SODHANI ACADEMY OF FINTECH ENABLERS LIMITED (Formerly known as SODHANI FINANCIAL CONSULTANTS LIMITED)
(CIN- L67120RJ2009PLC028237)
REG. OFFICE- GROUND FLOOR, P NO. C 373, C BLOCK VAISHALI NAGAR, JAIPUR
Email Id:-info@safefintech.in, Phone No.: - 0141-2358107, Website www.safefintech.in

Date: July 31, 2026

To,
The Manager – Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal
Street, Fort, Mumbai – 400001

Scrip Code: 544257; ISIN: INE0Q3401017; SYMBOL: SAFE
Dear Sir/Madam,

Sub: Notice convening the 17th Annual General Meeting and Annual Report of the company for the Financial Year 2025-26.

This is to inform you that the 17th Annual General Meeting ("AGM") of the Members of the Company will be held on Monday, August 24, 2026, at 04:00 P.M. (IST) at the registered office of the company to transact the businesses as listed in the Notice of the AGM.

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

The Annual Report containing the Notice of the AGM is also being made available on the investor section of website of the Company at www.safefintech.in

You are requested to take on record the above information and disseminate.

Yours faithfully,
For SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

MONIKA AGARWAL
Digitally signed by MONIKA AGARWAL
Date: 2026.07.31 21:41:48 +05'30'

MONIKA AGARWAL
Company Secretary cum compliance officer
ACS: A55546

SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

Annual Report 2025-2026

For the Financial Year Ended 31st March, 2026

CIN: L67120RJ2009PLC028237

Registered Office: Ground Floor, P no. C 373, C Block , Vaishali Nagar, Jaipur, Rajasthan, India, 302021

Website: www.safefintech.in | Email: info@safefintech.in | Phone: 0141 – 2358107

17th ANNUAL REPORT
CORPORATE INFORMATION

BOARD OF DIRECTORS

- Mr. Rajesh Kumar Sodhani – Managing Director
- Mrs. Priya Sodhani – Non-Executive Director and Chairperson
- Mr. Dinesh Saboo – Non-Executive Director and Non-Independent Director
- Mrs. Chanchal Pabuwaal – Independent Director
- Mr. Jagadeesh Atukuri – Independent Director
- Ms. Shilpa Maheshwari – Independent Director

KEY MANAGERIAL PERSONNEL (KMP)

- Ms. Deepti Maheshwari – Chief Financial Officer
- Mr. Rajesh Kumar Sodhani- Managing Director
- Ms. Monika Agarwal – Company Secretary & Compliance Officer

SECRETARIAL AUDITOR

G&J Associates
308–311, Geetanjali Tower,
Civil Lines, Jaipur – 302006, Rajasthan, India

COMPANY SECRETARY & COMPLIANCE OFFICER

MONIKA AGARWAL

STATUTORY AUDITORS

M/s. J C Kabra & Associates (FRN: 141068W)
(CHARTERED ACCOUNTANTS)
301, D Definity, 1st J P Road, Near Anupam
Talkies, Goregaon (East), Mumbai – 400063, Maharashtra, India
Mo. No. 022 2685 0152
Email: ssist@jckca.com

BANKER(S)

Kotak Mahindra Bank Limited

REGISTRAR AND SHARE TRANSFER AGENT (RTA)

Cameo Corporate Services Limited
Subramanian Building, No. 1, Club House
Road, Chennai – 600002, Tamil Nadu,
India

Tel: 044-40020700 / 28460390

Email: investor@cameoindia.com

Website: www.cameoindia.com

LISTED ON

BSE Limited
Scrip code: 544257
Symbol: SAFE

NOTICE OF 17th ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT 17th ANNUAL GENERAL MEETING OF THE MEMBERS OF THE COMPANY WILL BE HELD ON MONDAY, 24TH AUGUST, 2026 AT 04:00 P.M. AT REGISTERED OFFICE OF THE COMPANY GROUND FLOOR, P NO. C 373, C BLOCK VAISHALI NAGAR, JAIPUR, RAJASTHAN, INDIA, 302021, TO TRANSACT THE BUSINESSES MENTIONED BELOW:

ORDINARY BUSINESS:

1. **To Receive, Consider and Adopt the Audited Financial Statements for the Financial Year Ended March 31, 2026, together with the Reports of the Board of Directors and Independent Auditors thereon.**

   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 134 (1) of the Companies Act, 2013 and rules made thereunder and other applicable provisions (including any statutory modifications and re-enactment thereof) for the time being in force, the Audited Standalone Financial Statements of the Company for the financial year ended 31st March, 2026 comprising of the Audited Balance Sheet, the Statement of Profit & Loss and Cash Flow Statement and Statement for Change in the Equity Share Capital for the year ended as on 31st March, 2026, together with accounting policies, schedules and notes forming part of the accounts thereon and the Reports of the Board of Directors and Auditors thereon along with all annexure as laid before this Annual General Meeting be and are hereby considered, approved and adopted."

2. **To declare Final Dividend of Rs. 0.75/- (i.e. 7.5% per share) per equity share of face value of Rs. 10/- for the financial year ended 31st March, 2026.**

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

   "**RESOLVED THAT** a final dividend of Rs 0.75/- Paisa per equity share of Rs 10/-per equity share of the face value of Rs.10 each be and hereby declared for the financial year ended March 31, 2026 out of the profits of the Company for the financial year 2025-26. the dividend amount to each eligible shareholder be rounded off to the nearest rupee. the dividend be paid to those Members of the Company whose names appear in the Register of Members of the Company Members as on the date of Book Closing/Record Date.

3. **To appoint a director in place of Ms. Priya Sodhani (DIN: 02523843), who retires by rotation and being eligible, offers himself for 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 the Section 152(6) of the Companies Act, 2013 read with rules made thereunder (including any statutory modification(s) or re-enactment (s) thereof for the time being in force and as per Articles of Association, **Ms. Priya Sodhani (DIN: 02523843)** who retires by rotation and being eligible offer herself for re-appointment, be and is hereby re-appointed as Director of the Company, liable to retire by rotation."

4. **To approve the appointment of Auditor to fill the casual vacancy caused by the resignation, approved in the Board Meeting held on 30.07.2026 and to appoint Statutory Auditors from the conclusion of this Annual General Meeting until the conclusion of the Eighteenth Annual General Meeting and to fix their remuneration:**

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 139(8) of the Companies Act, 2013 read with the Companies (Audit and Auditors Rules), 2014 (the Rules), including any statutory modification(s) or re-enactment(s) thereof for the time being in force and pursuant to the recommendation made by the Board of Directors through the resolution passed on 30/07/2026, M/s. Rajvanshi & Associates., Chartered Accountants (Firm Registration No. 005069C), be and are hereby appointed as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s J C KABRA & ASSOCIATES (firm registration number 115749W).

RESOLVED FURTHER THAT M/s. Rajvanshi & Associates., Chartered Accountants (Firm Registration No. 005069C), be and are hereby appointed as the Statutory Auditors of the Company from this Annual General Meeting and that they shall hold the office of the Statutory Auditors of the Company from the conclusion of this meeting until the conclusion of the next Annual General Meeting and that they shall conduct the Statutory Audit for the period ended 31st March, 2027 and such other audit/review/certification/work as may be required and/or deemed expedient, on such remuneration and out-of-pocket expenses, as may be fixed by the Management of the Company, in consultation with them.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and to file the necessary e-forms and other documents with the Registrar of Companies and other statutory authorities, as may be required, to give effect to this resolution."

SPECIAL BUSINESS:

5. To consider re-appointment of Mr, Rajesh Kumar Sodhani (DIN: 02516856) as Managing Director (MD) of the company.

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

"**RESOLVED THAT** in accordance with the provisions of Sections 196, 197, 198, 203 and all other applicable provisions of the Companies Act, 2013 read with Schedule V of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and rules made thereunder, (including any statutory modification(s) or re-enactment thereof, for the time being in force) approval of the Members of the Company be and is hereby accorded for re-appointment of Mr, Rajesh Kumar Sodhani (DIN: 02516856) as Managing Director and Key Managerial Personnel of the Company for a period of 3 years commencing from Conclusion of this Annual General Meeting to Conclusion of Annual General Meeting held in Financial year 2029 (liable to retire by rotation) on the terms and conditions including remuneration as set out in the explanatory statement annexed to the Notice convening this meeting with full liberty to the Board of Directors (hereinafter referred to as the "Board" which shall be deemed to include the Nomination & remuneration Committee of the Board) to revise/ alter/ modify/ amend/ change the terms and conditions as may be agreed to by the Board and Mr. Rajesh Kumar Sodhani within the applicable provisions of the Companies Act, 2013.

RESOLVED FURTHER THAT where in any financial year during the tenure of the said Managing Director, the Company has no profits or its profit are inadequate, the remuneration as may be approved by the Board of Directors of the Company from time to time shall be paid as minimum remuneration.

RESOLVED FURTHER THAT any one of the Director of the Company be and are hereby severally authorized to do all such acts and things and deal with all such matters and take all such steps and finalise, approve, alter, vary, modify, and sign all such papers/forms/documents as may be necessary for giving effect to the above resolution."

By order of the board
For, SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

DINESH SABOO	**PRIYA SODHANI**
DIRECTOR	**DIRECTOR**
DIN: 10413825	**DIN: 02523843**

DATE: 30/07/2026
PLACE: JAIPUR

NOTES:

1. The Ministry of Corporate Affairs has vide its General Circular No. 14/2020 dated 8th April 2020, General Circular No. 17/2020 dated 13th April 2020, General Circular No. 20/2020 dated 5th May 2020, General Circular No. 09/2023 dated 25th September, 2023 and the General Circular No. 09/2024 dated 19th September, 2024 (hereinafter collectively to be referred as the "MCA circulars") and SEBI Circular dated 3rd October, 2024 issued by the Securities Exchange Board of India ("SEBI Circular") allowed conducting Annual General Meeting through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) and dispended the personal presence of the members at the meeting prescribing the procedures and manner of conducting the Annual General Meeting through VC/OVAM. In terms of the said circulars, the 17th Annual General Meeting (AGM) of the members will be held through VC/OAVM. Hence, members can attend and participate in the AGM through VC/OAVM only. The detailed procedure for participating in the meeting through VC/OAVM is explained in the subsequent notes of this Notice.

2. In line with the aforesaid MCA Circulars and SEBI Circular, the Notice of AGM along with Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories. Member may note that Notice and Annual Report 2025-26 has been uploaded on the website of the Company www.safefintech.in. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com. and the AGM Notice is also available on the website of CDSL (agency for providing the Remote e-Voting facility) i.e. helpdesk.evoting@cdslindia.com.

3. Pursuant to the aforesaid MCA circulars, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting. Corporate / Institutional members are required to send scanned certified true copy (PDF Format) of the Board Resolution/Authority Letter, etc. together with attested specimen signature(s) of the duly authorized representative(s), to the Scrutinizer at email ID: csshubhamjainbumb@gmail.com, with a copy marked to helpdesk.evoting@cdslindia.com. The scanned image of the above-mentioned documents should be in the naming format "SAFE, 17th Annual General Meeting".

4. (i) Information regarding appointment/reappointment of Director as per SEBI Listing Regulations and Secretarial Standards and (ii) Explanatory Statement in respect of special business to be transacted pursuant to Section 102 of the Companies Act, 2013 and/or Regulation 36(5) of the SEBI Listing Regulations is annexed hereto.

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

6. Shareholders seeking any information with regard to accounts are requested to write to the Company at least 7 days before the meeting so as to enable the management to keep the information ready.

7. Members holding the shares in physical mode are requested to notify immediately the change of their address and bank particulars to the R & T Agent of the Company. In case shares held in dematerialized form, the information regarding change of address and bank particulars should be given to their respective Depository Participant.

8. In terms of Section 72 of the Companies Act, 2013, nomination facility is available to individual shareholders holding shares in the physical mode. The shareholders who are desirous of availing this facility, may kindly write to Company's R & T Agent for nomination form by quoting their folio number.

9. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013 and all other documents referred to in the Notice will be available for inspection in electronic mode.

10. The Members can join the AGM through the VC/ OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1,000 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.

11. **PROCESS AND MANNER FOR MEMBERS OPTING FOR VOTING THROUGH ELECTRONIC MEANS:**

i. 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 from time to time) and Regulation 44 of SEBI Listing Regulations (as amended from time to time), and the MCA Circulars, 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) as the Authorized e-voting agency for facilitating voting through electronic means. The facility of casting votes by a member using remote e-voting as well as e-voting system on the date of the AGM will be provided by CDSL.

ii. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Tuesday, August 18, 2026 shall be entitled to avail the facility of remote e-voting or e-voting on the date of the AGM and participating at AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, should treat this Notice as intimation only.

iii. A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e. Tuesday, August 18, 2026 shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the procedure mentioned in this part.

iv. The remote e-voting will commence on Friday, August 21, 2026 at 9.00 a.m. and will end on Sunday, August 23, 2026 at 5.00 p.m. During this period, the members of the Company holding shares either in physical mode or in Demat mode as on the Cut-off date i.e. Tuesday, August 18, 2026 may cast their vote electronically. The members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by CDSL thereafter.

v. Once the vote on a resolution is cast by the member, he/she shall not be allowed to change it subsequently or cast the vote again.

vi. vi. The voting rights of the members shall be in proportion to their share in the paid - up equity share capital of the Company as on the Cut-off date i.e. Tuesday, August 18, 2026.

vii. The Company has appointed **CS Shubham Jain,** to act as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner.

