INTEGRATED HITECH LIMITED

CIN: L72300TN1993PLC024583

Date: 05th September 2026

To,
The Secretary,
The Bombay Stock Exchange Limited
PhirozeJeejeebhoy Towers
Dalal Street Mumbai- 400001.

BSE CODE: 532303

SUBJECT: ANNUAL REPORT FOR FY 2025-26 & NOTICE OF 33rd ANNUAL GENERAL MEETING ("AGM")

As required under Regulation 30 and Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we submit herewith the Annual Report of the Company for the Financial Year 2025-26 along with the Notice convening the 33rd Annual General Meeting scheduled to be held on 29th September 2026, Tuesday on 3:00 P.M. (IST) through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") in accordance with the Ministry of Corporate Affairs ("MCA") and Securities and Exchange Board of India ("SEBI") .

In compliance with above mentioned circulars, the Annual Report of the Company for the Financial Year 2025-26 along with the Notice convening the 33rd Annual General Meeting has been sent in electronic mode to Members whose email IDs are registered with the Company or the Depository Participant(s).

In compliance with Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the Listing Regulations and Secretarial Standard-2 on General Meetings issued by The Institute of Company Secretaries of India, the Company is providing the facility to Members to exercise their right to vote by electronic means on Resolutions proposed to be passed at AGM. The Company has engaged CDSL for providing facility for voting through remote e-Voting, for participation in the AGM through VC/OAVM and e-Voting during the AGM. The Register of Members and the Share Transfer books of the Company will remain closed from Wednesday, 23rd September 2026 to Tuesday, 29th September 2026 (both days inclusive).

INTEGRATED HITECH LIMITED

CIN: L72300TN1993PLC024583

Key information:

Cut-off Date	Tuesday, 22nd September 2026
Day, Date and time of commencement of remote e-Voting	Saturday, 26th September 2026 on or after 09:00 A.M. (IST)
Day, Date and time of end of remote e-Voting	Monday, 28th September 2026 on or before 05.00 P.M. (IST)
Annual General Meeting	Tuesday, 29th September 2026 at 03:00 PM

The copy of the Notice of AGM and Annual Report is also available on the Website of the Company at https://easitax.com/resource/home.aspx and on the website of the Stock Exchange i.e., BSE limited at www.bseindia.com and on the CDSL website at www.evotingindia.com

Kindly acknowledge and take on record the same.

Thanking you,

For Integrated Hitech Limited,

RAMESH CHANDRA MISHRA Digitally signed by RAMESH CHANDRA MISHRA Date: 2026.09.05 13:19:15 +05'30'

Ramesh Chandra Mishra
Director
DIN: 00206671

Registered Office Address: 150/115,Cisons Complex, 3RD Floor, Moniteth Road Egmore, Chennai, Chennai-8, Tamil Nadu, India, 600008
Corporate Office Address : B-103 Ansa Industrial Estate, Sakinaka Andheri East, Mumbai, Maharashtra, India, 400072
Mobile No: 9223400434, Contact No: 044-42145221
Email id : easitax.ihl@gmail.com ; Website : easitax.com ; GST NO :33AAACI6420R1ZE

INTEGRATED HITECH LIMITED

CIN: L72300TN1993PLC024583

Registered Office: 150/115, Cisons Complex, 03rd Floor, Moniteth Road Egmore, Chennai 600008

33RD ANNUAL REPORT

2025-2026

CORPORATE INFORMATION BOARD OF DIRECTORS & KMPS:

Mr. Ebenezer Gerald	Managing Director & Chairman
Mr. Ramesh Chandra Mishra	Director
Mr. Saroj Kumar Choudhury	Independent Director
Mrs. Sushma Anuj Yadav	Independent Director
Mrs. Aakansha Vaid	Independent Director
Ms. Iranee Tripathy	Chief Financial Officer
Ms. Shazia Fatima Mohammed Karimuddin Shaikh	Company Secretary & Compliance Officer

Corporate OFFICE: B-103 Ansa Industrial Estate, Sakinaka Andheri East, Mumbai, Maharashtra, India, 400072

Email: easitax.ihl@gmail.com

Website: easitax.com

LISTING: BSE Limited & Scrip Code 532303

STATUTORY AUDITORS: M/s. ABNJ & Co. Chartered Accountants, Chennai

SECRETARIAL AUDITOR: Mr. Suprabhat Chakraborty from M/s. Suprabhat & Co., Practicing Company Secretary

REGISTRAR & SHARE TRANSFER AGENT: Cameo Corporate Services Ltd, 1, Subramanian Building, Club House Road, Mount Road, Chennai – 600 002.

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NOTICE

NOTICE is hereby given that **33rd** Annual General Meeting of the members of Integrated Hitech Limited will be held on **Tuesday, 29th September 2026 at 03:00 p.m.** through Video Conferencing / Other Audio Visual Means (VC/OAVM) to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statement of the Company including Balance Sheet, Profit and Loss Statement and Statement of Cash Flow for the year ended 31st March 2026 along with the Report of the Board of Directors and Auditors thereon.

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

   "RESOLVED THAT the Audited Financial Statement, including Balance Sheet, Profit and Loss Statement and Statement of Cash Flow together with the schedules and notes attached thereto of the Company for the financial year ended March 31, 2026, and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby received, considered and adopted**."**

2. To appoint a director in place of Mr. Ramesh Chandra Mishra (DIN: 00206671), who retires by rotation and being eligible offers himself a re-appointment.

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

   "RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013 Mr. Ramesh Chandra Mishra (DIN: 00206671), Non-Executive Non-Independent Director who retires by rotation at this meeting and being eligible to offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation**."**

SPECIAL BUSINESS:

3. To Appoint Mr. Suprabhat Chakraborty from M/s. Suprabhat & Co., as Secretarial Auditor of the Company.

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

   "RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014, (including any statutory modification(s) or reenactment(s) thereof, for the time being in force), and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and based on the recommendation of the Audit Committee and the approval of the Board of Directors of the Company, consent of the Company be and is hereby accorded for appointment of Suprabhat Chakraborty from M/s. Suprabhat & Co., as the Secretarial Auditor

(Membership No. A41030 & COP. 15878) of the Company for a term of (3) Three financial years, commencing on April 01, 2026, until March 31, 2029, to conduct a Secretarial Audit of the Company and to furnish the Secretarial Audit Report;

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to fix the annual remuneration plus applicable taxes and out-of-pocket expenses payable to them during their tenure as the Secretarial Auditors of the Company, as determined by the Audit Committee in consultation with the said Secretarial Auditors;

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers to any committee of directors with power to further delegate to any other officer(s) / authorized representative(s) of the Company to do all acts, deeds and things and take all such steps as may be necessary, proper or expedient to give effect to this resolution." the Board of Directors of the Company be and are hereby authorized to fix the annual remuneration plus applicable taxes and out-of-pocket expenses payable to them during their tenure as the Secretarial Auditors of the Company, as determined by the Audit Committee in consultation with the said Secretarial Auditors;

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers to any committee of directors with power to further delegate to any other officer(s) / authorized representative(s) of the Company to do all acts, deeds and things and take all such steps as may be necessary, proper or expedient to give effect to this resolution**."**

For and on behalf of
Integrated Hitech Limited

Sd/-
Ebenezer Gerald
Managing Director & Chairman
DIN: 02026613

Date: - 14.08.2026
Place: - Chennai

NOTES:

1. The Statement pursuant to section 102 of the Companies Act 2013 in respect of Item No. 3 of the accompanying Notice, is annexed hereto.

2. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020.The forthcoming AGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.

3. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

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

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

6. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.

7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the company www.easitax.com The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited www.bseindia.com The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com

8. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

9. In continuation of this Ministry's General Circular No. 20/2020, dated 05th May, 2020 and after due examination, it has been decided to allow companies whose AGMs were due to be held in the year 2020, or become due in the year 2021, to conduct their AGMs on or before 31.12.2021, in accordance with the requirements provided in paragraphs 3 and 4 of the General Circular No. 20/2020 as per MCA circular no. 02/2021 dated January 13, 2021.

10. All the members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on **Friday on 28th August 2026,** have been considered for the purpose of sending the Notice of **33rd AGM** and the Annual Report.

11. Register of Members and Transfer Books of the Company will remain closed from **23rd September 2026, Monday** to **29th September 2026, Friday** (both dates inclusive) in terms of the provisions of Section 91 of the Companies Act, 2013 and the applicable clauses of the SEBI (Listing Obligations and Disclosures Requirements Regulations) 2015.

12. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company's Registrar and Transfer Agent (RTA) Cameo Corporate Services Ltd at cameo@cameoindia.com for assistance in this regard.

13. Members are requested to intimate changes, if any, about their name, postal address, email address, telephone/mobile numbers, PAN, power of attorney registration, bank mandate details, etc., to their Depository Participant ("DP") in case the shares are held in electronic form and to the Registrar in case the shares are held in physical form, in prescribed Form No. ISR-1, quoting their folio number and enclosing the self-attested supporting document. Further, Members may note that SEBI has mandated the submission of PAN by every participant in the securities market.

14. 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 their PAN to the Depository Participant with whom they are maintaining their demat account. Members holding shares in physical form can submit their PAN details to the Registrar and Transfer Agent M/s. Cameo Corporate Services Ltd.

15. As per the provisions of Section 72 of the Companies Act, 2013 (the "Act"), the facility for making nominations is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members are requested to submit the details said to their Depository Participants ("DPs") in case the shares are held by them in electronic form and to Cameo Corporate Services Ltd; in case the shares are held by them in physical form.

16. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to the Company's Registrars and Transfer Agents, Cameo Corporate Services Ltd for shares held in physical form, with relevant documents that may be required.

17. REMOTE E-VOTING: The remote E-voting period will be available during the following period:

- Day, date and time of commencement of remote e-Voting: **Saturday, 26th September 2026, at 09:00 A.M (IST)**

- Day, date and time of end of remote e-Voting: **Monday, 28th September 2026 at 05:00 P.M. (IST)**

18. The Company has fixed **Tuesday on 22nd September 2026** as the “Cut-off date” for identifying the Members who shall be eligible for participation in the 33rd AGM through VC/ OAVM facility and voting either through remote e-Voting or through e-Voting during the AGM. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the Cut-off date shall be entitled to attend the AGM and to vote on the Resolutions as set-forth in the Notice. The voting rights of the Members, in respect of remote e-Voting or e-Voting during the AGM, shall be reckoned in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date. A person who is not a member on the cut-off date should treat Notice of this AGM for information purposes only.

19. The Board of Directors have appointed **Mr. Suprabhat Chakraborty from M/s. Suprabhat & Co., Practicing Company Secretaries, Kolkata (Membership No.: A41030 & Certificate of Practice No.: 15878)**, as the Scrutinizer for conducting the e-voting process in a fair and transparent manner and has communicated their willingness to be appointed. The Scrutinizer, after scrutinizing the votes cast during the AGM and through remote e-voting, will not later two working days of conclusion of the Meeting, make a consolidated scrutinizer’s report and submit the same to the Chairman.

20. The results declared along with the consolidated scrutinizer’s report shall be placed on the website of the Company easitax.com website of the Stock Exchanges i.e. BSE Limited (BSE) at www.bseindia.com and on the website of Central Depository Services (India) Limited (CDSL) at www.evotingindia.com.

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

Members are requested to carefully read the instructions printed on the Form, record your assent (for) or dissent (against) through e-voting.

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

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

(i) The voting period begins on **26th September 2026, Saturday at 09:00 AM** and ends on **28th September 2026, Monday at 05:00 AM.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) as on Friday on 28th August 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

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

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

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

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

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

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from 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 e-voting is in progress and able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting

	service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4) 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 5) 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting

securities in demat mode) login through their **Depository Participants**	option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at 1800 22 55 33 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free No.: 022 - 4886 7000 and 022 - 2499 7000

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

Login method for e-Voting and joining virtual meeting for shareholders other than individual shareholders holding in Demat form & physical shareholders.

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

2) Click on "Shareholders" module.

3) Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

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

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

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

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

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

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

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

(v) Click on the **EVSN – 260826063** for the relevant **"INTEGRATED HITECH LIMITED"** on which you choose to vote.

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

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

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

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

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

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

(xii) **Additional Facility for Non – Individual Shareholders and Custodians –Remote Voting**

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

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

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

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

4. Shareholders are encouraged to join the Meeting through Laptops / I-Pads for better experience.

5. Further shareholders will be required to allow Camera and use Internet at a good speed to avoid any disturbance during the meeting.

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

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 5 days prior to meeting i.e. Thursday on 24th September 2026 mentioning their name, demat account number/folio number, email id, mobile number at easitax.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 5 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at easitax.com. These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP) .

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at **1800 22 55 33.**

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 1800 22 55 33

For any other queries relating to the shares of the Company, you may contact the Registrar and Share Transfer Agent at the following address:

Registered Office of RTA
Cameo Corporate Services Ltd,
CIN: U67120TN1998PLC041613
SEBI REG.NO.: INR000003753
1, Subramanian Building, Club House Road,
Mount Road, Chennai – 600002.
TEL: 044-28460390 Fax : 044-28460129
EMAIL: cameo@cameoindia.com
WEB: www.cameoindia.com

For and on behalf of
Integrated Hitech Limited

Sd/-
Ebenezer Gerald
Managing Director & Chairman
DIN: 02026613

Date: - 14.08.2026
Place: - Chennai

EXPLANATORY STATEMENT

PURSUANT TO SECTION 102 OF THE ACT

AND

REGULATION 36 OF THE SEBI LISTING REGULATIONS

AND

SECRETARIAL STANDARD-2 ON GENERAL MEETINGS

ITEM NO. 3: TO APPOINT MR. SUPRABHAT CHAKRABORTY, M/S. SUPRABHAT & CO., PRACTICING COMPANY SECRETARY AS SECRETARIAL AUDITOR OF THE COMPANY:

Pursuant to the amended provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulations) vide SEBI Notification dated December 12, 2024 and provisions of Section 204 of the Companies Act, 2013 (Act) and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Audit Committee and the Board of Directors at their respective meetings held on 14th August 2026 have approved and recommended the appointment of Mr. Suprabhat Chakraborty from M/s. Suprabhat & Co., Practicing Company Secretaries, Kolkata (Membership No.: A41030, Certificate of Practice No.: 15878) as Secretarial Auditor of the Company for a term of upto 3 (Three) Financials years from 2026-27 to 2028-29.

Term: Three Financial Years (2026-27 to 2028-29)

Proposed Fees: The professional and other certification fees plus applicable taxes and other out-of-pocket expenses in connection with the secretarial audit such fee as determined by the Board, on recommendation of Audit Committee.

The proposed fees are based on knowledge, expertise, industry experience, time and efforts required to be put in by them, which is in line with the industry benchmark. The fees for services in the nature of certifications and other professional work will be in addition to the secretarial audit fee as above and will be determined by the Board in consultation with the Secretarial Auditors and as per the recommendations of the Audit Committee.

Basis of recommendations: The recommendations are based on the fulfilment of the eligibility criteria & qualification prescribed under the Act & Rules made thereunder and SEBI LODR Regulations with regard to the full-time partners, secretarial audit, experience of the firm, capability, independent assessment, audit experience and also based on the evaluation of the quality of audit work done by them in the past.

Credentials: ACS Suprabhat Chakraborty (Membership No. ACS 41030, CP No. 15878) is the proprietor of M/s. Suprabhat & Co and a Practicing Company Secretary with over 10 years of experience in the field. In addition to filing various statutory returns under the Companies Act, he possesses extensive expertise in the incorporation of foreign companies, private company, producer company, Limited Liabilities Company and Section 8 Companies. He also has significant experience representing clients in petitions before the Regional Director (RD), the National Company Law Tribunal (NCLT) and the Ministry of Corporate Affairs (MCA) on a range of company law matters.

Mr. Chakraborty is well-versed in the legal frameworks related to Company Law, SEBI, and more. He has practical experience in share transfer and transmission MCA based filings of annual returns, particularly for large.

Mr. Suprabhat Chakraborty has given his consent to act as Secretarial Auditor of the Company and confirmed that his aforesaid appointment (if made) would be within the prescribed limits under the Act & Rules made thereunder and SEBI LODR Regulations. He has also confirmed that he is not disqualified to be appointed as Secretarial Auditor in terms of provisions of the Act & Rules made thereunder and SEBI LODR Regulations.

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution except to the extent of their shareholding, if any, in the Company.

The Board of Directors of the Company recommends the resolution set out at **Item No. 3** for approval of the Members as an **Ordinary Resolution**.

For and on behalf of
Integrated Hitech Limited

Sd/-
Ebenezer Gerald
Managing Director & Chairman
DIN: 02026613

Date: - 14.08.2026
Place: - Chennai

Details pursuant to Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")
and
Secretarial Standard-2 on General Meetings issued by The Institute of Company Secretaries of India.

Particulars	**Details**
Name	Ramesh Chandra Mishra
DIN	00206671
Age	62 years
Date of First Appointment	30/09/2023
Qualification	Practicing Company Secretary
Category	Non-Executive Non-Independent Director
Expertise in specific functional area	Management
Directorships held in other public companies	1. RRP Semiconductor Limited 2. Integrated Hitech Limited 3. BGSE Properties and Securities Limited 4. Rover Finance Limited
Memberships/ Chairmanships of committees of other public companies	1. BGSE Properties and Securities Limited
No. of Share Held	4400

For and on behalf of
Integrated Hitech Limited

Sd/-
Ebenezer Gerald
Managing Director & Chairman
DIN: 02026613

Date: - 14.08.2026
Place: - Chennai

BOARD REPORT

Dear Stakeholders,

Your directors take pleasure in presenting the 33rd Board Report of Integrated Hitech Limited (the Company) and along with it, the Audited Financial statements for the financial year ending 31st March, 2026.

