrs. Ruchita Joshi (DIN: 09366575) has been associated with the Company and has contributed towards the growth and development of the Company. She has provided valuable guidance and support to the Board in matters relating to the business and affairs of the Company. Considering her experience, knowledge, contribution, guidance and time devoted towards the affairs of the Company, the Board is of the view that it is appropriate to revise and approve the remuneration payable to Mrs. Ruchita Joshi.

As per Section 197 and other applicable provisions of the Companies Act, 2013 ("the Act"), read with Schedule V thereto and the rules made thereunder, the remuneration payable to Directors shall be within the limits prescribed under the Act and applicable regulations.

Accordingly, the approval of the members is being sought by way of Special Resolution for approval of remuneration payable to Mrs. Ruchita Joshi (DIN: 09366575), Non-Executive Director of the Company, amounting to Rs. 15,00,000 (Fifteen lakh) per annum, in ensuing General Meeting. In case the Company has no profits or its profits are inadequate, then the remuneration shall be paid to him in accordance with the provisions of the Companies Act, 2013 read with Schedule V of the Act.

As the Company has incurred losses / had no profits or inadequate profits (as computed under Section 198 of the Act) for the financial year 2025-26. In view thereof, to the extent the remuneration proposed to be paid to Mrs. Ruchita Joshi exceeds, or may exceed, the limits otherwise applicable under Section 197 of the Act, it is proposed for approval under Section 197(3) read with Section II of Part II of Schedule V of the Act, as set out in the Resolution above. Members' attention is drawn to the disclosures required under Section II of Part II of Schedule V, set out below:

The proposed remuneration shall be in addition to the sitting fees payable to Mrs. Ruchita Joshi for attending meetings of the Board of Directors or Committees thereof and reimbursement of expenses incurred in connection with attending such meetings, in accordance with the applicable provisions of the Act and the SEBI Listing Regulations.

Mrs. Ruchita Joshi, interested in the resolution in this resolution to the extent of his own re-appointment and the remuneration proposed therein. Mrs. Manisha Sharma, relatives of Mrs. Ruchita Joshi, are interested in the resolution to the extent of their shareholding, if any, in the Company. None of the Directors, Key Managerial Personnel or their

relatives thereof are in any way financially or otherwise concerned or interested in the passing of this Special Resolution as set out at Item No. 6 of this notice except and to the extent of their shareholding in the Company.

The relevant details as required under Schedule V to the Companies Act, 2013 are provided hereunder;

I. General Information: -				
i. Nature of Industry: -	IT Software, Consultancy Service and Packaging Service			
ii. Date or Excepted date of Commencement of Commercial Production	28/02/2019			
iii. In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable			
iv. Financial performance based on given indicators	Particulars	2025-26 (Rs.in Lakhs)	2024-25 (Rs.in Lakhs)	2023-24 (Rs.in Lakhs)
	Total Revenue	157.88	224.61	292.58
	Profit before Tax (PBT)	(94.97)	(151.86)	4.22
	Net Profit After Tax	(100.74)	(161.58)	0.58
	Net Worth	239.82	340.57	502.15
v. Foreign investments or collaborations, if any	The Company has not entered any foreign collaborations.			
II. Information about the appointee:				
i. Background details, Past remuneration, Recognition or awards, Job profile and her suitability and Remuneration proposed	Details have been stated above in explanatory statement read with Annexure A thereof for the Item Nos. 6 of the Notice.			
ii. Comparative remuneration Profile with respect to Industry, Size	Having regard to the size and scale of operations, performance and business of the Company, the diverse mix of skills, expertise and acumen that Mrs. Manisha Sharma brings as Managing Director, the prevailing external business environment, and the increased responsibilities and			

of the Company, Profile of the position and person	duties of a Managing Director under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board/Committee is of the view that the remuneration proposed to be paid to him is commensurate with industry standards and reasonable having regard to her role and contribution to the Company.
iii. Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any	Sister of Manisha Sharma
Other Information:	
i. Reasons of loss or inadequate profits:	During the financial year 2025-26, there was significant increase in raw material prices, along with geopolitical disruptions affecting international supply chains, resulted in increased input costs and temporary challenges in raw material availability. As customer contracts and pricing commitments were already fixed for a longer duration, MyPerfectPack maintained its committed pricing and did not immediately pass on the increased costs to customers. This had a temporary impact on margins. In addition, supply chain disruptions contributed to fluctuations in order volumes during the period. As a result, the Company was unable to achieve its expected level of profitability, leading to incurred loss during the financial year.
ii. Steps taken or proposed to be taken for improvement iii. Expected increase in productivity and profit in measurable terms	The Company continues to focus on strengthening its business model and improving profitability. During the current financial year, the Company has expanded its service portfolio by introducing AI-assisted design creation and conversion of AI-generated designs into professional print-ready vector formats. This value-added service is expected to improve overall margins while creating an additional and scalable revenue stream.
iii. Expected increase in productivity and profit in measurable terms	The Company aims to achieve a stronger balance between product sales and high-margin service offerings, supporting sustainable revenue growth and improved profitability.

Annexure -A to the Notice

Details of Directors seeking re-appointment/appointment/revision in terms of remuneration pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Secretarial Standard-2.

Details/brief profile of directors including directors retiring by rotation, seeking appointment/re-appointment, etc., at the annual general meeting are as follows:

Particular	Manisha Sharma (DIN: 08377458)	Monika Sharma (DIN: 11890962)	Ruchita Joshi (DIN: 09366575)
Date of Birth	22/07/1983	19/09/1990	14/02/1983
DIN	08377458	11890962	09366575
Qualifications	MA (Hons) , Executive Education From IIM-Bangalore	B.Tech.	Masters in Science & Master of Computer Applications
Expertise in specific functional areas	Mrs. Manisha Sharma has been associated with the Company since its incorporation and has around 5 years of experience in IT Solutions, Consulting Services, Training and Staffing Solutions. She has completed "Do Your Venture: Entrepreneurship for Everyone" offered by IIM Bangalore for the National Commission for Women, India. She has participated in Government of India programmes related to Information Technology and received a Certificate of Achievement at the National Entrepreneurship Awards, 2019. She is also an Associate Member of the Entrepreneurs Association of India.	Mrs. Monika Sharma holds a B.Tech. in Electrical & Electronics Engineering from Rajasthan Technical University, Kota (2012) and has experience in teaching, academic coordination and mentoring across reputed educational institutions in Rajasthan and Gujarat.	She has around 12 years of experience as the faculty to students for computer Programming and applications in various colleges. She has been associated with our Company as Non-Executive Non-Independent Director w.e.f. November 05,2021. She looks after the graphic designing management in company.

Date of First Appointment on the Board Appointment	28/02/2019	17/08/2026	22/10/2021
Terms and conditions of Appointment-Reappointment	Managing Director, not liable to retire by rotation	Non-Executive Independent Director not liable to retire by rotation	Non-Executive Director, liable to retire by rotation
Directorships held in other listed companies (excluding foreign companies and Section 8 companies)	NIL	NIL	NIL
Memberships/ Chairmanships of committees of other public companies (includes only Audit Committee and Stakeholders' Relationship Committee.)	NIL	NIL	NIL
Chairperson/ Members of the Statutory Committee (s) of Board of Directors of the Company as on date	Members of Audit Committee	Chairperson of Nomination & Remuneration Committee and member of Audit Stakeholder Relationship Committee	Members of Audit Committee Nomination & Remuneration Committee and Stakeholder Relationship Committee
Number of shares held in the Company	9,99,880 equity share amounting to 71.42 % of paid-up capital	NIL	NIL
Relationships with other Directors, Manager and other Key Managerial personnel	Spouse of Mr. Vikas Sharma and Sister of Ruchita Joshi	NIL	Sister of Manisha Sharma
Details of remuneration paid / sought to be paid	18 L per Annum	NIL	NIL
Details of proposed remuneration	40 L per Annum	The Director shall be entitled to receive sitting fees for attending	15 Lakhs per Annum

		meetings of the Board and Committees	
Number of meetings of the Board attend during the year	9	NIL	9
Listed entities from which the Director has resigned in the past three years	NIL	NIL	NIL
The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	The capabilities required for being the director is having vast experience in the industry in which the company operates.	The proposed appointee possesses the requisite skills and capabilities by virtue of his professional background, qualifications, and experience in Industry.	The proposed appointee possesses the requisite skills and capabilities by virtue of his professional background, qualifications, and experience in Industry.

BOARD'S REPORT

To
The Shareholders,

Your Directors are pleased to present the 7th (Seventh) Annual Report, together with the Audited Financial Statements of the Company, for the financial year ended March 31, 2026.

1. FINANCIAL RESULTS:

Pursuant to and in compliance with the provisions of Section 134(3) read with Rule 8 of the Accounts Rules, the standalone financial performance of the Company for the financial year ended on March 31, 2026 is summarized below:

Based on Standalone Financial Statement: -

(Amount in Lakhs)		
Particulars	Current Year (2025-26)	Previous Year (2024-25)
Revenue from Operations	154.95	218.21
Other Income (net)	2.93	6.40
Total income	157.88	224.61
Less:		
Operating & Administrative expenses	195.34	327.28
Profit Before Depreciation Interest & Tax	(37.46)	(102.67)
Less:		
Depreciation and amortization expense	26.61	22.98
Finance costs	30.89	26.21
Profit before exceptional item and tax	(94.97)	(151.86)
Exceptional item	-	-
Profit before tax (PBT)	(94.97)	(151.86)
+/- Tax expense:		
Current Tax	0.00	0.00
Deferred Tax	5.77	9.72
Profit after tax for the year (PAT)	(100.74)	(161.58)

2. OPERATION & REVIEW:

The Company is engaged in the business of Software IT Consulting Services, IT Product / Software Development, Software Training and Printing, Designing & Packaging Solutions.

During the financial year 2025–2026, the Company's total revenue from operations, including other income, stood at Rs. 157.88 lakhs as compared to Rs. 224.61 lakhs in the previous financial year. The Company reported a net loss of Rs. 100.74 lakhs during the year under review, compared to a net loss of Rs. 161.58 lakhs in the preceding financial year.

A detailed overview of the Company's operations and business structure is provided in the Management Discussion and Analysis Report, which forms an integral part of this Annual Report.

3. CHANGE IN NATURE OF THE BUSINESS:

During the year, there was no change in the nature of business of the Company and it continues to concentrate on its current business.

4. SHARE CAPITAL:

- a.) **Authorized Capital:** The Authorized Share Capital of the Company as on March 31, 2026, stood at Rs 1,50,00,000 (Rupees One Crore Fifty Lakhs) divided into 15,00,000 (Fifteen Lakhs) equity shares of ₹ 10/- each.
- b.) **Issued/Subscribed/Paid up Capital:** The issued, subscribed and paid-up share capital of the Company as on March 31, 2026, stood Rs 1,40,00,000 (Rupees One Crore Forty Lakhs Only) divided into 14,00,000 (Fourteen Lakhs) Equity Shares of Rs. 10/- each, fully paid up.

During the year under review, there was no change in the Company's capital structure.

During the financial year, the Company has not issued any equity shares with differential rights, sweat equity shares or employee stock options, nor has it bought back any of its equity shares.

5. DIVIDEND:

During the financial year under review, the Board has not recommended any dividend.

6. TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND:

Pursuant to the provisions of Section 124 of the Companies Act, 2013 ("the Act") read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), dividends remaining unpaid or unclaimed for a period of seven consecutive years are required to be transferred by the Company to the Investor Education and Protection Fund ("IEPF") established by the Central Government. Further, the shares in respect of which dividends have remained unpaid or unclaimed for seven consecutive years or more are also required to be transferred to the demat account of the IEPF Authority in accordance with the provisions of the Act and the Rules.

During the financial year under review, there were no unpaid or unclaimed dividends or corresponding shares that were required to be transferred to the Investor Education and Protection Fund (IEPF) pursuant to the provisions of the Companies Act, 2013 and the Rules made thereunder.

7. TRANSFER TO RESERVES:

The Company has not transferred any amount to the General Reserve Account during the reporting period. Further, the loss during the year amounting to Rs 100.74 Lakhs is transferred to Reserves and Surplus Account of the Company.

8. DEPOSITS FROM PUBLIC:

During the financial year, the Company has not accepted deposits from the public falling within the ambit of Sections 73 and 74 of the Act read with the Companies (Acceptance of Deposits) Rules, 2014 and hence no amount on account of principal or interest on public deposits was outstanding as on the date of the Balance Sheet.

9. DISCLOSURE IN REFERENCE OF SUB RULE 1 CLAUSE (C) SUB CLAUSE (VII) OF RULE 2 OF COMPANIES (ACCEPTANCE OF DEPOSITS) RULES 2014

During the period under review, the Company has accepted certain unsecured borrowings from its directors and their relatives. These borrowings do not fall within the purview of 'deposits' as defined under the applicable provisions of the Companies Act, 2013 and the relevant Rules framed thereunder. The Company has also obtained the requisite declarations from the concerned Directors/relatives confirming that the funds provided to the Company were not sourced, directly or indirectly, through any borrowings or loans or deposits from others. The details of such unsecured loans are appropriately disclosed in the audited financial statements of the Company, read together with the notes to accounts on Related Party Disclosures forming part of the financial statements.

10. DEMATERIALISATION OF EQUITY SHARES

As on March 31, 2026, 14,00,000 equity shares are held in dematerialized form, which constitutes 100% of total shareholding.

11. MATERIAL CHANGES AND COMMITMENTS:

There is no material change and commitments affecting the Financial Position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relates and the date of the report.

12. FINANCIAL STATEMENTS

The financial statement is prepared under the historical cost convention on the "Accrual Concept" and Going Concern assumption of accountancy in accordance with the generally accepted accounting principles in India and are in compliance with the Accounting Standards as prescribed by Companies (Accounting Standards) Rules, 2021 and with the relevant provisions of the Companies Act, 2013 and rules made there under.

The estimate and judgement relating to the Financial Statements are made on a prudent basis, so as to reflect in a true and fair manner, the form and substance of transactions and reasonably present the Company's state of affairs, profits and cash flows for the year ended 31st March, 2026.

13. DETAILS OF SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The Company does not have any subsidiaries, joint ventures or associate companies during the financial year under review. Accordingly, the provisions of Section 129(3) of the Companies Act, 2013 read with Rule 5 of the Companies (Accounts) Rules, 2014 are not applicable to the Company.