12. PROCESS FOR THOSE MEMBERS WHOSE EMAIL ARE NOT REGISTERED:

i. 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.

ii. Members holding shares in Demat mode can get their E-mail ID and mobile number registered by contacting their respective Depository Participant.

iii. 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.

13. SHAREHOLDERS INSTRUCTIONS FOR E-VOTING:

i. The voting period begins on Friday, August 21, 2026 at 9.00 a.m. and will end on Sunday, August 23, 2026 at 5.00 p.m. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. Tuesday, August 18, 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 December 9, 2020, under Regulation 44 of SEBI Listing Regulations, 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.

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.

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

Pursuant to aforesaid SEBI Circular dated December 9, 2020, login method for e-Voting and joining virtual meetings for individual shareholders holding securities in Demat mode, is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL	1. 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. 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. 5. Members can also download the NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.

	NSDL Mobile App is available on App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi/Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi/Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2. After successful login the Easi/Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-Voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature.

participants	Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider's 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 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
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 1800 21 09911

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

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

1. The shareholders should log on to the e-voting website www.evotingindia.com/
2. Click on ''Shareholders'' module.
3. Now Enter your User ID:
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4. Next enter the Image Verification as displayed and Click on Login.
5. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.
6. If you are a first-time user follow the steps given below:

For Physical shareholders and other than individual shareholders holding shares in Demat.	
PAN	Enter your 10-digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the

	sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth	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 fields.

vi. After entering these details appropriately, click on “SUBMIT” tab.

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

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

ix. Click on the EVSN: 260731005for the relevant < SODHANI ACADEMY OF FINTECH ENABLERS LIMITED >> on which you choose to vote. of SODHANI ACADEMY OF INTECH ENABLES LIMITED.

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

xi. Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

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

xiii. Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

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

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

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

xvii. Additional Facility for Non–Individual Shareholders and Custodians – For Remote Voting only.

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, 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 will be mapped automatically & can be delink in case of any wrong mapping.
e. It is mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
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 at csshubhamjainbumb@gmail.com and to the Company at the email address - info@safefintech.in if voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

In case you have any queries or issues regarding e-Voting, you may refer the Frequently Asked Questions (“FAQs”) and e-Voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911 or write to the Company Secretary. Contact details of Company Secretary are as at the top of notice.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Future, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on toll free no. 1800 21 09911.

14. **THE INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH 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 e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops/IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at -info@safefintech.in. 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 EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

15. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the electronic votes cast during the AGM and thereafter unblock and count the votes cast through remote e-voting and make, not later than 48 hours of conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairperson or any other person authorized by the Chairperson.

16. The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.sheetaluniversal.com and on the website of CDSL i.e. www.cdslindia.com

within two working days of conclusion of the 10th Annual General Meeting of the Company and shall also be communicated to the Stock Exchange where the shares of the Company are listed.

17. INSTRUCTIONS 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.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013:

The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('the Act') and Regulation 36(3) and (5) of the Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), given hereunder sets out all material facts relating to the resolutions mentioned at Item No. 4 of the accompanying Notice dated 30th July, 2026.

ITEM NO: 5

Based on the recommendation of Nomination and Remuneration Committee duly approved by the resolution passed at its meeting, the Board of Directors has reappointed Mr. Rajesh Kumar Sodhani as the Managing Director of the Company for a period of 3 (Three) years commencing from Conclusion of this Annual General Meeting to Annual General Meeting held in Financial year 2029 , subject to approval of the members in General Meeting upon terms and conditions set out in the draft agreement to be entered into by the Company with him as approved by the Board of Directors.

Mr. Rajesh Kumar Sodhani's visionary guidance has been instrumental in driving company's remarkable growth. He has exhibited exceptional leadership skills and a steadfast commitment towards Company's progress. Under his astute leadership, the Company has achieved steady growth, marked by consistent expansion, strategic initiatives, and a relentless pursuit of excellence. His ability to navigate through uncertainties and make well-informed decisions has ensured the sustainability of Company's operations. It would be therefore in the interest of the Company to re-appoint Mr. Rajesh Kumar Sodhani as Managing Director of the Company.

The material terms and conditions of the said draft Agreement are as under:

1. Period of Agreement: From the Conclusion of this Annual General Meeting to Annual General Meeting held on Financial Year 2029

2. Remuneration:

a) Basic Salary: Basic Salary upto 30,00,000/- per annum with a power to the Board to give one or more annual increment subject to maximum basic salary upto36,00,000/- per annum.

b) Perquisites/Allowances: In addition to salary, the Managing Director shall be entitled to the following perquisites/ allowances: House rent allowance, conveyance allowance, leave travel allowance, bonus, reimbursement of medical expenses (whether in India or abroad) and medical insurance premium for self and family, fees of clubs subject to maximum of two clubs which will include admission fees but will not include life membership fees, use of car with driver and telephone and internet facilities at residence and mobile phone facility, personal accident insurance, assignment of key man and other insurance policies obtained by the Company and such other perquisites and special allowances as may be determined by the Board from time to time.

c) Managing Director shall also be entitled to the following perquisites which shall not be included in the computation of the ceiling on remuneration specified herein:

i) Contribution to the Provident Fund, Contribution to Gratuity Fund as per the rules of the Company. ii) Gratuity payable at the rate not exceeding half a month's salary for every completed year of service. iii) Encashment of leave as per rules of the Company. Explanation: For the purpose of this Agreement, "Family" means the spouse and dependent children of Managing Director.

d) Perquisites and allowances together with the salary payable as aforesaid shall be restricted to and subject to the applicable overall maximum ceiling set out in Section 197 read with Schedule V of the Companies Act, 2013 or any amendments or modifications that may be made thereto by the Central Government in that behalf from time to time.

3. Where in any financial year during his tenure as Managing Director, if the Company has no profit or its profits are inadequate, the Company will pay remuneration by way of salary and perquisites/ allowances as aforesaid.

4. Managing Director shall be entitled to annual leave for a period of thirty five days and shall be entitled to accumulate earned leave for a maximum of ninety days.

5. Managing Director shall be entitled to:

a) the reimbursement of expenses actually incurred by him in the course of legitimate business of the Company in accordance with the rules and regulations of the Company in force from time to time or as may be approved by the Board of Directors; and

b) the reimbursement of travelling, hotel and other expenses incurred by him in India and abroad exclusively for the business of the Company in accordance with the rules and regulations of the Company in force from time to time or as may be approved by the Board of Directors.

6. No sitting fees shall be payable to him for attending the meeting of the Board of Directors or Committee thereof.

7. Notwithstanding anything to the contrary contained in the Agreement, either party shall be entitled to terminate the Agreement, at any time by giving to the other party 90 days' notice in writing in that behalf without the necessity of showing any cause and on expiry of the period of such notice, this Agreement shall stand terminated and Managing Director shall cease to be the Managing Director of the Company. The said notice period of 90 days may be waived mutually.

8. The terms and conditions of the said appointment herein and/ or agreement may be altered and varied by the Board of Directors from time to time at its discretion as it may deem fit so as not

to exceed the limits specified in the Schedule V to the Companies Act, 2013, or any other amendments made hereafter in that regard.

9. The other terms and conditions of the agreement are such as are customarily contained in the agreement of similar nature.

10. The said re-appointment including the remuneration payable to him, is subject to the approval of the members and all such sanctions as may be necessary and shall be given effect to as per the modification, if any, approved. The draft Agreement to be entered into between the Company and Mr. Rajesh Kumar Sodhani is open for inspection at the Registered Office of the Company on any working days (excluding Saturdays) between 11.00 a.m. and 1.00 p.m. up to the date of Annual General Meeting.

Your Directors recommend the resolution at Item No. 4 of the Notice for your approval.

Mr. Rajesh Kumar Sodhani is interested in the said resolution as it pertains to his own re-appointment. Ms. Priya Sodhani is deemed to be interested in the said resolution as she is related to Mr. Rajesh Kumar Sodhani.

Prescribed details of Mr. Rajesh Kumar Sodhani is provided in the notes to the Notice. The other relatives of Mr. Rajesh Kumar Sodhani may be deemed to be interested in the said resolution at Item No. 5 of the Notice to the extent of their shareholding, if any, in the Company.

None of the other Directors, Key Managerial Personnels of the Company and their relatives are, in any way, concerned or interested, financially, or otherwise, in the said resolution.

ANNEXURE

Brief details of Directors seeking appointment/ re-appointment at the ensuing Annual General Meeting as required under Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Item No.

Name of Director	Ms. Priya Sodhani
Category	Non-Executive Director
DIN	02523843
Date of Birth	08/01/1978
Age	49 Years
Nationality	Indian
Date of first Appointment on Board	03/02/2009
Qualifications	Bachelor of Arts from Gorakhpur University
Experience and expertise in specific functional areas	She has over 48 years of rich professional experience in business management and administration. She possesses strong leadership skills, sound business acumen, and extensive expertise in strategic planning and operational management. Her dedication, practical approach, and vast industry experience have played a significant role in strengthening the Company's operations and driving its sustainable growth.
Last drawn Remuneration Details	Nil
Number of equity shares held in the Company in which he is director	1402500
No. of Board / Committee meetings attended of Sodhani Academy of Fintech Enablers Limited	Board meeting attended -6 and committee meeting attended -Nil
Directorships held in other (excluding foreign) Companies (As on 31st March, 2026)	***LISTED COMPANY:*** OASIS SECURITIES LIMITED

	UNLISTED COMPANY: RECRUITSAFE PRIVATE LIMITED
Memberships/ Chairmanships of Committees across public companies (As on 31st March, 2026	Nil
Number of shares held in the Company (As on 31st March, 2026)	14,02,500
Relationship with other Directors/ KMPs/ Manager	Spouse of Mr. Rajesh Sodhani

Item No. 5

Name of Director	Mr. Rajesh Kumar Sodhani
DIN	02516856
Age	55 Years
Date of first Appointment on Board	03/02/2009
Qualifications	MBA – Finance
Experience and expertise in specific functional areas	He has an experience of 32 years in the finance domain in the field of mutual fund, retirement planning, savings, investments and insurance. He is also a Securities Exchange Board of India SEBI) registered Research Analyst. He is a goal driven, determined individual who prioritizes results and demonstrates a strong work ethic. His extensive industrial experience and understanding have enabled the company to grow.
Directorships held in other (excluding foreign) Companies (As on 31st March, 2026)	***LISTED COMPANY:*** OASIS SECURITIES LIMITED ***UNLISTED COMPANY:*** RECRUITSAFE PRIVATE LIMITED
Memberships/ Chairmanships of Committees across public companies (As on 31st March, 2026	Nil
Number of shares held in the Company (As on 31st March, 2026)	13,62,500
Terms and condition of appointment	Re-Appointed as Managing Director, liable to retire by rotation at remuneration and other terms as mentioned in the statement annexed to the notice.
Remuneration to be paid	As per the resolution at item no. 4 of the notice read with explanatory statement thereto.
Comparative remuneration profile with	Remuneration being given is at par with industry

respect to industry, size of the Company, profile of the position and person	level and size of the company. Mr. Rajesh Kumar Sodhani is a post-graduate in MBA (Finance) and Securities Exchange Board of India SEBI) registered Research Analyst and is instrumental in the overall growth of the company. The company expects further to achieve new height under his guidance.
Remuneration last drawn (including sitting fees, if any) (FY 2025-2026)	12.00 Lakhs
Relationship with other Directors/ KMPs/ Manager	Spouse of Ms. Priya Sodhani
Pecuniary relationship directly or indirectly with the company or relationship with the managerial personnel, if any	He is husband of Ms. Priya Sodhani who has been appointed as a Director (Promoter Non-Executive Director) w.e.f. 03 February, 2009
Number of Board meetings attended during the year	6
Date of Appointment & term of Appointment	From Conclusion of this Annual General Meeting to Annual General Meeting held in Financial year 2029
Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 National Stock Exchange of India Ltd. with ref. no. NSE/CML/2018/24 dated 20th June, 2018.	Mr. Rajesh Kumar Sodhani is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.
General Information:	
General Information	
Date or expected date of commencement of commercial product	NA
Financial Performance based on given Indicators	The financial performance of the company has been better than the industry average.
Foreign Investment or collaborations, if any.	

DIRECTORS' REPORT

Dear Members,

The Directors of the Company have pleasure in presenting the 17th Annual Report along with the audited statements of accounts of your Company for the financial year ended 31st March, 2026.

[The amounts appearing in the report have been rounded off to Lakhs except No. of shares and EPS in accordance with the Financial Statements]

FINANCIAL RESULTS:

The audited financial statements of the Company as on March 31, 2026 are prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and provisions of the Companies Act, 2013 ("Act").

The Financial highlight is depicted below:

(Rs. In Lakhs)

Particulars	**2025-26 Current Year (Rs.)**	**2024-25 Previous Year (Rs.)**
Revenue from Operations	364.88	354.84
Other Income	236.90	299.17
Total Revenue	**601.78**	**654.01**
Total Expenditure	189.28	168.86
Profit/(Loss) before Prior Period Items & tax	**412.50**	**485.15**
Less: Prior period Items	-	-
Profit/(Loss) Before Tax	**412.50**	**485.15**
Less: Current Year	(68.00)	(93.00)
Earlier Year	1.03	(8.00)
Deferred tax	1.29	0.50
Profit/(Loss) after Tax	**346.82**	**384.64**
Earnings Per Share (Basic/Diluted)	**6.09**	**7.34**
No. of shares used in computing EPS	**56,95,000**	**56,95,000**

REVIEW OF OPERATIONS

During the year under review company has total revenue of Rs. 601.78 Lakhs as against the previous year revenue of Rs. 654.01 Lakhs which shows decrease of 8.00% in comparison with the previous year. The Company reported a Profit of Rs. 346.82 Lakhs for the financial year 2025-26 as compared to profit of Rs. 384.64 Lakhs in the previous financial year.