1. FINANCIAL RESULTS:

The financial results of the Company for the year ending 31st March, 2026 are summarized below:

(Rs. In Lakhs)

PARTICULARS	For the year ended 31st March 2026	For the year ended 31st March 2025
Revenue from operations	0.99	1.70
Other Income	24.98	2.06
Total expenses	33.95	306.66
Profit/(Loss) before Exceptional Item and Tax	(7.97)	(302.90)
Exceptional Item	-	-
Profit / (Loss) Before Tax	(7.97)	(302.90)
Tax Expenses – Current Tax	-	-
Deferred Tax	-	-
Profit / Loss After Tax	(7.97)	(302.90)

2. STATE OF THE COMPANY'S AFFAIRS:

During the Financial year under review, your company has made Revenue by sales of Rs. 0.99 Lakhs as compared to previous year Rs. 1.70 Lakhs resulting in decrease in revenue. The Company has earned through Interest in Income and Profit on sale of Assets of Rs. 24.98 Lakhs as compared to previous year Rs. 2.06 Lakhs resulting in the increase in other Income.

The Profit / (Loss) Before Tax is Rs. (7.97) Lakhs as compared to Loss in previous year of Rs. (302.90) Lakhs.

Your directors are making concentrated efforts to increase the turnover which will generate the more profitability and Company's growth.

3. CHANGE IN NATURE OF BUSINESS, IF ANY:

There is no change in nature of business of the Company during the year.

4. DIVIDEND:

With a view to working capital requirements, your Board of Directors does not recommend any dividend for the year under review.

5. **CAPITAL STRUCTURE:**

During the financial year under review, there was no change in Authorized Share Capital as well as Paid up Share Capital of the Company.

Authorized Share Capital of the Company is Rs. 11,00,00,000/- (in words Eleven Crore only) divided by 1,10,00,000 (in words One Crore Ten Lakhs) Equity Shares of Rs. 10/- each

Paid Share Capital of the Company is Rs. 10,00,46,000/- (in words Rupees Ten Crore and Forty-Six Thousand only) divided by 1,00,46,000 (One Crore Forty-Six Thousand) Equity Shares of Rs. 10/- each

6. AMOUNT PROPOSED TO BE CARRIED TO ANY RESERVES:

The Board does not propose any transfer to reserves from the profit or loss A/c of the company during the year.

7. LISTING WITH STOCK EXCHANGES:

The Company has been Listed of **BOMBAY STOCK EXCHANGE (BSE)** having script code-532303**.** Further**,** the Company confirms that it has paid the annual Listing Fees for the year 2025-26.

8. DETAILS OF SUBSIDIARIES OR JOINT VENTURES OR ASSOCIATE COMPANIES:

The Company does not have any subsidiary or JV or Associates Company. Hence, the clause is not applicable.

9. **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:**

During the year under review, the company has neither given any loans & advances, provide securities, given guarantees or made any investments as covered under the provisions of section 186 of the Companies Act, 2013. Hence, Clause is not applicable.

10. **DEPOSITS:**

During the year under review, the Company has not accepted any deposits within the meaning of Section 73 to 76A of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

11. **PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:**

Your Company has in place a Policy on Related Party Transactions for purpose of identification and monitoring of Related Party Transactions and is published on the Company's website at https://easitax.com/

The Company has established a robust and transparent framework for the review, approval, and monitoring of Related Party Transactions (RPTs). This framework ensures that all transactions with related parties are conducted in a fair, arm's-length manner and are aligned with the Company's commitment to ethical business practices and regulatory compliance.

In accordance with the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Company's Policy on Materiality and Dealing with Related Party Transactions, all relevant information pertaining to proposed RPTs—including transaction details, nature of the relationship, commercial rationale, and pricing justification—is submitted for prior review and approval of the Audit Committee.

The Audit Committee plays a critical oversight role by ensuring that such transactions are in the best interest of the Company and its stakeholders, and do not result in any conflict of interest. For material RPTs and those requiring shareholder approval, the Company ensures timely disclosure and compliance with all applicable regulatory requirements and SEBI circulars.

During the year under review, there were no related party transactions that were entered with related party as per section 188 of Companies Act 2013. Therefore AOC-2 is not annexed.

12. BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL (KMP):

The Company recognizes that a diverse and well-rounded Board is crucial to its long-term success and effective governance. In line with the requirements of Section 149 of the Companies Act 2013 and Regulation 17 of the SEBI Listing Regulations, the Board is structured to ensure a balanced representation of both Executive and Non-Executive Directors.

As on March 31, 2026, the Board comprises Five (5) Directors, including:
• One (1) Executive Directors, and
• Four (4) Non-Executive Directors, including Independent Woman Director

The Following is list of Directors as on 31st March 2026:

Sr. No	Name	Designation
01	Ebenezer Gerald	Managing Director and Chairman
02	Ramesh Chandra Mishra	Non-Executive Director
03	Saroj Kumar Choudhury	Executive-Director
04	Aakansha Vaid	Independent Director
05	Sushma Anuj Yadav	Independent Director

The list of Key Managerial Personnel is as below:

1	Shazia Fatima Mohammed Karimuddin Shaikh	Company Secretary and Compliance Officer
2	Iranee Tripathy	Chief Financial Officer

Changes in Directorship and KMP during the years:

1. Mrs. Rajendhiran Eswari Angali, Independent Director of the Company has been retired from the designation as Independent Director as her 2 terms has been ended with effect from 15th June 2025.
2. Mr. Saroj Kumar Choudhury, Independent Director was appointed as additional Director on board w.e.f. 01st July 2025 and has been appointed and regularized in 32nd AGM 2025.
3. Mrs. Rainy Ramesh Singhi, Non-Executive Non-Independent Director has been resigned from the Company w.e.f. 26th March 2026.
4. Iranee Tripathy has been appointed as Chief Financial Officer by Board of Directors w.e.f. 28th April 2025.
5. Ms. Shantwana Adhikari, Chief Financial Officer has been resigned from the company w.e.f. 28th April 2025.

Director retiring by Rotation:

Pursuant to the provisions of Section 152 of the Act read with the relevant rules made thereunder, Mr. Ramesh Chandra Mishra (DIN: 00206671) Non-Execute Non-Independent Director being longest in the office is liable to retire by rotation at the ensuing Annual General Meeting (33rd AGM) and being eligible to re-appoint on Board subject to approval from members in ensuing AGM.

Pursuant to Regulation 36 of the SEBI Listing Regulations read with Secretarial Standard 2 on General Meetings, necessary details of Mr. Ramesh Chandra Mishra (DIN: 00206671), are provided as an Annexure to the Notice of the Annual General Meeting.

Composition of committees of the Board as on 31st March 2026:

Audit Committee	
Mrs. Sushma Anuj Yadav	Chairperson
Mrs. Aakansha Vaid	Member
Mr. Saroj Kumar Chouhury	Member

Nomination and Remuneration Committee	
Mrs. Sushma Anuj Yadav	Chairman
Mrs. Aakansha Vaid	Member
Mr. Saroj Kumar Chouhury	Member

Stakeholders Relationship Committee	
Mrs. Aakansha Vaid	Chairman
Mrs. Sushma Anuj Yadav	Member
Mr. Ramesh Chandra Mishra	Member

Corporate Social Responsibility Committee	
Mrs. Aakansha Vaid	Chairman
Mrs. Sushma Anuj Yadav	Member
Mr. Ramesh Chandra Mishra	Member

13. NUMBER OF MEETINGS OF THE BOARD AND BOARDS' COMMITTEE:

The Board meets at regular intervals to discuss and decide on business strategies / policies and review the financial performance of the Company. The Board Meetings are pre-scheduled, and a tentative annual calendar of the Board is circulated to the Directors well in advance to facilitate the Directors planning their schedules.

The interval between two Board Meetings was well within the maximum period mentioned under section 173 of the Companies Act, 2013, and SEBI Listing (Disclosures and Obligations Requirements) Regulations, 2015.

Meeting	No. of Meetings during the Financial Year 2025-26	Date of the Meeting
Board Meeting	6	28.04.2025 21.06.2025 01.07.2025 14.08.2025 14.11.2025 14.02.2026
Audit Committee	5	28.04.2025 21.06.2025 01.07.2025 14.08.2025 14.11.2025

		14.02.2026
Nomination & Remuneration Committee	3	28.04.2025 21.06.2025 14.08.2025
Stakeholder & Relationship Committee	3	28.04.2025 14.08.2025 14.11.2025
Independent Directors	1	14.02.2026

14. EXTRA-ORDINARY GENERAL MEETINGS:

During the year under review, pursuant to section 100 of Companies Act 2013 and rules made thereunder, any meeting of shareholders held between annual general meetings to address urgent or special matters requiring immediate approval the board calls the extra ordinary general meeting for the special business.

EOGM held on 30th April 2025 in which 45 Members attended the meeting out of 21,085 Shareholders from cut off date 23rd April 2025

15. VIGIL MECHANISM / WHISTLE BLOWER POLICY:

Your Company is committed to fostering a work environment that upholds the highest standards of safety, ethics, and legal compliance across all levels of its operations. To this end, a structured Vigil Mechanism and Whistle blower Policy has been implemented in line with the provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

These mechanisms are designed to enable employees and other stakeholders to confidentially report concerns regarding actual or suspected misconduct, including unethical behavior, violations of legal or regulatory requirements, and breaches of the Company's Code of Conduct. The system ensures that disclosures are handled in a fair, transparent, and secure manner, without fear of retaliation. Comprehensive information on the Company's Vigil Mechanism and Whistle blower Policy is provided in the Corporate Governance Report, which forms an integral part of this Integrated Annual Report. The Policy is also available on the Company's official website at https://easitax.com/

There were no Complaints received for the financial year ended March 31, 2026.

16. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has formulated a Framework on Internal Financial Controls In accordance with Rule 8 (5) (viii) of Companies (Accounts) Rules, 2014, the Company has adequate internal control systems to monitor business processes, financial reporting and compliance with applicable regulations and they are operating effectively.

The systems are periodically reviewed by the Audit Committee of the Board for identification of deficiencies and necessary time-bound actions are taken to improve efficiency at all levels. The Committee also reviews the observations forming part of internal auditors' report, key issues and areas of improvement, significant processes and accounting policies.

17. ANNUAL EVALUATION BY THE BOARD:

The Company has established a comprehensive framework for evaluating the performance of the Board of Directors, its Committees, and individual Directors, in line with the requirements of Sections 134 and 178 of the Act, Regulation 17(10) of the SEBI Listing Regulations, and the Company's Nomination and Remuneration Policy.

As part of this evaluation process, structured and confidential questionnaires were circulated to all Directors to obtain feedback on various aspects of the Board's functioning, the effectiveness of its committees, and the performance of each Director. The observations and responses received were compiled, analysed, and subsequently presented to the Chairman of the Board for review and discussion.

The evaluation of Directors covered several aspects, including their attendance and participation in meetings, understanding of the Company's operations and business environment, application of knowledge and expertise, quality of contributions to discussions, maintenance of confidentiality, integrity, and independent judgment. Directors were also evaluated on their alignment with the Company's core values, commitment to fiduciary responsibilities, and adherence to the Code of Conduct.

The Board's performance was assessed based on criteria such as the effectiveness of its oversight on compliance and governance matters, clarity in the roles of the Chairman and Executive/Non-Executive Directors, the diversity and mix of skills and expertise, strategic involvement, and overall guidance in areas such as risk management, financial reporting, ethics, and succession planning. Emphasis was placed on the Board's ability to provide strategic foresight and review the implementation of key initiatives and policies.

The evaluation of Committees considered their structure, independence, frequency of meetings, adherence to defined procedures, effectiveness in fulfilling their responsibilities, and the extent of their contribution to Board decisions. The Committees were also assessed on their ability to engage meaningfully with internal and external auditors, and their role in supporting oversight functions.

Based on the outcome, the Board concluded that the overall performance of the Board, its committees, and individual Directors, including Independent Directors, was found to be satisfactory.

18. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report for the year under review, as stipulated under the Regulation 34 read with Schedule V of SEBI Listing Regulations, forms part of this Annual Report and is annexed as **Annexure-II**. The state of the affairs of the business along with the financial and operational developments have been discussed in detail in the Management Discussion and Analysis Report.

19. CORPORATE GOVERANCE:

The Company remains steadfast in its commitment to upholding the highest standards of Corporate Governance, emphasizing transparency, accountability, and ethical business practices in all aspects of its operations. In accordance with Regulation 34 read with Schedule V of the SEBI Listing Regulations, a separate report on Corporate Governance has been included as part of this Integrated Annual Report as **Annexure-III.**

Additionally, a certificate issued by M/s. Suprabhat & Co., Practicing Company Secretary Secretarial Auditor of the Company, confirming compliance with the Corporate Governance requirements as prescribed under the Listing Regulations is annexed as **Annexure- IV.**

20. RISK MANAGEMENT POLICY:

The Company continues to have an effective Risk Management process in place. The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed also discussed at the meetings of the Audit Committee and the Board of Directors of the Company.

Major risks, if Any, identified by the business and functions are systematically addressed through mitigating action on a continuous basis.

21. NOMINATION AND REMUNERATION POLICY:

The Company has established a comprehensive Policy on Director Appointment and Remuneration, which also encompasses Key Managerial Personnel and other employees. This policy serves as a framework for the Nomination and Remuneration Committee to identify and recommend individuals who possess the necessary qualifications, skills, and experience to serve as Directors. It also lays down clear criteria for assessing the independence of Directors in accordance with regulatory requirements and the Company's governance standards.

Furthermore, the policy ensures that the Company's remuneration strategy is aligned with its overarching business objectives. Remuneration packages are designed to reward individual contributions as well as overall organizational performance, while remaining competitive and in line with industry benchmarks. This approach not only motivates Directors and employees to deliver sustainable value but also supports the retention of high-caliber talent.

In addition to fixed and variable pay components, the policy emphasizes transparency, fairness, and alignment with shareholder interests. The Committee regularly reviews the policy to adapt to changing regulatory landscapes and evolving best practices in corporate governance. This enables the Company to maintain a balanced and performance-driven reward system that fosters long term growth and accountability.

The remuneration policy approved by the board of Directors is available on the website of the Company https://easitax.com/

22. BOARD POLICIES:

The Company has the following policies which are applicable as per the Companies Act, 2013 and SEBI (LODR) Regulations, 2015 which are placed on the website of the Company https://easitax.com/

a) Code of Conduct for Directors and Senior Management
b) Nomination and Remuneration Policy
c) Policy on Disclosure of Material Events
d) Policy on preservation of Documents
e) Policy on archival of data
f) Whistle Blower Policy
g) Policy on Related Party Transactions
h) POSH Policy
i) Dividend Distribution Policy
j) Policy on Material Subsidiary

23. REMUNERATION T0 EMPLOYEES:

None of the employees has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 i.e. Rs. 8,50,000/- per month or Rs. 1,02,00,000/-P.A.

24. ENVIRONMENT, HEALTH AND SAFETY:

Your Company remains fully committed to upholding the highest standards of legal compliance and operational excellence in all aspects of Health, Safety, and Environmental (HSE) management. During the year under review, the Company continued to focus on energy and water conservation, enhanced utilization of renewable energy sources, and efforts to minimize waste generation across operations. These initiatives are in alignment with the Company9s broader goals of sustainable development and environmental stewardship.

In line with this commitment, the management has actively fostered a culture of safety and well-being across the organization. The Company organizes routine fire safety drills, along with periodic health check-ups for both permanent and contractual employees, ensuring proactive care and risk prevention at the workplace.

The Company recognizes that safety is not a one-time initiative but an ongoing journey of continuous improvement. Accordingly, it has outlined plans aimed at further enhancing the overall workforce well-being, promoting a proactive approach to health and safety, and embedding a strong safety-first culture throughout all operational sites.

Additionally, your Company reaffirms its commitment to providing a safe, healthy, and secure working environment across all manufacturing units and office, thereby ensuring a responsible and people-centric approach to organizational growth.

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

Your Company is committed to providing a safe and conducive work environment and has zero tolerance towards sexual harassment at workplace. Your Company has in place a Policy on Prevention of Sexual Harassment in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 **("POSH Act")** and the Rules made thereunder.

The Company is firmly committed to fostering a safe, respectful and inclusive workplace and maintains a zero-tolerance policy towards any form of discrimination or harassment. In alignment with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has implemented a comprehensive Anti-Harassment and Grievance Redressal Policy. Further the has constituted Internal Complaints Committee under the Sexual Harassment of Women at Workplace.

The Details of Complaints reported under POSH Act during FY 2025-26 are as follows:

Number of complaints at the beginning of the Financial Year	NIL
Number of complaints filed and resolved during the Financial Year	NIL
Number of complaints pending at the end of the Financial Year or more than 90 days	NIL

26. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

As there are less than 10 female employees in the Company, the provisions of Maternity Benefit Act, 1961 is not applicable to the Company during the year under review.

27. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMEMT RELATED AND THE DATE OF REPORT:

During the Financial Year under review, there are no material changes and commitments that occurred between the end of the Financial Year of the company to which the financial statements relate and the date of the report affecting the financial position of the company except one which is as follows;

1. The Petition for Reduction of Share Capital Hearing of Company bearing No. CP(CA)/105/CHE/2025) filed before NCLT Chennai, we hereby inform you that; The Hon'ble NCLT Chennai bench via its order dated 06/05/2026 has dismissed the petition as withdrawn with liberty.

We further inform you that the Hon'ble NCLT Chennai at the hearing held on 06 May, 2026, granted permission to withdraw the petition and accordingly passed an order to that effect.

2. The Company has sold the premises situated at Office Flat Old No. 150/113, New No.2/122, Flat No. 12, 3rd Floor, "CISONS COMPLEX", Montieth Road, Egmore, Chennai - 600008.

28. COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company is following the applicable Secretarial Standards as prescribed and formulated by the Institute of Company Secretaries of India during the financial year 2025-26, to the extent as applicable.