14. RISK MANAGEMENT AND INTERNAL FINANCIAL CONTROL SYSTEM:

As a global enterprise, the company is exposed to a range of external as well as internal risks that have a significant impact on its performance. In order to efficiently manage such risk, the Company has established a well-defined process of risk management, wherein the identification, analysis and assessment of the various risks, measuring of the probable impact of such risks, formulation of risk mitigation strategy and implementation of the same takes place in a structured manner. Though the various risks associated with the business cannot be eliminated completely, all efforts are made to minimize the impact of such risks on the operations of the Company. Our robust internal control system, for minimizing the risk, propels our culture of informed and responsible risk handling for attaining the organizational objectives with optimum utilization of resources. The details in respect of internal

financial control and their adequacy are included in the Management Discussion and Analysis, which is a part of this report

15. TRANSACTIONS WITH RELATED PARTIES:

All contracts/transactions entered into by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis.

All Related Party Transactions are placed before the Audit Committee for review and approval. Prior omnibus approval is obtained for Related Party Transactions for transactions which are of repetitive nature and entered in the ordinary course of business and are at arm's length. All Related Party Transactions are subjected to independent review by a reputed accounting firm to establish compliance with the requirements of Related Party Transactions under the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The policy on Materiality of Related Party Transactions and also on dealing with related party transactions as approved by the Audit Committee and the Board of Directors are displayed on the Company's website <https://www.ekennis.com/corporate-polices>

Details of related party transactions for the year under review are given in Form AOC-2 as Annexure-I to this report.

16. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:

During the Financial Year 2025-26, the particulars of Loans given, Guarantees given and Investments made and securities provided as per section 186 of the act along with the purpose for which the loan or guarantee, security provided to be utilized by the receipt are provided in the audited financial statements of the Company read with notes to accounts forming part of the financial statements.

17. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

a.) Board of Directors

The Board of the Company is a balanced one with an optimum mix of Executive and Non-Executive Directors and comprises of Four (04) Directors; One Executive Director, Three Non-Executive Director out of which two (02) are Independent Directors. They show active participation at the board and committee meetings, which enhances the transparency and adds value to their decision making.

As on the 31st March, 2026, the Board of the company constitutes of the following directors and KMPs:

Sr. No.	Name of Director/KMPs	DIN/PAN	Designation
1.	Manisha Sharma	08377458	Managing Director
2.	Ruchita Joshi	09366575	Director
3.	Urvashi Upadhyay	09366633	Independent Director
4.	Abhinaya Verma	07702951	Independent Director
5.	Vikas Sharma	APDPS1987E	CEO
6.	Vidhya Sagar Sharma	AFFPS2022G	CFO

7.	Avinash Aswani	ASQPA7685K	Company Secretary
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b.) Appointment & Resignation of Directors

During the Financial Year 2025–26, Mr. Abhinaya Verma (DIN: 07702951) was appointed as an Additional Director (Independent Director) of the Company with effect from 26th April 2025. Subsequently, his appointment as an Independent Director was regularized by the members at the Annual General Meeting (AGM) held on 25th July 2025.

Particularly of Changes after the closure of Financial Year:

- **Resignation of Mrs. Urvashi Upadhyay (DIN: 09366633) as the Independent Director:** Mrs. Urvashi Upadhyay (DIN: 09366633) resigned from the office of Independent Director of the Company with effect from June 27, 2026
- **Appointment of Mrs. Monika Sharma (DIN: 11890962) Additional Director in the category of Non-Executive Independent Director:** In accordance with the provision of section 149, 152 and 160 read with Schedule IV and all other applicable provisions, if any, of the Companies Act, 2013 ("The Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 and on the recommendation of Nomination & Remuneration Committee, consent of Board of Directors is hereby accorded to appoint Mrs. Monika Sharma (DIN: 11890962) as an Additional Director (Designated as Non-Executive Independent Director) in the Company, who is qualified and eligible for appointment and who has signified her consent to act as a Non-Executive Independent Director of the Company with effect from August 17th, 2026. in terms of Section 161(1) of the Act and whose terms of office expires at this Annual General Meeting and in respect of whom the company has received a notice in writing from a member under section 160 of the Act proposing his candidature for the office of a director has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Act along with the rules made thereunder be and is hereby appointed as a Non-Executive, Independent Director of the Company for a term of 5 (five) consecutive years commencing from August 17, 2026 and up to August 16, 2031, and whose office shall not be liable to retire by rotation.
- **Re-appointment of Mrs. Manisha Sharma (DIN: 08377458) as the Managing Director:** In accordance with the provision of section 196, 203 of the Companies Act, 2013 and the Article of Association of the Company, the term of Mrs. Manisha Sharma as Managing Director is going to expire on 04th day of November, 2026. The board on recommendation of the Nomination and Remuneration Committee of the Company has proposed his re- appointment as Managing Director to the shareholders of the Company in upcoming 07th Annual General Meeting for a further period of 5 (Five) consecutive years commencing from 05th November, 2026.

c.) Declaration by Independent Directors

All the Independent Directors have furnished declarations pursuant to Section 149(6) and Section 149(7) of the Companies Act, 2013 and the Rules made thereunder. Based on these declarations, and in the opinion of the Board, the Independent Directors meet the criteria of independence as prescribed under Section 149 of the Companies Act, 2013 read with the relevant Rules, as well as Regulation 16(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modifications or re-enactments thereof for the time being in force.

d.) Certificate of Practicing Company Secretary

The Company has obtained a certificate from M/s MSV & Associates, Practicing Company Secretary, Jaipur stating that none of the Directors on the Board of the Company have been debarred/ disqualified from being appointed /continuing as Directors of any company, by the SEBI and Ministry of Corporate Affairs or any such Statutory authority, under Annexure- V

e.) Key Managerial Personnel

In accordance with the provisions of Section 2(51) read with Section 203 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, During the Financial Year 2025–26, Ms. Lalitha Padmanabhan has resigned from the position of Company Secretary and Compliance Officer of the Company with effect from the close of business hours on August 30, 2025.

Further, Mr. Avinash Aswani was appointed as a Company Secretary and Compliance Officer of the company with effect from 30th of August 2025

f.) Retire by Rotation

Pursuant to the provisions of Sections 149, 152 and other applicable provisions of the Companies Act, 2013, read with the Rules made thereunder, one-third of the directors of the Company are liable to retire by rotation at every Annual General Meeting and, being eligible, may offer themselves for re-appointment.

In accordance with the aforesaid provisions, Ms. Ruchita Joshi (DIN: 09366575), Director of the Company, retires by rotation at the forthcoming Annual General Meeting and, being eligible, has offered herself for re-appointment.

18. BOARD EVALUATION

Pursuant to the provisions of the Companies Act, 2013 and the corporate governance requirements as prescribed by the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("SEBI Listing Regulations") The Board has adopted a process for evaluating its performance and effectiveness as well as that of its committees and carried out an annual evaluation of its own performance, Board Committees and the Directors individually. The Board and the Nomination & Remuneration Committee reviewed the performance of the individual Directors on the basis of the criteria and framework adopted by the Board. The evaluation criteria included various aspects such as, functionality of Board, compositions, process & procedures including adequate & timely information, attendance, delegation of responsibility, decision making, roles & responsibility including monitoring, benchmarking, feedback relationship with the stakeholders and as provided by the Guidance Note on Board Evaluation issued by SEBI time to time. In a separate meeting of the Independent Directors, performance of the Non-Independent Directors, the Board as a whole and the Chairman was also evaluated, on the basis of pre-set criterion. During the year, Board Evaluation cycle was completed by the Company internally which included the Evaluation of the Board as a whole, Board Committees and Peer Evaluation of the Directors. The Board was satisfied with the contribution of directors, in their respective capacities and as a team.

19. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURE:

The details of remuneration of Directors, Key Managerial Personnel and employees of the Company as required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 has been set out as Annexure – II to this Report, attached hereto.

The information as per Rule 5(2) and Rule 5(3) of the above-mentioned Rules pertaining to the names of top ten employees and other particulars of employees is provided in a separate annexure. However, as per the provisions

of Section 136(1) of the Companies Act and the Rules thereunder, the Annual Report and the financial statements, excluding the aforesaid annexure, are being sent to the Members, and other persons entitled thereto. Any Member interested in obtaining a copy of the said annexure may write to the Company Secretary and Compliance Officer at info@ekennis.com.

20. NOMINATION AND REMUNERATION POLICY

The Nomination and Remuneration Policy for Directors, Key Managerial Personnel, and other employees has been formulated in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The policy is designed to ensure fair and equitable remuneration to Directors, Key Managerial Personnel, and employees of the Company, while aligning the aspirations of human resources with the Company's overall objectives. The updated Remuneration Policy is available on the Company's website at <https://www.ekennis.com/corporate-polices>.

21. MEETINGS OF BOARD OF DIRECTORS AND COMPLIANCE TO SECRETARIAL STANDARD:

The Board of Directors of the Company met Nine (9) times during the year i.e. on, 26.04.2025, 26.05.2025, 16.06.2025, 28.06.2025, 25.07.2025, 30.08.2025, 12.11.2025, 09.01.2026, 13.03.2026. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013. The Company has complied with the provisions of Secretarial Standard 1 (relating to meetings of the Board of Directors) and Secretarial Standard-2 (relating to General Meetings) during the year.

Attendance of Directors during the Board Meetings is as follows:

Sr. No.	Name of Directors	No. of meetings held	No. of meetings attended
1.	Manisha Sharma (DIN: 08377458)	9	9
2.	Ruchita Joshi (DIN: 09366575)	9	9
3.	Urvashi Upadhyay (DIN: 09366633)	9	9
4.	Abhinaya Verma (DIN: 07702951)	8	8

22. MEETINGS OF INDEPENDENT DIRECTORS

The Company's Independent Directors meet at least once in every financial year without the presence of Executive Directors or management personnel. Such meetings are conducted informally to enable Independent Directors to discuss matters pertaining to the Company's affairs and put forth their views to the Lead Independent Director.

During the year under review, the independent directors met on 26th May, 2025 inter alia, to discuss:

- Evaluation of the performance of Non-independent Directors and the Board of Directors as a whole.
- Evaluation of the performance of the chairman of the Company, taking into account the views of the Executive and Non- Executive directors.
- Evaluation of the quality, content and timeliness of flow of information between the management and the board that is necessary for the board to effectively and reasonably perform its duties.
- Review the mechanism of safeguard the interests of all Stakeholders.

23. GENERAL MEETINGS:

During the period under review, the Annual general meeting of the company was held on Friday, 25th July, 2025.

24. BOARD COMMITTEES:

Board Committees play an important role in strengthening the Company's corporate governance framework by enabling focused oversight and timely decision-making. Each Committee functions within its defined terms of reference and delegated authority, with its proceedings regularly reported to the Board. Video and teleconferencing facilities are available to Committee members, and external experts may be invited whenever required.

During the year under review, the Board had the following Committees:

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

The terms of reference of these Committees are determined by the Board and their relevance reviewed from time to time. Meetings of each of these Committees are convened by the respective Chairman of the Committee. The Board supervises the execution of its responsibilities by the Committees and is responsible for their action.

The minutes and proceedings of the meetings of all Committees are placed before the Board for review. The Minutes of the Committee Meetings are sent to all members of the Committee individually and tabled at the Board Meetings. Following are the details of Board Committees;

1. Audit Committee:

Our Company has constituted the Audit Committee in accordance with Section 177 and other applicable provisions of Companies Act, 2013 read with rule 6 of the Companies (Meetings of Board and its Power) Rules, 2014 and applicable clauses of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any other applicable guidelines. The Audit Committee was reconstituted with effect from April 26, 2025, pursuant to the changes in the composition of the Committee approved by the Board of Directors of the Company.

The detail of the composition of the Audit committee as on 31st March, 2026 along with their meetings held/attended is as follows:

Name of Director	Status In Committee	Nature of Directorship
Ms. Urvashi Upadhyay (Independent Director)	Member	Non-Executive Independent Director
Mr. Abhinaya Verma (Independent Director)	Chairman	Non-Executive Independent Director
Ms. Ruchita Joshi (Non-Executive Director)	Member	Non-Executive Director

The Audit Committee met Six (06) times during the year i.e. on 26-05-2025, 16-06-2025, 30.08.2025, and 12-11-2025, 09-01-2026 and 13-02-2026.

Attendance of Directors in Audit Committee during the Board Meeting.

Name of Director	Attendance at the Committee Meeting held on					
	26.05.2025	16.06.2025	30.08.2025	12.11.2025	09.01.2026	13.02.2026
Mr. Abhinaya Verma	Present	Present	Present	Present	Present	Present
Ms. Urvashi Upadhyay	Present	Present	Present	Present	Present	Present
Ms. Ruchita Joshi	Present	Present	Present	Present	Present	Present

The Company Secretary of our Company shall act as a Secretary to the Audit Committee. The Chairman of the Audit Committee shall attend the Annual General Meeting of our Company to answer shareholder queries. The scope and function of the Audit Committee and its terms of reference shall include the following:

- A. Tenure:** The Audit Committee shall continue to be in function as a committee of the Board until otherwise resolved by the Board, to carry out the functions of the Audit Committee as approved by the Board.
- B. Meetings of the Committee:** The committee shall meet at least four times in a year and not more than 120 days shall elapse between any two meetings. The quorum for the meeting shall be either two members or one third of the members of the committee, whichever is higher but there shall be presence of minimum two independent members at each meeting.
- C. Role and Powers:** The Role of Audit Committee together with its powers as specified in Part C of Schedule II read with Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and Companies Act, 2013 shall be as under:
 1. Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
 2. Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
 3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
 4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval;
 5. Reviewing, with the management, the half yearly financial statements before submission to the board for approval, with particular reference to;
 - matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;
 - changes, if any, in accounting policies and practices and reasons for the same;
 - major accounting entries involving estimates based on the exercise of judgment by management;
 - significant adjustments made in the financial statements arising out of audit findings;
 - compliance with listing and other legal requirements relating to financial statements;
 - disclosure of any related party transactions;
 - modified opinion(s) in the draft audit report;

6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;
 7. Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;
 8. Approval or any subsequent modification of transactions of the listed entity with related parties;
 9. Scrutiny of inter-corporate loans and investments;
 10. Valuation of undertakings or assets of the listed entity, wherever it is necessary;
 11. Evaluation of internal financial controls and risk management systems;
 12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
 13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
 14. Discussion with internal auditors of any significant findings and follow up there on;
 15. The Audit Committee may call for the comments of the auditors about internal control systems, the scope of audit, including the observations of the auditors and review of financial statement before their submission to the Board and may also discuss any related issues with the internal and statutory auditors and the management of the company.
 16. Discussing with the statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
 17. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
 18. The Audit Committee shall have authority to investigate into any matter in relation to the items specified in section 177(4) of Companies Act 2013 or referred to it by the Board.
 19. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
 20. To review the functioning of the whistle blower mechanism;
 21. Approving the appointment of the Chief Financial Officer (i.e. the whole time finance director or any other person heading the finance function) after assessing the qualifications, experience and background, etc., of the candidate; and;
 22. Audit committee shall oversee the vigil mechanism.
 23. Audit Committee will facilitate KMP/auditor(s) of the Company to be heard in its meetings.
 24. Carrying out any other function as is mentioned in the terms of reference of the audit committee or containing into SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Further, the Audit Committee shall mandatorily review the following:
- a) Management discussion and analysis of financial condition and results of operations;
 - b) Statement of significant related party transactions (as defined by the audit committee), submitted by management;
 - c) Management letters / letters of internal control weaknesses issued by the statutory auditors;
 - d) Internal audit reports relating to internal control weaknesses; and
 - e) The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.
 - f) Statement of deviations:

2. Stakeholders Relationship Committee

Our Company has constituted the Stakeholders Relationship Committee in terms of Section 178(5) and other applicable provisions of Companies Act, 2013 read with rule 6 of the Companies (Meeting of Board and its Power) Rules, 2014 and applicable clauses of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Committee was reconstituted with effect from April 26, 2025, pursuant to the changes in the composition of the Committee approved by the Board of Directors of the Company.

