

Ref: TVL/BSE/2026-27/11

Date: 27.05.2026

To

**Corporate Relationship Department  
Bombay Stock Exchange Limited  
1<sup>st</sup> Floor, Rotunda Building,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001.**

Dear Sir,

**Sub:** - Re-upload of Illegible Documents – reg.

**Ref:** - Our Letter No. TVL/BSE/2026-27/09 dated 27.05.2026, Our Scrip Code: 501421.

Referring to our letter cited in reference above, we are writing to bring to your attention that we have submitted Audited Financial Results as required under Regulation 33 of the SEBI (LODR) Regulations, 2015 for the quarter and year ended 31.03.2026 on 27.05.2026 through BSE online portal. However, it has come to our notice that these documents are illegible and cannot be read properly on your platform. Please find attached the documents for your reference:

1. Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2026.

We understand that the legibility of this document is crucial for our investors, analysts, and other stakeholders to make informed decisions. Therefore, we are hereby re-uploading the same to ensure it is properly displayed and accessible.

This is for your kind information and records.

Yours truly

for **Technvision Ventures Ltd.,**

**Geetanjali** Digitally signed by  
Geetanjali Toopran  
**Toopran** Date: 2026.05.27  
19:59:44 +05'30'

**Geetanjali Toopran**

**Whole Time Director & CFO**

**DIN: 01498741**

Encl: As Above.

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**TechN Vision Ventures Limited.**

CIN - L51900TG1980PLC054066

Regd.Office:1486 (12-13-522), Lane No. 13, Street No. 14, Tarnaka, Secunderabad - 500017.

Tel: +91-40-27170822 / 7591 / 5157, Fax: +91-40-27173240, Email: info@technvision.com, Website: www.technvision.com

**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31.03.2026**

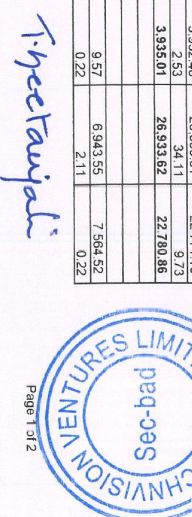
(Rupees in Lakhs except per share data)