29. INDEPENDENT DIRECTORS:

a) Declaration of Independent Directors:

The Company has received necessary declaration from all the Independent Directors of the Company under Section 149(7) of the Companies Act, 2013 read with Rule 6 of Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 16 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that the Independent Directors of the Company meet the criteria of their Independence laid down in Section 149(6).

b) Independent Directors Meeting:

The meeting of the Independent Directors was held on 14th February 2026 as per schedule IV of the Companies Act, 2013.

c) Familiarization Programme for Independent Directors:

The familiarization program is to update the Directors on the roles, responsibilities, rights and duties under the Act and other statutes and about the overall functioning and performance of the Company. The policy and details of familiarization program is available on the website of the Company at www.suncitysyntheticsltd.com.

30. REPORTING OF FRAUDS BY AUDITORS:

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 the Board's Report.

31. AUDITORS AND AUDITORS REPORT:

a) STATUTORY AUDITORS:

ABNJ & Co., Chartered Accountant (FRN: 121677W), Statutory Auditors were appointed as the Statutory Auditors of the Company and were appointed for term five financial years from 2025-26 to 2029-30 in 32nd AGM by the shareholders.

During the year under review, the Auditor in their Auditor's Report for Financial Year ended 31st March 2026 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in the Annual Report and the same is self-explanatory.

b) SECRETARIAL AUDITOR & REPORT:

The Company has appointed Mr. Rabindra Kumar Samal as the Secretarial Auditor (Membership No. F7649 & COP: 18278) to conduct secretarial Audit for the term of 5 financial years 2025-26 to 2029-30. However, the Auditor is not the peer reviewed Hence, he has been resigned as secretarial Auditor w.e.f. 28th May 2026.

The Board has recommended appointing Mr. Suprabhat Chakraborty (Membership No. A41030 and COP. 15878) peer reviewed auditor for term of three financial year from 2026-27 to 2028-29 subject to approval of shareholders in ensuing Annual General Meeting.

The Secretarial Audit Report as received from the Secretarial Auditor is annexed to this report as **Annexure–I**.

Further, the Secretarial Auditor for the financial year ended 31st March 2026 does not contain any qualification, reservation or adverse remark.

32. INTERNAL AUDITORS:

The Company has appointed Mr. Nitin Arvind Oza as the Internal Auditors of the company for the Financial Year 2025-26. The Audit Committee determines the scope of Internal Audit in line with regulatory and business requirements.

33. COST AUDITOR:

Pursuant to notification of Companies (Cost Records and Audit) Rules, 2014 read with Companies (Cost Records and Audit) Amendment rules, 2014 the Company does not fall under the purview of Cost Audit.

34. CORPORATE SOCIAL RESPONSIBILITY:

During the year under review, section 135 of the Companies Act 2013 is not applicable to the Company as the limits are not breached, a report on CSR activities is not required to be annexed with this report.

35. BOARD EVALUATION:

The Company has established a structured mechanism for assessing the performance of the Board, its Committees and individual Directors, in line with the requirements of Sections 134 and 178 of the Act, Regulation 17(10) of the SEBI Listing Regulations and the Nomination and Remuneration Policy of the Company.

As part of the evaluation exercise, detailed and confidential feedback questionnaires were circulated to all Directors to obtain their views on various aspects relating to Board functioning, effectiveness of Committees and contribution of individual members. The responses received were compiled, analysed and subsequently shared with the Chairman for consideration and discussion.

The assessment of individual Directors covered parameters such as their attendance and participation in meetings, understanding of the Company’s business operations and external environment, application of professional expertise, quality of inputs provided, adherence to confidentiality, demonstration of integrity and exercise of independent judgement. The evaluation also considered their alignment with the Company’s core values, commitment towards fiduciary responsibilities and compliance with the Company’s Code of Conduct.

The Board evaluation as a whole was carried out on parameters including effectiveness in governance and compliance oversight, clarity in the roles of the Chairperson and other Directors, diversity of skills and experience and the Board’s contribution towards strategic planning, risk management, financial supervision, ethical standards and succession planning. The review also focused on the Board’s role in providing strategic direction and monitoring the implementation of key business initiatives and policies.

The Committees' evaluation focused on their structure, independence and frequency of meetings, adherence to established procedures and their effectiveness in fulfilling their responsibilities. Their contributions to Board decisions were also assessed along with their ability to collaborate with both internal and external Auditors and their role in strengthening oversight functions.

Following the evaluation, the Board concluded that the overall performance of the Board, its committees and individual Directors including the Independent Directors was satisfactory.

36. CODE OF CONDUCT FOR DIRECTORS AND SENIOR MANAGEMENT:

The Board of Directors has adopted a policy and procedure on Code of Conduct for the Board Members and employees of the Company in accordance with the SEBI (Prohibition of Insiders Trading) Regulations, 2015. This Code helps the Company to maintain the Standard of Business Ethics and ensure compliance with the legal requirements of the Company.

The Code aims to prevent any wrongdoing and promote ethical conduct on the Board and by employees. The Compliance Officer is responsible for ensuring adherence to the Code by all concerned.

The Code lays down the standard of Conduct which is expected to be followed by the Directors and the designated employees in their business dealings and in particular on matters relating to integrity in the workplace, in business practices and in dealing with stakeholders.

All the Board Members and the Senior Management Personnel have confirmed Compliance with the Code. Declaration of Code of Conduct is annexed as **Annexure- V.**

37. SECRETARIAL STANDARDS COMPLIANCE:

Your Company has complied with the Secretarial Standards issued by the Institute of Company Secretaries of India on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2).

38. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

There is no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations except the BSE has imposed SOP for non-Compliance as below;

1. BSE LIMITED has imposed the SOP in relation to Late Submission of Reg 23(9) Related Party Transaction for quarter ended 31-03-2025 and the Company has paid SOP Fine to BSE;

2. BSE LIMITED has imposed the SOP in relation to Limited Review not submitted in PDF for Consolidated Financial Result

39. DIRECTORS' RESPONSIBILITIES STATEMENT:

Pursuant to the requirement under Section 134(3)(c) of Companies Act, 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed that:

i. In the preparation of the annual accounts, the applicable accounting standard had been followed along with proper explanation relating to material departures

ii. the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the Profit or Loss of the Company for that period.

iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provision of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

iv. The Directors have prepared the Annual accounts on a going concern basis.

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

vi. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating.

40. MAINTAINANCE OF COST RECORDS:

The Company is not required to maintain cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

41. DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

There are no proceedings pending under the Insolvency and Bankruptcy Code, 2016 and that there is no instance of one-time settlement with any Bank or Financial Institution, during the year under review.

42. ANNUAL RETURN:

In accordance with the provisions of Section 92(3) of the Companies Act, 2013 and Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company's official website at **https://easitax.com/**

43. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR:

No application made or no proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year.

44. PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO AS PER SECTION 217(1) COMPANIES (DISCLOSURE OF PARTICULARS IN THE REPORT OF BOARD OF DIRECTORS) RULES, 1988.

- **Conservation of energy: -**
  1. The steps taken or impact on conservation of energy: **N.A.**
  2. The steps taken by the Company for utilizing alternate sources of energy: **N.A.**
  3. The capital investment on energy conservation equipment: **N.A.**

- **Technology absorption:**
  1. The efforts made towards technology absorption: **N.A.**
  2. The benefits derived like product improvement, cost reduction product development or import substitution: **N.A.**
  3. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) -
     - The details of technology imported: **N.A.**
     - The year of import: **N.A.**

- Whether the technology has been fully absorbed. **N.A**.

4. If not fully absorbed, areas where absorption has not taken place and the reasons thereof; and: **N.A.**
5. The expenditure incurred on Research and Development. **N.A.**

- **Foreign Exchange Earnings and Outgo:** N.A.

45. CAUTIONARY STATEMENT:

Certain statements made in this Report, including those under Management Discussion and Analysis, Corporate Governance, the Notice to Shareholders, and other sections of the Annual Report, may constitute "forward-looking statement" as per applicable laws and regulations. These statements reflect the company's current intentions, expectations, projections, or forecast regarding future performance.

However, actual outcomes may vary materially from those expressed or implied, owing to changes in market conditions, economic developments, or unforeseen circumstances. The Company does not assume any obligation or responsibility for the accuracy or completeness of such forward-looking statements, which may be subject to revision based on future events, developments, or the availability of new information.

46. ACKNOWLEDGEMENTS:

Your directors wish to place on record their appreciation of the Contributions made by employees at all levels, towards the continued growth and prosperity of your Company. Directors also take this opportunity to convey theirs thanks to all the valued shareholders of the Company and to the Bankers for their valuable services.

For and on behalf of
Suncity Synthetics Limited

Sd/-	**Sd/-**
Ebenezer Gerald	**Ramesh Chandra Mishra**
Managing Director	**Director**
DIN: 02026613	**DIN: 00206671**

Date: - 14.08.2026
Place: - Chennai

Annexure-I

Form No. MR-3

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026

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

To,
The Members,
Integrated Hitech Limited
150/115, Cisons Complex, 03rd Floor,
Moniteth Road Egmore,
Chennai, Tamil Nadu, India, 600008

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Suncity Synthetic Limited (hereinafter called the Company) (CIN: L72300TN1993PLC024583). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing my opinion thereon.

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

I have examined the books, papers, minute books, forms and returns filed, and other records maintained by the Company for the financial year ended on March 31, 2026, and made available to me and according to the applicable provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;
(ii) The Securities Contracts (Regulation) Act, 1956 (SCRA') and the rules made thereunder;
(iii) The Depositories Act, 1996 and the Regulations and Byelaws 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; **(Not Applicable to the Company during the Audit Period)**

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

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

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

c. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **; (Not applicable to the Company during the Audit Period)**

d. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021**; (Not applicable to the Company during the Audit Period)**

e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008**; (Not applicable to the Company during the Audit Period)**

i. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021**; (Not applicable to the Company during the Audit Period)**

j. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

k. Other laws as applicable specifically to the Company as identified by the management, that is to say: **No other laws specifically applicable to the Company**

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

(i) Secretarial Standards issued by the Institute of Company Secretaries of India.

(ii) The Listing Agreements entered by Company with Bombay Stock Exchange (BSE) Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

I further report that, the compliance by the Company of applicable financial laws such as Direct and Indirect Tax Laws and maintenance of financial records and books of accounts have not been reviewed in this Audit since the same have been subject to review by the statutory financial auditors, tax auditors, and other designated professionals.

I further report that, The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

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.

I further report that, based on the information provided and the representation made by the Company and also on the review of the compliance certificates / reports taken on record by the Board of Directors of the Company, there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that, during the audit period the Company has no events / actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc except below;

1. Appointment of Aakansha Vaid, Independent Director in Extraordinary General Meeting held on 30th April 2025;

2. Re-appointment of Ebenezer Gerald, Managing Director for term of three year from 10.02.2025 to 09.02.208 in Extraordinary General Meeting held on 30th April 2025;

3. Ms. Iranee Tripathy has been appointed as Chief Financial Officer on Board w.e.f. 28.04.2025 and Ms. Shantwana Adhikari, Chief Financial Officer has been resigned from the company w.e.f. 28th April 2025.

4. Mrs. Rajendhiran Eswari Angali, Independent Director of the Company has been retired from the designation as Independent Director as her 2 terms has been ended with effect from 15th June 2025.

5. Approved the Reduction of Share Capital of the Company due to accumulated losses to the extent of 99% of the Paid-Up Capital of the Company subject to approval in 32nd AGM.

6. Appointment / Regularize of Mr. Saroj Kumar Choudhury (DIN: 11143083) as Independent Director in 32nd AGM

7. Mrs. Rainy Ramesh Singhi, Non-Executive Non-Independent Director has been resigned from the Company w.e.f. 26th March 2026.

8. Resignation of Mr. Rabindra Kumar Samal as secretarial Auditor and Appointment of M/s Suprabhat & Co. As A Secretarial Auditor of The Company w.e.f. 28th May 2026

For Suprabhat & Co.
Practicing Company Secretary

Sd/-
Suprabhat Chakraborty
Proprietor
Membership No.: A41030
CP No.: 15878
PR No. 2284/2022

UDIN: A041030H000552662
Date: 30th May 2026
Place: Kolkata

ANNEXURE – I to the Secretarial Audit Report

To,
The Members,
Integrated Hitech Limited
150/115, Cisons Complex, 03rd Floor,
Moniteth Road Egmore,
Chennai, Tamil Nadu, India, 600008

Our report of even date is to be read along with this letter

1. Maintenance of Secretarial record is responsibility of the Management of the Company. My responsibility is to express an opinion on the Secretarial records based on our Audits.

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

3. Wherever required, I have obtained the Management Representation about compliance of the Laws, rules and regulations and happening of events etc.

4. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

5. The Compliance of the provisions of the Corporate and other applicable Laws, rules, regulations and standards is responsibility of Management. Our examination was limited to verification of procedure on the test basis.

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

For Suprabhat & Co.
Practicing Company Secretary

Sd/-
Suprabhat Chakraborty
Proprietor
Membership No.: A41030
CP No.: 15878
PR No. 2284/2022

UDIN: A041030H000552662
Date: 30th May 2026
Place: Kolkata

Annexure II

MANAGEMENT DISCUSSION AND ANALISIS REPORT
For the financial year ended 31st March 2026

1. INDUSTRY STRUCTURE AND DEVELOPMENTS:

Presently, the company is in the process of development and service of various tax compliance software such as e-filing of Income Tax Returns Software for individuals and corporate bodies, e-filing of Tax Deducted at Source (e-TDS) software for corporate and also in the process of developing GST Software for filing and management of GST for both Individual and Corporate. The company is in the process of development of Hospital Management Software (HMS) and Cloud Resource Management (CRM).

The Hospital Management software has wide application in the health care Industry for day to day operation, management data storage and retrieval which would make the patient care delivery system a seamless one. The transition would be to a smooth, efficient and paperless environment with ultimate result in patient satisfaction.

Our e-TDS software is being used in some of the Banks in India and most likely once the software reaches its final stage, would find application in other Banks/FI's.

There are several factors which may affect our results of operations, financial condition and cash flows. These factors may include:

- Financial Performance
- Human Resource Management
- Our relationship with clients - companies, banks, institutions, individuals, etc.
- Key Strategic Highlights
- Risk and Concerns
- Internal Control Systems and Adequacy
- Cautionary Statemen

We have briefly elaborated the above factors below:

1. FINANCIAL PERFORMANCE

The financial performance of the Company for the financial year ended 31st March 2026, as compared with the previous financial year, is summarized below:

(Rs. in Lakhs)

Particulars	**F.Y. 2025-26**	**F.Y. 2024-25**
Revenue of Operations	0.99	1.70
Other Income	24.98	2.06
Total Expenses	33.95	306.66
Profit / (Loss) before Exceptional Item and Tax	(7.97)	(302.90)
Exceptional Item	-	-
Profit / (Loss) before Tax	(7.97)	(302.90)
Current Tax	-	-
Deferred Tax	-	-
Profit / (Loss) After Tax	(7.97)	(302.90)

Revenue from operations during FY 2025-26 stood at Rs. 0.99 lakhs, as against Rs. 1.70 lakhs in FY 2024-25, representing a decrease of approximately 41.76%.

The decline in operating revenue reflects lower business volumes during the year under review. The Company continues to evaluate opportunities for improving its operating performance and enhancing revenue generation.

Other Income

Other income increased substantially from Rs. 2.06 lakhs in FY 2024-25 to Rs. 24.98 lakhs in FY 2025-26. The increase contributed positively to the overall financial performance of the Company during the year.

Total Expenses

Total expenses decreased from Rs. 306.66 lakhs in FY 2024-25 to Rs. 33.95 lakhs in FY 2025-26, representing a reduction of approximately 88.92%.

The reduction in expenses reflects the Company's efforts towards cost management and rationalisation of expenditure. However, the level of expenses remained higher than the operating revenue during the year, resulting in a loss before exceptional item and tax.

Profit/(Loss) before Exceptional Item and Tax

The Company reported a loss before exceptional item and tax of Rs. (7.97) lakhs during FY 2025-26 as compared to a loss of Rs. (302.90) lakhs during FY 2024-25.

Thus, the loss before exceptional item and tax improved by approximately 97.38% over the previous year. The improvement was primarily supported by the reduction in total expenses and increase in other income, although the decline in operating revenue continued to affect the Company's operating performance.

Profit/(Loss) Before Tax

The Company reported a loss before exceptional item and tax of Rs. (7.97) lakhs during FY 2025-26 as compared to a loss of Rs. (302.90) lakhs during FY 2024-25.

The improvement in the profit before tax was primarily attributable to the exceptional gain recognised during the year, together with lower operating expenses and higher other income.

Profit/(Loss) After Tax

The Company reported a loss before exceptional item and tax of Rs. (7.97) lakhs during FY 2025-26 as compared to a loss of Rs. (302.90) lakhs during FY 2024-25.

The improvement in the bottom-line performance represents a significant change from the previous year's results. The Company, however, recognises the need to improve its core operating performance and strengthen recurring revenue generation.

2. HUMAN RESOURCE MANAGEMENT:

Human capital is pivotal for the growth and success of the organisation. Our Company strives to foster a safe, congenial, and inclusive work environment and promotes trust, transparency, and a sense of teamwork through comprehensive and well-documented HR policies.

The key areas for driving Human Resource initiatives at Company are as follows:

The Company ensures strict adherence to its internal codes and has clearly defined zero tolerance policy towards discrimination of any kind. The Company's structured talent management framework leads to cohesive talent actions across all levels, and ably supports the process of talent acquisition, onboarding, learning and development, performance management and succession planning. Periodic, regular performance conversations and real-time feedback form the backbone of the performance management process. Personnel capability building sessions are conducted regularly across levels, engaging talent across the board - right from trainees to senior leadership.

The Company's culture is centred on the four core pillars, which are as:

1. Engaging with Compassion
2. Transparency
3. Respect
4. Ethics

The company acknowledges the efforts of its people and takes great pride in the dedication, sincerity and hard work of its workforce. We take up various projects based on availability of right mix of manpower. Thus, our growth is likely to be affected by our ability to attract and retain skill and technical manpower. Our Ability to hire, train and retain people will determine the ability of our company to achieve desired objectives.