The Committee comprised of 3 members during the financial year. The detail of the composition of the committee as on 31st March, 2026 along with their meetings held/attended is as follows:

Name of Director	Status In Committee	Nature of Directorship
Ms. Urvashi Upadhyay (Independent Director)	Chairman	Non-Executive Independent Director
Mr. Abhinaya Verma (Independent Director)	Member	Non-Executive Independent Director
Ms. Ruchita Joshi (Non-Executive Director)	Member	Non-Executive Director

The Stakeholders Relationship Committee met One (01) times during the year i.e. on, 26.05.2025, Attendance of Directors in Stakeholders Relationship Committee during the Board Meeting

Name of Director	Attendance at the Stakeholders Relationship Committee Meeting held on
	26.05.2025
Ms. Urvashi Upadhyay (Independent Director)	Present
Mr. Abhinaya Verma (Independent Director)	Present
Ms. Ruchita Joshi (Non-Executive Director)	Present

The Company Secretary of our Company shall act as a Secretary to the Stakeholders Relationship Committee. The scope and function of the Stakeholders Relationship Committee and its terms of reference shall include the following:

- A. Tenure:** The Stakeholders Relationship Committee shall continue to be in function as a committee of the Board until otherwise resolved by the Board, to carry out the functions of the Stakeholders Relationship Committee as approved by the Board.
- B. Meetings:** The Stakeholders Relationship Committee shall meet at least four times a year with maximum interval of four months between two meetings and shall report to the Board on a quarterly basis regarding the status of redressal of complaints received from the shareholders of the Company. The quorum shall be two members present.
- C. Terms of Reference:** Redressal of shareholders' and investors' complaints, including and in respect of:

- Allotment, transfer of shares including transmission, splitting of shares, changing joint holding into single holding and vice versa, issue of duplicate shares in lieu of those torn, destroyed, lost or defaced or where the space at back for recording transfers have been fully utilized.
- Issue of duplicate certificates and new certificates on split/consolidation/renewal, etc.;
- Review the process and mechanism of redressal of Shareholders' /Investor's grievance and suggest measures of improving the system of redressal of Shareholders' /Investors' grievances.
- Non-receipt of share certificate(s), non-receipt of declared dividends, non-receipt of interest/dividend warrants, non-receipt of annual report and any other grievance/complaints with Company or any officer of the Company arising out in discharge of his duties.
- Oversee the performance of the Registrar & Share Transfer Agent and also review and take note of complaints directly received and resolved them.
- Oversee the implementation and compliance of the Code of Conduct adopted by the Company for prevention of Insider Trading for Listed Companies as specified in the Securities & Exchange Board of India (Prohibition of insider Trading) Regulations, 2015 as amended from time to time.
- Any other power specifically assigned by the Board of Directors of the Company from time to time by way of resolution passed by it in a duly conducted Meeting, and
- Carrying out any other function contained in the equity listing agreements as and when amended from time to time.

3. Nomination and Remuneration Committee

Our Company has constituted Nomination and Remuneration Committee in terms of Section 178, Schedule V and other applicable provisions of Companies Act, 2013 read with rule 6 of the Companies (Meetings of Board and its Power) Rules, 2014 and applicable clauses of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any other applicable guidelines, in the meeting of the Board of Directors held on September 20, 2022. The functions of the Committee are as per the provisions of the Companies Act, 2013 besides others which may be delegated to it by the Board, The Committees' role is to recommend the appointment, remuneration, etc. of Directors, Key Managerial Personnel and Senior Management Staff, to fix the criteria for appointment of Directors, KMPs & senior management staff and also to evaluate the performance. The Committee was reconstituted with effect from April 26, 2025, pursuant to the changes in the composition of the Committee approved by the Board of Directors of the Company.

The Committee comprised of 3 members during the financial year. The detail of the composition of the Nomination and Remuneration committee along with their meetings held/attended is as follows:

Name of Director	Status In Committee	Nature of Directorship
Mr. Abhinaya Verma (Independent Director)	Chairman	Non-Executive Independent Director
Ms. Urvashi Upadhyay (Independent Director)	Member	Non-Executive Independent Director
Ms. Ruchita Joshi (Non-Executive Director)	Member	Non-Executive Director

Nomination and Remuneration Committee met Three (03) times during the year i.e. on, 26.04.2025, 26.05.2025 and 30.08.2025.

Attendance of Directors in Stakeholders Relationship Committee during the Board Meeting

Name of Director	Attendance at the Nomination and Remuneration Committee Meeting held on		
	26.04.2025	26.05.2025	30.08.2025
Mr. Abhinaya Verma (Independent Director)	(Not Entitled)	Present	Present
Ms. Urvashi Upadhyay (Independent Director)	Present	Present	Present
Ms. Ruchita Joshi (Non-Executive Director)	Present	Present	Present

The Company Secretary of our Company shall act as a Secretary to the Nomination and Remuneration Committee. The scope and function of the Committee and its terms of reference shall include the following:

A. Tenure: The Nomination and Remuneration Committee shall continue to be in function as a committee of the Board until otherwise resolved by the Board.

B. Meetings: The committee shall meet as and when the need arises for review of Managerial Remuneration. The quorum for the meeting shall be one third of the total strength of the committee or two members, whichever is higher. The Chairperson of the nomination and remuneration committee may be present at the annual general meeting, to answer the shareholders queries; however, it shall be up to the chairperson to decide who shall answer the queries.

C. Role of Terms of Reference:

- Identify persons who are qualified to become directors and may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance;
- Formulate the criteria for determining the qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration for directors, KMPs and other employees;
- Formulation of criteria for evaluation of performance of independent directors and the board of directors;
- Devising a policy on diversity of board of directors;
- Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
- Determine our Company's policy on specific remuneration package for the Managing Director / Executive Director including pension rights;
- Decide the salary, allowances, perquisites, bonuses, notice period, severance fees and increment of Executive Directors;
- Define and implement the Performance Linked Incentive Scheme (including ESOP of the Company) and evaluate the performance and determine the amount of incentive of the Executive Directors for that purpose.
- Decide the amount of Commission payable to the Whole Time Directors;
- Review and suggest revision of the total remuneration package of the Executive Directors keeping in view the performance of the Company, standards prevailing in the industry, statutory guidelines etc; and

- To formulate and administer the Employee Stock Option Scheme.

25. EXTRACT OF ANNUAL RETURN:

In accordance with the provisions of Section 134(3) read with Section 92(3) of the Companies Act, 2013, the Annual Return as on March 31, 2026 is available on website of the Company and can be viewed at <https://ekennis.wixsite.com/ekennis-software-ser/annual-returns>.

26. COMPANY'S WEBSITE:

The Company maintains a fully functional website, www.ekennis.com which serves as an effective platform for disseminating information to shareholders, investors and other stakeholders. The website provides comprehensive information about the Company, including its business operations, financial results, shareholding pattern, corporate profile, composition of the Board of Directors and its Committees, corporate policies, statutory disclosures, business updates and other relevant information.

The website also hosts all mandatory disclosures required under the Companies Act, 2013, the rules made thereunder and Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable. In addition, various other investor-related information and updates are made available on the website from time to time to facilitate transparency and ease of access for stakeholders.

27. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134 (5) of the Companies Act, 2013, the Board of Directors, to the best of its knowledge and ability, confirm that:

- i. In the preparation of the annual financial statements, applicable accounting standards have been followed and there are no material departures from the said standards;
- ii. They have selected such accounting policies have been selected and applied consistently and judgments and estimates made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the Company for that period;
- iii. They have taken proper and sufficient care has been taken for maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for prevention and detection of fraud and other irregularities;
- iv. They have prepared the annual financial statements have been prepared on a going concern basis;
- v. They have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively; and
- vi. They have devised proper systems to ensure compliance with the provisions of all applicable laws are in place and are adequate and operating effectively.

28. AUDITORS AND THEIR REPORTS:

(i) STATUTORY AUDITOR:

The tenure of M/s A Y & Co., Chartered Accountants, (FRN: 020829C), is expiring in the ensuing Annual General Meeting. Therefore, the Company proposed to re-appoint M/s A Y & Co., Chartered Accountants, (FRN: 020829C), as Statutory Auditors of the Company in the 07th Annual General Meeting of the Company for the period of five consecutive years from the conclusion of this AGM till the conclusion of Annual General Meeting of the Company to be held for the financial year ending March 31, 2031.

The company has received the Consent and eligibility from M/s A Y & Co., Chartered Accountants, to act as Statutory Auditors of the Company.

The statutory auditors of the Company have submitted Auditors' Report on the financial statements of the Company for the financial year ended 31st March, 2026. The reports do not contain any reservation, qualification or adverse remark. Information referred in the Auditors' Report are self-explanatory and do not call for any further comments.

(ii) SECRETARIAL AUDITOR:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee recommended the appointment of M/s. MSV & Associates, Company Secretaries in Practice (Firm Registration No. P2018RJ071900), a peer-reviewed firm of the Institute of Company Secretaries of India (ICSI), as the Secretarial Auditors of the Company. Based on the recommendation of the Audit Committee, the Board of Directors approved the appointment, which was subsequently approved by the members at the 6th Annual General Meeting for a term of five consecutive financial years, commencing from 1st April 2025 till 31st March 2030.

The Secretarial Audit for the Financial Year 2025–26 was carried out by M/s. MSV & Associates, and the Secretarial Audit Report issued by them is annexed to this Board's Report as Annexure–VI, forming an integral part hereof. The Report does not contain any qualification, reservation, adverse remark or disclaimer.

(iii) INTERNAL AUDITOR:

During the financial year, in terms of Section 138 of the Companies Act, 2013 and Rules made there under, M/s. Mahata Agarwal & Associates, (Chartered Accountants), have been appointed as an Internal Auditors of the Company for Financial Year 2025-26.

The observations and suggestions of the Internal Auditors were reviewed, and necessary corrective/ preventive actions were taken in consultation with the Audit Committee.

(iv) COST AUDITOR

Appointment of Cost Auditor pursuant to provisions of Section 148 of the Companies Act, 2013 is not applicable to the Company.

(v) DISCLOSURE WITH RESPECT TO MAINTENANCE OF COST RECORDS:

The Company doesn't fall within the scope of Section 148(1) of the Companies Act, 2013 and hence does not require to maintain cost records as specified by the Central Government.

29. ENVIRONMENT AND SAFETY

The company is conscious of the importance of environmentally clean and safe operations. The Company's policy requires conducting of operations in such a manner so as to ensure safety of all concerned, preservation of natural resources and proper cleanliness of the working premises.

30. COMPLIANCE WITH MATERNITY BENEFIT ACT, 1961

The Company affirms its adherence to the provisions of the Maternity Benefit Act, 1961, and the rules made thereunder. We are committed to upholding the rights and welfare of our women employees by ensuring compliance with all applicable statutory obligations related to maternity benefits, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

31. REPORT ON CORPORATE GOVERNANCE:

The Company places utmost importance on sound corporate governance practices and is committed to acting in the best interests of its stakeholders. Strong governance practices enable the Company to establish effective internal controls suited to the evolving nature of its business operations, enhance operational performance, and improve stakeholders' understanding of the key activities and policies of the organisation.

Pursuant to Regulation 15(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), the provisions relating to corporate governance as specified under Regulations 17 to 27 and other applicable provisions of Chapter IV of the SEBI LODR Regulations are not applicable to the Company, as the securities of the Company are listed on the SME Exchange.

Accordingly, the Company is not required to mandatorily comply with the provisions relating to Corporate Governance Report prescribed under the SEBI LODR Regulations and is therefore not required to submit a quarterly Corporate Governance Report to the Stock Exchange.

In view of the above non-applicability, the Corporate Governance Report has not been included as a separate section of this Annual Report.

The Company continues to follow good corporate governance practices and remains committed to maintaining transparency, accountability and ethical standards in the conduct of its business.

32. MANAGEMENT AND DISCUSSION ANALYSIS REPORT:

A Separate report on Management Discussion and Analysis Report as required under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been presented in a separate section forming part of this Annual Report as Annexure-IV

33. VIGIL MECHANISM /WHISTLE BLOWER POLICY:

As per the provisions of Section 177 (9) & (10) of the Companies Act, 2013 read with Regulation 22 of Securities and Exchange Board Of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, your Company has a Whistle Blower Policy with a view to provide vigil mechanism to Directors, employees and other stakeholders to disclose instances of wrong doing in the workplace and report instances of unethical behaviour, actual or suspected fraud or violation of the Company's code of conduct or ethics policy. The Whistle Blower Policy also states that this mechanism should also provide for adequate safeguards against victimization of Director(s)/ Employees who avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases. The Policy is available on the Company's website at <https://ekennis.wixsite.com/ekennis-software-ser/corporate-polices>.

34. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Your Company has zero tolerance towards any action on the part of any of its officials, which may fall under the ambit of "Sexual Harassment" at workplace. Pursuant to the provisions of Section 21 of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition, Redressal) Act, 2013, the Company formulated a Policy on Prevention of Sexual Harassment at Workplace. All employees (permanent, contractual, temporary, trainees, etc)

are covered under this policy. An Internal Complaints Committee (ICC) was constituted which is responsible for redressal of complaints related to sexual harassment at the workplace.

Pursuant to the requirements of Section 22 of Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act 2013 read with Rules thereunder, the Internal Complaints Committee of the Company has not received any complaint of Sexual Harassment during the year under review and no complaint was pending as of 31st March, 2026.