E.No.	Particulars	STANDALONE					CONSOLIDATED				
		31st Mar 2026 (Audited)	31st Dec 2025 (Unaudited)	31st Mar 2025 (Audited)	31st Mar 2026 (Audited)	31st Mar 2025 (Audited)	Quarter Ended 31st Dec 2025 (Unaudited)	31st Mar 2025 (Audited)	31st Mar 2026 (Audited)	31st Mar 2025 (Audited)	31st Mar 2026 (Audited)
1	Income from operations	727.50	575.30	568.59	2,491.10	1,962.26	6,710.98	7,437.86	3,935.01	26,933.62	22,760.86
	(a) Net Sales/Income from Operations	24.90	23.26	(24.13)	96.62	120.25	68.55	31.15	(16.38)	184.24	144.74
	(b) Other Operating Income	752.40	598.56	534.46	2,586.72	2,082.51	6,779.53	7,469.01	3,918.53	27,117.86	22,325.60
	(c) Other Income	-	-	-	-	-	-	-	-	-	-
2	Total Income from operations (net)	-	-	-	-	-	-	-	-	-	-
	(a) Cost of materials consumed	-	-	-	-	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	577.21	485.95	398.35	1,928.80	1,432.62	5,380.56	5,405.56	3,958.49	19,664.45	14,306.58
	(d) Employee benefits expense	9.21	9.31	9.08	38.36	33.62	82.88	83.93	68.73	323.81	218.54
	(e) Depreciation and amortisation expense	44.79	44.69	57.19	181.22	189.02	44.98	44.77	57.36	181.64	169.20
	(f) Finance Costs	82.49	82.49	80.94	318.39	294.90	1,602.60	1,557.38	12.74	6,708.00	7,420.39
	(g) Other expenses	713.81	622.44	545.52	2,464.77	1,950.16	7,111.02	7,091.44	3,995.32	26,877.60	22,826.11
	(h) Other expenses	38.59	(23.88)	(11.06)	121.95	132.35	(331.49)	377.57	(76.69)	240.26	99.89
3	Profit / (Loss) from operations before Share of profit / (loss) of associates and Joint Ventures, Exceptional items and Tax (1-2)	38.59	(23.88)	(11.06)	121.95	132.35	(331.49)	377.57	(76.69)	240.26	99.89
4	Share of profit / (loss) of associates	-	-	-	-	-	-	-	-	-	-
5	Net Profit (+) / Loss (-) from before Exceptional items and tax (5+6)	38.59	(23.88)	(11.06)	121.95	132.35	(331.49)	377.57	(76.69)	240.26	99.89
6	Exceptional items	38.59	(23.88)	(11.06)	121.95	132.35	(331.49)	377.57	(76.69)	240.26	99.89
7	Net Profit (+) / Loss (-) before tax (7-8)	38.59	(23.88)	(11.06)	121.95	132.35	(331.49)	377.57	(76.69)	240.26	99.89
8	Tax expenses	1.67	-	(2.02)	2.07	0.68	(0.41)	(2.30)	(3.67)	(8.32)	(0.99)
9	Net Profit / (Loss) for the period	27.07	(8.24)	(12.02)	48.02	33.60	92.45	9.18	9.51	226.94	89.38
10	Other Comprehensive Income	9.95	(15.64)	(8.99)	74.86	99.00	(423.50)	370.59	(82.53)	21.64	11.43
11	Total Other Comprehensive Income (Net of Taxes)	9.95	(15.64)	(8.99)	74.86	99.00	(423.50)	370.59	(82.53)	21.64	11.43
12	Total Comprehensive Income (Net of Taxes)	9.95	(15.64)	(8.99)	74.86	99.00	(423.50)	370.59	(82.53)	21.64	11.43
13	Net Profit / (Loss) for the period attributable to Owners of the Company	-	-	-	-	-	-	-	-	-	-
14	Other Comprehensive Income attributable to Owners of the Company	-	-	-	-	-	-	-	-	-	-
15	Total Comprehensive Income for the period attributable to Owners of the Company	9.95	(15.64)	(8.99)	74.86	99.00	(423.50)	370.59	(82.53)	21.64	11.43
16	Non-Controlling Interest	627.50	627.50	627.50	627.50	627.50	627.50	627.50	627.50	627.50	627.50
17	Reserves excluding revaluation reserves as per Balance sheet of previous accounting year	1,141.15	1,313.31	1,066.28	1,141.15	1,066.28	(75.37)	383.05	146.01	(75.37)	146.01
18	Earnings Per Share (EPS)	0.16	(0.25)	(0.14)	1.19	1.56	(6.75)	5.91	(1.32)	0.34	0.18
	a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.16	(0.25)	(0.14)	1.19	1.56	(6.75)	5.91	(1.32)	0.34	0.18
	b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.16	(0.25)	(0.14)	1.19	1.56	(6.75)	5.91	(1.32)	0.34	0.18

**Notes:**

- The above results were reviewed by the Audit Committee and taken on record at the Meeting of the Board of Directors held on 27.05.2026
- There are no complaints received from investors during the year.
- The consolidated results include the figures of the subsidiaries viz. SIT Corporation Inc.-USA, 5 Element Homes Private Ltd, Accel Force Pte Ltd, Singapore and its subsidiary companies viz. Accelforce EU Ltd., Soik Technologies Inc., USA and its subsidiary Soik Sotek Pvt Ltd and Errigla Corp., USA.
- The exchange conversion rate considered for the Subsidiary Company's figures are @ US \$ 1: INR 94.65 (last quarter as on 31.03.2025 - 1 USD = INR 95.59)
- Previous year / period figures have been regrouped / reclassified to conform current period classification
- Minority Interest has been appropriately reflected in the above results and EPS is calculated on Net Profit after deducting Minority Interest.
- Segment results:**  
 Software related Development services, Products and Information Technology enabled services are considered as one business segment. The Company is primarily engaged in the said business, the activities as such are governed by the same set of risk and return. Therefore they have been grouped as single segment as per IND AS - 108 dealing with segment reporting. Secondary segment reporting is based on geographical location of the customers.  
 (Rupees in Lakhs)