STATE OF COMPANY'S AFFAIRS

❖ BUSINESS OPERATIONS

Company operates as a technology-led, hybrid education firm, specializing in financial literacy. With diversified offerings—online/live sessions, digital modules, offline seminars, and certification courses—the company partners with regulatory bodies and colleges to scale industry-driven skill training.

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

The Company continued its mission to enhance financial literacy and empowerment by providing structured training, consultancy, and upskilling programs tailored to the evolving needs of individuals and institutions in the financial ecosystem. Our target audience includes students, fresh graduates, homemakers, and aspiring retail investors seeking knowledge in financial planning, stock market fundamentals, trading strategies, and wealth management.

❖ FUTURE OUTLOOK

Looking ahead, company aims to consolidate its leadership position in the financial education space through strategic partnerships, product innovation, and technology integration. The Company plans to:

- Expand its geographic presence by entering new cities and regions;
- Introduce advanced programs in fintech, personal finance, and capital markets;
- Strengthen collaborations with regulatory authorities, universities, and financial institutions;
- Leverage data analytics and AI to personalize learning journeys and outcomes;
- Launch multilingual content to reach underrepresented and regional audiences.

With a strong foundation laid in FY 2024–25 and a robust roadmap ahead, the Company remains committed to delivering long-term value to its shareholders while continuing to contribute to India's vision of a financially literate and empowered population.

TRANSFER TO RESERVES

The Board of Directors have decided to retain the entire amount of profit for F.Y. 2025-26 in the in the profit and loss account and not to transfer any amount to the reserves for the year under review.

CAPITAL STRUCTURE

- **Authorised Capital:**

There was no change in the Authorised Share Capital of the Company during the year under review. It continues to stand at 700.00 /- lakhs Divided into 70,00,000 Equity Shares of Rs. 10/- each.

- **Issued, Subscribed and Paid-up Capital:**

The paid-up equity share capital of the Company as on March 31, 2026, stood at Rs. 569.50/- lakhs Representing 56,95,000 equity shares of Rs. 10/- each. During the year, the Company has neither issued any shares with differential voting rights nor has granted any stock options or sweat equity.

UTILIZATION OF IPO PROCEEDS

The Company had raised ₹388.00 lakhs through the Fresh Issue of Equity Shares in its Initial Public Offering (IPO) during FY 2024-25. The Board of Directors confirms that the proceeds from the Fresh Issue have been utilized during the year strictly in accordance with the objects stated in the Prospectus of the IPO. There has been no deviation or variation in the utilization of funds as compared to the stated objects.

Further, the Statutory Auditors of the Company, in their report issued under the Companies (Auditor's Report) Order, 2020 (CARO, 2020), have also confirmed that the funds raised through the IPO have been utilized for the purposes for which they were raised.

The object-wise details of the utilization of IPO proceeds are as under:

The utilization of IPO proceeds are as under:

Particulars	Proceeds (₹)	Utilization Of Fund till F.Y. 2025-26 (₹)	Balance fund of IPO Proceeds	(Surplus) / Deficit Transfer to GCP (₹)	Balance fund (₹)
Offer related Expenses in relation to Fresh Offer	78.00	58.09	19.91	(19.91)	(0.00)
Building content Studio and Offline training infrastructure	80.00	79.37	0.63	(0.00)	0.63
Information Technology (Hardware including Software)	60.00	52.76	7.24	(0.00)	7.24

Procurement					
Content Development for course Material	50.00	52.85	(0.00)	2.85	(0.00)
Enhancement of brand visibility and awareness	35.00	41.80	(6.80)	6.80	(0.00)
Learning Management System (LMS) Application development	10.00	10.00	(0.00)	(0.00)	(0.00)
General Corporate Purpose(GCP)	75.00	79.86	(4.86)	10.26	5.4
TOTAL	**388.00**	**374.73**	**16.12**	**(0.00)**	**13.27**

DIVIDEND

Declaration and Payment of Dividend

The Board of Directors ('the Board') is pleased to recommend declaration of a final dividend amounting to Rs 0.75/- per Equity Share of face value Rs 10/- each fully paid-up, *i.e.*, (7.5%) for F.Y. 2025-26.

The Board has recommended the dividend based on the parameters laid down in the Dividend Distribution Policy and dividend will be paid out of the profits of the year.

The said dividend, if approved by the Members at the ensuing Annual General Meeting ('the AGM') will be paid to those Members whose name appears on the Register of Members (including Beneficial Owners) of the Company as at the end of Tuesday August 18, 2026. The said dividend, would involve cash outflow of Rs. 42.7125 lakhs, resulting in a payout of 12.32% of the net profit of the Company for F.Y. 2025-26.

Pursuant to the Finance Act, 2020, as amended from time to time, dividend income is taxable in the hands of the Members, and the Company is required to deduct tax at source from dividend paid to the Members at prescribed rates as per the Income Tax Act, 2025.

Record Date

The Company has fixed Tuesday August 18, 2026 as the 'Record Date' for the purpose of determining the entitlement of Members to receive dividend for F.Y. 2025-26.

Dividend Distribution Policy

Pursuant to Regulation 43A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), the Board had formulated a Dividend Distribution Policy ('the Policy').

The Policy is available on the Company's website URL at:
https://www.safefintech.in/assets/Dividend_Distribution_Policy-DBkagOZ6.pdf

PUBLIC DEPOSITS:

The Company has neither accepted/invited any deposits from the public nor defaulted in repayment of deposits during the period within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014. Hence company need not to give details related to deposits. There is no non-compliance of the provisions of Chapter V of the Companies Act 2013.

TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF):

During financial year under review, the Company has not transferred any amount to Investor Education and Protection Fund (IEPF).

MATERIAL CHANGES AND COMMITMENTS:

There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year and date of this report.

MANAGEMENT DISCUSSION AND ANALYSIS:

Management's Discussion and Analysis Report for the period under review, in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") and SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 (the "Amended Listing Regulations"), is presented in a separate section forming part of the Annual Report (**Attached in the Annexure A**)

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

Company does not have any Subsidiary, Joint venture or Associate Company.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to clause (c) of sub-section (3) and sub-section (5) of Section 134 of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, state the followings:

a) in the preparation of the annual accounts for the year ended March 31, 2026, the applicable accounting standards read with requirements set out under Schedule Ill to the Act, have been followed and there are no material departures from the same;

b) 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 as at March 31, 2026 and of the profit & loss of the Company for the year ended on that date;

c) the Directors have taken proper and sufficient care for the 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 fraud and other irregularities;

d) the Directors have prepared the annual accounts for the financial year ended March 31, 2026 on a going concern basis;

e) the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

CORPORATE GOVERNANCE:

We believe that by focusing on Corporate Governance, we practice the highest standards of ethical and responsible business culture and thereby enhance the value of all stakeholders. It is a combination of voluntary practices and compliance with laws and regulations in all areas of its operations and in its interactions with the stakeholders. It provides direction and control to the affairs of the Company. Your Company is fully committed to practice sound Corporate Governance and uphold the highest business standards in conducting business. The Company has always worked towards building trust with all its stakeholders based on the principles of good corporate governance. Your Company is guided by a key set of values for all its internal and external interactions. The Company is open, accessible and consistent with its communication. Your Company has been complying with the principles of good Corporate Governance over the years and is committed to the highest standards of compliance. However, as a good Corporate Governance Practice the Company has generally complied with the Corporate Governance requirements.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES UNDER SECTION 188 OF THE COMPANIES ACT,2013:

All Related Party Transactions, those were entered into during the Financial Year under review, were on an arm's length basis, and in the ordinary course of business and are in compliance with the applicable provisions of the Act and the Listing Regulations. All Related Party Transactions are placed before the Audit Committee for prior approval. Prior omnibus approval of the Audit Committee is obtained wherever required for the transactions which are repetitive in nature or when the need for these transactions cannot be foreseen in advance. Details of transactions with Related Parties as required under Section 134(3)(h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014 are given in **Annexure- B** in Form AOC - 2 and forms part of this Report. The Company has adopted a Policy for dealing with Related Party Transactions.

CORPORATE SOCIAL RESPONSIBILITY (CSR):

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.

Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, our Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee.

The Company was not required to constitute Corporate Social Responsibility committee under the section 135 of Companies Act, 2015.

RISK MANAGEMENT:

The Company has established a well-defined process of risk management, wherein the identification, analysis and assessment of the various risks, measuring of the probable impact of such risks, formulation of risk mitigation strategy and implementation of the same takes place in a structured manner. Though the various risks associated with the business cannot be eliminated completely, all efforts are made to minimize the impact of such risks on the operations of the Company. The Company on various activities also puts necessary internal control systems in place across the board to ensure that business operations are directed towards attaining the stated organizational objectives with optimum utilization of the resources.

INTERNAL CONTROL SYSTEM:

Sodhani Academy of fintech enables limited internal control system is designed to ensure operational efficiency, protection, accuracy and promptness in financial reporting and compliance with laws and regulations. The internal control system is supported by an internal audit process for reviewing the design, adequacy and efficacy of the Company's internal controls, including its systems and processes and compliance with regulations and procedures. Internal Audit Reports are discussed with the Management and are reviewed by the Audit Committee of the Board and necessary corrective actions are taken.

INTERNAL FINANCIAL CONTROL (IFC) SYSTEM AND THEIR ADEQUACY:

The Company has implemented and evaluated the Internal Financial Controls which provide a reasonable assurance in respect of providing financial and operational information, complying with applicable statutes and policies, safeguarding of assets, prevention and detection of frauds, accuracy and completeness of accounting records. The Internal Audit Reports were reviewed periodically by Audit Committee as well as by the Board. Further, the Board annually reviews the effectiveness of the Company's internal control system. The Directors and Management confirm that the Internal Financial Controls (IFC) is adequate with respect to the operations of the Company. A report of Auditors pursuant to Section 143(3) (i) of the Companies Act, 2013 certifying the adequacy of Internal Financial Controls is annexed with the Auditors report.

BOARD'S OPINION ON THE INTEGRITY, EXPERTISE, AND EXPERIENCE OF INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

The Board of Directors is pleased to affirm its strong confidence in the integrity, expertise, and experience of the independent directors appointed during the year. Each appointee has demonstrated exceptional proficiency in their respective fields, bringing invaluable knowledge and strategic insight to the Board.

The appointment process involved a rigorous selection procedure, ensuring that candidates possessed not only the necessary skills and qualifications but also upheld the highest standards of ethical conduct and corporate governance. The Board believes that the independent directors appointed possess the integrity, objectivity, and independence required to make impartial judgments, safeguard shareholder interests, and effectively challenge management.

The diverse backgrounds and experiences of these directors, encompassing a wide range of industries and disciplines, significantly enhance the overall governance framework of the Company. Their professional expertise, combined with a deep understanding of the industry, ensures that the Board is well-equipped to navigate complex business challenges and drive the Company's long-term success.

In conclusion, the Board is confident that the independent directors appointed during the year will continue to make meaningful contributions to the Company's growth, governance, and overall success.

ANNUAL EVALUATION OF THE BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS:

Pursuant to the provisions of Sections 134(3)(p), 149(8) and Schedule IV of the Companies Act, 2013, Sub rule (4) of Rule 8 of Companies (Account) Rules, 2014 and in accordance with the Guidance Note on Board Evaluation issued by Securities and Exchange Board of India, the Directors have carried out the annual performance evaluation of the Board, Independent Directors, Non-executive Directors, Executive Directors, Committees and the Chairman of the

Board. The performance was evaluated based on inputs received from all the directors after considering criteria such as Board composition and structure, effectiveness of Board / Committee processes, and information provided to the Board, etc.

A separate meeting of the Independent Directors was also held on ***Friday 27th March, 2026*** during the year for the evaluation of the performance of non-independent Directors, performance of the Board as a whole and that of the Chairman. The Board expressed their satisfaction with the evaluation process.

Familiarization / Orientation program for Independent Directors:

The Independent Directors attend a Familiarization / Orientation Program on being inducted into the Board. Further, various other programmes are conducted for the benefit of Independent Directors to provide periodical updates on regulatory front, industry developments and any other significant matters of importance. The details of Familiarization Program to be provided in the Corporate Governance Report and is on the Company's Website is not applicable to company as company is listed on SME platform.

AUDITORS & AUDITORS' REPORT:

STATUTORY AUDITORS

M/s. J C Kabra & Associates, Chartered Accountants (FRN: 115749W) were appointed as the Statutory Auditors of the Company for a period of five (5) consecutive years, to hold office up to the conclusion of the Annual General Meeting to be held in the year 2028, in accordance with the provisions of the Companies Act, 2013.

Subsequently, M/s. J C Kabra & Associates, Chartered Accountants (FRN: 115749W) submitted their resignation from the office of Statutory Auditors of the Company with effect from 28th July, 2026, thereby causing a casual vacancy in the office of the Statutory Auditors.