These factors and a number of future developments may have impact on our results of operations, financial condition and cash flow in future periods.

3. OUR RELATIONSHIP WITH CLIENTS-COMPANIES, BANKS, FINANCIAL INSTITUTIONS, INDIVIDUALS ETC:

The operations and revenues of our company for any period will depend on orders in hand. Our ability to get new and also repeated orders will determine the growth of our company. As in any business our ability to maintain good relations with market intermediaries like banks and financial institutions will determine our growth.

4. KEY STRATEGIC HIGHLIGHTS:

- Growth in the Market
- New opportunities through collaboration/Marketing Arrangements
- New products, business models, etc.
- Margin enhancement
- Innovation and sustainability
- Investment opportunities

As a Company, Integrated Hitech Limited is optimistic about the future as well as its growth path. The Company is confident in its ability to grow its business organically enhancing the production by adopting new technologies.
The Company constantly looks at margin improvement and risk mitigation initiatives through specific projects and global support.

5. RISK AND CONCERNS:

Risk is an integral and unavoidable component of all businesses. Integrated Hitech Limited is committed to manage its risk in a proactive manner. Though risks cannot be completely eliminated, an effective risk management plan ensures that risks are reduced, avoided, retained or shared.

The Company faces various risks which are incidental to the Company9s operations in the various segment lines, like new competitor setting up business or expanding of the existing players owing to the market available. The Company functions in a dynamic business environment and its operations may be exposed to varied risks. To mitigate its impact, we have a comprehensive risk management framework in place that covers identification, assessment, development of mitigation strategy, action plan implementation, monitoring, reporting to and updating the Board and Audit Committee.

The Board of Directors, Audit Committee is in charge of keeping an eye on Risks and evaluating the effectiveness of risk management strategy or process. The Company has very well versed internal financial control structure. These controls were assessed throughout the year under review and no material weaknesses were observed in their design or operations. The Company has adequate internal control procedure commensurate with its size and nature of the business. The internal control system is supplemented by extensive internal audits, regular reviews by management and well-documented policies and guidelines to ensure reliability of financial and all other records to prepare financial statements. The Company continuously upgrades these systems in line with best accounting practices.

6. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has an internal control framework commensurate with the nature and size of its operations. The internal control systems are designed to safeguard the Company's assets, ensure proper accounting of transactions, maintain reliability of financial reporting and promote compliance with applicable laws and regulations.

These controls have been designed to provide a reasonable assurance over:

1. Timely preparation of Reliable Financial Information
2. Accuracy and completeness of the accounting records
3. Compliance with applicable Laws and Regulations
4. Safeguarding of Assets from unauthorized use or loss
5. Prevention and Detection of Frauds and Errors
6. Effectiveness and efficiency of operations

The current system of Internal Financial Controls (IFC) is aligned with the requirement of the Companies Act 2013. The Company has an Internal Audit function which functionally reports to the Chairperson of the Audit Committee, thereby maintaining its objectivity. The Internal Audit function is supported by a dedicated internal audit team and resources from external audit firms. The annual internal audit plan is carved out from a comprehensively defined Audit Universe that encompasses all businesses, functions, risks, compliance requirements and maturity of controls.

The Audit Committee of the Board is presented with key control issues and the actions taken on issues highlighted. The Audit Committee deliberates with the management, considers the systems as laid down and meets the internal auditors and statutory auditor to ascertain their views on the internal control framework. The Company recognises the fact that any internal control framework would have some inherent limitations and hence has inculcated a process of periodic audits and reviews to ensure that such systems and controls are updated at regular intervals.

7. CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis describing the Company's objectives, expectations, estimates or predictions may constitute forward-looking statements within the meaning of applicable laws and regulations. Actual results could differ materially from those expressed or implied due to various factors, including changes in economic conditions, market conditions, business risks, regulatory requirements and other factors beyond the Company's control.

The Company assumes no responsibility for updating these forward-looking statements subsequent to the date of this report.

For and on behalf of
Integrated Hitech Limited

Sd/-	**Sd/-**
Ebenezer Gerald	**Ramesh Chandra Mishra**
Managing Director	**Director**
DIN: 02026613	**DIN: 00206671**

Date: - 14.08.2026
Place: - Chennai

ANNEXURE- III

Report on Corporate Governance

[Report on Corporate Governance pursuant to the Companies Act, 2013 (“the Act) and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 {“SEBI Listing Regulations”} and forming a part of the report of the Board of Directors]

1. Company’s philosophy on Corporate Governance

The Company’s corporate governance philosophy revolves around fair and transparent governance and disclosure practices in line with the Principles of Good Corporate Governance. This philosophy is backed by principles of concerns, commitment, ethics, excellence and learning in all its acts and relationships with stakeholders, clients, associates and the community at large. The Company believes that good Corporate Governance is a continuous process and strives to improve its Corporate Governance practices to meet shareholder’s expectations. The business is governed and supervised by a strong Board of Directors and together with the management, they are committed to uphold the principles of excellence across all activities.

The Company is compliant with the latest provisions of the SEBI Listing Regulations as amended from time to time.

2. Board of Directors

The composition of the Board as on March 31, 2026 comprised of 5 (Five) Directors with optimum combination, 1 (One) Executive Director, 1 (one) are Non-Executive Non-Independent Directors and 3 (three) are Non-Executive Independent Directors (including one Independent Woman Director). All the members are eminent persons with considerable professional expertise and experience. The Board consists of a balanced combination of Executive and Non-Executive Directors.

The Board Members are not related to each other and the number of Directorships/Committee memberships held by Executive and Non-Executive Independent Directors are within the permissible limits under SEBI Listing Regulations, 2015 and the Act.

Board Procedure-

The Board Meeting is conducted at regular intervals i.e. at least once in every quarter to discuss and decide the business strategies, policies and to review the performance of the Company. All the necessary documents and information pertaining to the matters to be considered at each Board Meeting and Committee Meeting is made available to the Board of Directors and Committee Members to discharge their responsibilities effectively.

The details of other Directorships/Chairmanship and Membership of Committees held by Directors of the Company (including the company) as on March 31, 2026 is given below:

Attendance, Directorships and Committee positions-

Name of Directors	Category	No. of Other Directorships and Committee Chairmanship(s)/Membership(s)			Particulars of Directorships in other Listed Entities	
		*Directorships	#Chairmanship	#Membership	Name of the Company	Category of Directorship

Mr. Ebenezer Gerald (DIN: 02026613)	Chairperson, Promoter, Managing Director	5	0	0	0	0
Mrs. Aakansha Vaid (DIN: 02796417)	Non-Executive Independent Director	03	02	02	1. Oxford Industries Limited 2. Blue Chip India Limited 3. Satani Bearings Limited	Independent Director
Mr. Ramesh Chandra Mishra (DIN: 00206671)	Non-Executive Non-Independent Director	8	0	2	1.Suncity Synthetics Limited 2.RRP Semiconductor Limited	Non-Independent Director Non-Independent Director
Mrs. Sushama Anuj Yadav (DIN:07910845)	Non-Executive Independent Director	3	2	4	1. Wagend Infra Venture Limited 2.Nutricircle Limited 3. Scan Steels Limited	Independent Director
Saroj Kumar Choudhury (DIN: 11143083)	Non-Executive Independent Director	5	01	01	1. Koiya International Limited 2. Trinity Tradelink Limited 3. Oxford Industries Limited 4. Avi Products India Limited	

Notes:

1. While considering the total number of directorships, directorships in foreign companies and companies incorporated under Section 8 of the Act have been excluded.
2. While calculating number of Membership of Committee in other Companies, it includes Audit Committee, and Stakeholders' Relationship Committee of Public Companies (listed and unlisted) only.
3. In terms of Part C of Schedule V of the SEBI Listing Regulations, it is hereby disclosed that there is no other inter-se relationship amongst the Directors.
4. The number of Directorship, Chairmanship/ Membership in Committees of all Directors is within prescribed limit under the Act and Regulation 26 of the SEBI Listing Regulations.

Board Meetings

The Board Meeting is conducted at least once in every quarter to discuss the performance of the Company and its Quarterly Financial Results, along with other matters regarding the Company. The Board also meets to consider other business(es), whenever required, from time to time. Agenda of the business(es) to be transacted at the Board Meeting along with explanatory notes thereto are drafted and circulated well in advance to the Board of Directors of the Company.

The Company always ensures that the Board members are presented with all the relevant information on vital matters affecting the working of the Company including the information as inter-alia specified under Part A of Schedule II of Regulation 17(7) of the SEBI Listing Regulations. Every Board Member is free to suggest the inclusion of any item on the agenda and hold due discussions thereto.

Meetings held during the financial year 2025-26

Six (6) Board Meetings were held during the year under review and gap between the two meetings did not exceed 120 days. The meetings were held on the following dates:

Board Meeting Dates	28.04.2025	21.06.2025	01.07.2025	14.08.2025	14.11.2025	14.02.2026
Mode of Meeting	**Hybrid Mode**					

The attendance of each Director at the Board Meeting and the last Annual General Meeting is given thereunder:

Name of Directors	**Particulars of attendance for the Board Meetings**		**Attendance for last AGM held on 30th August, 2025**
	Meetings held during the Director's tenure	**Board Meetings Attended**	
Mr. Ebenezer Gerald (DIN:02026613)	**6**	**6**	**Yes**
Saroj Kumar Choudhury (DIN: 11143083)	**4**	**4**	**Yes**
Mrs. Rainy Ramesh Singhi* (DIN:09844099)	**6**	**6**	**Yes**
Mrs. Aakansha Vaid (DIN: 02796417)	**6**	**6**	**Yes**
Mr. Ramesh Chandra Mishra (DIN: 00206671)	**6**	**6**	**Yes**
Mrs. Sushama Anuj Yadav (DIN:07910845)	**6**	**6**	**Yes**

*Mrs. Rainy Ramesh Singhi has resigned as Director of the Company w.e.f. March 26, 2026

* Saroj Kumar Choudhury has been appointed as independent director of the Company w.e.f. July 01, 2026

Independent Directors

The term "Independent Director" is defined under Section 149 of the Act and the applicable rules, as well as Regulation 16(1)(b) of the SEBI Listing Regulations. In accordance with Section 149(7) of the Act, all Independent Directors have submitted declarations confirming that they meet the independence criteria laid out in Section 149(6) of the Act and the SEBI Listing Regulations. Based on these declarations, the Board has reviewed and verified their authenticity and confirms that the Independent Directors meet all requirements of independence and are fully compliant with the provisions of the Act and SEBI Listing Regulations.

Additionally, all Independent Directors have affirmed that there are no existing or foreseeable circumstances that could impact their status as Independent Directors or hinder their ability to effectively perform their duties. They are also in compliance with the limit on the number of independent directorships as prescribed under Regulation 17A of the SEBI Listing Regulations.

For the financial year ended March 31, 2026, there were one retirement from Independent Director due to completion of term and one Appointment in Independent Director on the Board.

Furthermore, all Directors have confirmed that they do not serve as members in more than 10 committees or as Chairpersons in more than 5 committees, in accordance with Regulation 26(1) of the SEBI Listing Regulations, across all companies where they hold directorships.

In line with Regulation 46 of the SEBI Listing Regulations, the terms and conditions of appointment of Independent Directors are publicly accessible on the Company's website at easitax.com.

Familiarisation Programmes

At the time of appointment, the Independent Directors are made aware of their roles and responsibilities through a formal letter of appointment which stipulates various terms and conditions. At Board and Committee meetings, the Independent Directors are regularly familiarised on the business model, strategies, operations, functions, policies and procedures of the Company and its Subsidiaries. All Directors attend the familiarisation programmes as these are scheduled to coincide with the Board meeting calendar.

The details of such programmes for familiarization of Independent Directors with the Company are available at the website of the Company at the web link easitax.com/resource/Corporate_Governance.aspx.

Matrix Setting Out the Skills/Expertise/Competence of the Board of Directors

The Board of Directors of the Company plays a pivotal role in guiding the strategic direction and ensuring the effective governance of the organization. In order to fulfil its responsibilities and maintain a high standard of corporate oversight, the Board continually assesses the collective skills and competencies required in the context of the Company's evolving business landscape, sectoral challenges, and regulatory requirements.

In compliance with Regulation 34(3) and Schedule V of the SEBI Listing Regulations, the Board has identified a set of core skills, expertise, and competencies that are necessary for the effective functioning of the Company. These attributes are currently available among the Board members, who bring diverse professional experiences and a strong commitment to ethical governance and strategic excellence.

The identified skills reflect the nature of the industry, the Company's strategic priorities, and the dynamic global business environment in which it operates. The Board regularly reviews these skills to ensure continued alignment with emerging trends, risks, and stakeholder expectations.

Business	Understanding of business dynamics, across various geographical markets, industry verticals and regulatory jurisdictions.
Leadership	Extended Leadership experience for a significant enterprise, resulting in a practical understanding of organizations, processes, strategic planning and risk management. Demonstrated strengths in developing talent, planning succession and driving change and long-term growth.
Strategy and Planning	Appreciation of long-term trends, strategic choices and experience in guiding and leading management teams to make decisions in uncertain environments.
Governance	Experience in developing governance practices, serving the best interests of all stakeholders, maintaining board and management accountability, building long term effective stakeholder engagements and driving corporate ethics and values.
Financial	Leadership of a financial firm or management of the finance function of an enterprise, resulting in proficiency in complex financial management, capital allocation and financial reporting processes or experience in actively supervising a principle financial officer, principal accounting officer, controller, public accountant, auditor or person performing similar function.
Marketing	Experience in developing strategies to grow sales and market share, build awareness and equity and enhance enterprise reputation.

In terms of requirement of SEBI Listing Regulations, the Board has identified the following core skills / expertise / competencies of the Directors in the context of the Company's business for effective functioning as follows:

Name of the Director	**Area of Expertise**					
	Business	**Leadership**	**Strategy and Planning**	**Governance**	**Financial**	**Sales & Marketing**
Mr. Ebenezer Gerald (DIN:02026613)	✓	✓	✓	✓	✓	✓
Saroj Kumar Choudhury* (DIN: 11143083)	✓	✓	✓	✓	✓	✓
Mrs. Rainy Ramesh Singhi** (DIN:09844099)	✓	✓	✓	✓		✓
Mrs. Aakansha Vaid (DIN: 02796417)	✓	✓	✓	✓	✓	

Mr. Ramesh Chandra Mishra (DIN: 00206671)	✓	✓	✓	✓	✓	✓
Mrs. Sushama Anuj Yadav (DIN:07910845)		✓	✓	✓	✓	

* Saroj Kumar Choudhury has been appointed as independent director of the Company w.e.f. July 01, 2025

** Mrs. Rainy Ramesh Singhi he resigned as director of the Company w.e.f. March 26, 2026.

Committees of Board of Directors

The mandatory Committees constituted by the Board of Directors of the Company are as under:

1. Audit Committee;

2. Nomination and Remuneration Committee;

3. Corporate Social Responsibility Committee;

4. Stakeholder's Relationship Committee.

The composition of all the mandatory Committees meets the requirements of the Act and the SEBI Listing Regulations.

The details of the role and composition of the Committees of the Board including the number of meetings held during the Financial Year under review and attendance thereat, are provided below.

Audit Committee

The terms of reference of the Audit Committee satisfy the requirement of Section 177 of the Act read with Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 18 of SEBI Listing Regulations.

The Audit Committee assists the Board in its responsibility for overseeing the quality and integrity of the accounting, auditing and reporting practices of the Company and its compliance with the legal and regulatory requirements. The Chairman of the Committee is financially literate and all other members of the Audit Committee have accounting or related financial management expertise.

Terms of Reference-

The brief terms of reference of the Audit Committee include the following:

1. Oversight of the Company'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 Company;
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, with particular reference to:

a) 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 Act;
b) Changes, if any, in accounting policies and practices and reasons for the same;
c) Major accounting entries involving estimates based on the exercise of judgment by management;

d) Significant adjustments made in the financial statements arising out of audit findings;
e) Compliance with listing and other legal requirements relating to financial statements;
f) Disclosure of any related party transactions;
g) Modified opinion(s) in the draft audit report;
5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
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 utilised 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 issue or rights issue or preferential issue or qualified institutions placement], 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. 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;
16. Discussion with 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. 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;
18. To review the functioning of the whistle blower mechanism;
19. Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;
20. Carrying out any other function as is mentioned in the terms of reference of the audit committee;
21. Reviewing the utilisation of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision; and
22. Consider and comment on rationale, cost benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

Mandatorily review the following information:

1) Management discussion and analysis of financial condition and results of operations;
2) Management letters / letters of internal control weaknesses issued by the statutory auditors;
3) Internal audit reports relating to internal control weaknesses;
4) The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee;
5) Statement of deviations;
a) Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1);
b) Annual statement of funds utilised for purposes other than those stated in the offer document/ prospectus/notice in terms of Regulation 32(7).

Composition, Meetings and Attendance

During the Financial year 2025-26, the Audit Committee met six (6) times.

The composition of the Audit committee, date of the meeting and attendance of the Audit committee meetings is given below:

Name of Members	**Category**	**Meeting Dates**	28.04.2025	21.06.2025	01.07.2025	14.08.2025	14.11.2025	14.02.2026
		Mode of Meeting	**Physical Meeting at the Registered Office**					
		No of Meetings Attended						
Mrs. Sushma Anuj Yadav (Chairperson)	Independent Director	**6**	✓	✓	✓	✓	✓	✓
Mrs. Aakansha Vaid (Member)	Independent Director	**6**	✓	✓	✓	✓	✓	✓
Mr. Saroj Kumar Chouhury (Member)	Independent Director	**4**	**-**	-	✓	✓	✓	✓

The Functional Heads, Internal Auditors, Representatives of Statutory Auditors attend the meetings of Audit Committee from time to time. The Chairperson of the Audit Committee Meeting was present at the 32nd Annual General Meeting held on 30th August, 2025.