S.No.	Particulars	STANDALONE					CONSOLIDATED				
		31st Mar 2026 (Audited)	31st Dec 2025 (Unaudited)	31st Mar 2025 (Audited)	31st Mar 2026 (Audited)	31st Mar 2025 (Audited)	Quarter Ended 31st Dec 2025 (Unaudited)	31st Mar 2025 (Audited)	31st Mar 2026 (Audited)	31st Mar 2025 (Audited)	31st Mar 2026 (Audited)
1	Revenue :	702.53	572.71	566.06	2,456.99	1,952.53	6,686.11	7,435.27	3,932.48	26,899.51	22,771.13
	Overseas	24.87	2.59	2.53	34.11	9.73	24.87	2.59	2.53	34.11	9.73
	Domestic	727.50	575.30	566.59	2,491.10	1,962.26	6,710.98	7,437.86	3,935.01	26,933.62	22,790.86
2	Segment results	138.97	79.44	160.93	523.04	495.20	1,245.43	1,947.97	9.57	6,943.55	7,564.52
	Profit / (Loss) before tax and interest from each Segment	2.11	0.60	0.22	2.90	0.83	2.11	0.60	0.22	2.11	0.22
	Overseas	-	-	-	-	-	-	-	-	-	-
	Domestic	2.11	0.60	0.22	2.90	0.83	2.11	0.60	0.22	2.11	0.22



	141.08	80.04	161.15	525.94	498.02	1,247.54	1,948.57	9.79	6,945.66	7,564.74
<b>TOTAL</b>										
Less:										
(i) Interest	44.79	44.69	57.19	181.22	189.12	44.98	44.77	57.36	181.64	189.30
(ii) Other Un-allocable expenditure net off	82.60	82.49	80.89	315.39	294.90	1,602.60	1,557.38	12.74	6,708.00	7,420.39
(iii) Un-allocable income	24.90	23.26	(34.13)	95.62	120.25	68.55	31.15	(16.38)	184.24	144.74
<b>Total Profit Before Tax</b>	<b>38.59</b>	<b>(23.88)</b>	<b>(11.09)</b>	<b>121.95</b>	<b>132.25</b>	<b>(331.49)</b>	<b>377.57</b>	<b>(76.69)</b>	<b>240.26</b>	<b>99.79</b>
<b>Capital Employed</b>										
<b>Segment Assets</b>	4,237.71	4,253.06	3,820.40	4,237.71	3,820.40	19,327.41	19,266.94	16,934.88	19,327.41	16,934.88
Overseas	57.84	57.84	51.96	57.64	51.96	157.61	157.12	138.10	157.61	138.10
Domestic	2,783.31	2,783.31	2,505.90	2,783.31	2,505.90	17,811.08	17,811.08	16,685.85	17,811.08	16,685.85
Unallocated Corporate Assets less Liabilities	4,590.22	4,590.22	4,123.27	4,590.22	4,123.27	20,246.08	20,182.74	17,739.84	20,246.08	17,739.84
<b>TOTAL</b>	<b>2,599.05</b>	<b>2,622.51</b>	<b>2,250.20</b>	<b>2,599.05</b>	<b>2,250.20</b>	<b>17,894.34</b>	<b>17,431.92</b>	<b>15,377.20</b>	<b>17,894.34</b>	<b>15,377.20</b>
Overseas	35.54	35.61	30.60	35.34	30.60	145.93	142.15	125.40	145.93	125.40
Domestic	170.62	172.23	147.78	170.62	147.78	704.63	686.42	605.51	704.63	605.51
Unallocated Corporate Assets less Liabilities	2,804.01	2,830.40	2,428.58	2,804.01	2,428.58	18,744.90	18,260.50	16,108.11	18,744.90	16,108.11
<b>TOTAL</b>										