The Auditors, M/S Rajvanshi & Associates, Chartered Accountant, (FRN No. 005069C), has been appointed as the Statutory Auditors of the company for the financial year ended on 31st March 2026 in the Board Meeting, held to fill the casual vacancy caused by the resignation of M/s. J C Kabra & Associates, Chartered Accountants (FRN: 115749W), to hold up to the date of ensuing Annual General meeting and they shall act as Statutory Auditors for issuing Audit reports which fall due up to the date of conclusion of ensuing Annual General meeting.

Subject to the consent of the Shareholders in the ensuring Annual general Meeting, M/S Rajvanshi & Associates, Chartered Accountant, (FRN No. .005069C), shall be appointed as Statutory Auditors of the company for a period of One years from the conclusion of the said Annual General meeting until the conclusion of the next Annual general Meeting to be held in the year 2027 and the Board of Directors of the company be and are hereby authorized to fix such remuneration as may be determined in consultation with the auditors.

AUDITORS' REPORT

In the opinion of the directors, the notes to the accounts in auditor's report are self-explanatory and adequately explained the matters, which are dealt with by the auditors.

No instances of fraud have been reported by the Statutory Auditors of the Company under Section143(12) of the Act.

COST AUDITORS

The provisions of Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Rules, 2014, the maintenance of cost records has not been specified by the Central Government under the said section for the business activities carried out by the Company.

Hence, provision of appointment of Cost Auditors & maintenance cost records is not applicable to the Company.

INTERNAL AUDITORS

Pursuant to Section 138 of the Companies Act 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions if any of the Companies Act, 2013, the Board of Directors in their meeting held on 12th May, 2025 has appointed **M/s D. JAIN & CO., CHARTERED ACCOUNTANTS, (firm registration no. 015243C),** as the Internal Auditor of the Company for the Financial Year 2025-26 at such remuneration as may be mutually agreed upon between the Board of Directors of the Company and Internal Auditor.

SECRETARIAL AUDITORS

Pursuant to the provisions of Section 204 of the Companies Act 2013 and rules made thereunder; the company had appointed **M/s G & J Associates, Practicing Company Secretaries (Firm Registration No.: P2023RJ097600)** to undertake the Secretarial Audit of the Company for the financial Year 2025-26. The secretarial Report has been annexed as **Annexure- C** to the Directors Report.

MANAGEMENT:

A) Composition of Board of Directors

The Board of Directors of the Company comprises individuals of proven integrity and competence. Collectively, the Directors bring with them diverse experience, financial expertise, strategic foresight, and leadership capabilities. The Board members are committed to the Company's growth and governance and devote sufficient time to deliberations and participation in Board and Committee meetings.

As on March 31, 2026, the composition of the Board complies with the provisions of Section 149 of the Companies Act, 2013. Although Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to SME-listed companies, the Company strives to follow good governance practices by maintaining an optimum combination of Executive, Non-Executive, and Independent Directors.

As of the reporting date, the Board comprises six (6) Directors. The composition and category of Directors are provided below:

S. No.	Name and DIN	Designation/ Category	Date of appointment	Date of cessation & Mode of Cessation
1.	RAJESH KUMAR SODHANI (DIN: 02516856)	Managing Director and Promoter	03/02/2009	NA
2.	PRIYA SODHANI (DIN: 02523843)	Chairman, Non-Executive Director and Promoter	03/02/2009	NA
3.	DINESH SABOO (DIN: 10413825)	Non-Executive, Non independent Director and Professional	13/08/2024	NA
4.	CHANCHAL PABUWAL (DIN: 10277050)	Non-Executive, Independent Director	13/08/2024	NA
5.	JAGADEESH ATUKURI (DIN: 08478109)	Non-Executive, Independent Director	30/05/2023	NA
6.	SHILPA MAHESHWARI (DIN: 07431117)	Non-Executive, Independent Director	30/05/2023	NA

- *There were no changes in the composition of board of directors of the Company during F.Y. 2025-26.*

B. Retirement by Rotation & Re-Appointment of Director

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company, Ms. PRIYA SODHANI (DIN: 02523843) Director of the Company, whose period of office is liable to retire by rotation under section 152 of the Companies Act will retire at ensuing the Annual General Meeting. she is eligible, for re-appointment has offered herself for re-appointment. The Board recommends her re-appointment to the members at the ensuing Annual General Meeting and the shareholders are requested to consider her re-appointment on the board.

C. Independent Directors

As on March 31, 2026, the Company has three Independent Directors:

- Mrs. Chanchal Pabuwal
- Mr. Jagadeesh Atukuri
- Mrs. Shilpa Maheshwari

These Independent Directors bring with them rich experience and independent judgement, contributing significantly to the governance framework of the Company.

D. WOMEN DIRECTOR

Pursuant to the provisions of section 149 of the Companies Act, 2013 and regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the board of directors of the company is required to be constituted with at least one women director and accordingly, The Company has three women directors on its Board:

- Ms. Priya Sodhani- Director,
- Ms. Chanchal Pabuwal- Independent Director,
- Ms. Shilpa Maheshwari- Independent Director.

Meeting of Independent Directors

In compliance with Schedule IV of the Companies Act, 2013 and Regulation 25 of SEBI (LODR) Regulations, 2015, a separate meeting of the Independent Directors was held on March 27th, 2026, without the presence of Executive or Non-Independent Directors. All the Independent Directors were present at the Independent Directors meeting.

The meeting reviewed:

- Performance of Non-Independent Directors and the Board as a whole,
- Performance of the Chairperson,
- Quality, quantity, and timeliness of information flow between the management and the Board.

All Independent Directors attended the meeting. The composition of the meeting was as follows:

Name	**Position**	**Category**
Mr. Jagadeesh Atukuri	Chairman	Non-Executive Independent Director
Mrs. Shilpa Maheshwari	Member	Non-Executive Independent Director
Mrs. Chanchal Pabuwal	Member	Non-Executive Independent Director

Declaration by Independent Directors

All Independent Directors of the Company have given declarations under Section 149(7) of the Act, that they meet the criteria of independence as laid down under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations. In terms of Regulation 25(8) of the SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence. The Independent Directors of the Company have undertaken requisite steps towards the inclusion of their names in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs, in terms of Section 150 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

In the opinion of the Board, the Independent Directors possess the requisite expertise and experience and are persons of high integrity and repute. They fulfill the conditions specified in the Act as well as the Rules made thereunder and are independent of the Management.

D. Key Managerial Personnel

As on March 31, 2026, the Key Managerial Personnel of the Company include:

- Mr. Rajesh Kumar Sodhani – Managing Director
- Ms. Deepti Maheshwari – Chief Financial Officer
- Ms. Monika Agarwal – Company Secretary

There have been no changes in key managerial personnel during the period under review.

MEETINGS:

A. Board Meetings:

The Board meets at regular intervals to discuss and take a view on the Company's policies and strategy apart from other Board matters. The notice for the board meetings is given well in advance to all the Directors.

During the Financial Year 2025-2026, the Company held **6 board meetings** of the Board of Directors as per Section 173 of the Companies Act, 2013. The provisions of the Companies Act, 2013 were adhered to while considering the time gap between two meetings. The details of these Board meetings are as follows.

S. No.	Date of Board Meeting	No. of Directors entitled to attend	No. of Directors present
1.	12.05.2025	6	5
2.	28.08.2025	6	6
3.	13.09.2025	6	6
4.	13.11.2025	6	6
5.	28.01.2026	6	6
6.	26.03.2026	6	5

The Composition, category and attendance of each Director at the Board and Annual General Meeting of each Director is as follows:

Name of Director	DIN	Category of Directorship	No. of Board Meeting Entailed to attended	No. of Board Meetings attended	Attendance at the last AGM
Rajesh Kumar sodhani	02516856	Managing Director	6	6	Yes
Priya sodhani	02523843	Director	6	6	Yes
Dinesh saboo	10413825	Director	6	5	Yes
Chanchal Pabuwal	10277050	Independent Director	6	6	Yes
Jagadeesh atukuri	08478109	Independent Director	6	5	Yes
Shilpa Mahesh Wari	07431117	Independent Director	6	6	Yes

B. General Meetings:

Following are the details of the general meetings of shareholders held during the financial year 2025-2026: -

Type of Meeting (Annual/ Extra- Ordinary)	Date
Annual General Meeting	23.09.2025

COMMITTEES OF THE BOARD OF DIRECTORS:

The Company has formed committees as required under the Companies Act, 2013. Accordingly, as on 31st March, 2026 and presently the board has Three (3) committees i.e. Audit Committee, Nomination and Remuneration Committees and Stakeholders Relationship Committee. The constitution of which are given below:

❖ AUDIT COMMITTEE

The Audit Committee is duly constituted in accordance Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2014 as amended from time to time. It adheres to the terms of reference which is prepared in compliance with Section 177 of the Companies Act, 2013, and SEBI (LODR) Regulations 2015. All members of the Committee are financially literate and have accounting or related financial management expertise.

The Audit Committee consists of the following members:

S. No.	Member's Name	Designation	Category
1.	Chanchal Pabuwal	Chairman	----
2.	Jagadeesh Atukuri	Member	----
3.	Dinesh Saboo	Member	-----

Following is the detail of the attendance of each of the members of the Audit Committee at its Meeting held during the year under review:

S. No.	Date of Meeting	Name of Members/ Directors		
		Ms. Chanchal pabuwal	Mr. Jagadeesh atukuri	Mr. Dinesh saboo
1.	12.05.2025	√	√	√

2.	13.09.2025	√	√	√
3.	13.11.2025	√	√	√
4.	28.01.2025	√	√	√
5.	26.03.2026	√	√	√

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee covers all matters specified in Section 178 of the Companies Act, 2013 and rules made thereunder .The committee oversees formation of criteria for determining qualifications, positive attributes and independence of a director The Committee ensures evaluations of Director's performance and recommends to the Board, their appointment/removal based on his/her performance and other matters related to remuneration for Directors, Key Managerial Personnel and Senior Management etc.

The Nomination and Remuneration Committee consists of the following members:

S. No.	Member's Name	Designation
1.	Shilpa Maheshwari	Chairman
2.	Dinesh Saboo	Member
3.	Jagadeesh Atukuri	Member

During the year under review, the Nomination and Remuneration Committee met 02 time wherein due quorum was present for the meeting and the notice of meeting was given to all the Members.

Following is the detail of the attendance of each of the members of the Nomination and Remuneration Committee at its Meeting held during the year under review:

S. No.	Date of Meeting	Name of Members/ Directors		
		Ms. Shilpa Maheshwari	Mr. Jagadeesh Atukuri	Mr. Dinesh Saboo
1.	27.08.2025	√	√	√
2.	05.11.2025	√	√	√

The Board has in accordance with the provisions of sub-section (3) of Section 178 of the Companies Act, 2013, formulated the policy setting out the criteria for determining qualifications, positive attributes, independence of a Director and policy relating to remuneration of Directors, Key Managerial Personnel and other employees.

❖ STAKEHOLDERS' RELATIONSHIP COMMITTEE

This Committee has been constituted as a good corporate governance practice for taking care of the grievances of all the stakeholders such as shareholders.
The Stakeholders Relationship Committee looks into shareholders' complaints related to transfer of shares, non-receipts of balance sheet besides complaints from SEBI, Stock Exchanges, Court and various Investor Forums. It oversees the performance of the Registrars and Transfer Agent, and recommends measures for overall improvement in the quality of investor services.
The Company follows the SCORES, which has initiated by SEBI for processing the investor complaints in a centralized web-based redress system and online Redressal of all the shareholders complaints.

The Stakeholders Relationship Committee consists of the following members:

S. No.	Member's Name	Designation
1.	Chanchal pabuwal	Chairman
2.	Dinesh saboo	Member
3.	Shilpa Maheshwari	Member

Following is the detail of the attendance of each of the members of the Nomination and Remuneration Committee at its Meeting held during the year under review:

S. No.	**Date of Meeting**	**Name of Members/ Directors**		
		Ms. Chanchal pabuwal	Mr. Dinesh saboo	Ms. Shilpa Maheshwari
1.	27.08.2025	√	√	√

- **CSR COMMITTEE:**

The provisions of Section 135 of the Companies Act, 2013, are not applicable to the Company. Hence,

Your Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee.

ANTI SEXUAL HARASSMENT COMMITTEE AND DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMAN ATWORKPLACE (PREVENTION, PROHIBITIONAND REDRESSAL) ACT, 2013:

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Woman at Workplace (Prevention, Prohibition and Redressal) Act, 2013. All women employees (permanent, contractual, temporary and trainee) are covered under this Policy. The company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act,2013.

The following is a summary of Sexual Harassment complaints received and disposed off during the year:

a.	Number of complaints of Sexual Harassment received in the Year	NIL
b.	Number of Complaints disposed off during the year	NIL
c.	Number of cases pending for more than ninety days	NIL

RISK MANAGEMENT COMMITTEE:

Pursuant to Regulation 21 of the Securities and Exchange Board of India (listing Obligations and Disclosure Requirements) 2015 the Company is not included in the top 1000 listed entities, determined on the basis of market capitalization, as at the end of the immediate previous financial year i.e. 2025-26. Therefore, constitution of Risk Management Committee is not applicable to the Company.