Internal Complaint Committee

The Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Members of Committee duly constituted are tabulated below: -

Name of the Members	Designation
Ms. Suganya	Presiding Officer - Administrative Officer
Ms. Chandra Kala Sharma	Member - External Expert from NGO
Mr. Avinash Aswani	Member - (Company Secretary & Compliance Officer)
Ms. Sheetal S (HR)	Member
Mr. Vikas Sharma	Member - Chief Executive Officer (CEO)

Pursuant to the said Act, the details regarding the number of complaints received, disposed and pending during the FY 2025-26, pertaining to incidents under the above framework/ law are as follows:

Particulars	Numbers
No. of Complaints filed during the financial year	Nil
No. of Complaints disposed of during the financial year	Nil
Number of cases pending beyond 90 days	Nil
Number of complaints remaining unresolved at the end of the financial year	Nil

35. BUSINESS RESPONSIBILITY REPORT:

The Provision of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 relating to the Business Responsibility Report, which describing the initiatives taken by the Company from an environmental, social and governance perspective is not applicable to your company being SME listed company, as per the exemptions provided under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

36. INDUSTRIAL RELATIONS

The industrial relation during the year 2025-26 had been cordial. The Directors place on record their appreciation for dedicated support received from its agents, dealers, suppliers and significant efforts made by the Officers, Staff and Workers towards the progress of the Company.

37. EQUAL EMPLOYMENT OPPORTUNITIES:

Being an equal opportunity employer, the company will do its utmost to ensure that all of its employees are treated fairly during the period of their employment irrespective of their race, religion, sex (including pregnancy), color, creed, age, national origin, physical or mental disability, citizenship status, ancestry, marital status, veteran status, political affiliation, or any other factor protected by law. All decisions regarding employment will be taken based on merit and business needs only.

38. POLICY ON CODE OF CONDUCT AND ETHICS:

Pursuant to Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions relating to the Code of Conduct for the Board of Directors and Senior Management Personnel are not mandatorily applicable to the Company. However, as a matter of good governance, the Board has voluntarily adopted a Code of Business Conduct and Ethics applicable to the Directors and Senior Management Personnel.

Your Company encourages transparency in all its operations, responsibility for delivery of results, accountability for the outcomes of our actions, participation in ethical business practices and being responsive to the needs of our people and society. Towards this end, your Company has laid down a Code of conduct applicable to all the employees of your Company and conducted various awareness sessions across the Company. The Code provides for the matters related to governance, compliance, ethics and other matters.

In this regard certificate from Chief executive officer as required under Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been received by the Board and the same is attached herewith as per Annexure – VIII.

The detailed Code of Business Conduct Ethics for Director & Senior Management Executive policy available on below link: <https://ekennis.wixsite.com/ekennis-software-ser/corporate-polices>.

39. CEO AND CFO CERTIFICATION:

In compliance with Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Chief Executive Officer and Chief Financial Officer have certified to the Board of Directors of the Company regarding the financial statements and other matters specified under the said regulation for the financial year 2025–26. The certificate so received is attached herewith as Annexure–VII.

40. CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 of the Companies Act, 2013 are not applicable to your Company. However, the Company constantly strives to ensure: strong corporate culture which emphasizes on integrating CSR values with business objectives.

41. HUMAN RESOURCE DEVELOPMENT:

The Company sees its employees as critical to the future and believes that every employee needs to possess apart from competence, capacity and capabilities, sustainable values, current and contemporary which would make them useful and relevant and competitive in managing the change constructively for overall growth of the organization. To this end the company's approach and efforts are directed towards creating a congenial work atmosphere for individual growth, creativity and greater dedicated participation in organizational development.

The Company believes that the success of an organization largely depends on the quality of its workforce. Employee relations remained cordial and peaceful throughout the year.

42. REPORTING OF FRAUDS:

During the year under review, neither the Statutory Auditors nor the Secretarial Auditor has reported to the Audit Committee under Section 143(12) of the Companies Act, 2013, any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in Board's Report.

43. CREDIT RATING:

During the financial year under review, the Company has not obtained any credit rating from any credit rating agency. The requirement to obtain a credit rating did not arise, as the Company has neither issued any debt instruments nor undertaken any such borrowings that would necessitate such rating under applicable laws and regulations.

44. LISTING:

The equity shares of the Company are listed on the Bombay Stock Exchange (SME) Platform. The Company has paid the applicable annual listing fees to the Stock Exchanges within the stipulated time.

45. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS OF THE COMPANY:

There were no significant or material orders passed by any regulator, court or tribunal during the financial year under review that could materially affect the going concern status of the Company or its future operations.

46. AFFIRMATION ON COMPLIANCE OF SECRETARIAL STANDARDS

The Company hereby affirms that during the year under review the Company has complied with all the applicable mandatory secretarial standards (including any modifications or amendments thereto) issued by the Institute of Company Secretaries of India. The Company has complied with applicable Secretarial Standards issued by the Institute of Company Secretaries of India on Board and General Meetings.

47. PREVENTION OF INSIDER TRADING:

The Board has Insider Trading Policy for regulating, monitoring and reporting of Trading of Shares by Insiders. The Code lays down guidelines, procedures to be followed and disclosures to be made while dealing with shares of the Company. The copy of the same is available on the website of the Company at the <https://ekennis.wixsite.com/ekennis-software-ser/corporate-polices>.

48. 'THINK GREEN, GO GREEN' INITIATIVE:

The Companies Act, 2013 permits companies to send documents like Notice of Annual General Meeting, Annual Report and other documents through electronic means to its members at their registered email addresses, besides sending the same in physical form.

As a responsible Corporate Citizen, the Company has actively supported the implementation of 'Green Initiative' of Ministry of Corporate Affairs (MCA) and effected electronic delivery of Notices and Annual Reports to those shareholders whose email ids were already registered with the respective Depository Participants (DPs) and who have not opted for receiving such documents in physical form.

Members, who have not registered their e-mail addresses so far, are requested to register their e-mail address with the Registrar and Share Transfer agent (R&TA) of the Company/Depository participant (DP) of respective member and take part in the Green Initiative of the Company, for receiving electronic communications and support the “THINK GREEN, GO GREEN” initiative.

Further, pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company is providing e-voting facility to all members to enable them to cast their votes electronically in respect of resolutions set forth in the Notice of Annual General Meeting (AGM). The detailed instructions for e-voting are provided in the Notice of AGM.

49. CAUTIONARY NOTE:

Statements in this Board’s Report and Management Discussion and Analysis describing the Company’s objectives, projections, estimates, expectations or predictions may be “forward-looking statement” within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make difference to the Company’s operations include raw material availability and its prices, cyclical demand and pricing in the Company’s principle markets, changes in Government regulations, Tax regimes, economic developments in the Country and other ancillary factors.

50. OTHER DISCLOSURES:

The Board state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

- i. As per rule 4(4) the Companies (Share Capital and Debentures) Rules, 2014, the Company has not issued equity shares with differential rights as to dividend, voting or otherwise.
- ii. As per rule 8(13) the Companies (Share Capital and Debentures) Rules, 2014, the Company has not issued shares (including sweat equity shares) to employees of the Company under any scheme;
- iii. As per rule 12(9) the Companies (Share Capital and Debentures) Rules, 2014, the Company has not issued equity shares under the scheme of employee stock option;
- iv. No application has been made under the Insolvency and Bankruptcy Code; hence the requirement to disclose the details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year is not applicable; and
- v. There was no revision of financial statements and Board’s Report of the Company during the year under review.
- vi. The requirement to disclose the details of difference between amount of the valuation done at the time of onetime settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof, is not applicable.
- vii. Since the Company has not formulated any scheme of provision of money for purchase of own shares by employees or by trustee for the benefits of employees in terms of Section 67(3) of the Act, no disclosures are required to be made;
- viii. All other applicable information's to be reported in Board's Report are either nil or not applicable on the Company.
- ix. The Company designate Ms. Manisha Sharma, Managing Director of the Company for providing information to Registrar with respect to beneficial interest in shares pursuant to Rule 9(4) and (7) of the Companies (Management and Administration) Rules, 2014.

51. MEANS OF COMMUNICATION:

The Company has always promptly reported all material information including quarterly/half-yearly and event-based disclosures within due timeline to the Stock Exchange where the securities of the Company are listed.

The Company's website address is <https://www.ekennis.com/>. The website contains basic information about the Company and such other details as required under the SEBI (LODR) Regulations, 2015 and other applicable and

mandatory regulations. The Company ensures periodical updation of its website. The Company has designated the email-id info@ekennis.com to enable the shareholders to register their grievances.

The Ministry of Corporate Affairs, Government of India (MCA) has, by its Circular dated 21st April, 2011 announced a "Green Initiative in the Corporate Governance" by allowing paperless compliance by companies. In terms of the said Circular, service of notice/documents by a Company to its Shareholders required to be made under the provisions of the Companies Act, 2013 can be made through the electronic mode.

In line with the above initiative of the MCA, the Company proposes to send documents such as the Notice of the Annual General Meeting, audited Financial Statements, Boards' Report, Auditors' Report, Postal Ballots etc., henceforth to all its esteemed Shareholders, including your good self, in electronic form, through e-mail. Please note that these documents will also be available on the Company's website www.ekennis.com

Upon receipt of a requisition from shareholders, the Company will supply a printed copy of the Annual Report by post.

To facilitate the same, the Company requests to furnish your e-mail ID, quoting the folio number/DPID/Client ID to our Registrar and Share Transfer Agent and a copy to Company at the Following address:

Skyline Financial Services Private Limited

D - 153A, First Floor, Okhla Industrial Area, Phase
- 1, New Delhi – 110 020, India.

Tel. No.: 011- 4045 0193/ 97

Email: info@skylinerta.com,

Website: www.skylinerta.com

Ekennis Software Service Limited

Site No.39, Katha No.74/2 situated at Chaitra Meadows,
Mylasandra village, Begur Hobli, Bannerghatta Road, Bangalore,
Bangalore South, Karnataka, India, 560076

Tel. No.: 080 – 4114 - 5095

Email: info@ekennis.com

Website: www.ekennis.com

52. ACKNOWLEDGEMENT

The Directors would like to express their appreciation and thank the Government of India and concerned Government departments and agencies for the continued help and cooperation extended by them. The Directors also gratefully acknowledge all stakeholders of the Company viz. clients, members, vendors, banks and other business partners for the excellent support received from them during the year and look forward to their continued support in future. The Directors place on record their sincere appreciation to all employees of the Company for their unstinted commitment and continued contribution to the Company.

Date: 02.09.2026

Place: Bangalore

**For and on Behalf of the Board
Ekennis Software Service Limited**

Manisha Sharma
DIN: 08377458
Chairman cum Managing Director

Ruchita Joshi
DIN: 09366575
Director

ANNEXURE I

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

1. **Details of contracts or arrangements or transactions not at arm's length basis:** Ekennis Software Service Limited has not entered into any contract/arrangement/transaction with its related parties which are not in ordinary course of business or at arm's length during FY 2025-26.

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

Name of Related Party	Nature of Relationship	Nature of Contract/ Arrangement/ Transactions	Duration of Contract/ Arrangement/ Transactions	Salient Terms of the Contract or Arrangement or Transaction including the value, if any	Date(s) of approval by the Board, if any:	Amount received/ paid as advance, if any (Rs.in Lakhs)
Mrs. Manisha Sharma	Managing Director	Director Remuneration	As per Resolution	As per Resolution	11.09.2023	18 L
Mr. Avinash Aswani	Company Secretary and Compliance Officer	Salary	NA	N.A	30.08.2025	1.28 L
Mr. Vikas Sharma	CEO	Salary	NA	NA	14.09.2022	14.78 L
Ms. Lalita	Company Secretary and Compliance Officer	Salary	NA	Salary	06.12.2024	1.61L

Note: The above-mentioned transactions were entered into by the Company in its ordinary course of business.

Date: 02.09.2026

Place: Bangalore

**For and on Behalf of the Board
Ekennis Software Service Limited**

Manisha Sharma
DIN: 08377458
Chairman cum Managing

Ruchita Joshi
DIN: 09366575
Director

ANNEXURE II

Director Remuneration

Particulars Pursuant to Section 197(12) of the Companies Act, 2013 Read with Rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 including amendments thereto:

- A. The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year 2025-26 and the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer and Company Secretary during the Financial Year

S.No	Name of Director, KMP and Designation	Remuneration of Director/ KMP for F.Y.2025-26 (in Lacs)	% increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year 2025-26	Ratio of remuneration of each director to median remuneration of employees of the company for the financial year
1.	Manisha Sharma (Managing Director)	18 L	0%	0%
2.	Ruchita Joshi (Director)	0.3 L	0%	0%
3.	Urvashi Upadhyay (Independent Director)	0.3 L	0%	0%
4.	Vidhya Sagar Sharma (CFO)	0.3 L	0%	0%
5.	Avinash Aswani (Company Secretary)	1.28 L	0%	0%
6.	Abhinaya Verma (Independent Director)	0.5 L	0%	0%
7.	Vikas Sharma (CEO)	14.78 L	0%	0%
8	Lalitha P (CS)	1.61 L	0%	0%

Note:

Independent Directors were Received amount as sitting fees during the financial year under review. Hence, their ratio to Median Remuneration and percentage increase in remuneration have not been considered and is NIL.

The median remuneration of employee of the company during the Financial Year was ₹ 3,32,488

The median remuneration of employees in the Financial Year 2025-26 was reduced by 57.52%.

The number of permanent employees on the rolls of Company: The number of permanent employees on the rolls of Company as on March 31, 2026 was 25 along with KMP.

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: Nil

The remuneration is as per the recommendations of the Nomination Remuneration committee

It is hereby affirmed that the remuneration paid is as per the remuneration policy for Directors, Key Managerial Personnel and other Employees.

**By Order of Board of Directors
For, Ekennis Software Service Limited**

Manisha Sharma
Chairman & Managing Director
DIN: 08377458

Ruchita Joshi
Director
DIN: 09366575

Annexure-III

NOMINATION AND REMUNERATION COMMITTEE **(Terms of Reference, Procedure and Policies)**

Amended with reference to SEBI Amendments as on 12th December 2024

1. MEMBERSHIP

The Committee shall consist of a minimum 3 non-executive directors, majority of them being Independent. Minimum two members or one third of the members of the Committee whichever is greater, shall constitute a quorum for the Committee meeting. The members of the Committee shall be appointed or removed by the Board of Directors.

2. CHAIRMAN

The Chairman of the Committee shall be an independent director. In the absence of the Chairman, the members of the Committee present at the meeting shall choose one amongst them to act as Chairman. The Chairman of the Committee could be present at the Annual General Meeting of the Company to answer shareholders queries or may nominate some other member to answer the shareholders' queries. However, the Chairman of the Board shall decide who would answer the queries.