**Standalone / Consolidated Statement of Assets and Liabilities**

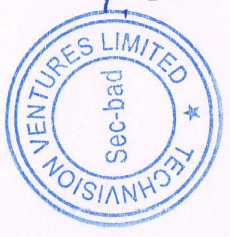
Particulars	STANDALONE		CONSOLIDATED	
	Year ended 31st Mar 2026 (Audited)	Year ended 31st Mar 2025 (Audited)	Year ended 31st Mar 2026 (Audited)	Year ended 31st Mar 2025 (Audited)
<b>A ASSETS</b>				
<b>1 Non-current assets</b>				
Property, plant and equipment	149.97	156.32	5,474.29	1,141.94
Investment in subsidiaries, joint ventures and associates	1,039.75	954.09	-	-
Deferred tax assets (net)	13.80	15.37	1,167.58	811.96
Long-term loans and advances	54.48	-	54.48	-
Other non-current assets	-	-	6,696.35	1,953.90
<b>Sub-total - Non-current assets</b>	<b>1,258.00</b>	<b>1,128.78</b>	<b>13,549.73</b>	<b>15,785.93</b>
<b>2 Current assets</b>				
Financial asset	-	-	-	-
Current investments	-	-	3,880.21	3,825.57
Inventories	-	17.37	3,079.05	5,074.76
Trade receivables	27.36	47.86	6,590.47	6,885.60
Cash and Cash equivalents	3,176.94	2,817.59	1,500.19	1,630.72
Bank Balances other than Cash and Cash equivalents	-	-	-	-
Short term loans and advances	-	-	-	-
Other current assets	-	-	-	-
<b>Sub-total - Current assets</b>	<b>3,204.30</b>	<b>2,883.12</b>	<b>20,246.08</b>	<b>17,739.83</b>
<b>TOTAL - ASSETS</b>	<b>4,462.29</b>	<b>4,011.90</b>	<b>20,246.08</b>	<b>17,739.83</b>
<b>B EQUITY AND LIABILITIES</b>				
<b>1 EQUITY</b>				
Equity Share Capital	627.50	627.50	1,575.56	1,484.71
Reserves and Surplus	1,141.15	1,068.18	(75.37)	146.01
Minority interest	-	-	-	-
Share application money pending allotment	1,768.55	1,693.88	1,500.19	1,630.72
<b>Sub-total - Shareholders' funds</b>	<b>3,537.20</b>	<b>3,389.56</b>	<b>3,570.88</b>	<b>3,261.44</b>
<b>2 Share application money pending allotment</b>	-	-	-	-
<b>3 Non-controlling interest</b>	-	-	-	-
<b>LIABILITIES</b>				
<b>(A) Non-current liabilities</b>				
Financial Liabilities	822.74	822.74	2,841.18	1,613.81
Deferred tax liabilities (net)	207.14	-	2,018.44	1,613.81
Other Non-current Liabilities	-	-	-	-
Provisions	1,029.88	-	2,841.18	1,613.81
<b>Sub-total - Non-current liabilities</b>	<b>2,059.76</b>	<b>822.74</b>	<b>7,699.50</b>	<b>4,841.43</b>
<b>(B) Current Liabilities</b>				
Financial Liabilities	1,156.80	422.89	1,156.80	422.89
Short-term borrowings	15.23	21.43	1,000.38	667.84
Trade payables	439.11	1,809.91	13,694.91	13,340.32
Other current liabilities	52.82	64.25	52.82	64.25
Short-term provisions	1,683.76	2,318.21	15,904.71	14,495.30
<b>Sub-total - Current liabilities</b>	<b>4,482.29</b>	<b>4,011.90</b>	<b>20,246.08</b>	<b>17,739.83</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,462.29</b>	<b>4,011.90</b>	<b>20,246.08</b>	<b>17,739.83</b>