VIGIL MECHANISM/WHISTLEBLOWER POLICY:

In compliance with the provisions of Section 177 of the Act and Regulation 22 of the SEBI Listing Regulations, the Company has established a part of vigil mechanism for its Directors and employees to report their concerns or grievances. The said mechanism, inter alia, encompasses the Whistle Blower Policy and it provides for adequate safeguards against victimization of persons who use it.
The Vigil Mechanism provides appropriate avenues to the Directors and employees to report to the management, concerns about unethical behaviour, actual or suspected fraud or violation of the code of conduct or policies of the Company, as adopted/framed from time to time.

Vigil Mechanism/Whistle Blower Policy is available on the website of the company at https://www.safefintech.in/assets/Whistle%20Blower%20Policy-w68wlhmx.pdf

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the year under review the Company has given loan to any person or other body corporate, gave guarantee or provided security in connection with a loan to any other body corporate or person and acquired by way of subscription, purchase or otherwise, the securities of any other body corporate as required under the Section 186 of the Companies Act, 2013 and Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as detailed of the same has been disclose in the Note no.11 of the financial statement of the company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

Information as required to be given under Section 134(3) (m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in the annexure to this report as **Annexure- D**

EXTRACT OF ANNUAL RETURN:

In terms of provisions of Section 92 of the Companies Act, 2013 and Rule 12 of Companies (Management and Administration) Rules, 2014, a copy of Annual Return of the Company in Form MGT-7 for the financial year ended March 31, 2026 is hosted on the Company's website viz. www.safefintech.in

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES:

Disclosure of Particulars of Employees as required under Rule 5 (1) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 is attached in **Annexure E.**

There is no employee receiving remuneration in excess of limits prescribed in sub-rule (2) of Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.
In alignment with the principles of Diversity, Equity, and Inclusion (DEI), the Company discloses below the gender composition of its workforce as on the March 31,2026.

- Male Employees: 7
- Female Employees: 6
- Transgender Employees: NIL

This disclosure reinforces the Company's efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender.

REMUNERATION GIVEN TO THE MANAGING DIRECTOR

The managing director of the company, Mr. Rajesh Kumar Sodhani occupies the office of the managing director in Sodhani Academy of Fintech Enablers Limited was paid remuneration to the tune of ₹12,00,000/- (rupees One lakhs only) p.a. form your company during and for the financial year ended on March 31, 2026.

DEMATERIALIZATION:

The Company has tied up with National Securities Depository Ltd. (NSDL) and Central Depository Services (India) Ltd. (CDSL) to enable the members to trade and hold shares in an electronic/dematerialized form. The shareholders are advised to take benefits of dematerialization.

LISTING OF SHARES:

Your Company's shares are listed on BSE Limited, and the listing fees for the financial year 2025-26 have been duly paid. The Company's shares are not suspended for trading on Stock Exchange(s). The Scrip Symbol of the Company is SAFE and the ISIN of the Company is INE0Q3401017.

UNCLAIMED ANDUNPAID DIVIDENDS:

The Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

SECRETARIAL STANDARDS:

The Company has in place proper systems to ensure compliance with the provisions of the applicable Secretarial Standards issued by the Institute of Company Secretaries of India on Board and General Meetings and such systems are adequate and operating effectively.

ACCOUNTING STANDARDS:

In accordance with the notification issued by the Ministry of Corporate Affairs, the Company has adopted Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. The Financial Statements have been prepared in accordance with IndAS as notified under the Companies (Indian Accounting Standards) Rules, 2015read with Section 133 of the Act. The transition was carried out from IGAAP as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,2014, to IndAS.

CODE OF CONDUCT FOR PROHIBITION OF INSIDER TRADING

The Board of Directors has adopted the Code of conduct for prevention of Insider Trading in accordance with the requirement of the Securities & Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. The Code of Conduct is applicable to all the directors and such identified employees of the Company as well as who are expected to have access to unpublished price sensitive information related to the Company.

The code of the Company lays down guidelines and procedures to be followed and disclosures to be made while dealing with shares of the Company as well as consequences of disclosures to be made while dealing with shares of the Company as well as consequences of violation. The Policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company's shares.

INVESTOR GRIEVANCE REDRESSAL

The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are centralized database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its status.

The Company has been registered on SCORES and makes every effort to resolve all investor complaints received through SCORES or otherwise within the statutory time limit from the receipt of the complaint. There is no pending complaints on the SCORES as of March 31, 2026.

REGISTRAR AND SHARE TRANSFER AGENT

The Company is required to appoint a Registrar and Share Transfer Agent.

The Company has appointed **CAMEO CORPORATE SERVICES LIMITED** as its Registrar and Share Transfer Agent (RTA) to handle all share registry work, both in physical and electronic form.

POLICY FOR PRESERVATION OF DOCUMENTS

In accordance with the Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Policy for preservation of documents (The

Policy) has been framed and adopted by the Board of Directors of the Company in their Board Meeting to aid the employees in handling the Documents efficiently. This Policy not only covers the various aspects on preservation of the Documents, but also the safe disposal/destruction of the Documents.
The policy is disclosed on the website of the company under the link https://www.safefintech.in/assets/preservation_of_document__policy-CZYaqtoT.pdf

SIGNIFICANT/ MATERIAL ORDERS PASSED BY THE REGULATORS:

There were no significant/ material orders passed by the regulators or courts or tribunals impacting the going concern status of your Company and its operations in future.

INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) AND ANY ONE-TIME SETTLEMENT:

During the year, there was no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) and any one-time settlement with any Bank or Financial Institution during the year under review.

DETAILS OF 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:

During the year under review, there was no instance of one-time settlement with any Bank/Financial Institution. Hence, the disclosure relating to difference between amount of the valuation done at the time of onetime settlement and the valuation done while taking loan from the Banks/Financial Institutions is not applicable to the Company.

MATERNITY BENEFIT

The provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are presently not applicable to the Company, as the number of employees is below the statutory threshold prescribed under the Act.

Nevertheless, the Company is committed to upholding the principles of a safe, inclusive, and respectful workplace. Even though the statutory provisions are not applicable, the Company ensures that no form of harassment or discrimination is tolerated and that any grievance, if reported, will be dealt with promptly and fairly in line with the spirit of the Act.

CAUTIONARY STATEMENT

Statements in the annual return particularly those which relate to Management Discussion & Analysis Report may constitute forward-looking statements within the meaning of applicable laws and regulations. Although the expectations are based on reasonable assumptions, the actual result might differ.

APPRECIATIONS AND ACKNOWLEDGEMENT:

The Board of Directors wish to place on record its deep sense of appreciation for the committed services by all the employees of the Company.

The Directors wish to take the opportunity to place on record their sincere appreciation and gratitude to the Government of India, various State Governments particularly the States of Maharashtra, Regulatory Authorities, Banks, Financial Institutions, shareholders and concerned Government departments and agencies for their continued support.

For and on behalf of the Board of Directors of
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

Sd/-	**Sd/-**
DINESH SABOO	**PRIYA SODHANI**
DIRECTOR	**DIRECTOR**
DIN: 10413825	**DIN: 02523843**

Place: Jaipur
Date: 30/07/2026

ANNEXURE A

MANAGEMENT DISCUSSION AND ANALYSIS

1. INDUSTRY OUTLOOK:

During the period under review, the overall economy witnessed robust growth, driven by a resurgence in key sectors and strong consumer demand. With the pandemic situation largely under control, industries across the board have resumed operations at full capacity, contributing to a steady economic revival. The agriculture and agro-based industries, in particular, have demonstrated significant potential for sustained growth. As global and domestic markets continue to prioritize food security and sustainability, the demand for high-quality agricultural products is expected to rise substantially. Favourable government policies, increased investment in agri-infrastructure, and technological advancements are further catalysing this growth trajectory. Sheetal Universal Limited operates in the agriculture-based products segment; the company is well-positioned to capitalize on these emerging opportunities. The outlook for the industry remains positive, with strong demand projected for the coming years, both in domestic and international markets. Our focus on quality, innovation, and customer-centric solutions places us in a strategic position to leverage this momentum and drive long-term value creation for all stakeholders.

2. OPPORTUNITIES AND THREATS:

As a leading institution in financial education and fintech skill development, Sodhani Academy of Fintech Enablers Ltd. (SAFE) is strategically positioned to leverage a wide array of emerging opportunities in the rapidly evolving Indian and global education landscape. The convergence of government policy initiatives, digital transformation, and heightened awareness around financial literacy presents a strong foundation for sustainable and scalable growth.

• National Policy Alignment

The National Education Policy (NEP) 2020, along with flagship missions such as Digital India, Skill India, and Beti Bachao Beti Padhao, provides fertile ground for SAFE to expand its outreach through government-backed programs. The increasing emphasis on integrating vocational training and financial literacy into formal education frameworks opens doors for curriculum alignment and large-scale institutional partnerships. Aligning with the Government's initiative, SAFE Ltd. has inaugurated India's first ever National Financial Literacy Olympiad for school as well as college students, emphasizing on topics like Digital Fraud Safety, Savings, investing, Budgeting, Basics of Banking, awareness about Cyber Frauds, as this is the need of the hour for the growing generation. Through this Olympiad, we are trying to reach students at every corner of the Nation as Education should be accessible to all, and we believe in empowering each and every student across India.

• Digital Learning & AI Integration

The rise of digital learning platforms and the growing demand for personalized education offer SAFE a unique opportunity to scale through AI-powered Learning Management Systems (LMS), mobile-first platforms, and data-driven adaptive learning. These tools enhance learner engagement, accessibility, and outcomes—especially in remote and underserved regions.

• Fintech Sector Growth

India's fintech sector is projected to be increased. This exponential growth demands a skilled, future-ready workforce, creating demand for specialized programs in digital banking, cybersecurity, block chain, and AI in finance—all of which align with SAFE's training capabilities and for the same, SAFE Ltd. offers a comprehensive portfolio of industry-oriented courses in the Stock Market, Fundamental & Technical Analysis, Investments (Mutual Funds & Insurance), and Digital Banking. These programs are designed to equip learners with practical knowledge, in-demand financial skills, and industry-relevant expertise, enabling them to meet the evolving requirements of the financial sector while contributing to the development of a future-ready and skilled workforce.

• School & Youth-Centric Financial Literacy

With low financial literacy levels among school-aged youth, there is a significant opportunity to expand initiatives like "Masti Ki Pathshala", A Financial Literacy session by SAFE Ltd for school students, through formal collaborations with state Education boards and CSR-funded school interventions. SAFE's partnership with the Government of Rajasthan serves as a replicable model for nationwide adoption.

• Women Empowerment and Gender-Inclusive Programs

Rising awareness around women's financial inclusion and digital participation provides scope to expand SAFE's women-centric training programs. To build confidence, financial independence, and entrepreneurship among women, wherein we can contribute to socio-economic inclusion while tapping into a high-impact, socially aligned market, SAFE Ltd. has a dedicated course for women empowerment , named as- "Grah Laxmi"- which is focused on empowering the women of our society with necessary financial and investment skills. We conduct this session in both Online and Offline modes.

• International Collaboration & Globalization

As India strengthens its position in global education and fintech innovation, SAFE is well-positioned to explore international partnerships with universities, development agencies, and global platforms to export its training models and contribute to the UN Sustainable Development Goals (SDGs), particularly in quality education, gender equality, and economic empowerment.

• Expansion into Tier-2 and Tier-3 Markets

Rapid urbanization and rising aspirations in tier-2 and tier-3 cities present an underserved yet high-potential market for skill development and employment-oriented education. SAFE's proven training model and scalable infrastructure make it well-suited to lead this next wave of inclusive growth.

Threats and Mitigation Strategies

Sodhani Academy of Fintech Enablers Ltd. (SAFE) operates in a dynamic and highly regulated environment. While the Company is well-positioned for long-term growth, it remains exposed to various operational, strategic, and external threats. SAFE adopts a proactive and structured approach to risk management through continuous monitoring, policy alignment, and agile decision-making.

Threat	Description	Mitigation Strategy
Low Public Awareness of Skill-Based Education	Preference for conventional academic degrees limits participation in vocational and fintech education programs.	•Conduct nationwide awareness campaigns and community outreach programs. • Leverage partnerships with schools and governments to integrate financial literacy into formal education. • Promote success stories and learner outcomes through targeted communication.
Technological Obsolescence	Rapid advancements in fintech and digital learning tools may render existing offerings outdated.	• Establish a Research & Innovation Cell to track emerging trends. • Invest in regular curriculum updates and technology upgrades to ensure relevance. • Collaborate with industry experts and technology partners to incorporate emerging fintech innovations into the curriculum. •upgrades and modular, adaptive learning frameworks.
Market Competition	Increasing competition from global edtech players and new entrants in the fintech skilling space.	• Focus on differentiated offerings such as vernacular content, localized delivery, and public sector integration. • Continue to build exclusive strategic partnerships (e.g., with BSE Institute, BFSI SSC, IITs, government bodies). • Enhance learner experience through personalized and AI-enabled learning platforms
Regulatory and Policy Risk	Dependence on government-backed initiatives and policy support may lead to	Diversify offerings through institutional, private, and B2C models. • Build long-term, multi-year

	disruption due to policy shifts or delays.	MoUs with government entities. •Regularly engage with policymakers and maintain a strong compliance function.
Digital Infrastructure Gaps in Rural Areas	Internet access limitations and low digital literacy hinder program access in remote locations.	• Work with local institutions to establish community learning centres. • Promote mobile-first and low-bandwidth content formats.
Data Privacy & Cyber Security	Exposure to cyber threats due to the expansion of digital platforms and collection of learner data.	• Implement enterprise-grade security protocols and encryption standards. •Conduct regular cyber security audits and risk assessments. • Comply with applicable data privacy regulations (e.g., DPDP Act, GDPR where relevant).
Talent Dependency	Dependence on key trainers and experts may impact delivery and innovation if not retained.	• Build a robust talent pipeline through continuous hiring and trainer development programs. •Implement employee retention strategies including performance incentives and career advancement pathways. • Establish a scalable network of affiliate trainers and guest faculty to reduce dependency on individual experts.