4. Nomination and Remuneration Committee

The Nomination and Remuneration Committee ("**NRC**") of the Company is duly constituted as per Regulation 19 of the SEBI Listing Regulations, read with the provisions of Section 178 of the Act.

The present composition of the NRC is in accordance with the provisions of the Act and the rules made thereunder and SEBI Listing Regulations, it consists of Three (3) Non-Executive Independent Directors as on March 31, 2026. The Nomination and Remuneration Committee recommends the nomination of Directors, and carries out evaluation of performance of individual Directors. Besides, it recommends remuneration policy for Directors, Key Managerial Personnel and the Senior Management of the Company.

Terms of Reference-

The brief terms of reference of the Nomination and Remuneration Committee include the following:

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;

1A. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an Independent Director. The person recommended to the Board for appointment as an Independent Director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the committee may:

a) Use the services of an external agencies, if required

b) Consider candidates from a wide range of backgrounds, having due regard to diversity; and

c) Consider the time commitments of the candidates.

2. Formulation of criteria for evaluation of performance of independent directors and the board of directors;

3. Devising a policy on diversity of board of directors;

4. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal;

5. 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;

6. Recommend to the board, all remuneration, in whatever form, payable to senior management.

Composition, Meetings and Attendance

During the Financial Year 2025–26 Nomination and Remuneration Committee met 3 (Three) times.

The composition of the Nomination and Remuneration Committee, and attendance of the Nomination and Remuneration Committee meetings is given below:

Name of Members	Category	Meeting Dates	28.04.2025	21.06.2025	01.07.2025
		Mode of Meeting	Physical Meeting at the Registered Office		
		No of Meetings Attended			
Mrs. Sushma Anuj Yadav- (Chairperson)	Independent Director	3	Yes	Yes	Yes
Mrs. Aakansha Vaid- (Member)	Non- Independent Director	3	Yes	Yes	Yes

Mr. Saroj Kumar Chouhury **(Member)**	Independent Director	1	NA	NA	Yes

Performance evaluation criteria for Independent Directors

Pursuant to the provisions of Section 134(3)(p) of the Act read with the SEBI Listing Regulations, the Nomination and Remuneration Committee carried out the annual performance evaluation of the Directors individually including the Chairman and the Board evaluated the overall effectiveness of the Board of Directors including its Committees based on the ratings given by the Nomination & Remuneration Committee of the Company.

The performance evaluation of the Independent Non-Executive Directors was carried out by the entire Board on the criteria and framework adopted by Board (the concerned Director being evaluated did not participate). On the basis of ranking filled in the evaluation questionnaire and discussion of the Board, the Directors have expressed their satisfaction on the performance of the Independent Non-Executive Directors.

5. Stakeholders' Relationship Committee

The Stakeholders' Relationship Committee ("**SRC**") is constituted as per the requirements of Regulation 20 of the SEBI Listing Regulations and Section 178 of the Act.

It consists of three (3) Directors who are non- Executive Directors as on March 31, 2026. The Chairperson of Stakeholders Relationship Committee attends the Annual General Meeting to answer the queries raised by the Shareholders / Security holders, if any.

Composition, Meetings and Attendance

During the Financial Year 2025–26 the Stakeholders Relationship Committee met 3 (Three) times. The Composition of the Committee, date of the meetings and attendance of Stakeholders Relationship Committee members in the said meetings is given below –

Name of Members	**Category**	**Meeting Dates**	**28-04-2025**	**14-08-2025**	**14-11-2025**
		Mode of Meeting	**Physical Meeting at the Registered Office**		
		No of Meetings Attended			
Mrs. Aakansha Vaid **(Chairperson)**	Independent Director	3	Yes	Yes	Yes
Mrs. Sushma Anuj Yadav **(Member)**	Non-Independent Director	3	Yes	Yes	Yes
Mr. Ramesh Chandra Mishra **(Member)**	Independent Director	3	Yes	Yes	Yes

Name, designation and contact details of the Compliance Officer

Mrs. Shazia Fatima Mohammed Karimuddin Shaikh, Company Secretary and Compliance Officer (ICSI M. NO.: A28104), is the Compliance Officer of the Company.

The Compliance Officer can be contacted at:

INTEGRATED HITECH LIMITED

Office Address- 150/115, Cisons Complex, 3rd Floor, Moniteth Road Egmore, Chennai 600008.

Tel: +91 9223400434

- Email: easitax.ihl@gmail.com
- Website : easitax.com

Status of investors' complaints as on March 31, 2026

During the year, zero **(0)** Complaints were received through the SCORES portal of SEBI. No request for Share Transfer or Dematerialisation was pending for approval as on March 31, 2026.

The details of shareholders' complaints received and disposed of, during the year under review are as under:

No. of Investor complaints pending at the beginning	0
No. of Investor complaints received	0
No. of Investor complaints disposed off	0
No. of Investor complaints unresolved	0

Particulars of Senior Management

Sr. No.	**Members of Senior Management Team**	**Role / Designation**
1.	Iranee Tripathi	Chief Financial Officer (CFO)
2.	Mrs. Shazia Fatima Mohammed Karimuddin Shaikh.	Company Secretary & Compliance Officer

6. Corporate Social Responsibility Committee

The Corporate Social Responsibility Committee ("**CSR**") has been constituted as per the provisions of Section 135 of the Act and other applicable provisions of Companies (Corporate Social Responsibility Policies) Rules, 2014. The Committee comprises of Three (3) Directors. The Chairperson of the committee is an Independent Director.

Terms of Reference-

1. Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII to the Act, as amended, read with Rules framed thereunder;
2. Recommend the amount of expenditure to be incurred on such activities;
3. Monitor the Corporate Social Responsibility Policy of the Company from time to time;
4. To do such other acts, deeds and things as may be required to comply with the applicable laws;
5. To perform such other activities as may be delegated by the Board or specified/ provided under the Act or by the SEBI Listing Regulations or statutorily prescribed under any other law or by any other regulatory authority.

Composition, Meetings and Attendance

During the Financial Year 2025–26, No meeting of Corporate Social Responsibility Committee was held. The Composition of the Committee is given below –

The Composition of the Corporate Social Responsibility Committee is given below –

Corporate Social Responsibility Committee	
Mrs. Aakansha Vaid	Chairman
Mrs. Sushma Anuj Yadav	Member
Mr. Ramesh Chandra Mishra	Member

CSR initiatives undertaken by the Company during the FY 2025-26

During the Financial Year 2025-26, No CSR Initiatives taken as CSR is Not Applicable to the company.

7. Remuneration of Directors

A. Policy on Remuneration

At Integrated Hitech Limited, our people are central to our success. We consider our human capital as one of our most valuable assets. Accordingly, our remuneration framework is designed to ensure fair, transparent, and competitive compensation for Directors, senior management, and employees across all levels.

Our remuneration strategy is focused on:

- Attracting and retaining top talent,
- Recognizing and rewarding performance, and
- Aligning individual goals with the Company's long-term vision and objectives.

No loans or advances were made to any Directors during the financial year 2025–26.

The Nomination and Remuneration Policy outline the guiding principles and is accessible to all stakeholders through the Company's official website at: easitax.com/resource/Corporate_Governance.aspx

B. Remuneration to Independent Directors

Independent Directors are compensated solely through sitting fees for attending Board and Committee meetings. In order to maintain independence, no performance-linked incentives or stock options are extended to Independent Directors.

There are no pecuniary relationships or transactions between the Non-Executive Directors and the Company that require disclosure under applicable regulations.

C. Remuneration to Executive Director

The remuneration of the Managing Director and Whole-Time Directors is governed by applicable provisions of the Companies Act, 2013, relevant rules, SEBI regulations, and shareholder approvals. It includes a combination of fixed pay, allowances, and retirement benefits. No performance-linked incentives were paid during FY 2025–26.

Service Contract, Notice Period and severance Fee

- The term of appointment for Executive Directors is **three years**, subject to retirement by rotation as per the Companies Act, 2013.
- The notice period for termination is **90 days** from either side.
- **No severance fee** is payable on termination of appointment.

8. General Body Meetings

A) Details of Last Three Annual General Meetings are as under

AGM	Financial Year	Day, Date and Time	Venue	Details of Special Resolution Passed
30TH	2022-23	Saturday, September 30, 2023 10:00 a.m.	Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	A) Appointment of Ms. Rainy Ramesh Singhi (DIN: 09844099) as a non-executive director. B) Appointment of Mr. Ramesh Chandra Mishra (DIN: 00206671) as Non-Executive Non-Independent Director. C) Appointment of Mrs. Sushama Anuj Yadav (DIN: 07910845) as independent director D) Approval of Related Party Transaction E) To Approve shifting of Registered office from one state to another state subject to approval of shareholders in Annual General Meeting F) Alteration of Memorandum of Association of the Company
31ST	2023-24	Monday, September 30, 2024 10:00 a.m.	Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	A) Change of Registered office of the company from State of Tamil Nadu to the State of Maharashtra B) Adoption of Memorandum of Association as per provisions of the Companies Act, 2013 C) Adoption of Articles of Association as per the provisions of the Companies Act, 2013.

32nd	2024-25	Saturday, 30th August, 2025 at 02:00	Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	1. To Regularise / Appoint Mr. Saroj Kumar Choudhury (Din: 11143083) As an Independent Director of The Company. 2. To Appoint Mr. Rabindra Kumar Samal, Practicing Company Secretary as Secretarial Auditor of The Company. 3. To Consider the Reduction of Capital of The Company. 4. To Implement the Reduction of Capital of The Company.

The Chairperson of the Audit Committee was present at all the above AGMs. All resolutions moved at the Annual General Meeting were passed by the requisite majority of shareholders.

B) Extraordinary General Meetings

During the year under review, pursuant to section 100 of Companies Act 2013 and rules made thereunder, any meeting of shareholders held between annual general meetings to address urgent or special matters requiring immediate approval the board calls the extra ordinary general meeting for the special business.

EOGM held on 30th April 2025 in which 45 Members attended the meeting out of 21,085 Shareholders from cutoff date 23rd April 2025

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C) Details of resolutions passed by way of postal ballot

There is currently no proposal to pass any resolution by way of postal ballot. None of the matters scheduled for consideration at the upcoming Annual General Meeting require approval through a postal ballot process.

9. Means of Communication

Quarterly Results	The Company communicates to the Stock Exchange about the quarterly financial results within 30 minutes from the conclusion of the Board in which the same is approved.
Newspapers wherein result normally published	The results are usually published in the Financial Express (English) and Madras Mani (Regional) newspapers.
Website	All the information and disclosures required to be disseminated as per Regulation 46(2) of the SEBI Listing Regulations and under the Act are being posted at Company's website: easitax.com
	All the official news releases and presentations on significant developments in the Company to the institutional investors or analysts are hosted on

	Company's website easitax.comand provided to the Stock Exchanges https://www.bseindia.com/
	The Company ensures necessary updation of details pertaining to calls or presentations to institutional investors or analysts to the Stock Exchanges and also uploads the same on the website of the Company.
Designated e-mail address for investor services	To serve the investors better and as required under SEBI Listing Regulations, the designated e-mail address for investors complaints is easitax.ihl@gmail.com

10. General Shareholder Information

a) Annual General Meeting - Date, Time and Venue	33rd Annual General Meeting through Video Conferencing/ Other Audio-Visual Means (VC/ OAVM facility) [Deemed Venue for the meeting: Registered Office: 150/115, Cisons Complex,3rd Floor, Moniteth Road Egmore, Chennai 600008]
b) Financial Year	01/04/2025 to 31/03/2026
c) Registered Office	150/115, Cisons Complex,3rd Floor, Moniteth Road Egmore, Chennai 600008
d) Corporate Office	B 103 Ansa Industrial Estate, Sakinaka Andheri East, Mumbai, Maharashtra, India, 400072
g) CIN	L72300TN1993PLC024583
h) Name and Address of Stock Exchanges where Company's securities are listed	**BSE Limited (BSE)** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001, India.
j) Listing fees	The Annual Listing fees for the financial year 2026-27 has been paid to BSE Limited.
k) Share Registrar and Transfer Agents	M/s. Cameo Corporate Services Ltd 1, Subramanian Building, Club House Road, Mount Road, Chennai – 600 002 Phone No. 044 - 28460390 Email: - cameo@cameoindia.com
l) Company Secretary & Compliance officer	Mrs. Shazia Fatima Mohammed Karimuddin Shaikh

n) Share Transfer System

Pursuant to the directive of the Securities and Exchange Board of India (SEBI), physical transfer of shares has been dispensed with. In reference to SEBI Circular dated January 25, 2022, the security holder/ claimant shall submit duly filled up Form ISR-4 for processing of service request related to transmission, transposition, consolidation/sub-division/endorsement of share certificate, issue of duplicate share certificate along with requisite documents. The Company/RTA shall issue letter of confirmation after processing the service requests which shall be valid for a period of 120 days from the date of its issuance, within which the securities holder/claimant shall make a request to the Depository Participant for dematerializing the said securities. The Form ISR-4 is available on the website of the Company.

o) Shareholding Pattern (Equity) as on March 31, 2026

Category of shareholders	No. of shares	% of shareholding
Promoters	1105700	11.05%
Public	8898900	88.95%

q) Distribution of Shareholding as on March 31, 2026

Sno	Amount (Rs.)	Number	% of Total	Amount	% of Total
1	10-5000	20021	93.3946	24524070	24.5128
2	5001-10000	700	3.2654	5838280	5.8356
3	10001-20000	339	1.5814	5177360	5.1750
4	20001-30000	126	0.5878	3265880	3.2644
5	30001-40000	44	0.2053	1564930	1.5642
6	40001-50000	56	0.2612	2710170	2.7089
7	50001-100000	72	0.3359	5465890	5.4634
8	100001- and above	79	0.3685	51499420	51.4757
	Total:	21437	100.0000	100046000	100.0000

r) Dematerialization of Shares and Liquidity

71.97% of the Paid-up Capital is held in Dematerialised form with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) as on March 31, 2026 under ISIN No: **INE934A01012**

Particulars	NSDL	CDSL	Physical	Total
Shares	4726817	2472675	2805108	10004600
Shares (%)	47.25	24.72	28.04	100

s) Outstanding GDRs/ ADRs/ Warrants or any convertible instruments

The Company has not issued any GDRs, ADRs, Warrants or any convertible instruments.

t) Commodity Price Risk or Foreign exchange risk and hedging activities

The Company faces risks related to exchange rate fluctuations. Effective planning and strategic measures help protect the Company's interests amid volatility in foreign exchange rates and commodity prices. The Company has not entered into any commodity hedging activities.

u) Plant Locations

There are no Plant Locations of the company.

v) credit rating

Credit Ratings not Applicable to the company.

w) Address for correspondence

Registered Office: 150/115, Cisons Complex, 3rd Floor, Moniteth Road Egmore, Chennai 600008.

x) Details with respect to Demat Suspense Account/Unclaimed Suspense Account as per Regulation 34(3) of SEBI Listing Regulations

Particulars	**Shareholders**		**Physical**	
	No. of Shareholder	No. of equity shares	No. of Shareholder	No. of equity shares
Aggregate no. of shareholders and the outstanding shares in the suspense account lying as on April 1, 2025	**NIL**	**NIL**	**NIL**	**NIL**
Number of shareholders who approached the Company for transfer of shares from suspense accounts during the year	-	-	-	-
Number of shareholders to whom shares were transferred from the suspense account during the year	-	-	-	-
Shares Transferred to IEPF A/c	-	-	-	-
Aggregate number of shareholders and the outstanding shares in the suspense account lying as on March 31, 2026	**NIL**	**NIL**	**NIL**	**NIL**

11. Other Disclosures

a) Disclosures on materially significant related party transactions that may have potential conflict with the interests of listed entity at large;

During the year under review, all the related party transactions that were entered into were on an arm's length basis and in the ordinary course of business, and there were no material related party transactions that had potential conflict with the interest of the Company at large. The details of the transactions with the related parties are placed before the Audit Committee on a quarterly basis in compliance with the provisions of Section 177 of the Act, and Rules framed thereunder and Regulation 23 of the SEBI Listing Regulations. Details of Related Party Transactions are disclosed in the notes to the Financial Statements as per the applicable Indian Accounting Standards. There were no Related Party Transactions during the year.

b) Details of non-compliance by the listed entity, penalties, strictures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years:

The Company has complied with the requirement of regulatory authorities on matters related to capital market except as mentioned below and for which Company has paid below mentioned fines:

1. BSE LIMITED has imposed the SOP in relation to Late Submission of Reg 23(9) Related Party Transaction for quarter ended 31-03-2025 and the Company has paid SOP Fine to BSE;

2. BSE LIMITED has imposed the SOP in relation to Limited Review not submitted in PDF for Consolidated Financial Result for the quarter ended September 30, 2025.

c) Disclosure of Vigil Mechanism/ Whistle Blower Policy and access to the Chairperson of the Audit Committee;

The Company has put in place a mechanism for employees to report to the Management, concerns about unethical behaviour, actual or suspected fraud or violation of the Companies Code of Conduct or Ethics Policy. The said Policy provides for adequate safeguards against victimization of employees who avail of the mechanism and also provides for direct access to the higher levels of supervisors, managers including the Audit Committee. We confirm that during the financial year 2025-26 no employee of the Company was denied access to the Chairperson of the Audit Committee. The Whistle Blower Policy is displayed on the Company's website viz. easitax.com/resource/Corporate_Governance.aspx.

This policy also provides for adequate safeguards against victimization of employees who avail of the mechanism and provides for direct access to the Ombudsperson/Audit Committee Chairperson under the Code.