3. TERM OF REFERENCE

- a. To formulate criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
- b. Formulation of criteria for evaluation of Directors;
- c. Devising a policy on Board Diversity
- d. While formulating the remuneration policy, to ensure that –
 - the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;
 - relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
 - Remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.
- e. Identifying the person who is qualified to become a Director or senior managers in accordance with criteria let down and recommend to the Board their appointment and removal. The Company shall disclose remuneration policy and evaluation criteria in its annual reports
- f. To have relevant experience of contributions to the deliberations of the Board and Corporate Governance

4. Selection of New Directors

While considering candidates for appointment to the Board, the Committee shall evaluate, among other factors:

- Relevant experience in Finance, Law, Management, Sales & Marketing, Administration, Corporate Governance, or any other discipline related to the Company's business.
- The candidate's ability to devote adequate time and commitment to the role, considering other Board memberships or executive responsibilities.
- Potential conflicts of interest and the independence of the candidate.

5. CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES & INDEPENDENCE OF DIRECTOR

a. Qualifications of Independent Director:-

An Independent director shall possess appropriate skills, experience and knowledge in one or more fields of finance, law, management, sales, marketing, administration, research, corporate governance, operations or other disciplines related and beneficial to the company's business.

b. Positive attributes of Independent Directors:-

An Independent Director shall be a person of high integrity and possess the requisite expertise, experience, and professional competence to effectively discharge his or her responsibilities. The Independent Director shall uphold the highest standards of ethics, integrity, and probity; act objectively and constructively in the best interests of the Company; exercise duties with due care, skill, diligence, and good faith; devote sufficient time and attention to professional obligations to facilitate informed and balanced decision-making; and actively support the Company in adopting and maintaining sound corporate governance practices.

c. Independence of Independent Directors:-

An Independent director should meet the requirements of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, concerning independence of directors.

6. POLICY ON BOARD DIVERSITY

The candidate should possess adequate qualification, expertise, knowledge, skills, background and industry experience for the position against which he/ she is considered for appointment. The Committee has the discretion to decide whether the above requirements possessed by a person are sufficient/ satisfactory for the concerned position.

The Company should endeavor to have mix of Directors with experience in diverse field's viz. Finance, Law, Management, Sales and Marketing, Technical, Administration, Corporate Governance, factory operations and other discipline related and beneficial to the Company's operations.

While appointing the Directors and KMP, the Committee shall give due consideration to their limit of holding other directorships/office as specified in the Companies Act, 2013 read with the Rules made therein and the Listing Agreement (as amended from time to time) and/or any other applicable enactment, for the time being in force.

7. REMUNERATION POLICY

a. In discharging its responsibilities, the Committee must have regard to the following policy objectives:

- To ensure that the Company's remuneration structure is fair, equitable, and aligned with the long-term interests of the Company and its shareholders.
- To attract, motivate, and retain qualified and skilled executives.
- To design short-term and long-term incentive plans that are challenging and linked to sustainable value creation for shareholders.
- To ensure that any termination benefits are fair, reasonable, and appropriate.
- To consider the adequacy of professional indemnity and Directors' and Officers' (D&O) liability insurance for Directors and Senior Management.

b. The Committee must at all times have regard to, and notify the Board as appropriate of, all legal and regulatory requirements, including any shareholder approvals which are necessary to obtain.

i. Non-executive directors over 75 years old require shareholder approval for appointment or continuation.

ii. Vacancies in Board of Directors Committees must be filled within three months or by the vacancy date, whichever is earlier

c. Remuneration to Non-Executive Directors (NED's):

NED's shall be paid a sitting fee for every meeting of the board and committee thereof attended by them as member. The amount of sitting fees shall be paid in accordance with the decision of the Board, subject to ceiling/ limits as provided u/s 197(5) Companies Act, 2013 read with rule 4 of Companies (Appointment & Remuneration of Managerial Personnel) rules, 2014.

d. Remuneration to Key Managerial Personnel & other employees :

- The objective of the policy is directed towards having a compensation philosophy and structure that will reward and retain talent.
- Remuneration to Executive Director/ Key Managerial Personnel and Senior Management will be such as to ensure that the relationship of remuneration to performance is clear and meets appropriate performance benchmarks and may involve a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals.
- While deciding the remuneration package to take into consideration current employment scenario and remuneration package of the industries operating in the similar comparable businesses in the geographical area of its operations.

8. AGENDA, MINUTES & REPORTS

Meeting of the Committee can be held whenever required. The Chairperson of the Committee shall be responsible for establishing the agenda for meetings of the Committee. Minutes of all meetings of the Committee shall be prepared to document the discharge of responsibilities by the Committee. The minutes shall be approved at a subsequent meeting of the Committee and shall be distributed periodically to the full Board of Directors. The Company Secretary of the Company shall act as the Secretary/Convener of the Committee and ensure that the Committee receives information and papers in a timely manner to enable full and proper consideration to be given to the issues.

ANNEXURE-IV

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management of the Company is pleased to present its report on the Industry Scenario including on the Company's performance during the financial year 2025-26.

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

Ekennis Software Service Limited operates across two dynamic and high-growth sectors: Information Technology (IT) training and consultancy services, and the printing, designing, and packaging industry under its flagship brand, Myperfectpack.

The Indian IT sector continues to lead globally in digital services, with strong demand for training and consultancy in areas such as enterprise resource planning (ERP), cloud computing, data analytics, and emerging technologies. As organizations accelerate their digital transformation journeys, the need for skilled professionals and specialized IT solutions is growing rapidly. Ekennis is strategically positioned to meet this demand by providing tailored services in web development, ERP implementation, e-commerce solutions, system integration, consulting, and corporate training — empowering businesses to enhance digital capability and operational efficiency.

Parallely, the Indian packaging industry is witnessing robust expansion, fueled by rising consumerism, the growth of e-commerce, and a shift towards sustainable and innovative packaging solutions. Through Myperfectpack., Ekennis has established a strong market presence by delivering high-quality, customized packaging and design services. The brand's unique No Minimum Order Quantity (No MOQ) offering enables accessibility for businesses of all sizes, while its focus on design excellence, product quality, and prompt delivery has made it a trusted partner across industries.

Both sectors in which Ekennis operates are undergoing significant transformation. In IT services, emerging trends like artificial intelligence, automation, and virtual learning platforms are reshaping how solutions are delivered. In the packaging segment, developments in eco-friendly materials, smart packaging, and digital printing are driving innovation and influencing consumer expectations.

With a strategic presence in both industries, Ekennis is well-positioned to capitalize on these evolving trends, expand its solution portfolio, and continue delivering value-driven, future-ready services that align with market needs and customer aspirations.

2. OPPORTUNITIES AND THREATS

Opportunities

Ekennis is well-positioned to capitalize on the increasing demand for digital skills, ERP consulting, and virtual learning solutions in the rapidly evolving IT landscape. The continued rise of e-commerce and the growing preference for innovative, sustainable packaging present significant expansion opportunities for its MyPerfectPack brand. By leveraging online platforms and embracing eco-conscious packaging technologies, the company can unlock new markets and strengthen its competitive advantage.

Strategic Challenges and Forward Focus

While Ekennis Software Service Limited operates in dynamic and high-growth sectors, it views challenges as opportunities for innovation and continuous improvement.

In the information technology domain, rapid technological advancements and a highly competitive talent landscape require the Company to continuously invest in up skilling, agility, and the development of cutting-edge solutions.

In the packaging business, factors such as supply chain complexities and fluctuations in input costs underscore the importance of strategic sourcing and operational efficiency.

By remaining adaptive to macroeconomic changes and evolving customer requirements, Ekennis is focused on sustaining long-term growth, strengthening organizational resilience, and delivering enhanced value to all stakeholders.

3. OUTLOOK

At Ekennis Software Service Limited, our commitment is to deliver high-quality services that consistently meet and exceed client expectations. The Company operates through two core business verticals:

- **Software IT Consulting and Services:** This includes ERP solutions tailored for small and medium enterprises, custom software and product development, e-commerce solutions, and specialized software training.
- **FMCG Consulting, Printing, Branding, and Packaging:** This segment provides end-to-end brand development and packaging solutions, including design, consulting, and production support under the *Myperfectpack* brand.

Both business segments offer significant growth potential; however, the packaging and FMCG consulting segment is also subject to certain operational and market risks, including supply chain disruptions, fluctuations in input costs, and changing customer preferences.

In light of evolving risks and dynamic market conditions, businesses must remain agile, adaptive, and future-ready to drive sustainable growth. Ekennis continues to strengthen its capabilities through continuous investment in skill development, innovation, and process enhancements to ensure delivery of cutting-edge solutions.

Our customer-centric approach and commitment to continuous improvement enable us to build long-term relationships, foster client loyalty, and consistently exceed expectations. With a clear strategic vision for growth, the Company aims to strengthen its market position and create meaningful value for all stakeholders while contributing to the advancement of its industry verticals.

4. VALUE CREATION

The net worth of the Company decreased from Rupees 340.57 lakhs (Standalone) to Rupees 239.82 lakhs as at March 31, 2026.

i. Ekennis's Financial Performance

a) Analysis of Statement of Profit and Loss

- **Total Income:** The total income of the Company stood at Rupees 157.88 lakhs (Standalone) during the year under review, as compared to Rupees 224.61 lakhs (Standalone) in the previous year.
- **Depreciation:** Depreciation for the year under review stood at Rupees 26.61 lakhs (Standalone), as compared to Rupees 22.98 lakhs in the previous year.
- **Finance Costs:** Finance costs for the year under review stood at Rupees 30.89 lakhs (Standalone), as compared to Rupees 26.21 lakhs in the previous year.
- **Other Income:** Other income for the year under review stood at Rupees 2.93 lakhs (Standalone), as compared to Rupees 6.40 lakhs in the previous year.
- **Net Profit:** The Company reported a net loss of Rupees (100.74) lakhs (Standalone) during the year under review, as compared to a net loss of Rupees (161.58) (Standalone) in the previous year.

b) Analysis of Balance Sheet

- **Net Worth:** The net worth of the Company stood at Rs. 239.82 lakhs as on March 31, 2026, as compared to Rs. 340.57 lakhs as on March 31, 2025. The net worth comprised a paid-up equity share capital of Rs. 140.00 lakhs, representing 14,00,000 equity shares of Rs. 10 each, fully paid-up, and Reserves and Surplus of Rs. 99.82 lakhs as on March 31, 2026.
- **Loan Profile:** The total long-term borrowings of the Company stood at Rs. 257.53 lakhs as on March 31, 2026, as compared to Rs. 266.14 lakhs as on March 31, 2025.
- **Total Assets:** The total assets of the Company stood at Rs. 709.33 lakhs as on March 31, 2026, as compared to Rs. 749.83 lakhs as on March 31, 2025.
- **Inventories:** Inventories of the Company stood at Rs. 22.91 lakhs as on March 31, 2026, as compared to Rs. 25.80 lakhs as on March 31, 2025.
- **Current Liabilities:** The current liabilities of the Company stood at Rs. 186.72 lakhs as on March 31, 2026, comprising short-term borrowings of Rs. 107.18 lakhs, trade payables of Rs. 15.43 lakhs, other current liabilities of Rs. 63.76 lakhs, and short-term provisions of Rs. 0.35 lakhs, as compared to Rs. 0.35 lakhs as on March 31, 2025, stood at Rs. 0.35 lakhs.

ii. Human Resources / Industrial Relations

Ekennis Software Service Limited recognizes its people as its most valuable asset. The Company continues to invest in building a skilled, motivated, and future-ready workforce across both its business segments—IT consulting, software development, training, and packaging operations under the *Myperfectpack* brand.

In the IT services division, continuous learning and upskilling remain a key focus to keep pace with evolving technologies. The Company conducts regular training programs to enhance both technical and soft skills, while fostering a collaborative work culture that encourages innovation, accountability, and professional growth.

In the packaging segment, the Company emphasizes safety, quality orientation, and process discipline. Employees are trained in best practices in printing, design, and production to ensure consistent output, quality standards, and operational efficiency.

Employee engagement, well-being, and performance management are actively monitored across all functions. The Company maintains cordial industrial relations at all locations and continues to follow fair, transparent, and compliant human resource practices. As of the end of the financial year, the Company maintained a stable workforce, with no industrial disputes reported.

Ekennis remains committed to fostering an inclusive, performance-driven workplace culture aligned with its vision for sustainable and long-term growth.

iii. Quality Management System

Your Company is certified under a Quality Management System (QMS) and is also MSME Sustainable (ZED) certified. It adheres to the principles of **Zero Defect Zero Effect (ZED)**, ensuring continuous focus on quality improvement and environmental responsibility.

The Company continuously undertakes initiatives to enhance its processes, strengthen its Quality Management Systems (QMS), and build employee capabilities through ongoing skill development and training programs.

iv. Internal Control Systems and Their Adequacy

Ekennis Software Service Limited has established a robust internal control system to ensure efficient operations, accuracy in financial reporting, and compliance with applicable laws and regulations. These controls are implemented across all key functions, including its IT services division and Myperfectpack packaging business.

Regular internal audits and periodic reviews are conducted to evaluate the effectiveness of these controls, and corrective actions are implemented wherever required. The Audit Committee periodically monitors these processes to ensure compliance and effectiveness.

The management believes that the internal control system is adequate and operating effectively, thereby supporting the achievement of the Company's objectives.

5. HUMAN RESOURCES / INDUSTRIAL RELATIONS

Our Company believe that our employees are key contributors to our business success and its ability to maintain growth depends to a large extent on our strength in attracting, training, motivating and retaining employees. We focus on attracting and retaining the best possible talent. Our Company looks for specific skill-sets, interests and background that would be an asset for its kind of business.

As on March 31, 2026 our Company has 29 employees on payroll. The Breakup of Employees is as follows:-

Department	Employees
Management & Administration	7
Technology	4
Business Development	3
Support Staff	15

Our manpower is a prudent mix of the experienced and youth which gives us the dual advantage of stability and growth. Our work processes and skilled resources together with our strong management team have enabled us to successfully implement our growth plans.

6. QUALITY MANAGEMENT SYSTEM

Your Company is certified for Quality management system. The Company is MSME Sustainable (ZED) Certified. It ensures Zero Defect Zero Effect (ZED) practices. Your Company is making continuous efforts for improvement in the processes, Quality Management Systems (QMS) and skill building.

7. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

Ekennis Software Service Limited has a sound internal control system in place to ensure efficient operations, accuracy in financial reporting, and compliance with laws and regulations. These controls cover all key functions across its IT services and MyPerfectPack packaging business.

Regular internal audits and reviews are conducted to assess the effectiveness of controls, and necessary improvements are implemented promptly. The Audit Committee periodically monitors these processes. The management believes that the internal control system is adequate and operating effectively to support the Company's objectives.