3. INITIATIVES:

The initiatives are being taken by the Company for improving the quality standards and reduction of costs at appropriate level. New machineries were installed to provide better result and to cope up with changing requirement of the industry. The employees at all levels are being made aware of the changing conditions and the challenges of the open market conditions and to train the personnel to tackle the difficult situations which will improve the overall productivity, profitability. Also initiatives were taken by company to direct touch with farmers and also providing them quality services and knowledge.

4. RISKS AND CONCERNS:

Major fluctuations Rupee price value corresponding to fluctuation in the raw material price and stringent market conditions can affect the company's performance. Product risk, risk of fluctuation in the raw material price, government policies, and financial risk can affect the company, which requires continuous follow up.

5. INTERNAL CONTROL SYSTEM

Your Company has a proper and adequate system of internal controls, to ensure the safeguarding of assets and their usage, maintenance of proper records, adequacy and reliability of operational information. The internal control is supplemented by an extensive audit by internal and external audit teams and periodic review by the top management, Audit Committee and Board of Directors.

Audit Committee also seeks views of the statutory auditors on the adequacy of internal control systems in the Company. In compliance with Section 143(3)(i) of the Act, the Statutory Auditors have issued an unmodified report on the Internal Financial Controls over Financial Reporting which forms a part of the Independent Auditors' Report also forming part of this Annual Report.

6. PERFORMANCE SNAPSHOT:

The standalone financial highlights for FY 2025-26 are as follows: (Rs in Lakhs)

Particulars	FY 2025-26	FY 2024-25	Variance
Revenue from operations	364.88	354.84	2.83%
Profit before Tax-Continued Operation	412.50	485.15	-14.97
Net Profit / (Loss) for the period from Continuing & Discontinued Operations	346.82	384.64	-9.83%

Key Financial Ratios:

Ratio	Numerator	Denominator	As at 31st march, 2026	As at 31st March, 2025	Variance
Current ratio	Current assest	Current liabilities	3.37	4.40	-23.41%
Debt-equity ratio	Total Debt	Shareholders' Equity	-	-	NA
Debt service coverage ratio	Earning avail be for debt service	Debt service	-	-	NA
Return on equity ratio	Net Profit after taxes less preference dividend (if any)	Average shareholders' equity	0.20	0.28	-28.57%
Inventory turnover ration	Cost of goods sold or sales	Average Inventory		1.42	
Trade receivable turnover ratio	Net credit sales	Average trade receivable	-	1.42	NA
Trade payable turnover ratio	Net credit purchase	Average trade payable	0.46	1.67	-72.46%

Net capital turnover ratio	Net sales	Average working capital	2.13	3.73	-42.90%
Net profit ratio	Net Profit after taxes less preference dividend (if any	Net sales	0.95	1.08	-12.04%
Return on capital employed	Earnings before interest and taxes	Capital employed	0.24	0.35	-31.43%
Return on investments	Income from investments	Cost of investment	31.76	43.37	-26.77%

7. HUMAN RESOURCES:

The Human Resources (HR) function in the advisory sector faces a significant challenge in acquiring talent with the right skill sets, aptitude, and cultural fit, as well as in ensuring retention of high-performing employees. The Company has established a scalable recruitment and human resource management framework designed to attract, develop, and retain top talent. This framework ensures that the organization remains competitive by adopting best practices, innovative methods, and progressive policies in talent acquisition, performance management, and employee engagement.

8. FUTURE PLAN:

The Company's growth strategy is focused on effective implementation of its business expansion plans. We aim to strengthen our presence in the market by appointing a robust network of dealers across India. Additionally, the Company is exploring strategic acquisitions of businesses operating in similar lines of activity to enhance our market share. These initiatives are expected to contribute significantly to increased turnover and profitability over the medium to long term.

This Management Discussion and Analysis contains forward-looking statements reflecting the aspirations, strategies, and anticipated developments of Sodhani Academy of Fintech Enablers Ltd. ("SAFE"). These statements, which include projections of future growth, planned initiatives, strategic priorities, and potential market opportunities, are based on the Company's current expectations, business plans, and market assessments.

Such statements are inherently subject to risks, uncertainties, and assumptions that are difficult to predict, and which are beyond the Company's control. Factors such as economic conditions, regulatory changes, competitive dynamics, technological disruptions, and unforeseen events could cause actual results, performance, or achievements to differ materially from those expressed or implied herein.

SAFE undertakes no obligation to publicly update or revise any forward-looking statements in this report, whether due to future developments, new information, or otherwise, unless required under applicable law. Readers are advised to consider these statements in the context of the inherent risks and opportunities within the financial education and digital skilling sector.

Through its continued focus on innovation, partnerships, and mission-driven execution, SAFE remains committed to advancing financial literacy, enhancing digital capabilities, and delivering sustainable value for all stakeholders.

SEGMENTWISE & PRODUCTWISE PERFORMANCE:

Company operates only in one segment -Segment-1: "Manufacturing of Agricultural Products"

The major and material activities of the company are related to only one geographical segment i.e. India, however, company is optimistic to expand in International territories also. Detailed segment wise performance is forming part of audit report of the company.

For and on behalf of the Board of Directors of
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

Sd/-	**Sd/-**
DINESH SABOO	**PRIYA SODHANI**
DIRECTOR	**DIRECTOR**
DIN: 10413825	**DIN: 02523843**

Place: Jaipur
Date: 30/07/2026

ANNEXURE –B

FORM NO. AOC -2

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

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

1 Details of contracts or arrangements or transactions not at Arm's length basis: **NIL**

2 Details of contracts or arrangements or transactions at Arm's length basis.

Sr. No.	Name(s) of the related party and nature of relationship	Nature of Contracts/ Arrangements/ Transactions	Duration of The Contracts/ Arrangements/ Transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board	Amount paid as advances, if any:
	(a)	(b)	(c)	(d)	(e)	(f)
1.	Mr. Rajesh Kumar Sodhani (Managing Director)	Training fee	2025-2026	2.96 Lakhs	05/03/2025	NA
2.	Ms. Deepti Maheshwari (CFO)	Training fee	2025-2026	5.11 Lakhs	05/03/2025	NA
3.	Ms. Ritika Sodhani (Relative) Daughter of the Mr. Rajesh Kumar Sodhani (Managing Director)	Training fee	2025-2026	1.00 Lakhs	05/03/2025	NA
4.	Ms Aastha Sodhani (Relative)	Training fee	2025-2026	1.50 Lakhs	05/03/2025	NA

	Daughter of the Mr. Rajesh Kumar Sodhani (Managing Director)					
5.	Mr. Rajesh Kumar Sodhani (Managing Director)	Rent	2025-2026	23.25 Lakhs	05/03/2025	NA
6.	Group Company (Sodhani Capital Limited)	Rent	2025-2026	0.94 Lakhs	28/01/2026	NA

For and on behalf of the Board of Directors of
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

Sd/-
DINESH SABOO
DIRECTOR
DIN: 10413825

Sd/-
PRIYA SODHANI
DIRECTOR
DIN: 02523843

Place: Jaipur
Date: 30/07/2026

ANNEXURE –C

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,
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED
[CIN: L67120RJ2009PLC028237]

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **SODHANI ACADEMY OF FINTECH ENABLERS LIMITED**" [CIN: L67120RJ2009PLC028237] (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 ('Audit Period') 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 31st March, 2026 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made there under.

ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

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

iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowing.

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

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.
(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (not applicable to the company during the audit period);
(d) The Securities and Exchange Board of India (Share Based Employee Benefits) 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, 2021 (not applicable to the company during the audit period);
(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (not applicable to the company during the audit period);

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (not applicable to the company during the audit period);

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

iii. Reg. 3(5) and Reg. 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 which inter alia required SDD to be maintained by the Company

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

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. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all the 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.

Board take decision by majority of directors while the dissenting directors' views are captured and recorded as part of the minutes.

I further report that:
There are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable Laws, Rules, Regulations and guidelines.

I further report that during the audit period, except for the below event, there was no event/action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines etc. (not needed)

a. The Board of Directors at their Board Meeting held on 28th August, 2025 have approved:

i. To shift registered office of the Company from P No. C 373, First Floor, C Block, Vaishali Nagar, Jaipur, 302021, Rajasthan to Ground Floor, P No. C 373, B Block, Vaishali Nagar, Jaipur, 302021.

b. The shareholders at their Annual General Meeting held on 24th August, 2026, have approved:

i. To appoint a Director in place of Mr. Rajesh Kumar Sodhani (DIN: 02516856), who retires by rotation and being eligible, offers himself for re-appointment.

For G & J Associates
Company Secretaries
Firm Regn. No. P2023RJ097600
PR No. 8194/2026

Sd/-
Shubham Jain
Partner
FCS: 13054 / CP No. 21933
UDIN: F013054H000977424

308, 309,310,311, Geetanjali Tower, Civil
Lines, Jaipur, Rajasthan-302006
E-mail:csshubhamjainbumb@gmail.com

Date: 30/07/2026
Place: JAIPUR

Note: This report is to be read with my letter of even date which is annexed as Annexure herewith and forms and integral part of this report.

G&JASSOCIATES
Practicing Company Secretaries Firm
308, 309,310,311, Geetanjali Tower, Civil
Lines, Jaipur, Rajasthan-302006
E-mail:csshubhamjainbumb@gmail.com

Annexure to Secretarial Audit Report

To,
The Members,
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED
[CIN: L67120RJ2009PLC028237]

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

1. Maintenance of secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

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

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

4. Wherever required, I have obtained the Management representations about the compliance of Laws, Rules and Regulations and happening of events etc.

5. The compliance of the provisions of corporate and other applicable Laws, Rules, Regulations, Standards is the responsibility of management. My examination was limited to the verification of procedures on test basis

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

For G & J Associates
Company Secretaries
Firm Reg. No. P2023RJ097600
PR No. 8194/2026

Sd/-
Shubham Jain
Partner
FCS: 13054 / CP No. 21933
UDIN: F013054H000977424

Date: 30/07/2026
Place: JAIPUR

ANNEXURE- D
CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

(a)	Conservation of energy		
	(I)	the steps taken or impact on conservation of energy	The in-house efforts are being constantly made for conservation of energy.
	(ii)	the steps taken by the Company for utilizing alternate sources of energy.	The Company uses alternative sources of energy wherever possible
	(iii)	the capital investment on energy conservation equipment's	The Company has noted to install energy consuming equipments like Air Conditioners, Refrigerators, TV Sets & Other Equipments and to regularly maintain and replace the said equipments/machineries as and when required.
(b)	Technology absorption		
	(i)	the effort made towards technology absorption	The in-house efforts are being constantly made for adoption, adaptation and innovation of technology to meet customer requirements
	(ii)	the benefits derived like product improvement cost reduction product development or import substitution	There is a saving in Cost and Energy when the equipments and machineries are efficiently used and the old equipments/machineries are replaced with new technology equipments at the right moment.
	(iii)	in case of imported technology (important during the last three years reckoned from the beginning of the financial year)	Nil
		(a) the details of technology imported	Nil
		(b) the year of import;	Nil
		(c) whether the technology been fully absorbed	Nil
		(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	Nil
	(iv)	the expenditure incurred on Research and Development	Nil
(c)	Foreign Exchange earnings and outgo		
	During the year, there was no foreign earnings but has a foreign exchange outgo of Rs. 266 Thousands.		

For and on behalf of the Board of Directors of
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

Sd/-	**Sd/-**
DINESH SABOO	**PRIYA SODHANI**
DIRECTOR	**DIRECTOR**
DIN: 10413825	**DIN: 02523843**

Place: Jaipur
Date: 30/07/2026

Annexure E

Disclosure of Particulars of Employees as required under Rule 5 (1) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014:

(i) The ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year 2025-26:

Sr. No.	Name of the Directors/ KMP	Designation	Ratio of remuneration to the median remuneration of the employee	% increase in remuneration in the Financial Year
	Non-Executive Directors			
1.	Chanchal pabuwal	Independent Director	Nil	-
2.	Jagadeesh Atukuri	Independent Director	Nil	-
3.	Shilpa Maheshwari	Independent Director	Nil	-
4.	Priya Sodhani	Director	Nil	-
	Key Managerial Personnel (KMP)			
5.	**Deepti maheswari**	Chief Financial Officer	**4.97:1**	**69.30%**
6.	**Monika Agarwal**	Company Secretary	**2.74:1**	**21.74%**
7.	**Rajesh Kumar Sodhani**	Managing Director	**11.75:1**	**0.00%**

- *No remuneration paid except, payment of eligible sitting fees to Independent Directors*
- *In line with the internal guidelines, no commission was paid to Directors*

(ii) The percentage increase in the median remuneration of employees in the financial year 2025-26: -42.47%

(iii) The number of permanent employees on the rolls of company as on March 31st, 2026: 13

(iv) Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

* Average increase in the remuneration of all employees excluding KMP is: 42.62%

* Average increase in the remuneration of KMP is: 14.91%

(v) The Company affirms that the remuneration is as per the remuneration policy of the company.