No personnel have been denied access to the Audit Committee.

d) Details of compliance with all the mandatory requirements and adoption of the non-mandatory requirements:

The Company has complied with all the mandatory requirements of the SEBI Listing Regulations relating to corporate governance.

e) Web Link where policy for determining 'material' subsidiaries is disclosed;

To determine 'material subsidiary', the Company has adopted a 'Policy for Determining Material Subsidiary' and the same has been hosted on the website of the Company on the following web link; easitax.com/resource/Corporate_Governance.aspx.

f) Web link where policy on dealing with related party transactions:

The Company has formulated a policy on materiality of Related Party Transactions and dealing with Related Party Transactions in line with the requirements of Section 177 (4) (iv) and 188 of the Act, read with Rules framed thereunder and the SEBI Listing Regulations, amended from time to time. This Policy has been posted on the website of the Company at the easitax.com/resource/Corporate_Governance.aspx.

g) Disclosure of commodity price risk and commodity hedging activities- NA

h) Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A): NA

i) A certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority is annexed to this report. (Annexure - IV)

j) Where the board had not accepted any recommendation of any committee of the board which is mandatorily required, in the relevant financial year, the same to be disclosed along with reasons thereof:

During the Financial Year 2025-26 there have not been any instances where the Board of Directors have not accepted any recommendations of any committee of the Board which is mandatorily required.

k) Total fees for all services paid by the Company and its subsidiaries, on a consolidated basis, to the statutory auditors and all entities in the network firm/network entity of which the statutory auditor is part during the Financial Year 2025-26.

Total fees which are required to be paid by the Company to the Statutory Auditors of the Company 'M/s. ABNJ & CO., Chartered Accountants' on the consolidated basis is as follows; Auditors Remuneration (exclusive of tax & GST)

Particulars	**2025-26 (in lakhs)**
Audit fees	0.85
Total	0.85

l) Disclosures in relation to Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company is committed to creating and maintaining an environment in which employees can work without any fear of harassment, exploitation or intimidation. The Company makes sure that every employee is made aware that the company is strongly opposed to sexual harassment and such behaviour is prohibited both by law and Integrated Hitech Limited.

Integrated Hitech Limited ensures complete anonymity and confidentiality of information. Disclosure in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Number of complaints filed during the financial year	Nil
Number of complaints disposed of during the financial year	Nil
Number of complaints pending as on the end of the financial year	Nil

m) Disclosure by the listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/ companies in which directors are interested by name and amount':

No loans or advances were extended to firms or companies in whom directors hold interests throughout the year.

n) Details of material subsidiaries of the listed entity; including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries:

The Company has no material Subsidiary and hence this clause is not applicable.

12) Non-Compliance of any Requirement of Corporate Governance Report

There have been no instances of non-compliance of any requirement of the Corporate Governance Report as prescribed by the SEBI Listing Regulations.

13) Discretionary Requirements

The Company has voluntarily complied with the following discretionary requirements as provided under Regulation 27 (1) read with Part E of the Schedule II of the SEBI Listing Regulations:

The Board	The Company has Executive Director as Chairperson.
Shareholder Rights	The quarterly and half-yearly financial performances are published in the newspapers and are also posted on the website of the Company, the same are not being sent to the members.
Modified opinion(s) in audit report	The Statutory Auditors have issued an unmodified audit opinion on the financial statements of the Company for the year ended March 31, 2026.
Separate posts of Chairperson and the Managing Director or the Chief Executive Officer	The Company has same persons to the post of the Chairperson and the Managing Director.
Reporting of internal auditor	The Internal Auditor reports to Chairperson cum Managing Director and has direct access to the Audit Committee.

For and behalf of Board of Directors
Integrated Hitech Limited

	Sd/-	**Sd/-**
	Ramesh Mishra	**Ebenezer Gerald**
Date: 14/08/2026	**Director**	**Managing Director**
Place: Chennai	**DIN:00206671**	**DIN: 02026613**

Annexure-IV

CERTIFICATE OF COMPLIANCE WITH THE CORPORATE GOVERNANCE

To,
The Board of Directors,
Integrated Hitech Limited
150/115, Cisons Complex, 03rd Floor,
Moniteth Road Egmore, Chennai, TN 600008

We have examined the compliance on the conditions of Corporate Governance of the company Integrated Hitech Limited (the Company) for the year ended on March 31, 2026. As stipulated under Regulations 17 to 27, clauses (b)(i) of sub-regulation (2) of Regulation 46 and para C, D & E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (`SEBI Listing Regulations`).

The compliance of conditions of Corporate Governance is the responsibility of the Company's Management. Our examination has been limited to the procedures and implementation thereof adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance as stipulated in the said Listing Regulations. It is neither an audit nor an expression of opinion on the financial statement of the Company.

In our opinion and to the best of our information and according to the explanations given to us and based on the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the year ended March 31, 2026.

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

For Suprabhat & Co.
Practicing Company Secretary

Sd/-
Suprabhat Chakraborty
Proprietor
Membership No.: A41030
CP No.: 15878
PR No. 2284/2022

UDIN: A041030H000552827
Date: 30th May 2026
Place: Kolkata

Annexure-V

CODE OF CONDUCT DECLARATION

DECLARATION UNDER REGULATION 26 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Members
Integrated Hitech Limited
150/115, Cisons Complex, 03rd Floor,
Moniteth Road Egmore, Chennai, TN 600008

In terms of Regulation 26(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and based on the affirmations provided by the Directors and Senior Management Personnel of the Company to whom Code of Conduct, it is declared that the Board of Directors and the Senior Management Personnel have complied with the Code of Conduct for the year ended March 31, 2026.

For and on behalf of
Integrated Hitech Limited

Sd/-	**Sd/-**
Ebenezer Gerald	**Ramesh Chandra Mishra**
Managing Director	**Director**
DIN: 02026613	**DIN: 00206671**

Date: - 14.08.2026
Place: - Chennai

Annexure-VI

MANAGING DIRECTOR & CHIEF FINANCIAL OFFICER CERTIFICATION

To,
The Members
Integrated Hitech Limited
150/115, Cisons Complex, 03rd Floor,
Moniteth Road Egmore, Chennai, TN 600008

We, Ebenezer Gerald, Managing Director and Ms. Iranee Tripathy, Chief Financial Officer, do hereby certify as follows:

A. We have reviewed financial statements and the cash flow statement for the year and that to the best of our knowledge and belief:
1. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
2. these statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. To the best of our knowledge and belief, there are no transactions entered into by the company during the year which are fraudulent, illegal or volatile of the company's code of conduct.

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

D. We have indicated to the Auditors and the Audit Committee:

1. Significant changes in internal control over financial reporting during the year;
2. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
3. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

For and on behalf of
Integrated Hitech Limited

Sd/-	**Sd/-**
Ebenezer Gerald	**Iranee Tripathy**
Managing Director	**Chief Financial Officer**
DIN: 02026613	

Date: 14.08.2026
Place: Chennai

Annexure-VII

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34 read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Board of Directors,
Integrated Hitech Limited
150/115, Cisons Complex, 03rd Floor,
Moniteth Road Egmore, Chennai, TN 600008

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of the Suncity Synthetic Limited (hereinafter referred to as "the Company"), having CIN: L72300TN1993PLC024583 and having registered office at 150/115, Cisons Complex, 03rd Floor, Moniteth Road Egmore, Chennai, TN 600008, produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in as considered necessary and explanations furnished to me by the Company; its Officers, I hereby certify that **None of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been disqualified** from being appointed or continuing as Directors of Companies by the Securities and Exchange Board of India and Ministry of Corporate Affairs.

Name of the Director	DIN
Ebenezer Gerald	02026613
Ramesh Chandra Mishra	00206671
Aakansha Vaid	02796417
Sushama Anuj Yadav	07910845
Saroj Kumar Choudhury	11143083

For Suprabhat & Co.
Practicing Company Secretary

Sd/-
Suprabhat Chakraborty
Proprietor
Membership No.: A41030
CP No.: 15878
PR No. 2284/2022

UDIN: A041030H000552739
Date: 30th May 2026
Place: Kolkata

INDEPENDENT AUDITOR'S REPORT

To The Members of INTEGRATED HITECH LIMITED
Report on the Audit of the Financial Statements

1. Opinion

We have audited the accompanying Financial Statements of **M/s. Integrated Hitech Limited** ("the Company"), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended and a summary of the Significant Accounting Policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ('Ind AS') and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, its total loss, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

2. Basis of Opinion

We conducted our audit of the financial statements in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

3. Key Audit Matters

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

4. Information other than the Financial Statements and Auditors' Report thereon

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's 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 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.

5. Management's Responsibility for the Financial Statements

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

The responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 also responsible for overseeing the Company's financial reporting process.

6. Auditor's Responsibility for the Audit of the Financial Statements

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

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

a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis 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.

b) Obtain an understanding of internal financial control 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.

c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

e) 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.

7. Report on Other Legal and Regulatory Requirements

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

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

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 and the Statement of Profit and Loss including Other Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act;

e) On the basis of the written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164(2) of the Act;

f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B",

g) With respect to the other 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 and

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

   i. The Company does not have any pending litigations which would have any impact on its financial position;

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

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

   iv. 1. The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other 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.

   2. The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other 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;

   3. Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice

that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

v. The company has not declared or paid any dividend during the period. Hence this is clause not applicable.

vi. Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules,2014 (Revised 2024 Edition) issued by the Institute of Chartered Accountants of India, which included test checks, we report that the company had not used an accounting software for maintaining its books of account, with the feature of recording audit trail (edit log) facility. However, in our opinion, this does not have a direct impact on true and fair view of financial statements, hence we have not modified the audit report.

For ABNJ & CO.,
Chartered Accountants
(FRN: 121677W)

Sd/-
Akash Jain
Partner
Membership No.: 187531

UDIN: 26187531PLHDIK8604

Place : Mumbai
Date : 30 May 2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in Paragraph 1 under "Report on Other Legal and Regulatory Requirements" Section of our report of even date)

The Annexure referred to in Independent Auditors' Report to the members of **M/s Integrated Hitech Limited** ("the Company"), on the Standalone financial statements for the year ended 31 March 2026, we report that:

Based on the audit procedures performed for the purpose of reporting a true and fair view on the Standalone financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that

1) In respect of fixed assets:

    a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

    b) The fixed assets have been physically verified by the management according to a phased programme designed to cover all the items over a period of two years which, in our opinion, is reasonable having regard to the size of the Company and nature of its assets. According to the information and explanation 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 any of its property, plant and equipment and intangible assets during the year.

2) In respect of Inventory and Working Capital:

    a) As explained to us, the Company does not hold any stock of inventory and therefore the provisions of clause ii(a) of the Order is not applicable.

    b) According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility from banks or financial institutions and hence reporting under clause ii(b) of the Order is not applicable.

3) The Company has not made any investments in, provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, LLPs or any other parties during the year, and hence reporting under clause iii of the Order is not applicable.

4) The Company has not granted any loans or made any investments, or provided any guarantees or securities and hence reporting under clause iv of the Order is not applicable.

5) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence reporting under clause v of the Order is not applicable.

6) Having regard to the nature of the Company's business / activities, reporting under clause vi of the Order is not applicable.

7) In respect of statutory dues:

   a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including goods and services act, provident fund, employees' state insurance, income tax, sales tax, custom duty, excise duty, cess, goods and services tax and other material statutory dues applicable to it.

   b) According to the information and explanations given to us, no undisputed amounts payable in respect of goods and services act, provident fund, employees state insurance, income tax, sales tax, custom duty, excise duty, service tax and cess were in arrears, as at 31st March, 2026 for a period of more than six months from the date they became payable.

   c) According to the information and explanations given to us, there are no amounts payable in respect of goods and services act, income tax, sales tax, custom duty, excise duty, goods and services tax and cess, which have not been deposited on account of any dispute.

8) According to the information and explanations provided to us, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

9) In respect of Borrowings:

   a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

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

   c) The Term Loans have been utilised for the purpose for which the loans were obtained.

   d) The Company has not raised funds on short term basis and hence reporting under clause ix(d) of the Order is not applicable.

e) The Company did not have any subsidiary or associate or joint venture during the year and hence, reporting under clause ix(e) of the Order is not applicable.

f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, associates and joint ventures.

10) In respect of Funds Raised and Utilisation:

a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year.

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 x(b) of the Order is not applicable.

11) In respect of Fraud and Whistle Blower Complaints:

a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

b) To the best of our knowledge, 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) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year.

12) The Company is not a Nidhi Company and hence reporting under clause xii of the Order is not applicable.

13) In our opinion, the Company is in compliance with Sections 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

14) Internal Audit System

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

b) We have considered, the internal audit reports issued to the Company during the year.

15) In our opinion, the Company has not entered in to 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) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 and hence reporting under clause xvi (a), (b) and (c) of the Order is not applicable.

17) The Company has incurred cash losses during the financial year covered by our audit, however no cash losses were incurred in the immediately preceding financial year. The cash losses for the current financial year is Rs. 9.28 lacs and Rs. NIL for preceeding financial year.

18) There has been resignation of the statutory auditors during the year, there were no issues, objections or concerns raised by the outgoing auditors.

19) On the basis of the financial ratios, ageing and expected dated 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) The provisions of clause xx of the Order with regard to obligations under Corporate Social Responsibility are not applicable to the Company.

21) The Company does not have any subsidiary or associate or joint venture and therefore consolidated financial statements are not prepared. Hence reporting under clause xxi of the Order with regard to consolidated financial statements are not applicable to the Company.

For ABNJ & Co.
Chartered Accountants
(FRN: 121677W)

Sd/-
Akash Jain
Partner
Membership No: 187531

UDIN: 26187531PLHDIK8604

Place: Mumbai
Date: 30 May2026

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

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

(Referred to in paragraph 2(f) under "Report on Other Legal and Regulatory Requirements" section of our report of even date)

We have audited the internal financial controls over financial reporting of **M/s Integrated Hitech Limited** ("the Company") as of **31st March, 2026** in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Opinion

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

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the **Guidance Note on Audit of Internal Financial Controls Over Financial Reporting** issued by the Institute of Chartered Accountants of India.

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit.

We conducted our audit in accordance with the **Guidance Note on Audit of Internal Financial Controls Over Financial Reporting** issued by the Institute of Chartered Accountants of India 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 with reference to financial statements were established and maintained and whether 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 with reference to financial statements and their operating effectiveness.

Our audit of internal financial controls with reference to financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's judgment, including the assessment of 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 with reference to financial statements.

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 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 authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorised 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 may not be detected.

Also, projections of any evaluation of 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.

For ABNJ & Co.
Chartered Accountants
Firm Registration No.: 121677W

Sd/-

Akash Jain
Partner
Membership No.: 187531

UDIN: 26187531PLHDIK8604

Place: Mumbai
Date: 30 May 2026

INTEGRATED HITECH LIMITED
(CIN : L72300TN1993PLC024583)
BALANCE SHEET AS AT 31ST MARCH 2026

(Rupees in Lakhs)

Particulars	Notes.	31-03-2026	31-03-2025
ASSETS			
Non-Current Assets			
a) Property, Plant and Equipment	3	2.21	9.73
b) Financial Assets			
(ii) Non current investments	4	-	0.09
Total Non-Current Assets		2.21	9.82
Current Assets			
a) Inventories		-	-
a) Financial Assets			
(i) Cash and Cash Equivalents	5	1.76	0.74
(ii) Trade Receivables	6	0.02	0.01
(iii) Loans & Advances	7	0.22	-
b) Other Current Assets	8	3.28	2.48
Total Current Assets		5.28	3.23
TOTAL ASSETS		**7.48**	**13.04**
EQUITY AND LIABILITIES			
Equity			
a) Equity Share Capital	9	1,000.46	1,000.46
b) Other Equity	10	(1,051.15)	(1,043.18)
Total equity		**(50.69)**	**(42.72)**
Liabilities			
Non-Current Liabilities			
a) Long Term Borrowings	11	40.34	45.55
Total non-current liabilities		**40.34**	**45.55**
Current Liabilities			
a) Financial Liabilities			
(i) Trade Payables	12	15.01	8.83
(ii) Other financial liability	13	1.30	0.86
b) Other current liabilities	14	0.56	0.43
c) Provisions	15	0.98	0.10
Total current liabilities		**17.83**	**10.22**
TOTAL EQUITY AND LIABILITIES		**7.48**	**13.04**

The accompaning notes are intergral part of these financial statements

In terms of our report attached	For and on behalf of the Board of Directors of	
For ABNJ & Co.	Integrated Hitech Limited,	
Chartered Accountants		
Firm Regd. No. 121677W		
Sd/-	Sd/-	Sd/-
CA Akash Jain	Ebenezer Gerald	Ramesh Chandra Mishra
Partner	Managing Director	Director
Membership No - 187531	DIN - 02026613	DIN - 00206671
UDIN: 26187531PLHDIK8604		
	Sd/-	Sd/-
Place : Mumbai	Shazia Mohammed Karimuddin Sl	Iranee Tripathy
Date : 30th May 2026	Company Secretary	CFO
	Membership No: A28104	
	Date : 30th May 2026	

INTEGRATED HITECH LIMITED

(CIN : L72300TN1993PLC024583)

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

(Rupees in Lakhs)

Particulars	Notes.	31-03-2026	31-03-2025
I INCOME			
Revenue from Operations	16	0.99	1.70
Other Incomes	17	24.98	2.06
TOTAL INCOME		**25.98**	3.76
II EXPENSES			
Employee Benefit Expenses	18	6.51	7.91
Depreciation and Amortisation expenses	4	0.34	1.01
Other Expenses	19	27.10	297.75
TOTAL EXPENSES		**33.95**	**306.66**
PROFIT (LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX		(7.97)	(302.90)
III. **EXCEPTIONAL ITEMS**		-	-
PROFIT (LOSS) BEFORE TAX		(7.97)	(302.90)
IV TAX EXPENSE			
(1) Current Tax		-	-
(2) Deferred Tax		-	-
(3) Short Provision for Income Tax of Earlier Year		**-**	-
TOTAL TAX EXPENSE		**-**	**-**
PROFIT (LOSS) FOR THE PERIOD		(7.97)	(302.90)
V OTHER COMPREHENSIVE INCOME			
(i) Items that will not be reclassified to Profit or Loss		-	-
VI TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD (IV+V) (Comprising Profit/Loss and Other Comprehensive Income for the period)		**(7.97)**	**(302.90)**
VII EARNINGS PER EQUITY SHARE OF RS 10 EACH (BASIC AND DILUTED)		(0.08)	(3.03)
The accompaning notes are intergral part of these financial statements			