8. ANALYSIS OF SIGNIFICANT CHANGES IN FINANCIAL RATIOS

As per the recent amendments to the SEBI Listing Obligations & Disclosure Requirements (LODR), we give below additional information in respect of financial parameters that are applicable to our company:

Detail of Significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanation therefore as under:

Sr. No.	Particular	Numerator	March 31, 2026	March 31, 2025	Reason for Movements
		Denominator			
(a)	Current Ratio	Current Assets	0.15	0.33	Due to decrease in working Capital of the Company
		Current Liabilities			
(b)	Debt-Equity Ratio	Debt	1.52	1.00	Due to Increase of Debts
		Equity			
(c)	Return on Equity Ratio	Profit After Tax	-34.72	-38.35	Reason is not required to disclose
		Average Shareholders' Equity			
(d)	Trade Receivables turnover ratio (in times)	Net Credit Sales	-	6.98	Due to decreased Trade Receivables.
		Average Trade Receivables			
(e)	Net capital turnover ratio (in times)	Turnover	-0.97	-2.85	Due to decrease in Working capital
		Total Working Capital			
(f)	Net profit ratio	Profit After Tax	-65.02	-74.05	Reason is not required to disclose
		Total Sales			
(g)	Return on Capital employed	Operating Profit	-12.88	-20.45	Due to Loss in current year.
		Total Capital Employed			
(h)	Trade Payable Turnover Ratio	Purchase of Services & other Expenses	1.92	2.33	Reason is not required to disclose
		Initial Value of Investments			

9. ENVIRONMENT CARE, SOCIAL ACCOUNTABILITY AND QUALITY SYSTEM

Ekennis Software Service Limited is committed to maintaining the highest standards of social accountability & quality standards. Ensuring sound corporate governance is imperative to improve and retain investors' trust

10. CAUTIONARY NOTE

Statements in the Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations, or predictions may be considered "forward-looking statements" within the meaning of applicable laws and regulations. These statements are based on certain assumptions and expectations of future events over which the Company exercises no control.

Actual results may differ materially from those expressed or implied due to various factors, including economic conditions, market dynamics, government policies, regulatory changes, technological developments, and other factors beyond the Company's control.

The Company assumes no obligation to publicly amend, modify, or revise any forward-looking statements based on subsequent developments, information, or events.

11. DISCLOSURE OF ACCOUNTING TREATMENT

The Company has followed the accounting treatment prescribed under the applicable Accounting Standards as applicable, in the preparation of its financial statements.

ANNEXURE-V

CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS

[Pursuant to Regulation 34(3) and Schedule V Para C Clause (10) (i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members
Ekennis Software Service Limited
Site No.39, Katha No.74/2 situated at Chaitra Meadows,
Mylasandra village, Begur Hobli, Bannerghatta Road,
Bangalore, Bangalore South, Karnataka, India, 560076

In Pursuance of sub clause (i) of clause 10 of Part C of schedule V of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirement) Regulations, 2015; (LODR) in respect of Ekennis Software Service Limited (CIN: L72900KA2019PLC122003), we have examined the relevant registers, records, forms, returns and disclosures provided by the Directors (as enlisted in Table A).

In our opinion and to the best of our knowledge and based on the following:

- i. Documents available on the website of the Ministry of Corporate Affairs;
- ii. Verification of Directors Identification Number (DIN) status on the website of the Ministry of Corporate Affairs;
- and
- iii. Disclosures provided by the Directors (as enlisted in Table A) to the Company.

List of Directors (Table A)

S.No.	Name of the Directors	DIN	Date of appointment in the Company	Designation
1.	Manisha Sharma	08377458	28/02/2019	Managing Director
2.	Ruchita Joshi	09366575	22/10/2021	Director
3.	Urvashi Upadhyay	09366633	22/10/2021	Independent Director
4.	Abhinaya Verma	07702951	26/04/2025	Independent Director

Ensuring the eligibility 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.

Place: Jaipur
Date: 06.07.2026

For MSV & Associates
Practicing Company Secretaries
FRN: P2018RJ071900
Peer Review Certificate No.: 1924/2022

Shreys Bhatt
Partner
FCS No.10942| CP. No. 21351
UDIN: F010942H000754872

ANNEXURE-VI

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

*[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of
The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]*

To,
The Members
Ekennis Software Service Limited
Site No.39, Katha No.74/2 situated at Chaitra Meadows,
Mylasandra village, Begur Hobli, Bannerghatta Road,
Bangalore, Bangalore South, Karnataka, India, 560076

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Ekennis Software Service 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 my opinion thereon.

Auditor's responsibility

Our responsibility is to express an opinion on the compliance of the applicable laws and maintenance of records based on audit. We have conducted the audit in accordance with the applicable Auditing Standards issued by The Institute of Company Secretaries of India. The Auditing Standards require that the Auditor shall comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company, the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and there 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 ('Audit Period') 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:

- (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 thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - iv. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Company during the period)
 - v. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;(Not applicable to the Company during the period)
 - vi. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Act and dealing with clients;

- vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the period)
- viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the Company during the period)
- ix. The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015;

We have also examined compliance with the applicable clauses of the following:

- i. Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and General Meetings (SS- 2) issued by The Institute of Company Secretaries of India.
- ii. The Listing Agreements entered into by the Company with the BSE read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

We further report that

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

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, 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.

All decision of Board and committee meeting were carried with requisite majority as recorded in the minutes of the meetings of Board of Directors of the Company or committee of the Board, as the case may be.

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

We further report that during the Audit Period; the following major events had taken place:

- During the period under review, Mr. Abhinaya Verma (DIN: 07702951) was appointed as an Additional Director (Independent Director) of the Company with effect from 26th April 2025. Subsequently, his appointment as an Independent Director was regularized by the members at the Annual General Meeting (AGM) held on 25th July 2025.
- During the period under review, Ms. Lalitha Padmanabhan has resigned from the position of Company Secretary and Compliance Officer and Mr. Avinash Aswani was appointed as a Company Secretary and Compliance Officer of the company with effect from 30th of August 2025.

Place: Jaipur
Date: 06.07.2026

For MSV & Associates
Practicing Company Secretaries
FRN: P2018RJ071900
Peer Review Certificate No.: 1924/2022

Shreys Bhatt
Partner
FCS No.10942|CP. No. 21351
UDIN: F010942H000754938

Note: This report is to be read with our letter of even date which is annexed as **Annexure A** and forms an integral part of this report.

ANNEXURE - A

To,
The Members
Ekennis Software Service Limited
Site No.39, Katha No.74/2 situated at Chaitra Meadows,
Mylasandra village, Begur Hobli, Bannerghatta Road,
Bangalore, Bangalore South, Karnataka, India, 560076

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 as well as correctness of the values and figures reported in various disclosures and returns as required to be submitted by the Company under the specified laws, though we have relied to a certain extent on the information furnished in such returns
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.

Place: Jaipur
Date: 06.07.2026

For MSV & Associates
Practicing Company Secretaries
FRN: P2018RJ071900
Peer Review Certificate No.: 1924/2022

Sd/-

Shreys Bhatt
Partner
FCS No. 10942|CP. No. 21351
UDIN: F010942H000754938

ANNEXURE-VII

CEO & CFO CERTIFICATION

To,
The Board of Directors
Ekennis Software Service Limited
Site No.39, Katha No.74/2 situated at Chaitra Meadows,
Mylasandra village, Begur Hobli, Bannerghatta Road,
Bangalore, Bangalore South, Karnataka, India, 560076

We Vikas Sharma, Chief Executive Officer and Vidhya Sagar Sharma, Chief Financial Officer of Ekennis Software Service Limited, to the best of our knowledge and belief, certify that:

1. We have reviewed the financial statements Cash Flow of the Company and all the notes on accounts and the Board's report for the year ended March 31, 2026 and that to the best of our knowledge and belief;
 - a.) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - b.) These statements present a true and fair view of the company's affairs and comply with the existing accounting standards, applicable laws and regulations.
2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the financial year 2025-26 which are fraudulent, illegal or violative of the Company's code of conduct;
3. We accept the responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies;
4. We have indicated to the Auditors and the Audit committee that:
 - a.) there have been no significant changes in internal control over financial reporting during the year.
 - b.) there have been no significant changes in accounting policies during the year; and
 - c.) there are no instances of significant fraud of which we have become aware and that there is no involvement of the management or employee having a significant role in the Company's internal control system over financial reporting.

For Ekennis Software Service Limited

Date: 02.09.2026

Vikas Sharma
CEO
PAN No.: APDPS1987E

Vidhya Sagar Sharma: Bangalore
CFO
PAN No.: AFFPS2022G

ANNEXURE-VIII

DECLARATION OF CODE OF CONDUCT

To,
The Members,
Ekennis Software Service Limited
Site No.39, Katha No.74/2 situated at Chaitra Meadows,
Mylasandra village, Begur Hobli, Bannerghatta Road,
Bangalore, Bangalore South, Karnataka, India, 560076

The Company has adopted a Code of Conduct for its employees, including Managing Director and Executive Directors. In addition, the Company has adopted a Code of Conduct for its Non-Executive Directors and Independent Directors.

I, Vikas Sharma, Chief executive officer of M/s. Ekennis Software Service Limited hereby declare that all the members of the Board of Directors, Key Managerial Personnel and Senior Management Personnel of the Company have affirmed their compliance with the Company's Code of Conduct in respect of the financial year 2025-26.

For Ekennis Software Service Limited

Sd/-

Date: 02.09.2026
Place: Bangalore

Vikas Sharma
CEO
PAN No. APDPS1987E

Annexure-‘IX’-to Energy Conservation

Particulars pursuant to the provisions of Section 134 (3) (m) of the Companies Act, 2013 and Rule 8(3) of the Companies (Accounts) Rules, 2014:

A) Conservation of Energy

(i) Steps taken or Impact on Conservation of Energy

The conservation of energy is a continuous process for the Company and towards this endeavour, these strategies help to reduce energy costs, minimize environmental impact, enhance reputation and contribute to a more sustainable future. The company has taken various initiatives which are as under:

- Upgraded to energy-efficient equipment and technologies, such as LED lighting, Energy Star-rated appliances and efficient HVAC systems, can significantly reduce energy consumption. This step not only lowers energy bills but also reduces the carbon footprint of the company.
- Training imparted to encourage employees to adopt energy-saving habits as it will have a substantial impact. Promotion of energy conservation practices like turning off lights and equipment when not in use, optimizing heating and cooling settings, and encouraging employees to use public transportation or carpooling.
- Company has MSME ZED Gold Certification, which ensures that Company is adhering substantial efforts to deliver Quality products with sustainable use of Energy with adequate Quality and Management.
- Maintenance and overhauls of generators to achieve a high unit per litre delivery.
- Monitoring the maximum demand and power load factor on daily basis.

(ii) Steps taken by the Company for utilizing alternate sources of energy

The Company is committed to conserve energy at its various levels and has explored possibilities to exploit alternate source of energy as well. The company is steadily progressing in this endeavour and is hopeful that improvements will be made going forward.

(iii) Capital investment on energy conservation equipment

Not ascertainable.

B) Technology Absorption

(i) Efforts, in brief, made towards technology

The Company undertakes regular efforts to upgrade and modernize its equipment's through adoption of improved technology.

Managerial staffs often attend seminars and training program for quality improvement in their respective fields.

Upgraded to energy-efficient machinery and equipment. Replaced older, less efficient printers, packaging machines, and other manufacturing equipment with newer models that consume less energy.

The Company conducts various workshop and interactive group discussions regularly duly complimented by efficient training of staff with specific approach towards development of efficiency.

(ii) **Benefits derived like product improvement, cost reduction, product development or import substitution**

- The adoption of improved technology, regular up-gradation, modernization of equipment, conducting various workshops and implementation of organic technologies helped in improving the quality of services delivered to end customers.
- Improved product features, quality, and performance resulted in increased customer satisfaction and loyalty.
- Competitive advantage gained as a better product can differentiate a company from its competitors and attract more customers. Improved products opened up new market segments and increased market share.
- Helped in reduction of cost by involving streamlining operations, improved productivity and eliminating redundancies.

These activities focused on product improvement, cost reduction, product development, which enabled to drive business success, foster economic growth, and enhance competitiveness in the global marketplace.

Foreign Exchange Earnings and Outgo

Earnings	Nil
Outgo	Nil

Registered Office:

Site No.39, Katha No.74/2 situated at
Chaitra Meadows Mylasandra village,
Begur Hobli, Bangalore South-560076,
Karnataka, India.

By Order of Board of Directors

For, Ekennis Software Service Limited

Sd/-

Manisha Sharma

Chairman & Managing Director

DIN: 08377458

Sd/-

Ruchita Joshi

Director

DIN: 09366575

Date: 02.09.2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

TO THE MEMBERS OF
EKENNIS SOFTWARE SERVICE LIMITED

OPINION

We have audited the accompanying Financial Statements of **EKENNIS SOFTWARE SERVICE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss for the year ended on March 31, 2026, the Statement Cash flow statement for the year ended & and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Act & other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Profit/(loss) and its cash flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the Financial Statements in accordance with the standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provision of the Act, and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

KEY AUDIT MATTERS

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

We have determined the matters described below to be the key audit matters to be communicated in our report.

S.No.	Key Audit Matter
1.	Cash, Cash Equivalent, Bank Balance and Fixed Deposit: Cash, cash equivalent, Bank Balance and fixed deposit consist of cash in hand, Balance with bank in current accounts and term deposit (current and non-current). We focused on this area as it is material to the financial statements and area of significant risk for our audit as it requires considerable time and resource to audit due to its magnitude, it is considered to be a key audit matter. The Company's disclosure about cash, cash equivalent and other financial assets are included in Note 2.15 of the financial statements The company operates in India and is subject to periodic challenges by local tax authorities on a range of tax matters during the normal course of business including direct taxes, indirect taxes matter. These involve significant management judgement to determine the possible outcome of the tax litigations Auditor Response to key Audit Matter:

Principal Audit Procedures:

Balance with Bank in Current Account

We have obtained list of various bank accounts maintained by Company along with their usages, type and closing balance as appearing in the books as of the reporting date. We reconciled the Bank balances to bank confirmations and items of reconciliation as appearing in the books of accounts.

Cash in Hand:

Cash in Hand on the reporting date is not material having regard to the size of the company, so that we have sought physical cash verification report conducted by management. We have also independently verified on sample basis during our audit period and the reconciliation has been carried out.

Term Deposit:

We have obtained list of Fixed deposit opened by Company and lying in the Bank as on the reporting date. We have verified Balance appearing in the Books to the Bank Balance confirmation provided by management to us.

We have also verified interest income against these Fixed deposit booked by the Company with the statement of fixed deposit provided to us during the audit period. We have sought from the Bank for the Fixed deposit which are lien against Bank Overdraft.

Our audit procedures included review of the classification of the cash, cash equivalent and other financial assets and any restriction on the use of the cash and cash equivalent.

Conclusion:

We found the key judgement and assumptions used by management in recognizing the cash & cash equivalents to be supportable based on the available evidence.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON.