Date: 27.06.2026  
Place: Secunderabad

By and on behalf of the Board  
for TechVision Ventures Limited

*T. Preteeraj*

T. Gaetanali  
Whole Time Director & CFO  
DIN: 01498741



**TECHNVISON VENTURES LIMITED**

**STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31st Mar 2026**

(Amount in Rupees)

PARTICULARS	YEAR ENDED	
	31st Mar 2026	31st March 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before interest and tax	30,673,396	32,727,984
Depreciation	3,636,378	3,361,681
Preliminary expenses		
Deferred Tax	206,945	67,858
Current Tax and Tax for Previous years	(4,476,940)	(3,357,410)
Operating Profit before working capital changes	<b>30,039,780</b>	<b>32,800,113</b>
<b>Adjustment for :</b>		
(Increase) / Decrease in trade and other receivable	1,767,139	7,158,194
(Increase) /Decrease in the Loans & Advances	(41,382,667)	(17,993,470)
Increase / (Decrease) in Trade payables	(620,086)	1,247,551
Increase / (Decrease) in other liabilities	(35,434,685)	(21,296,473)
Net Cash Flow From Operating Activities (A)	<b>(45,630,518)</b>	<b>1,915,915</b>
<b>B.CASH FLOW FROM INVESTMENT ACTIVITIES (B)</b>		
Investment in fixed assets	(2,751,510)	(9,526,531)
Investment in Subsidiaries	(8,565,150)	(1)
Net Cash Used In Investing Activities (B)	<b>(11,316,659)</b>	<b>(9,526,532)</b>
<b>C.CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	(18,493,372)	(19,412,182)
Proceeds from long term & other borrowings	73,390,727	26,991,379
Net Cash Used In Financing Activities ( C )	<b>54,897,355</b>	<b>7,579,197</b>
<b>D.NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)</b>	<b>(2,049,822)</b>	<b>(31,220)</b>
Cash & Cash equivalent at the beginning of the year	4,785,821	4,817,041
<b>Cash &amp; Cash equivalent at the end of the year</b>	<b>2,735,999</b>	<b>4,785,821</b>

for and on behalf of the Board

Technvison Ventures Limited

*T. Geetanjali*

Geetanjali Toopran

Whole Time Director & CFO

DIN. 01498741

Place: Secunderabad

Date : 27.05.2026



**TECHVISION VENTURES LIMITED**  
**CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st Mar 2026**

(Amount in INR)

PARTICULARS	YEAR ENDED	
	31st Mar 2026	31st March 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before interest and tax	44,537,703	39,023,517
<b>Adjustment for</b>		
Depreciation & Amortization	32,380,989	21,951,754
Deferred Tax	(35,562,102)	(2,134,568)
Current Tax	(21,861,793)	(8,837,315)
	<b>(25,042,905)</b>	<b>10,979,871</b>
Operating Profit before working capital charges	<b>19,494,798</b>	<b>50,003,388</b>
<b>Adjustment for</b>		
Exchange fluctuation on Consolidation	(23,974,832)	575,785
(Increase)/ Decrease in trade and other receivable	(5,464,681)	82,228,139
Increase / ( Decrease) in the Loans & Advances	24,065,354	(94,001,737)
Increase in Software Work in Progress	-	-
Increase / (Decrease) in Trade & Other payables	67,550,071	124,779,384
	<b>62,175,912</b>	<b>113,581,571</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>81,670,710</b>	<b>163,584,959</b>
<b>B. CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Investment in fixed assets	(456,858,137)	(86,628,023)
Sale/Disposal of Product Dev	-	-
<b>NET CASH IN INVESTING ACTIVITIES (B)</b>	<b>(456,858,137)</b>	<b>(86,628,023)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Paid	(20,512,150)	(20,207,386)
Proceeds from long term & other borrowings	196,128,160	31,139,985
<b>NET CASH USED IN FINANCING ACTIVITIES (C)</b>	<b>175,616,010</b>	<b>10,932,599</b>
<b>D. NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)</b>	<b>(199,571,418)</b>	<b>87,889,535</b>
Cash & Cash equivalent at the beginning of the year	507,476,205	419,586,670
<b>Cash &amp; Cash equivalent at the end of the year</b>	<b>307,904,787</b>	<b>507,476,205</b>