In terms of our report attached
For ABNJ & Co.
Chartered Accountants
Firm Regd. No. 121677W

Sd/-
CA Akash Jain
Partner
Membership No - 187531
UDIN: 26187531PLHDIK8604

Place : Mumbai
Date : 30th May 2026

For and on behalf of the Board of Directors of
Integrated Hitech Limited,

Sd/-
Ebenezer Gerald
Managing Director
DIN - 02026613

Sd/-
Ramesh Chandra Mishra
Director
DIN - 00206671

Sd/-
Shazia Mohammed Karimuddin Shaikh
Company Secretary
Membership No: A28104
Date : 30th May 2026

Sd/-
Iranee Tripathy
CFO

INTEGRATED HITECH LIMITED
(CIN : L72300TN1993PLC024583)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

(Rupees in Lakhs)

Particulars	Note No.	For the Year ended 31st March 2026	For the Year ended 31st March 2025
Cash flow from operating activities			
Net Profit before Tax		(7.97)	(302.90)
Discontinued operations		-	-
Profit before income tax including discontinued operations		(7.97)	(302.90)
Adjustments for			
Profit on Sale of Assets		(24.97)	-
Balances w/off		0.09	64.60
Loss on Sale of Scrap		-	148.76
Depreciation and amortisation expense		0.34	1.01
Dividend Income		-	-
Operating Profit before Working Capital Changes		**(32.52)**	**(88.54)**
Increase/(decrease) in trade payables		6.18	3.68
Increase/(decrease) in other financial liabilities		0.43	0.86
Increase/(decrease) in other current liabilities		0.13	0.43
Increase/(decrease) in other current assets		(0.80)	51.63
Increase/(decrease) in provision		0.88	-
(Increase)/decrease in other Trade Receivable		(0.01)	53.49
Cash used in operations		**6.81**	**110.08**
Income taxes paid		-	-
Net cash used operating activities		**6.81**	**110.08**
Cash flows from investing activities			
Capital expenditure on fixed assets, including capital advances		7.19	-
Loans and advances given		(0.22)	-
Profit on Sale of Assets		24.97	
Net cash used in investing activities		**31.94**	**-**
Cash flow from financing activities		**31.94**	**-**
Proceeds from fresh issue of capital		-	-
Increase/(decrease) in Long Term Borrowings		(5.21)	(41.76)
Net cash generated from financing activities		**(5.21)**	**(41.76)**
Net increase / (decrease) in cash and cash equivalents		1.02	(20.21)
Cash and cash equivalents at the beginning of the year		0.74	20.95
Cash and cash equivalents at end of the year		**1.76**	**0.74**

In terms of our report attached
For ABNJ & Co.
Chartered Accountants
Firm Regd. No. 121677W

For and on behalf of the Board of Directors of
Integrated Hitech Limited,

Sd/-
CA Akash Jain
Partner
Membership No - 187531
UDIN: 26187531PLHDIK8604

Sd/-
Ebenezer Gerald
Managing Director
DIN - 02026613

Sd/-
Ramesh Chandra Mishra
Director
DIN - 00206671

Sd/-
Shazia Mohammed Karimuddin Shaikh
Company Secretary
Membership No: A28104
Date : 30th May 2026

Sd/-
Iranee Tripathy
CFO

Place : Mumbai
Date : 30th May 2026

INTEGRATED HITECH LIMITED

(CIN : L72300TN1993PLC024583)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2026

Note 9 **(Rupees in Lakhs)**

A. EQUITY SHARE CAPITAL	**31-03-2026**		**31-03-2025**	
	No.	**Amount**	No.	Amount
Authorised Share Capital				
1,10,00,000 Equity shares of Rs. 10 each	1,10,00,000	1,100.00	1,10,00,000	1,100.00
Issued Subscribed and Paid-up Share Capital				
1,00,04,600 Equity shares of Rs. 10 each	1,00,04,600	1,000.46	1,00,04,600	1,000.46
Total	**1,00,04,600**	**1,000.46**	**1,00,04,600**	**1,000.46**

a.) Terms/Rights attached to equity shares

The Company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per equity share. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the 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.

b.) Shares in the Company held by each shareholder holding more than five per cent shares

Name of the Shareholder	**31-03-2026**		**31-03-2025**	
	No.	%	No.	%
A Gerald Ebenezer	5,55,800.00	5.56%	5,55,800.00	5.56%
Total	**5,55,800.00**	**5.56%**	**5,55,800.00**	**5.56%**

INTEGRATED HITECH LIMITED
(CIN : L72300TN1993PLC024583)
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2026

As per the Companies Act, 2013, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in the event of liquidation of the Company. The distribution will be in proportion to the number of equity shares held by the shareholders

c) There are no shares reserved for issue under options and contracts / commitments for the sale of shares / disinvestment.

d) There is no dividend paid or proposed during the year and during the previous year.

d) No additional shares were allotted as fully paid up by way of bonus shares or pursuant to contract without payment being received in cash during the period. Further, none of the shares were bought back by the Company during the period.

Reconciliation of Shares outstanding at the beginning and at the end of the year

EQUITY SHARE CAPITAL	For the year ended March 2026	For the year ended March 2025
Number of Shares at the beginning of the year	1,00,04,600	1,00,04,600
Add: Shares Issued	-	-
Less: Shares Forefeited	-	-
Number of Shares at the end of the year	1,00,04,600	1,00,04,600

Note 10 **(Rupees in Lakhs)**

B. OTHER EQUITY

	As at 31st March 2026	As at 31st March 2025
Retained earnings	(1,043.18)	(740.28)
Profit/(Loss) for the year	(7.97)	(302.90)
Securities premium		
Share Options Outstanding Account	-	-
Total Other Equity	(1,051.15)	(1,043.18)

INTEGRATED HITECH LIMITED
(CIN : L72300TN1993PLC024583)
NOTES TO THE FINANCIAL STATEMENTS AS AT 31 MARCH 2026

Note 4
Non current investments

Patriculars	31-03-2026	31-03-2025
Investment in Shares of Integrated Hitech (America) Corporation	-	0.09
Total	**-**	**0.09**

Note 5
Cash and Cash Equivalents

Patriculars	31-03-2026	31-03-2025
Balances with Banks		
Cash on hand (Certified by Management)	0.02	0.02
In current accounts	1.74	0.71
Total	**1.76**	**0.74**

Note 6
Trade Receivables

Patriculars	31-03-2026	31-03-2025
Trade Receivables considered good - secured	0.02	0.01
Trade Receivables considered good - unsecured	-	-
Total	**0.02**	**0.01**

Trade Receivables ageing schedule
As at 31 March 2026

Particulars	Outstanding for following periods from due date of payment						
	Not due	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed trade receivables – considered good	-	0.02	-	-	-	-	0.02
Undisputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed trade receivable – credit impaired	-	-	-	-	-	-	-
Disputed trade receivables - considered good							
Disputed trade receivables – which have significant increase in credit risk							
Disputed trade receivables – credit impaired	-	-	-	-	-	-	-

Trade Receivables ageing schedule
As at 31 March 2025

Particulars	Outstanding for following periods from due date of payment						
	Not due	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed trade receivables – considered good	-	0.01	-	-	-	-	0.01
Undisputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed trade receivable – credit impaired	-	-	-	-	-	-	-
Disputed trade receivables - considered good	-	-	-	-	-	-	-
Disputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed trade receivables – credit impaired	-	-	-	-	-	-	-

Note 7
Loans & Advances

Patriculars	31-03-2026	31-03-2025
Advance Given	0.22	-
Total	**0.22**	**-**

Note 8
Other Current Assets

Patriculars	31-03-2026	31-03-2025
TDS Receivable	0.07	0.20
ECL - GST	1.45	0.51
Receivable From Scrap Sale	1.76	1.76
Total	**3.28**	**2.48**

INTEGRATED HITECH LIMITED
(CIN : L72300TN1993PLC024583)
NOTES TO THE FINANCIAL STATEMENTS AS AT 31 MARCH 2026

(Rupees in Lakhs)

Note 11
Non-Current Liabilities
a) Long Term Borrowings

Particulars	31-03-2026	31-03-2025
Unsecured		
Loan from related Concerns (Companies)	5.06	4.89
Loan From Others	-	-
Loan from CEO & CFO (KMP)	35.28	40.66
Total	**40.34**	**45.55**

Note 12
Trade Payables

Particulars	31-03-2026	31-03-2025
Total outstanding dues of MSME	1.58	-
Total outstanding dues of creditors other than MSME*	13.43	8.83
Total	**15.01**	**8.83**

Trade Payables ageing schedule
As at 31 March 2026

Particulars	Outstanding for following periods from due date of payment						
	Unbilled dues	Payables not due	Less than 1 year	1-2 Years	2-3 years	More than 3 year	Total
MSME	-	-	1.58	-	-	-	1.58
Others	-	-	6.30	3.56	3.57	-	13.43
Disputed dues-MSME	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-

(Rupees in Lakhs)

Trade Payables ageing schedule
As at 31 March 2025

Particulars	Outstanding for following periods from due date of payment						
	Unbilled dues	Payables not due	Less than 1 year	1-2 Years	2-3 years	More than 3 year	Total
MSME	-	-	-	-	-	-	-
Others	-	-	5.26	3.57	-	-	8.83
Disputed dues-MSME	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-

DUES TO MICRO AND SMALL ENTERPRISES

Disclosure of payable to vendors as defined under the "Micro, Small and Medium Enterprise Development Act, 2006" is based on the information available with the Company regarding the status of registration of such vendors under the said Act, as per the intimation received from them on requests made by the company. There are no overdue principal amounts / interest payable amounts for delayed payments to such vendors at the Balance Sheet date. There are no delays in payment made to such suppliers during the year or for any earlier years and accordingly there is no interest paid or outstanding interest in this regard in respect of payments made during the year or brought forward from previous years.

Note 13
Other Financial Liability

Particulars	31-03-2026	31-03-2025
Salary Payable	1.30	0.86
Total	**1.30**	**0.86**

Note 14
Other Current Liabilities

Particulars	31-03-2026	31-03-2025
Statutory Dues	0.56	0.43
Total	**0.56**	**0.43**

Note 15
Provisions

Particulars	31-03-2026	31-03-2025
Audit Fees Payable	0.98	0.10
Total	**0.98**	**0.10**

Integrated Hitech Limited
Notes forming part of the financial statements

Note - 3 Property, Plant and Equipments **(₹ in lakhs)**

A.	Tangible assets	Gross block									
		Balance as at 1st April, 2024	Additions	Disposals	Acquisitions through business combinations	Reclassified as held for sale	Revaluation increase	Effect of foreign currency exchange	Borrowing cost capitalised	Other adjustments	Balance as at 31st March, 2025
	Current year										
	Building	19.42	-	(7.19)	-	-	-	-	-	-	12.23
	Computers	2.43	-	-	-	-	-	-	-	-	2.43
	Plant & Machinery	10.61	-	-	-	-	-	-	-	-	10.61
	Furniture	26.19	-	-	-	-	-	-	-	-	26.19
	Vehicles - Car	3.73	-	-	-	-	-	-	-	-	3.73
	Total	**62.39**	**-**	**(7.19)**	**-**	**-**	**-**	**-**	**-**	**-**	**55.21**
	Previous year										
	Building	19.42	-	-	-	-	-	-	-	-	19.42
	Computers	300.12	-	(297.69)	-	-	-	-	-	-	2.43
	Plant & Machinery	10.61	-	-	-	-	-	-	-	-	10.61
	Furniture	26.19	-	-	-	-	-	-	-	-	26.19
	Vehicles - Car	3.73	-	-	-	-	-	-	-	-	3.73
	Total	**360.08**	**-**	**(297.69)**	**-**	**-**	**-**	**-**	**-**	**-**	**62.39**

Note - 4 Property, Plant and Equipments (contd…)

A	Tangible assets	Accumulated depreciation and impairment								Net block	
		Balance as at 1st April, 2025	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Eliminated on reclassification as held for sale	Impairment losses recognised in statement of profit and loss	Reversal of impairment losses recognised in Statement of Profit and	Other adjustments	Accumulated Depreciation as at 31st March, 2026	Balance as at 31st March, 2026	Balance as at 31st March, 2025
	Current year										
	Building	12.23	-	-	-	-	-	-	12.23	-	7.19
	Computers	1.20	-	-	-	-	-	-	1.20	1.24	1.24
	Plant & Machinery	10.61	-	-	-	-	-	-	10.61	-	-
	Furniture	24.88	0.34	-	-	-	-	-	25.22	0.97	1.31
	Vehicles - Car	3.73	-	-	-	-	-	-	3.73	-	-
	Total	**52.66**	**0.34**	**-**	**-**	**-**	**-**	**-**	**53.00**	**2.21**	**9.73**
	Previous year										
	Building	11.61	0.62	-	-	-	-	-	12.23	7.19	11.61
	Computers	148.68	0.01	(147.50)	-	-	-	-	1.20	1.24	148.68
	Plant & Machinery	10.61	-	-	-	-	-	-	10.61	-	10.61
	Furniture	24.51	0.37	-	-	-	-	-	24.88	1.31	24.51
	Vehicles - Car	3.73	-	-	-	-	-	-	3.73	-	3.73
	Total	**199.15**	**1.01**	**-147.50**	**-**	**-**	**-**	**-**	**52.66**	**9.73**	**199.15**

INTEGRATED HITECH LIMITED

(CIN : L72300TN1993PLC024583)

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 MARCH 2026

(Rupees in Lakhs)

Note 16

Sales

Particulars	31-03-2026	31-03-2025
Revenue from Operations	0.99	1.70
Total	0.99	**1.70**

Note 17

Other Incomes

Particulars	31-03-2026	31-03-2025
Interest income	0.01	-
Profit on Sale of Assets	24.97	-
Other Income	-	2.06
Total	24.98	**2.06**

Note 18

Employee Benefit Expenses

Particulars	31-03-2026	31-03-2025
Salary, Bonus, Ex-Gratia	6.51	7.91
Total	**6.51**	**7.91**

Note 19

Other Expenses

Particulars	31-03-2026	31-03-2025
Annual Listing Fees	3.25	3.84
Bank Charges	0.12	0.01
Advertisement	2.62	0.66
Professional fees	5.38	3.28
Electricity Charges	1.07	0.64
Rent expenses	7.39	4.58
Depositary charges	0.87	1.90
Director Sitting Fees	1.90	1.15
RTA Charges	0.68	0.84
Printing & Stationery	0.74	1.35
Balance Written off	(0.82)	129.10
Repair & Maintainance	-	0.45
Loss on sale of Scrap	-	148.76
Misc. Expenses	3.03	1.09
Auditor's Remuneration:		
(i) Auditor Fees	0.85	0.10
(ii) Other expenses	-	-
Total	**27.10**	**297.75**

(Rs. in Lakhs)

19 Contingent Liabilities and Capital Commitment

a) (i) There is no contingent liabilities as at 31st March, 2026.

(ii) **Capital Commitments**

There is no capital commitments as at 31st March, 2026

20 Deferred Tax Asset / Liability

There are no Deferred Tax asset / liability to be recognised for the company as on 31st March 2026

21 Earnings Per Share:

Particulars	31-03-2026	31-03-2025
Profit / (Loss) attributable to Equity Shareholders	(7,96,843)	(3,02,90,247)
Weighted average number of equity shares used in computing basic EPS	1,00,04,600	1,00,04,600
Basic Profit / Loss per share (in Rs.)	(0.08)	(3.03)

As per provisions of Ind AS 33, calculation of diluted earnings per share should not assume conversion, exercise, or other issue of potential ordinary shares that would have an antidilutive effect on earnings per share, therefore:

22 Related Party Disclosure:

Parties which significantly influence / are influenced by the company (either individually or with others) -

(i) Key Management Personnel (as on 31st March 2026)	Designation
a Ebenezer Gerald	Managing Director
b Rainy Ramesh Singhi	Director (till 26th March 2026)
c Iranee Tripathy	CFO
d Saroj Kumar Choudhury	Independent Director
e Akansha Vaid	Independent Director
f Shaziya Fatima Mohammed Karimuddin Shaikh	Company Secretary
g Ramesh Mishra	Director
h Sushma Yadav	Independent Director
i Rajendhiran Eswari Angali	Independent Director(till 15th June 2025)

Note:- Related party transaction during the period ended on 31.03.2026

	31-03-2026 Rs.	31-03-2025 Rs.
Professional Fees		
Ramesh Mishra	0.38	-
Director Remuneration		
Rainy Ramesh Singhi	0.20	-
Saroj Kumar Choudhury	0.20	-
Akansha Vaid	0.45	-
Sushma Yadav	0.55	-
Rajendhiran Eswari Angali	0.25	0.12
Salaries Expenses		
Iranee Tripathy	0.90	-
Shaziya Fatima	2.40	1.70
Loans Taken (Including All Credits)		
Ramesh Mishra	19.31	-
Ebenezer Gerald	5.80	3.41
Loans Repaid (Including all debits)		
Ramesh Mishra	0.50	-
Ebenezer Gerald	30.00	0.94
Balances in Loan Accounts (Credit)		
Ramesh Mishra	23.38	-
Ebenezer Gerald	11.90	36.09

Capital Risk Management

The Company manages its capital to ensure that the Company will be able to maintain an optimal capital structure so as to support its businesses and maximise shareholder value. To achieve this objective, the Company may make adjustments to the capital structure in view of changes in economic conditions, such as adjusting the amount of dividend payment, returning of capital to shareholders or issuing new shares.

23 i. Non-current assets

All non-current assets, if any, of the company are located in India.

ii Going Concern-

The annual financial statement have been prepared on the basis of accounting policies applicable to a going concern.

iii Events after the reporting period-

There are no events after the balance sheet date.