The company's board is responsible for the preparation of the other information. The other information comprises the information included Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the Financial Statements and our Auditor's report thereon.

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

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements to give a true and fair view of the financial position, financial performance, & cash flows of the Company in accordance with accounting standard & accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The board of directors are responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF FINANCIAL STATEMENTS

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

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

- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss & Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e) On the basis of the written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164 (2) of the Act;
 - f) With respect to the adequacy of internal financial control over financial reporting of the company & the operating effectiveness of such controls, refer to our separate report in Annexure "A." Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(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 other matters to be included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanation given to us:
 - (i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - (ii) The Company has made provision, as at March 31, 2026 as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - (iii) The Company is not liable to transfer any amounts, to the Investor Education and Protection Fund during the year ended March 31, 2026.
 - (iv) a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or

invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

(v) The Company has not declared 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 ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. further the audit trail has been preserved by the Company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For A Y & Company
Chartered Accountants
FRN : 020829C

Arpit Gupta
Partner
M.NO. : 421544
UDIN : 26421544XPCHQD5230
Place : Bengaluru
Date : 28.05.2026

ANNEXURE “A” TO THE AUDITOR’S REPORT

Report on the Internal Financial Control under clause (i) of sub section 3 of Section 143 of companies Act , 2013 ('The Act')

We have audited the internal financial control over financial reporting of Ekennis Software Service Limited ('the company') as of 31st March, 2026 in conjunction with our audit of the financial statement of the company for the year ended on that date.

Management 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 Control over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

For A Y & Company
Chartered Accountants
FRN : 020829C

Arpit Gupta
Partner
M.NO. : 421544
UDIN : 26421544XPCHQD5230
Place : Bengaluru
Date : 28.05.2026

ANNEXURE "B" TO THE AUDITOR'S REPORT

Referred to in Paragraph 2 Under "Report on Other Legal and Regulatory Requirements" of Our Report to the member of Ekennis Software Service Limited of Even Date

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- 1) In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

(B) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) The Company has a program of physical verification of Property, Plant and Equipment so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) The title deeds of immovable properties are held in the name of the company.
 - (d) The company has not revalued its Property, Plant & Equipment (including Right of use assets) or intangible assets during the year
 - (e) No proceeding have been initiated or are pending against the company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- 2)
 - (a) The inventories, except goods-in-transit and stocks lying with third parties, have been physically verified by the management during the year. In our opinion and based on information and explanations given to us, the coverage and procedure of such verification by the management is appropriate having regard to the size of the Company and the nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories.
 - b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- 3) In our opinion the investments made by the company are prima facie, not prejudicial to the interest of the company. Further the company has not, provided any guarantee or security, granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, LLP or other parties covered in register maintained under section 189 of the companies act 2013. Hence the question of reporting such loans are not prejudicial to the company's interest or whether the receipt of the principal amount and interest are regular and whether reasonable steps for recovery of overdues of such loan are taken, does not arise.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.
- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Goods & Service Tax, Duty of Customs, Cess and any other statutory dues with the appropriate authorities and no statutory dues were outstanding as at 31st March, 2026 for a period of more than six months from the date they became payable except as followings:
 - b) According to the information and explanation given to us, there are no dues of income tax, Goods & service tax & duty of customs outstanding on account of any dispute.
- 8) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- 9)
 - a) In our opinion, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
 - b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
 - c) The Company has taken not taken any fresh loan during the reporting period
 - d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
 - e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
 - f) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.
- 10)
 - a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
 - b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- 11)
 - a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
 - b) No report under sub section (12) of section 143 of the companies act has been filed in Form ADT-4 as prescribed under rule 13 of companies (Audit and Auditors) Rules, 2014 with the central Government during the year and upto the date of this report.
 - c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.
- 12) The Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

- 13) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- 14) a) In our opinion the company has an internal audit system commensurate with the size and nature of its business.
- b) We have not received Internal Audit Report till the date of signing of this report.
- 15) In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- 16) (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- 17) The company has incurred cash losses in the financial year and in the immediately preceding financial year.
- 18) During the year under review, there has been no resignation of statutory auditors during the year.
- 19) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that 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.
- 20) There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.
- 21) The reporting under Clause 3(xxi) of the Order is not applicable in respect of audit of financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

For A Y & Company
Chartered Accountants
FRN : 020829C

Arpit Gupta
Partner
M.NO. : 421544
UDIN : 26421544XPCHQD5230
Place : Bengaluru
Date : 28.05.2026

Financials

EKENNIS SOFTWARE SERVICE LIMITED

Standalone Balance sheet as at March 31, 2026

CIN No: L72900KA2019PLC122003

Particular	Notes	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
I. Equity and Liabilities			
Shareholders Fund			
Share Capital	2.1	140.00	140.00
Reserves & Surplus	2.2	99.82	200.57
		239.82	340.57
Share Application Money Pending Allotment		-	-
Non-current liabilities:			
Long Term Borrowings	2.3	257.53	266.14
Long Term Provisions	2.4	19.68	19.68
Deferred Tax Liabilities	2.12	5.57	-
		282.79	285.83
Current liabilities:			
Short Term Borrowings	2.5	107.18	75.26
Trade payables			
(a) total outstanding dues of micro and small enterprises	2.6	-	-
(b) total outstanding dues other than micro and small enterprises	2.6	15.43	26.53
Other current liabilities	2.7	63.76	21.31
Short term Provisions	2.8	0.35	0.35
		186.72	123.44
Total		709.33	749.83
II. Assets			
Non-current assets			
Fixed assets			
Property, Plant & Equipments	2.9	675.52	700.60
Intangible Assets	2.9	4.51	6.04
Capital WIP		-	-
Non Current Investments	2.10	-	-
Long Term Loans & Advances		-	-
Other Non Current Assets	2.11	1.79	4.29
Deferred Tax Assets (Net)	2.12	-	0.20
		681.81	711.13
Current Assets			
Investments		-	-
Inventories	2.13	22.91	25.80
Trade Receivables	2.14	-	0.73
Cash & Cash Equivalents	2.15	4.61	10.09
Short Term loans & advances	2.16	-	-
Other current Assets	2.17	-	2.09
		27.52	38.71
Total		709.33	749.83
		(0.00)	

Notes on significant accounting policies

1

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

As per our report of even date

For and on behalf of the Board of Directors
Ekennis Software Service Limited

For A Y & Company
Firm Registration No. 020829C
Chartered Accountants

Manisha Sharma
Chairman & Managing Director
DIN : 08377458

Ruchita Joshi
Non Executive Director
DIN : 09366575

CA Arpit Gupta
Partner
Membership No. 421544
UDIN : 26421544XPCHQD5230
Place : Bengaluru
Date : 28.05.2026

Avinash Aswani
Company Secretary cum Compliance Officer

EKENNIS SOFTWARE SERVICE LIMITED

Standalone Statement of Profit and Loss for the period ended March 31, 2026

CIN No: L72900KA2019PLC122003

Particulars	Notes	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Income			
Revenue from Operations	2.18	154.95	218.21
Other Income	2.19	2.93	6.40
Total Income (I)		157.88	224.61
Expenses			
Cost of Material Consumed	2.20	43.14	66.67
Change in Inventories of Finished Goods, WIP & Stock in Trade		-	7.53
Employee Benefit Expense	2.21	81.67	133.46
Finance Cost	2.22	30.89	26.21
Depreciation & Amortization Expense	2.23	26.61	22.98
Other Expenses	2.24	70.53	119.62
Total Expenses (II)		252.85	376.47
Profit/(loss) Before Prior period, exceptional and extraordinary items and tax (I) - (II)		(94.97)	(151.86)
Prior period items (Net)		-	-
Profit/(Loss) before tax		(94.97)	(151.86)
Tax Expenses			
Current Tax		-	-
Deferred Tax Charge		5.77	9.72
Earlier Year Taxes		-	-
Total Tax Expense		5.77	9.72
Profit/(loss) after tax		(100.74)	(161.58)
Earnings/(loss) Per Share			
Basic (Nominal value of shares Rs.10 (PY: Rs.NIL))	2.25	(7.20)	(11.54)
Diluted (Nominal value of shares Rs.10 (PY: Rs.NIL))	2.25	(7.20)	(11.54)

Notes on significant accounting policies 1

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

As per our report of even date
For A Y & Company
Firm Registration No. 020829C
Chartered Accountants

For and on behalf of the Board of Directors
Ekennis Software Service Limited

Marisha Sharma
Chairman & Managing Director
DIN : 08377458

Ruchita Joshi
Non Executive Director
DIN : 09366575

CA Arpit Gupta
Partner
Membership No. 421544
UDIN : 26421544XPCHQD5230
Place : Bengaluru
Date : 28.05.2026

Avinash Aswani
Company Secretary cum Compliance Officer

EKENNIS SOFTWARE SERVICE LIMITED
CIN No: L72900KA2019PLC122003
Standalone Statement of Cash Flows for the period ended March 31, 2026
Statement of Cash Flows for the period ended March 31, 2026

Cash flow statement as at	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Cash flow from operating activities		
Net Profit before tax and extraordinary items	(94.97)	(151.86)
Non-Cash adjustment to reconcile profit before tax to net cash flows		
Depreciation	26.61	22.98
Interest Received	(2.93)	(6.40)
Finance Cost	29.61	24.53
Operating profit before Working Capital changes	(41.68)	(110.76)
Change in Working Capital	37.06	92.20
Increase/(Decrease) in Trade Payables	(11.10)	1.27
Increase/(Decrease) in Other current Liabilities	42.45	(0.88)
Decrease/(Increase) in Trade receivables	0.73	61.11
Increase/(Decrease) in Short Term Loans & Advances	-	1.34
(Increase)/Decrease in Inventories	2.90	13.87
Decrease/(Increase) in Other Current Assets	2.09	15.48
Cash generated from operations	(4.62)	(18.56)
Income Tax(Paid)/ Refund	-	(0.93)
Net Cash flow from/ (used in) Operating activities (A)	(4.62)	(19.49)
Cash Flow from/(used in) Investing Activities		
Purchase of Fixed Assets	-	(559.18)
Increase in Non Current Assets	2.50	(2.65)
Increase in Non Current Investments	-	0.08
Interest received	2.93	6.40
Net Cash (used in) investing activities (B)	5.43	(555.34)
Cash Flow from/ (used in) Financing Activities		
Repayment of Borrowings	23.32	341.40
Payment of Finance Cost	(29.61)	(24.53)
Dividend Paid	-	-
Net Cash flow from/ (used in) financing activities (C)	(6.29)	316.87
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(5.48)	(257.96)
Cash and Cash Equivalents at the beginning of the year	10.09	268.05
Cash and Cash Equivalents at the end of the year	4.61	10.09

As per our report of even date
For A Y & Company
Firm Registration No. 020829C
Chartered Accountants

For and on behalf of the Board of Directors
Ekennis Software Service Limited

CA Arpit Gupta
Partner
Membership No. 421544
UDIN : 26421544XPCHQD5230
Place : Bengaluru
Date : 28.05.2026

Manisha Sharma Ruchita Joshi
Chairman & Managing Director Non-Executive Director
DIN : 08377458 DIN : 09366575

Avinash Aswani
Company Secretary cum Compliance Officer

EKENNIS SOFTWARE SERVICE LIMITED
Notes to Standalone financial Statements for the period ended March 31, 2026
CIN No: L72900KA2019PLC122003

Share Holder Funds:

2.1 Share Capital	31: March, 2026 (Amount in Lakhs)	31: March, 2025 (Amount in Lakhs)
Authorized Share: 15,00,000 Equity Shares of Rs. 10 Each (Previous Year 15,00,000 Equity Shares of Rs. 10 Each)	150.00	150.00
Issued Shares: 14,00,000 Equity Shares of Rs. 10 Each (Previous Year 14,00,000 Equity Shares of Rs. 10 Each)	140.00	140.00
Subscribed & Paid up Share: 14,00,000 Equity Shares of Rs. 10 Each (Previous Year 14,00,000 Equity Shares of Rs. 10 Each)	140.00	140.00
Total Issued, Subscribed and Fully Paid-up Share Capital	140.00	140.00

A. Reconciliation of the number of share outstanding at the beginning and at the end of the reporting period

Equity Shares	FY 2025-26		FY 2024-25	
	Number	Issued Capital (Rs.)	Number	Issued Capital (Rs.)
Shares outstanding at the beginning of the year	14,00,000	1,40,00,000	14,00,000	1,40,00,000
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	14,00,000	1,40,00,000	14,00,000	1,40,00,000

B. Share: in the company held by each shareholder holding more than 5% share specifying the number of share held

Particulars	FY 2025-26		FY 2024-25	
	Number	% of Holding	Number	% of Holding
Name of Shareholder				
Manisha Sharma	9,99,880	71.42%	9,99,880	71.42%

C. Share: held by holding ultimate holding company and/or their subsidiaries/associates:

There is no Holding Company of Ekennis Software Services Limited

D. Share: with right, preference and restriction attaching to each class including restriction on distribution of dividend and repayment of capital

Equity shares:

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

E. Shareholding of Promoters:

Share: Held by Promoter: at the end of year	FY 2025-26			FY 2024-25		
	No. of Shares	% of Share	% Change during the year	No. of Shares	% of Share	% Change during the year
Name of Promoter:						
Manisha Sharma	9,99,880	71.42%	-	9,99,880	71.42%	-

EKENNIS SOFTWARE SERVICE LIMITED

Standalone Statement of Profit and Loss for the period ended March 31, 2026

CIN No: L72900KA2019PLC122003

Particulars	Notes	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Income			
Revenue from Operations	2.18	154.95	218.21
Other Income	2.19	2.93	6.40
Total Income (I)		157.88	224.61
Expenses			
Cost of Material Consumed	2.20	43.14	66.67
Change in Inventories of Finished Goods, WIP & Stock in Trade		-	7.53
Employee Benefit Expense	2.21	81.67	133.46
Finance Cost	2.22	30.89	26.21
Depreciation & Amortization Expense	2.23	26.61	22.98
Other Expenses	2.24	70.53	119.62
Total Expenses (II)		252.85	376.47
Profit/(loss) Before Prior period, exceptional and extraordinary items and tax (I) - (II)		(94.97)	(151.86)
Prior period items (Net)		-	-
Profit/(Loss) before tax		(94.97)	(151.86)
Tax Expenses			
Current Tax		-	-
Deferred Tax Charge		5.77	9.72
Earlier Year Taxes		-	-
Total Tax Expense		5.77	9.72
Profit/(loss) after tax		(100.74)	(161.58)
Earnings/(loss) Per Share			
Basic (Nominal value of shares Rs.10 (PY: Rs.NIL))	2.25	(7.20)	(11.54)
Diluted (Nominal value of shares Rs.10 (PY: Rs.NIL))	2.25	(7.20)	(11.54)