For and on behalf of the Board of Directors of
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

Sd/-	**Sd/-**
DINESH SABOO	**PRIYA SODHANI**
DIRECTOR	**DIRECTOR**
DIN: 10413825	**DIN: 02523843**

Place: Jaipur
Date: 30/07/2026

Independent Auditor's Report

To the Members of
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED
(Previously known as Sodhani Financial Consultants Private Limited)

Report on the Audit of the Standalone Financial Statements

<u>Opinion</u>

We have audited the financial statements of **SODHANI ACADEMY OF FINTECH ENABLERS LIMITED (Previously known as Sodhani Financial Consultants Private Limited) CIN: L67120RJ2009PLC028237** ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements

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 prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of net profit and other financial information of the Company for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

<u>Basis for Opinion</u>

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

<u>Key Audit Matters</u>

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

S. No.	Key Audit Matter	Auditor's Response
1.	***Nil***	*Nil*

<u>Information other than the financial statements and auditors' report thereon</u>

The Company's board of directors is responsible for the preparation of 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 during the course of our audit or otherwise appears to be materially misstated.

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

<u>Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements</u>

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

<u>Auditor's Responsibilities for the Audit of the Financial Statements</u>

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 judgment and maintain professional skepticism throughout the audit. We also:

• 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.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

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

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act,

2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

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

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

   f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.

   g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

   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 impact its financial position.

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

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

      iv. (a) The management has represented that, to the best of 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;

(b) 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; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. The dividend declared or paid during the year by the company is in compliance with section 123 of the Companies Act, 2013.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility.

For J C Kabra & ASSOCIATES
Chartered Accountants
FRN: 115749W

Place: Jaipur
Date: May 13th 2026
UDIN: 26137012IBXGEH1587

Vikas Kumar, FCA
Membership
No. 137012

Annexure 'A' to the Independent Audit Report

The Annexure referred to in our Independent Auditors' Report in Report on Other Legal and Regulatory Requirements to the members of the Company on the financial statements for the year ended 31st March 2026, we report that:

Based on the audit procedures performed for the purposes of reporting a true and fair view on the financial statements of the company and taking into consideration the information and explanations given to us and the books of accounts and other records examined by us in the normal course of audit, we report that:

To the Members of
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED
(Previously known as Sodhani Financial Consultants Private Limited)

We report that:

(i) Reporting on Property, Plant and Equipment and Intangible Asset

(a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company, except the following:

Description of Property	Gross carrying value	Held in name of	Whether promoter, director or their relative or employee	Period held - indicate range, where appropriate	Reason for not being held in name of company
Nil	Nil	Nil	Nil	Nil	Nil

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) Reporting on Inventory:

(a) According to the information and explanations given to us, the Company does not have any inventory. Accordingly, the provisions of clause 3(ii) (a) of the Order are not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii) Reporting on Loans, Investments, Guarantees, Securities, and Advances in the Nature of Loans

(a) According to the information and explanations given to us and on the basis of our examination of the records of the company, during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to other entities:

(A) the aggregate amount during the year with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates is Rs. 0/- and balance outstanding at the balance sheet date is Rs. 0 lac.

(B) the aggregate amount during the year with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates is Rs. 0/- and balance outstanding at the balance sheet date is Rs. 1.45 Lac only which is general security deposit provided during course of business.

(b) According to the information and explanations given to us us and on the basis of our examination of the records of the company, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans and advance in the nature of loan given, in our opinion the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no overdue amounts for more than 90 days in respect of the investments made, guarantee or security provided, loans or advances granted.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties except following:

Name of Party	Amount renewed or extended	% of total loan	Remark, if any
Nil	Nil	Nil	Nil

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

(iv) Reporting on Compliance of section 185 and 186:

According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied.

(v) Reporting on Deposits:

The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

(vi) Reporting on Cost records:

As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vii) Reporting on Statutory Dues:

(a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute is pending.

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum at Dispute is pending	Remarks, if Any
--	--	--	--	--	--

(viii) Reporting on Unrecorded Income:

According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) Reporting on Repayment and usage Borrowings:

(a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

Nature of borrowing, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
Nil	Nil	Nil	Nil	Nil	Nil

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(e) is not applicable.

(f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(f) is not applicable.

(x) Reporting to use of money raised through issue of own shares:

(a) In our opinion and according to the information and explanations given to us, the Company has raised moneys by way of initial public offer during the previous financial year (F.Y.2024-25) and the same has been applied for the purposes stated in the prospectus. Accordingly, no delays, defaults or subsequent rectifications were required to be reported under this clause.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) Reporting on Fraud:

(a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.

(xii) Reporting on Nidhi Company:

The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xiii) Reporting on Related Party Transactions:

In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(xiv) Reporting on Internal Audit:

(a) In our opinion and based on our examination of, the company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date, for the period under audit.

(xv) Reporting on non-cash transactions with Directors:

In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) Reporting on Registration u/s 45-IA of RBI Act:

(a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.,

(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.

(xvii) Reporting on Cash Losses:

Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) Reporting on Auditor's resignation:

There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) Reporting on Financial Position:

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) Reporting on CSR Compliance:

Based on our examination, the provision of section 135 is not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xxi) In respect of CARO of Subsidiaries:

As there are no subsidiaries of the company, hence no consolidated financials are prepared. Accordingly, provisions of clause 3 (xxi) of the order is not applicable.

For J C Kabra & ASSOCIATES
Chartered Accountants
FRN: 115749W

Vikas Kumar, FCA
Membership No. 137012

Place: Jaipur
Date: May 13th 2026
UDIN: 26137012IBXGEH1587

Annexure 'B' to the Independent Audit Report

Report on Internal Financial Controls with reference to financial statements

To the Members of
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED
(Previously known as Sodhani Financial Consultants Private Limited)

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

We have audited the internal financial controls over financial reporting of **SODHANI ACADEMY OF FINTECH ENABLERS LIMITED (Previously known as Sodhani Financial Consultants Private Limited)** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For J C Kabra & ASSOCIATES
Chartered Accountants
FRN: 115749W

Place: Jaipur
Date: May 13th 2026
UDIN: 26137012IBXGEH1587

Vikas Kumar, FCA
Membership No. 137012

SODHANI ACADEMY OF FINTECH ENABLERS LIMITED
(CIN- L67120RJ2009PLC028237)
Reg. Office-Ground Floor, P No. C 373, C Block, Vaishali Nagar, Jaipur, Rajasthan-302021
Email Id: -info@safefintech.in, Phone No.: - 0141 – 2358107, Website: www.safefintech.in

Standalone Statement of Assets and Liabilities as at 31 March 2026

(Rs. in Lakhs)

Particulars	Note No.	As at March 31st, 2026 (Audited)	As at March 31st, 2025 (Audited)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Fund			
(a) Share Capital	4	569.50	569.50
(b) Reserves & Surplus	5	1,140.89	822.54
Total Shareholder's Fund		**1,710.39**	**1,392.04**
(2) Non-Current Liabilities			
(3) Current Liabilities			
(a) Short Term Borrowings	6	-	-
(b) Trade Paybles	7		
(i) Micro, Small & Medium Enterprises		-	-
(ii) Others		0.26	0.87
(c) Other Current Liabilities	8	0.89	26.28
(d) Short term Provisions	9	3.21	0.90
Total Current Liabilities		**4.35**	**28.05**
Total Equity and Liabilities		**1,714.75**	**1,420.10**
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipments	40	142.95	110.90
(b) Non Current Investments	11	1,369.72	1,185.37
(c) Deferred tax assets	12	1.83	0.54
(d) Other non current assets	13	24.28	-
Total Non-Current Assets		**1,538.78**	**1,296.81**
(2) Current Assets			
(a) Current Investments	14	-	-
(b) Trade Receivables	15	-	1.23
(c) Cash and Cash Equivalents	16	40.73	69.69
(d) Short Term Loans & Advances	17	75.40	19.74
(e) Other Current Assets	18	59.84	32.63
Total Current Assets		**175.97**	**123.29**
Total Assets		**1,714.75**	**1,420.10**

See accompanying notes to the Audited financial information
As per our report of even date

J C KABRA & ASSOCIATES
Chartered Accountants
Firm Registration No. 115749W

For and on behalf of the Board of Directors
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

CA VIKAS KUMAR
Partner
M. No. 137012
UDIN: 26137012IBXGEH1587

RAJESH KUMAR SODHANI
Managing Director
DIN - 02516856

PRIYA SODHANI
Director
DIN - 02523843

Place: Jaipur
Date: 13-05-2026

DEEPTI MAHESHWARI
Chief Financial Officer
PAN- BDRPM4856R

MONIKA AGARWAL
Company Secretary
M. NO. A55546

SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

(CIN- L67120RJ2009PLC028237)

Reg. Office-Ground Floor, P No. C 373, C Block, Vaishali Nagar, Jaipur, Rajasthan-302021

Email Id: -info@safefintech.in, Phone No.: - 0141 – 2358107 Website: www.safefintech.in

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

(Rs. in Lakhs)

Particulars	Notes	Year ended March 31st, 2026 (Audited)	Year ended March 31st, 2025 (Audited)
I. Revenue from Operations	20	364.88	354.84
II. Other Income	21	236.90	299.17
III. Total Income (I+II)		**601.78**	**654.01**
IV. Expenses			
Employee Benefits Expenses	22	54.80	39.83
Finance Costs	23	-	-
Depreciation and Amortization Expenses	40	25.32	9.61
Other Expenses	24	109.16	119.42
Total Expenses		**189.28**	**168.86**
V. Profit Before Exceptional Items and Tax (III-IV)		**412.50**	**485.15**
Exceptional Items		-	-
Prior Period Items		-	-
Profit Before Tax		**412.50**	**485.15**
Income Tax Expense			
Current Year		(68.00)	(93.00)
Earlier Year		1.03	(8.00)
Deferred tax		1.29	0.50
Profit After Tax		**346.82**	**384.64**
Earnings per equity share of face value of Rs. 10 each			
Basic EPS (In Rs.)	25	6.09	7.34
Diluted EPS (In Rs.)	24	6.09	7.34

See accompanying notes to the Audited financial information

As per our report of even date

J C KABRA & ASSOCIATES
Chartered Accountants
Firm Registration No. 115749W

For and on behalf of the Board of Directors
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

CA VIKAS KUMAR
Partner
M. No. 137012
UDIN: 26137012IBXGEH1587

RAJESH KUMAR SODHANI
Managing Director
DIN - 02516856

PRIYA SODHANI
Director
DIN - 02523843

Place: Jaipur
Date: 13-05-2026

DEEPTI MAHESHWARI
Chief Financial Officer
PAN- BDRPM4856R

MONIKA AGARWAL
Company Secretary
M. NO. A55546

SODHANI ACADEMY OF FINTECH ENABLERS LIMITED
(CIN- L67120RJ2009PLC028237)
Reg. Office-Ground Floor, P No. C 373, C Block, Vaishali Nagar, Jaipur, Rajasthan-302021
Email Id: -info@safefintech.in, Phone No.: - 0141 – 2358107 Website: www.safefintech.in

Standalone Cash Flow Statement for the year ended 31 March 2026

(Rs. in Lakhs)

Particulars	Year ended March 31st, 2026 (Audited)	Year ended March 31st, 2025 (Audited)
A: Cash Flow from Operating Activities:		
Net Profit Before Tax as per Statement of Profit and Loss	412.50	485.15
Adjusted for:		
Profit / (Loss) on Sale of Assets (net)	-	-
Dividend	(2.81)	(2.64)
Depreciation	25.32	9.61
Interest Income	(2.57)	(0.22)
Fair value loss	-	
Finance Costs		
Gain on sale of MF and shares	(215.20)	(295.10)
Operating Profit before Working Capital Changes	**217.24**	**196.79**
Changes in working capital:		
Trade and Other Receivables	1.23	(0.84)
Other Current assets	(27.20)	(20.60)
Other Non Current assets	(24.28)	-
Short Term Loans and Advances	(55.67)	(16.75)
Trade Payables	(0.61)	0.81
Other Current Liablities	(25.39)	22.96
Short Term Provisions	2.31	0.45
Cash Generated from Operations	**87.62**	**182.83**
Taxes Paid (net)	(66.97)	(101.00)
Net Cash from / (Used in) Operating Activities	**20.65**	**81.82**
B: Cash Flow From Investing Activities:		
Purchase of Property, Plant and Equipments	(57.37)	(45.90)
Purchase of Non Current investment	(909.55)	(1,021.24)
Sale of Non Current Investment	940.41	679.42
Purchase of Current investment		-
Sale of Current Investment		-
Dividend	2.81	2.64
Interest Income	2.57	0.22
Net Cash from / (Used in) Investing Activities	**(21.14)**	**(384.85)**
C: Cash Flow From Financing Activities:		
Securities Premium	-	459.00
Proceeds from Issue of Equity Shares Face value	-	153.00
Payment to Promoter on account of OFS	-	(224.00)
Short Term Borrowings (net)	-	-
Share Capital Issue Expenses	-	(36.83)
Dividend Paid	(28.48)	-
Net Cash from / (Used in) Financing Activities	**(28.48)**	**351.17**
D Net (Decrease) / Increase in Cash and Cash Equivalents	(28.96)	48.14
E Opening Balance of Cash and Cash Equivalents	69.69	21.55
F Closing Balance of Cash and Cash Equivalents	**40.73**	**69.69**

Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash and cash equivalents as per the above comprise of the following:		
Cash on Hand	3.88	1.73
Balances with Banks in Current Accounts	36.85	67.96
Cash and Cash Equivalents [Refer note 16]	**40.73**	**69.69**
Cash and Cash Equivalents for the purpose of above statement of cash flows	**40.73**	**69.69**

Notes :
1 The Cash Flow Statement has been prepared under the "Indirect Method" as set out in AS 3,Issued by Institute of Chartered Accountants of India
2 Figures in bracket indicate cash outflow.
As per our report of even date

J C KABRA & ASSOCIATES
Chartered Accountants

For and on behalf of the Board of Directors
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

CA VIKAS KUMAR
Partner
M. No. 137012
UDIN: 26137012IBXGEH1587

RAJESH KUMAR SODHANI
Managing Director
DIN - 02516856

PRIYA SODHANI
Director
DIN - 02523843

Place: Jaipur
Date: 13-05-2026

DEEPTI MAHESHWARI
Chief Financial Officer
PAN- BDRPM4856R

MONIKA AGARWAL
Company Secretary
M. NO. A55546

Notes to the Standalone Financial Statements for the year ended 31 March 2026

1 Company Information

SODHANI ACADEMY OF FINTECH ENABLERS LIMITED ("the Company") was incorporated as a private limited company on February 3, 2009 under the provision of the Companies Act, 1956 with the Registrar of Comanies, Rajasthan. Thereafter, the company was converted from private limited to public limited vide fresh certificate of incorporation dated April 10, 2023 issued by the Registrar of Companies, Jaipur, Rajasthan. The company is engaged in the business of training & learning . The registered office of the Company is situated at Ground Floor, P No. C 373, C Block, Vaishali Nagar, Jaipur, Rajasthan-302021.