24 Additional Regulatory Information

Pursuant to Division I of Schedule III - Additional Regulatory Information, requires to provide following Ratios to be disclosed

Ratio	Numerator	Denominator	As at March 31 2026	As at March 31 2025	Change	Reason (for more than 25% change)
(a) Current ratio	Current assets	Current liabilities	0.30	0.32	-6%	-
(b) Debt-equity ratio	Borrowings	Total Equity	(0.80)	(1.07)	-25%	Decrease is due to the loss during the year
(c) Debt service coverage ratio	Net operating income	Debt Service	(0.20)	(6.65)	-97%	Decrease is due to the loss during the year
(d) Return on equity ratio	Profit/(Loss) after tax	Total Equity	16%	709%	98%	Increase is due to the decrease in loss during the year
(e) Inventory turnover ratio	Cost of Goods sold	Average Inventory of Coal	NA	NA	NA	NA
(f) Trade receivables turnover ratio	Revenue from operation	Average Trade receivable	16.17	0.02	101921%	Increase is due to lower average trade receivables during the year.
(g) Trade payables turnover ratio	Total purchases	Average Accounts Payable	0.57	10.65	-95%	decrease is due to decrease in purchases
(h) Net capital turnover ratio	Net Sales	Working Capital	(0.08)	(0.24)	-67%	Decrease is due to increase in working capital during the year.
(i) Net profit ratio	Profit after tax	Total Revenue	-803%	-17855%	96%	Decrease is due to loss during the year as compared to losses incurred in the previous year
(j) Return on capital employed	Profit before Interest and Tax	Capital Employed	77%	-10705%	-101%	Decrease is due to loss during the year as compared to losses incurred in the previous year
(k) Return on investment	Dividend Income and profit on sale of investments	Average investment in treasury funds	NA	NA	NA	NA

Note 25 Additional regulatory information required by Schedule III of Companies Act, 2013

(i) **Details of Benami property:** No proceedings have been initiated or are pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(ii)
a) **Utilisation of Borrowed funds and share premium:** The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

b) (i) 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

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

(i) 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

(ii) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-

(iii) **Compliance with approved scheme(s) of arrangements:** The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(iv) **Undisclosed income:** There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account

(v) There is no loans or advances in the nature of loans are granted to promoters, directors, KMPs and the related parties during the year except as disclosed in the related party transactions schedules and the same are given for the purpose of business.

(vi) **Compliance with number of layers of companies:** Clause not applicable due to no layer of companies held by company.

(vii) The Company has not been declared as a Wilful Defaulter by any bank or financial institution or government or any government authority

(viii) **Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-** No such borrowing taken by company from bank or financial institutions on the basis of security of current assets

Note 25 Additional regulatory information required by Schedule III of Companies Act, 2013

(ix) **Details of crypto currency or virtual currency:** The Company has not traded or invested in crypto currency or virtual currency during the current or previous year

(x) There are no immovable properties possessed by the Company.

(xi) The figures have been rounded off to the nearest lakhs of rupees upto two decimal places. The figure 0.00 wherever stated represents value less than Rs. 1,000/-.

(xii) The Company does not have any transactions with struck-off companies.

(xiii) Note No.1 to 25 form integral part of the Standalone Balance Sheet and Standalone Statement of Profit and Loss

For ABNJ & Co.
Chartered Accountants
Firm Regd. No. 121677W

Sd/-
CA Akash Jain
Partner
Membership No - 187531
UDIN: 26187531PLHDIK8604

Place : Mumbai
Date : 30th May 2026

For and on behalf of the Board of Directors of
Integrated Hitech Limited,

Sd/-
Ebenezer Gerald
Managing Director
DIN - 02026613

Sd/-
Ramesh Chandra Mishra
Director
DIN - 00206671

Sd/-
Shazia Mohammed Karimuddin Sł
Company Secretary
Membership No: A28104
Date : 30th May 2026

Sd/-
Iranee Tripathy
CFO

INTEGRATED HITECH LIMITED

Groupings to financial statements

	Particulars	31st March 2026 (₹) in lacs	31st March 2025 (₹) in lacs
G.N.	**Other Expenses**		
	E-Voting Charges	0.32	0.15
	Telephone Expenses	0.11	0.12
	Website Renewal Charges	0.07	0.06
	Conveyance Charges	0.12	0.04
	Office Maintainance	0.09	0.03
	Water Expenses	0.53	0.02
	Travelling Expenses	0.02	0.02
	Postage & Courier	1.13	0.00
	Round off	(0.00)	0.00
	Secretarial Charges	-	0.19
	Penalty - For BSE Non-Compliance	-	0.15
	Meeting Expense	-	0.13
	Software Charges	-	0.12
	TDS filing charges	-	0.05
	Festival Expenses	-	0.01
	NSDL Fees	-	0.00
	GST Expenses out	0.03	-
	Office Expenses	0.25	-
	Late Fees & Interest	0.09	-
	ROC Filing Fees	0.08	-
	Service Charges	0.21	-
		3.03	**1.09**
G.N. 11	**Long Term Borrowings**		
	Loan from CEO & CFO (KMP)		
	Ramesh Mishra	23.38	4.57
	Gerald Ebenezer	11.90	36.09
		35.28	**40.66**
	Loan from related Concerns (Companies)		
	Minaxi Suppliers Pvt Ltd	5.06	4.89
		5.06	**4.89**

INTEGRATED HITECH LIMITED

Material Accounting policies and explanatory notes to the financial statements

Note 1 – Accounting Policies under Ind AS

1. Corporate information:

Integrated Hitech Limited is a Public company incorporated on 11th March, 1993 under Companies Act 1956. The Registered Office of the Company is situated at 150/115, Cisions Complex Floor, 3rd Floor, Monitech Road, Egmore, Chennai – 600008. Its shares are listed on BSE (BSE Limited). The Company is currently engaged in business of tax consultancy related softwares.

2. Basis of preparation of financial statements:

a. These financial statements are the separate financial statements of the Company prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto.

b. Basis of Preparation:

The financial statements of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standard) (Amendment) Rules, 2016. These financial statements are presented in INR and all values are rounded to the nearest lakhs (INR 00,000), except when otherwise indicated.

These financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting except for certain financial assets and financial liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies set out below.

The financial statements correspond to the classification provisions contained in Ind AS 101, "Presentation of Financial Statements". For clarity, various items are aggregated in the statement of profit and loss, balance sheet, statement of changes in equity and statement of cash flows. These items are disaggregated separately in the Notes to the financial statements, where applicable. The financial statements of the Company present separately each material class of similar items and items of a dissimilar nature or function. The financial statements do not provide disclosures where the information resulting from that disclosure is not material. However, the financial statements provide disclosures of all items required by law even if the information resulting from that disclosure is considered to be not material.

c. **Current versus non-current classification**

The Company presents assets and liabilities in the balance sheet based on current / non-current

classification.

A. An assets treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within 12 months after a reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after a reporting period.

All other assets are classified as non-current.

B. Liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within 12 months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current.

C. Deferred tax asset and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified 12 months as its operating cycle.

D. **<u>Use of Estimates and judgment</u>**

In the application of accounting policy, the management is required to make judgement, estimates and assumptions about the carrying amount of assets and liabilities, income and expenses, contingent liabilities and the accompanying disclosures that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant and are prudent and reasonable. Actual results may differ from those estimates. The estimates and underlying assumptions are reviewed on ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised if revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

The few critical estimations and judgments made in applying accounting policies are:

i. <u>Property, Plant and Equipment:</u>
Useful life of Property, Plant and Equipment and Intangible Assets are as specified in Specified in Schedule II to the Companies Act, 2013.

ii. <u>Income Taxes:</u>
Significant judgement is required in determining the amount for income tax expenses. There are many transactions and positions for which the ultimate tax determination is uncertain during the ordinary course of business. Where the final tax outcome is different from the amount that were initially recorded, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made.

iii. <u>Impairment of Non-financial Assets:</u>

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An assets recoverable amount is higher of assets or CGU's fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other asset or group of assets. Where carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered as impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flow are discounted to their present value using pre-tax discount rate that reflects current market assessment of the time value of money and the risks specific asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples or other available fair value indicators.

iv. Impairment of Financial assets:

The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

3. **Summary of Significant Accounting Policies**

i. **Provisions, contingent liabilities, contingent assets:**

Provisions are recognised when the Company has a present or constructive obligation as a result of past events, when it is probable (i.e. more likely than not) that an outflow of resources embodying economic benefits will be required to settle the obligation, and when a reliable estimate of the amount can be made. Provisions are reviewed at the end of each financial reporting period and adjusted to reflect the current best estimate. When the Company expects some or all of the provision to be reimbursed, the reimbursement is recognised as a standalone asset only when the reimbursement is virtually certain.

Where effect of the time value of money is material, the provision is the present value of the estimated expenditure required to settle the obligation.

A contingent liability is a possible obligation that arises from past events and whose existence will only be confirmed by the occurrence of one or more uncertain future events not wholly within the control of the Company. It can also be a present obligation arising from past events that is not recognised because it is not probable that outflow of economic resources will be required or the amount of obligation cannot be measured reliably.

A contingent liability is not recognised but is disclosed in the notes to the financial information. When a change in the probability of an outflow occurs so that the outflow is probable, it will then be recognised as a provision.

A contingent asset is a probable asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain events not wholly within the control of the Company. The Company does not recognise contingent assets but discloses their existence where inflows of economic benefits are probable, but not virtually certain.

Provisions for onerous contracts are recognised when the expected benefits to be derived by the Company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract. Provisions for onerous contracts are measured at the present value of lower of the expected net cost of fulfilling the contract and the expected cost of terminating the contract.

ii. **Share Capital and share premium:**

Ordinary Shares

Proceeds from issuance of ordinary shares are classified as share capital in equity. Incremental costs directly attributable to the issue of new shares are shown in equity as a deduction net of tax from the proceeds. Par value of the equity share is recorded as share capital and the amount received in excess of the par value is classified as share premium.

Preference Shares

Proceeds from issuance of preference shares are classified as share capital in equity. Incremental costs directly attributable to the issue of new shares are shown in equity as a deduction net of tax from the proceeds. Par value of the preference share is recorded as share capital and the amount received in excess of the par value is classified as share premium.

iii. **Cash Flows and Cash and Cash Equivalents:**

Statement of cash is prepared in accordance with the indirect method prescribed in the relevant Ind AS. For the purpose of presentation in the statement of cash flows, cash and cash equivalents

includes cash on hand, cheques and drafts on hand, deposits held with banks, other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and book overdrafts. However, book over drafts are shown within borrowings in current liabilities in the balance sheet for the purpose of presentation.

iv. **Revenue recognition:**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

The specific recognition criteria described below must also be met before the revenue is recognised.

v. **Employee benefits:**

Short term employee benefits

All employee benefits payable wholly within 12 months of rendering services are classified as short term employee benefits. Wages, salaries, paid annual leave and sick leave, bonuses and non-monetary benefits are accrued in the year in which the associated services are rendered by employees. For employee leave entitlement the expected cost of short-term employee benefits in the form of compensated absences is recognised in the case of accumulating compensated absences, when the employees render service that increases their entitlement to future compensated absences; and in the case of non-accumulating compensated absences, when the absences occur. A liability for bonuses is recognised where the entity is contractually obliged or where there is constructive obligation based on past practice.

vi. **Income tax:**

Income tax expense represents the sum of tax currently payable and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to the items recognised directly in equity or in other comprehensive income.

Current Income Tax:

Current tax includes provision for Income Tax computed under special provision (i.e. Minimum Alternate Tax) or normal provision of Income Tax Act provisions. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities on the basis of estimated taxable Income. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred Tax:

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases (known as temporary differences). Deferred tax liabilities are recognised for all temporary differences that are expected to increase taxable profit in the future. Deferred tax assets are recognised for all temporary differences that are expected to reduce taxable profit in the future, and any unused tax losses or unused tax credits. Deferred tax assets are measured at the highest amount that, on the basis of current or estimated future taxable profit, is more likely than not to be recovered. The net carrying amount of deferred tax assets is reviewed at each reporting date and is adjusted to reflect the current assessment of future taxable profits. Any adjustments are recognised in profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the taxable profit (tax loss) of the periods in which it expects the deferred tax asset to be realised or the deferred tax liability to be settled, on the basis of tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred Tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to the income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis. Company have not recognised Deferred tax Assets due to no expectation of recovery of loss.

vii. **Earnings per Share:**

Basic Earnings per share is computed by dividing the profit from continuing operations and total profits, both attributable to equity share holders of the Company by the weighted average number of equity shares outstanding during the period. Diluted earnings per share are computed using the weighted average number of equity and dilutive equivalent shares outstanding during the period, except where the results would be anti-dilutive.

viii. Deferred tax asset and liabilities are classified as non-current assets and liabilities.

ix. **Fair value Measurement:**

Company measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of asset and liability if market participants would take those into consideration. Fair value for measurement and / or disclosure purposes in these financial statements is determined in such basis except for transactions in the scope of Ind AS 2, 17 and 36. Normally at initial recognition, the transaction price is the best evidence of fair value.

The fair value of an asset or liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A Fair value measurement of a non-financial asset takes in to account a market participants ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 – Quoted (Unadjusted) market prices and active market for identical assets and liabilities

Level 2 – Valuation techniques for which the lowest level inputs that is significant to the fair value measurement is directly or indirectly observable.

Level 3 – Valuation techniques for which the lowest level inputs that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by the re assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

x. **<u>Financial Instruments</u>**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The Company recognises a financial asset or financial liability in its balance sheet only when the entity becomes party to the contractual provisions of the instrument.

a. **<u>Financial assets:</u>**

A financial asset inter-alia includes any asset that is cash, equity instrument of another entity and a financial liability or equity instrument of another entity. The Company recognises a financial asset or financial liability in its balance sheet only when the entity becomes party to the contractual provisions of the instrument.

Financial Assets other than investment in subsidiaries

Financial assets of the Company comprise trade receivables. Cash and cash equivalents, bank balances, investment in equity shares of Companies other than in subsidiaries, investment other than in equity shares, loans / advances to employees / related parties / others, security deposit, claims recoverable etc.

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in Statement of Profit and Loss. When transaction price is not the measure of fair value and fair value is determined using a valuation method that uses data from observable market, the difference between transaction price and fair value is recognised in Statement of Profit and Loss and in other cases spread over life of the financial instrument using effective interest method.

Subsequent measurement

For purposes of subsequent measurement financial assets are classified in three categories:

- Financial asset measured at amortised cost
- Financial asset at fair value through OCI
- Financial assets at fair value through profit or loss

Financial assets measured at amortised cost

Financial assets are measured at amortised cost if the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding. These financial assets are amortised using the effective interest rate (EIR) method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss in finance

costs.

Financial assets at fair value through OCI (FVTOCI)

Financial assets are measured at fair value through other comprehensive income if the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. At initial recognition, an irrevocable election is made (on an instrument by instrument basis) to designate investments in equity instruments other than held for trading purpose at FVTOCI. Fair value changes are recognised in the other comprehensive income (OCI). On derecognition of the financial asset other than equity instruments, cumulative gain or loss previously recognised in OCI is reclassified to income statements.

Financial assets at fair value through profit or loss (FVTPL)

Any financial asset that does not meet the criteria for classification as at amortised cost or as financial assets at fair value through other comprehensive income, is classified as financial assets at fair value through profit or loss. Further, financial assets at fair value through profit or loss also include financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets at fair value profit or loss are fair valued at each reporting date with all the changes recognised in the Statement of profit and loss.

De-recognition of financial assets

The Company derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Company neither transfers nor retains substantially all the risks and rewards of ownership of the financial asset and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralized borrowing for the proceeds receivables.

Impairment of financial assets

The Company assesses impairment based on expected credit loss (ECL) model on the following:

- Financial assets that are measured at amortised cost.
- Financial assets measured at fair value through other comprehensive income (FVTOCI)

  ECL is measured through a loss allowance on a following basis:-
- The 12 month expected credit losses (expected credit losses that result from all possible default events on the financial instruments that are possible within 12 months after the reporting date)
- Full life time expected credit losses (expected credit losses that result from all possible default events over the life of financial instruments)

The company follows 'simplified approach' for recognition of impairment on trade receivables or contract assets resulting from normal business transactions. The application of simplified approach does not require the Company to track changes in credit risk. However, it recognises impairment loss

allowance based on lifetime ECLs at each reporting date, from the date of initial recognition.

For recognition of impairment loss on other financial assets, the Company determines whether there has been a significant increase in the credit risk since initial recognition. If credit risk has increased significantly, lifetime ECL is provided. For assessing increase in credit risk and impairment loss, the Company assesses the credit risk characteristics on instrument-by-instrument basis.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR.

Impairment loss allowance (or reversal) recognised during the period is recognised as expense/income in the statement of profit and loss.

b. **Financial liabilities and equity instruments:**

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Financial liabilities

The Company's financial liabilities include loans and borrowings including book overdraft, trade payable, accrued expenses and other payables.

Initial Recognition and measurement

All financial liabilities at initial recognition are classified as financial liabilities at amortised cost or financial liabilities at fair value through profit or loss, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in the Statement of Profit and Loss or in the "Expenditure Attributable to Construction" if another standard permits inclusion of such cost in the carrying amount of an asset over the period of the borrowings using the effective rate of interest.

Subsequent measurement

Subsequent measurement of financial liabilities depends upon the classification as described below:-

Financial Liabilities classified at Amortised Cost:

Financial Liabilities that are not held for trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are integral part of the Effective Interest Rate. Interest expense that is not capitalised as part of cost of assets is included as Finance costs in the Statement of Profit and Loss.

Financial Liabilities at Fair value through profit and loss (FVTPL)

FVTPL includes financial liabilities held for trading and financial liabilities designated upon initial recognition as FVTPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Financial liabilities have not been designated upon initial recognition at FVTPL.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged/cancelled/expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Offsetting of financial instruments

Financial assets and liabilities are offset and net amount is reported if there is currently enforceable legal right to offset the recognised amounts and there is intention to settle on a net basis, to realise assets and settle the liabilities simultaneously.