Notes on significant accounting policies

1

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

As per our report of even date
For A Y & Company
Firm Registration No. 020829C
Chartered Accountants

For and on behalf of the Board of Directors
Ekennis Software Service Limited

Marisha Shama
Chairman & Managing Director
DIN : 08377458

Ruchita Joshi
Non Executive Director
DIN : 09366575

CA Arpit Gupta
Partner
Membership No. 421544
UDIN : 26421544XPCHQD5230
Place : Bengaluru
Date : 28.05.2026

Avinash Aswani
Company Secretary cum Compliance Officer

EKENNIS SOFTWARE SERVICE LIMITED
Notes to Standalone financial Statements for the period ended March 31, 2026
CIN No: L 72900KA2019PLC122003

NON CURRENT ASSETS

Particulars	Gross Block			Accumulated Depreciation				Net Block	
	Balance as at 01st Apr 2025	Additions	Deletion/Sale	Balance as at 31st March 2026	Balance as at 01st Apr 2025	Depreciation charge for the period	Deletion-Sale/Loss	Balance as at 31st March 2026	Balance as at 01st Apr 2025
A. Property Plant & Equipment									
Tangible									
Land & Building	596.55	-	-	596.55	-	4.84	-	484	596.55
Furniture and Equipment	14.68	-	-	14.68	4.68	1.39	-	6.07	10.00
Office Equipments & Computers	27.28	-	-	27.28	16.76	5.61	-	22.38	10.52
Buildings	22.11	-	-	22.11	21.00	-	-	21.00	1.11
Vehicles	18.30	-	-	18.30	9.87	2.09	-	11.96	8.44
Plant & Machinery	95.00	-	-	95.00	21.02	11.14	-	32.16	73.98
Intangible									
Softwares	8.07	-	-	8.07	2.03	1.53	-	3.56	6.04
Total A	782.00	-	-	782.00	75.36	26.61	-	101.97	706.64

EKENNIS SOFTWARE SERVICE LIMITED
Notes to Standalone financial Statements for the period ended March 31, 2026
CIN No: L72900KA2019PLC122003

OTHER NON-CURRENT ASSETS

2.10 Non Current Investments:	31st March, 2026	31st March, 2025
	(Amount in Lakhs)	(Amount in Lakhs)
Ekennis Software & Packaging Solutions Inc.	-	-
Total	-	-

2.11 Non Current Assets:	31st March, 2026	31st March, 2025
	(Amount in Lakhs)	(Amount in Lakhs)
Security and other deposits:		
Unsecured, considered good		
CDSL Security Deposit	0.10	0.10
NSDL Security Deposits	0.10	0.10
Rent Deposits	1.41	3.91
Security Deposit with GSI India for Bar Code Regn.	0.18	0.18
Total	1.79	4.29

2.12 Deferred Tax Assets:	31st March, 2026	31st March, 2025
	(Amount in Lakhs)	(Amount in Lakhs)
Opening Balance of Deferred Tax Assets	0.20	9.93
Addition during the year	(5.77)	(9.72)
Total	(5.57)	0.20

CURRENT ASSETS

2.13 Inventories:	31st March, 2026	31st March, 2025
	(Amount in Lakhs)	(Amount in Lakhs)
Raw Materials and Consumables	22.91	25.80
Finished Goods & WIP	-	-
Total	22.91	25.80

2.14 Trade Receivables:	31st March, 2026	31st March, 2025
	(Amount in Lakhs)	(Amount in Lakhs)
Unsecured, Considered good		
Debts outstanding other than Related Parties for a period:		
Outstanding for a period more than six months	-	-
Outstanding for a period less than six months	-	0.73
Total	-	0.73

2.15 Cash and Bank Balances:	31st March, 2026	31st March, 2025
	(Amount in Lakhs)	(Amount in Lakhs)
a. Balances with banks		
In current account	1.60	8.10
b. Cash in hand	3.01	1.99
Total	4.61	10.09

2.16 Short Term Loans & Advances:	31st March, 2026	31st March, 2025
	(Amount in Lakhs)	(Amount in Lakhs)
Unsecured, considered good		
- Ekennis Software & Packaging Solutions Inc.	-	-
Total	-	-

2.17 Other Current Assets:	31st March, 2026	31st March, 2025
	(Amount in Lakhs)	(Amount in Lakhs)
Income Tax Refundable	-	1.74
TDS/TCS Receivables	-	0.34
Total	-	2.08

Notes to Standalone financial Statements for the period ended March 31, 2026
CIN No: L72900KA2019PLC122003

2.18. Revenue From Operations	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Sale of Services		
Export		
Domestic		
Sale of Material		
Export	3.19	8.45
Domestic	151.76	209.76
Total	154.95	218.21
2.19. Other Income	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Interest on IT Refund	0.03	
Interest on FD	-	6.36
Other Charges	2.91	
Discount Received	-	
Other Misc. Income	-	0.04
Total	2.93	6.40
2.20. Cost of Material Consumed	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Opening Stock	25.80	32.14
Purchases	40.25	60.33
Closing Stock	22.91	25.80
Total	43.14	66.67
2.20. Change in Inventories of WIP, Stock in Trade & Finished Goods	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Inventories at the beginning of the year	-	7.53
Inventories at the end of the year	-	-
Total	-	7.53
2.21. Employee Benefits Expenses	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Remuneration to Directors	32.57	18.00
Salaries, wages and bonus	43.49	105.41
Contribution to Statutory Fund	4.35	9.36
Staff welfare expenses	1.28	0.70
Total	81.67	133.46

EKENNIS SOFTWARE SERVICE LIMITED

Notes to Standalone financial Statements for the period ended March 31, 2026

CIN No: L72900KA2019PLC122003

2.22. Finance Cost	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Interest Expense	29.61	24.53
Bank Charges	1.29	1.68
Total	30.89	26.21
2.23. Depreciation & Amortization	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Depreciation Expenses	26.61	22.98
Total	26.61	22.98
2.24. Other Expenses	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Advertising and Marketing	1.10	2.34
Audit Fee	2.00	2.00
BGV Expenses	-	0.09
Delivery Charges	5.81	9.46
Housekeeping Charges	-	8.88
Dues & Subscription	-	1.58
Electricity Expenses	2.26	3.86
Insurance Expense	0.39	0.47
Office Expenses	10.09	22.11
Printing and Stationery	0.14	0.49
Professional Fee	9.80	7.38
Repair and maintenance	0.19	1.99
Rental Expenses	9.10	29.36
Rates & Taxes	13.99	2.18
Discount Expenses	-	1.43
Installation & Service Charges	13.33	18.41
Shifting & Fitting Charges	-	1.18
Telephone & Internet Charges	0.67	2.84
Travel & Conveyance Expenses	0.73	2.10
Transportation Expense	0.93	1.46
Total	70.53	119.62

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EKENNIS SOFTWARE SERVICE LIMITED

Notes to Standalone financial Statements for the period ended March 31, 2026

CIN No: L72900KA2019PLC122003

2.25. Earnings Per Share	31st March, 2026 (Amount in Lakhs)	31st March, 2025 (Amount in Lakhs)
Profit/(Loss) after tax as per Statement of Profit and Loss	(100.74)	(161.58)
Weighted average number of equity shares in calculating basic EPS	14.00	14.00
Basic {Nominal Value of Shares- Rs. 10/- (Previous Year- Rs. 10/-)}	(7.20)	(11.54)
Diluted {Nominal Value of Shares- Rs. 10/- (Previous Year- Rs. 10/-)}	(7.20)	(11.54)

EKENNIS SOFTWARE SERVICE LIMITED

Notes to financial Statements for the period ended March 31, 2024

CIN No: L72900KA2019PLC122003

2.25 Related Party Disclosures- AS-18

Relationship with Related party	Name of Related Party
Key Managerial Personnel	Mrs. Manisha Sharma
Key Managerial Personnel	Mr. Vidhyasagar Shama
Key Managerial Personnel	Mr. Vikas Sharma
Company Secretary & Compliance Officer	Mr. Avinash Aswani
Non-Executive Director	Ms. Ruchita Joshi
Non-Executive Independent Director	Mrs. Uma Krishnan
Non-Executive Independent Director	Mrs. Urvashi Upadhyay

Transactions with Related Party:-

Name of the Party	(Amount in Lakhs)	
	31 March 2026	31 March 2025
<u>Director Remuneration</u>		
Mrs. Manisha Sharma	18.00	18.00
<u>Salary</u>		
Avinash Aswani	1.28	-
Mr. Vikas Sharma	14.78	14.78
Ms. Lalita	1.61	1.69

Closing Balance with related parties:-

Name of the Party	31 March 2026	31 March 2025
Mrs. Manisha Sharma		
NIL	-	0

EKENNIS SOFTWARE SERVICE LIMITED

Notes to financial Statements for the period ended March 31, 2023

CIN No: L72900KA2019PLC122003

2.26 Other disclosures

(a) Remuneration to Directors

Particulars	31 March 2026 (Amount in Lakhs)	31 March 2025 (Amount in Lakhs)
Salary including Variable Pay	18.00	18.00
Total	18.00	18.00

- (b) As per the best estimate of the management, there is no capital commitment and contingent liability exists as on the date of the financial statement.
- (c) Disclosures required under mandatory accounting standards & Schedule III are given to the extent applicable and possible.
- (d) Additional information as required by para 5 of General Instructions for preparation of Statement of Profit and Loss (other than already disclosed above) are either Nil or Not Applicable.
- (e) Previous year figures are regrouped or rearranged wherever considered necessary.
- (f) Figures have been rounded off to the nearest Lakhs

As per our report of even date
For A Y & Company
Firm Registration No. 020829C
Chartered Accountants

For and on behalf of the Board of Directors
Ekennis Software Service Limited

Manisha Sharma
Chairman & Managing Director
DIN: 08377458

CA Arpit Gupta
Partner
Membership No. 421544
UDIN : 26421544XPCHQD5230

Ruchita Joshi
Non-Executive Director
DIN : 09366575

Avinash Aswani
Company Secretary cum
Compliance Officer

Place : Bengaluru
Date : 28.05.2026

Depreciation Chart I.T

Particulars	WDV as on 01.04.21	Addition	Total as on 30.06.2021	Rate	Dep	WDV as on 30.06.2021
Computer	274757	0	274757	40%	109902.80	164854.20
Building	1482763	59655273	61138036	10%	3131039.95	58006996.05
Furniture	1016448	0	1016448	10%	101644.80	914803.20
Plant & Machinery	7790866	0	7790866	15%	1168629.90	6622236.10
Software	524663			25%		
	11089497	59655273	70220107	1	4511217.45	65708889.55

SUMMARY SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. COMPANY INFORMATION

The company was originally incorporated as a One Person Company under the name “Ekennis Software Service (OPC) Private Limited” under the provisions of the Companies Act, 2013 and certificate of incorporation was issued by the Registrar of Companies, Central Registration Centre, Manesar on February 28, 2019. The status of our Company was changed to public limited and the name of our Company was changed to “Ekennis Software Service Limited” vide Special Resolution passed by the shareholders at the Annual General Meeting of our Company held on November 05, 2021. The fresh certificate of incorporation consequent to conversion was issued on January 04, 2022 by the Registrar of Companies, Bangalore. The Corporate Identification Number of our Company is U72900KA2019PLC122003

SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The financial statements are prepared under the historical cost convention on the “Accrual Concept” and Going Concern assumption of accountancy in accordance with the accounting principles generally accepted in India and comply with the accounting standards as prescribed by Companies (Accounting Standard) Rules, 2006 or 2001 as may be applicable and with the relevant provisions of the Companies Act, 2013 and rules made there under.

2. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities on the date of the financial statement and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which results are known/materialized.

3. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost comprises of all expenses incurred to bring the assets to its present location and condition. Borrowing cost directly attributable to the acquisition /construction are included in the cost of fixed assets. Adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

Subsequent costs are added to the existing asset’s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

Depreciation is provided on a straight line method over the estimated useful life of the property, plant and equipment in the manner prescribed under Schedule II to the Companies Act 2013. Depreciation on addition or on sale/discard of a property, plant and equipment is calculated pro-rata from / up to the date of such addition or sale/discard as the case may be.

Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as "Capital Work in Progress."

Asset Name	Useful Lives (Years)
Electrical Installation	10
Tools & Equipment's	3
Furniture & Fixtures	10
Office Equipment's	5
Computer Hardwares	3

4. Intangible assets

Intangible assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/ depletion. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets are capitalised. Amortisation of Intangible assets is calculated on straight line method over the estimated useful life.

5. Investments

Investments are classified into current investments and non-current investments. Current investments i.e. investments that are readily realizable and intended to be held for not more than a year valued at cost. Any permanent reduction in the carrying amount or any reversals of such, reductions are charged or credited to the Statement of Profit & loss Account.

Non-current investments are stated at cost. Provision for diminution in the value of these investments is made only if such decline is other than temporary, in the opinion of the management.

6. Inventories

The Company is in the business of providing services so that it doesn't hold any Inventory during the year

7. Revenue Recognition

Revenue from sale of goods is recognized when the control of the goods is transferred to the customer, which is generally on the delivery of the goods, the associated costs and the amount of revenue can be measured reliably and it is probable that the economic benefit associated with the transaction will flow to the Company. It is measured at fair value of the consideration received or receivable, after deduction

of sales returns, trade discount, volume rebates and goods and service tax collected on behalf of the government.

Revenue from rendering of services is recognized when the performance of agreed contractual task has been completed.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Other income/revenue is recognized to the extent that it is probable that the economic benefit will flow to the Company and it can be reliably measured.

8. Borrowing Cost

Borrowing cost that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

9. Employee Benefits

a) Short term employee benefits

Short-term employee benefits in respect of salaries and wages, including non-monetary benefits are recognised as an expense at the undiscounted amount in the statement of profit and loss for the year in which the related service is rendered.

b) Defined contribution plans

Company's contributions to provident fund are charged to the statement of profit and loss in the year when the contributions to the respective funds are due.

c) Defined benefit plans

Gratuity is in the nature of a defined benefit plan. The cost of providing benefits under the defined benefit obligation is calculated on the basis of actuarial valuations carried out at reporting date by independent actuary using the projected unit credit method. Service costs and net interest expense or income is reflected in the statement of profit and loss. Gain or loss on account of remeasurement are recognised immediately through statement of profit and loss account in the period in which they occur.

d) Other employee benefits

The employees of the Company are entitled to compensate leave which is recognised as an expense in the statement of profit and loss account as and when they accrue. The liability is calculated based on actuarial valuation using projected unit credit method. Gain or loss on account of remeasurement are recognised immediately through statement of profit and loss account in the period in which they occur. These benefits are unfunded.

10. Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.