For and on behalf of the Board  
Technivision Ventures Limited

*T. Geetanjali*

Geetanjali Toopran  
Whole Time Director & CFO  
DIN. 01498741



Place: Secunderabad  
Date : 27.05.2026

Ref: TVL/BSE/2026-27/10

Date: 27.05.2026

To  
**Corporate Relationship Department**  
**Bombay Stock Exchange Limited**  
**1<sup>st</sup> Floor, Rotunda Building,**  
**Phiroze Jeejeebhoy Towers,**  
**Dalal Street, Mumbai-400 001.**

**Kind Attn: Mr. Shyam Bhagirath/Mr. Rakesh Parekh.**

Dear Sir,

**Sub:** - Declaration on issue of Audit Report with unmodified opinion – Reg.

**Ref:** - Our Scrip Code: 501421, Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015.

We hereby declare that, M/s. Ramu & Ravi., Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Standalone and Consolidated Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026.

This Declaration is furnished in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015.

Thanking You,

Yours truly

for **Technvision Ventures Ltd.,**

**Geetanjali** Digitally signed by  
Geetanjali Toopran  
**Toopran** Date: 2026.05.27  
17:13:24 +05'30'

**Geetanjali Toopran**  
**Whole Time Director & CFO**  
**DIN. 01498741**

**INDEPENDENT AUDITOR'S REPORT****Report on the audit of Standalone Financial Results****To****The Board of Directors of TechNvision Ventures Limited,****Hyderabad****Opinion**

We have audited the accompanying standalone financial results of TECHNVISION VENTURES LIMITED (the Company) for the quarter and year ended March 31, 2026, (Statement), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Standalone Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year ended March 31, 2026 Standalone Financial Results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other

irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 standalone financial results.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

For RAMU & RAVI.,  
Chartered Accountants  
ICAI F R No. 006610S

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Akhila Subramanyam  
Partner

Membership Number: 243754  
UDIN: 26243754QQHITG8885

Place: Hyderabad  
Date: May 27, 2026

**INDEPENDENT AUDITOR'S REPORT**  
**Report on the audit of Consolidated Financial Results**

To  
**The Board of Directors of TechNVision Ventures Limited,**  
**Hyderabad**

**Opinion**

We have audited the accompanying Consolidated annual financial results of TECHNVISION VENTURES LIMITED (the Company) and its subsidiaries (Holdings company and its subsidiaries together referred to as 'the Group'), for quarter and the year end March 31, 2026(The Statement) attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/financial results/financial information of the subsidiary, the aforesaid consolidated financial results:

I. Include the annual financial results of subsidiaries and associate concerns:

1. Siti Corporation, USA	100.00%
2. Solix Technologies Inc, USA	59.02%
3. Emagia Corporation, USA	63.15%
4. SolixSoftech Private Limited, India	59.02%
5. AccelforcePte Ltd, Singapore	100.00%
6. Accelforce EU Ltd.	100.00%
7. 5 Elements Homes Private Limited	100.00%

ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this record; and

iii. give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the group for the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in "Other Matter paragraph" below is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Consolidated Financial Results**

This Statement, which includes the Consolidated Financial Results is the responsibility of the

Company's Board of Directors has been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed Consolidated Financial Statement for the three months and the year ended March 31, 2026. This responsibility includes the preparation and presentation of Consolidated Financial Results for the quarter and year ended March 31, 2026 that gives a fair view of the consolidated net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results 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 Consolidated Financial Results.

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with circular issued by the SEBI under Regulations 33(8) of LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Financial Information of the entities within the Group to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the statement of which we are the Independent auditors.

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.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

For RAMU & RAVI.,  
Chartered Accountants  
ICAI F R No. 006610S

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Akhila Subramanyam

Partner

Membership Number: 243754

UDIN: 26243754WLPUXQ2336

Place: Hyderabad

Date: May 27, 2026