2 Basis Of Preparation And Measurement And Summary Of Significant Accounting Policies

2.1 Basis of preparation

The Audited financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The Audited Financial Information has been compiled by the Management from the audited financial statements of the Company for the years ended March 31st, 2025 and March 31st, 2026 and approved by the respective Board of Directors of the company.

The preparation of these financial information in conformity with Indian GAAP requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company’s accounting policies. The areas involving a higher degree of judgment or complexity, or area where assumptions and estimates are significant to these financial statements are disclosed in notes to the financial statements.

These financial statements have been prepared on a historical cost basis, except for certain financial assets and liabilities (including investments), defined benefit plans, plan assets and share-based payments.

All assets and liabilities have been classified as current and non-current as per the Company’s normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013.

The Audited Financial Statements are presented in Rs. lakhs, except when otherwise indicated.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known/materialize.

2.3 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on the current/non-current classification

An asset is treated as current when:

• It is expected to be realised or intended to be sold or consumed in normal operating cycle;
• It is held primarily for the purpose of trading;
• It is expected to be realised within twelve months after the reporting period; or
• It is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

Current assets include the current portion of non-current financial assets. The Company classifies all other assets as non-current.

A liability is treated 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 twelve months after the reporting period; or
• There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

Current liabilities include current portion of non-current financial liabilities. The Company classifies all other liabilities as non-current.

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 twelve months as its operating cycle for the purpose of current / non-current classification of assets and liabilities.

2.4 Investments

Current investments are carried at lower of cost and quoted/ fair market value, compared investment wise. Long term Investments are stated at cost. Provision for diminution in the value of long term investment is made only if such a decline is other than a temporary.

2.4 Property, plant and equipment

i) All property, plant and equipment are stated at original cost of acquisition/installation (net of input credits availed) less accumulated depreciation and impairment loss, if any, except freehold land which is carried at cost. Cost includes cost of acquisition, construction and installation, taxes, duties, freight and other incidental expenses that are directly attributable to bringing the asset to its working condition for the intended use and estimated cost for decommissioning of an asset.

ii) Subsequent expenditure is capitalised only if it is probable that the future economic benefit associated with the expenditure will flow to the Company.

Notes to the Standalone Financial Statements for the year ended 31 March 2026

2.5 Impairement of Assets

The company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than it carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an Impairment Loss and is recognized in statement of profit and loss. If at the balance sheet date there is an indication that if previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the assets is reflected at the lower of recoverable amount and the carrying amount that would have been determined had no impairment loss been recognized.

2.6 Cash and cash equivalents

(i) Cash and cash equivalents in the balance sheet comprise cash at bank and on hand, short-term deposit with original maturity upto three months and fixed deposit with sweep in mode which are subject to insignificant risk of changes in value.

(ii For the purpose of presentation in the statement of cash flows, cash and cash equivalents consists of cash and short-term deposit, as defined above, net of outstanding bank overdraft as they are considered as an integral part of Company's cash management.

2.7 Revenue recognition

Revenue from operations is accounted for on the basis of billings to consumers and includes unbilled revenues accrued up to the end of the accounting year.

i) Sale of services

Revenue is measured at the fair value of the consideration received or receivable for services rendered, net of discounts to customers. Revenue from the services is recognised when the Company performs its obligations to its customers and the amount of revenue can be measured reliably and recovery of the consideration is probable. The timing of such recognition in case of of services, in the period in which such services are rendered.

ii) Other income

Interest income is recognized on time proportion basis taking into account the amount outstanding and the applicable interest rate. Dividend income is accounted for when the right to receive is established.

2.8 Taxes on Income

The tax expense for the period, comprising of the current tax and deferred tax is included in determining the net profit for the year. Provision for the current tax is based on tax liability computed in accordance with relevant tax rates and tax laws. Provision for deferred tax is made for all timing differences arising between taxable incomes and accounting income at rates that have been enacted or substantively enacted as of the balance sheet date. Deferred tax assets are recognized only if there is a certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each balance sheet date.

2.9 Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during all the period presented. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during all the period presented are adjusted for the effects of all dilutive potential equity shares except when the results would be anti-dilutive.

2.10 Provisions, contingent liabilities and contingent assets

i) Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

ii) A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company. The Company does not recognize a contingent liability but discloses its existence in the Financial Statements.

iii) Contingent assets are not recognized, but disclosed in the Financial Statements where an inflow of economic benefit is probable.

2.11 Borrowing Costs

Borrowing costs consist of interest, ancillary and other costs that the Company incurs in connection with the borrowing of funds and interest relating to other financial liabilities.

2.12 Equity

Share capital is determined using the nominal value of shares that are issued. Incremental costs directly attributable to the issue of ordinary shares are recognised as a deduction from equity, net of any tax effects. Retained earnings include all current and prior period results, as disclosed in the statement of profit and loss. Securities premium includes any premium received on the issue of share capital. Any transaction costs associated with the issue of shares is deducted from Securities premium, net of any related income tax benefits.

2.13 Previous Year Comparatives

The figures for the previous year have been regrouped, reworked, rearranged and reclassified wherever necessary to make them comparable to those for the current year.

2.14 Balance shown under the heading sundry creditor for goods, expenses & others, Sundry debtor, other current assets and advances to suppliers are subject to confirmations. Necessary adjustments, if any will be made when the accounts are reconciled and settled.

2.15 In the opinion of the management there is no such events occurred after the date of balance sheet, which needs disclosures in these accounts.

2.16 Cash balances has been taken as valued and certified by the management.

2.17 Segment Reporting

The company's business segment is 'Training, Learning and principal geographical segment is 'India'. Accordingly, no separate disclosure is required to be made under Accounting Standard 17, Segment Reporting.

3 Material Adjustments to the Audited Financial Statements

3.1 The details of the material adjustments to the audited financial statements and their impact on the Company's Statement of Profit and Loss are as follows:

Particulars	As at March 31st, 2026	As at March 31st, 2025
Net profit after Tax as per Statement of Profit and Loss.	346.82	384.64
Adjustments for:		
Valuation of investment as per AS-13	-	-
Deferred Tax on the Above	-	-
Net Profit After Tax as Audited	**346.82**	**384.64**

3.2 Reconciliation Statement between Audited Reserve & Surplus affecting Equity due to Adjustment made in Audited Financial Statements:

Adjustment for	As at March 31st, 2026	As at March 31st, 2025
Equity / Net worth as per Audited Financials	1,710.39	1,392.04
Adjustments for:		
Valuation of investment as per AS-13	-	-
Deferred tax on above	-	-
Equity/Net Worth as Audited	**1,710.39**	**1,392.04**

3.3 Audited Statement of Accounting Ratios:

Financial Ratios	March 31st, 2026	March 31st, 2025	Reason for movements
Current Ratio (a/b)	**40.44**	**4.40**	The Current Ratio decreased in FY 2024-25 due to an increase in current liabilities and improved in FY 2025-26 due to higher growth in current assets compared to current liabilities.
Current Assets {a}	175.97	123.29	
Current Liabilities {b}	4.35	28.05	
Debt Equity Ratio {a/b}	**-**	**-**	The Debt Equity Ratio remained nil during FY 2025-26 and FY 2024-25 due to absence of debt, while total equity increased during the year.
Total Debt {a}	-	-	
Total Equity {b}	1,710.39	1,392.04	
Debt Service Coverage Ratio {a/b}	**-**	**-**	The Debt Service Coverage Ratio remained nil during FY 2025-26 and FY 2024-25 due to absence of debt obligations, while net operating income decreased during FY 2025-26.
Net Operating Income {a}	175.60	185.98	
Total Debt {b}	-	-	
Return on Equity Ratio {a/b}	**0.20**	**0.28**	The Return on Equity Ratio decreased in FY 2025-26 due to lower net income and increase in shareholders' equity as compared to FY 2024-25.
Net Income {a}	346.82	384.64	
Shareholder's Equity {b}	1,710.39	1,392.04	

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Trade Receivables Turnover Ratio {a/b}	**-**	**1.42**	The Trade Receivables Turnover Ratio was nil in FY 2025-26 due to absence of credit sales and receivables, whereas in FY 2024-25 the ratio stood at 1.42.
Net Credit Sales {a}	-	1.23	
Average Account Receivable {b}	-	0.87	
Trade Payable Turnover Ratio {a/b}	**0.46**	**1.67**	The Trade Payable Turnover Ratio decreased in FY 2025-26 due to lower net credit purchases and increase in average trade payables compared to FY 2024-25.
Net Credit Purchase {a}	0.26	0.87	
Average Account Payable {b}	0.56	0.52	
Net Capital Turnover Ratio {a/b-c}	**2.13**	**3.73**	The Net Capital Turnover Ratio decreased in FY 2025-26 due to a significant increase in net working capital, while net annual sales increased marginally compared to FY 2024-25.
Net Annual Sales {a}	364.88	354.84	
Av. Current Assets {b}	175.97	123.29	
Av. Current Liabilities {c}	4.35	28.05	
Net Profit Ratio {a/b}	**0.95**	**1.08**	The Net Profit Ratio decreased in FY 2025-26 due to lower net profit, despite a marginal increase in net sales compared to FY 2024-25.
Net Profit {a}	346.82	384.64	
Net Sales {b}	364.88	354.84	
Return on capital employed {a/b}	**0.24**	**0.35**	The Return on Capital Employed decreased in FY 2025-26 due to lower profit before interest and tax and increase in capital employed compared to FY 2024-25.
Profit before Interest and Tax {a}	412.50	485.15	
Capital Employed {b}	1,710.39	1,392.05	
Return on Investment {a/b}	31.76	43.37	The Return on Investment decreased in FY 2025-26 due to lower profit from investments, while the cost of investment remained unchanged compared to FY 2024-25.
Profit from investment {a}	218.01	297.74	
Cost of investment {b}	686.53	686.53	

Notes to the Standalone Financial Statements for the year ended 31 March 2026

4 Share Capital

Particulars	As at March 31st, 2026	As at March 31st, 2025
Number of shares are in absolute number		
Authorised Share Capital:		
70,00,000 Equity Share (30,00,000 euqity shares in FY 2022-23 and FY 2021-22, 20,00,000 equity shares in FY 2020-21) of Rs.10 each	700.00	700.00
Issued, Subscribed and Fully Paid up:		
56,95,000 Equity Shares of Rs. 10 each	569.50	569.50
Total	**569.50**	**569.50**

4.1 The reconciliation of the number of shares outstanding is set out below: (full figures)

No. of Shares	As at March 31st, 2026	As at March 31st, 2025
Equity Shares at the beginning of the year	5695000	47,25,000
Add: Shares issued during the year (refer note(i) below)	-	9,70,000
Add: Bonus Shares Issued during the year (refer note(ii) below)	-	-
Equity shares at the end of the year	**56,95,000**	**56,95,000**

(i) The Company issued 9,70,000 equity shares via fresh issue and 5,60,000 shares through offer for sale for its listing on 23 September 2024. Post listing, the paid-up share capital stood at ₹ 5,69,50,000/- comprising 56,95,000 equity shares of ₹ 10 each.

(ii) Bonus shares was issued in the ratio of 4 shares for every 1 shares held. Total 10,80,000 bonus shares were issued during financial year 2022-23. No shares were bought back during the reporting period. Further, during the year 2023-24, 5 bonus shares were issued for every 2 share held. Total 33,75,000 bonus shares were issued.

4.2 Rights, Preferences and restrictions attached to Equity shares:

The Company has a single class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders. In 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.

4.3 The details of Shareholders holding more than 5% shares:

Name of the Shareholder	March 31st, 2026 No. of Shares % held	March 31st, 2025 No. of Shares % held
Rajesh Kumar Sodhani (HUF)	1424600	1419600
	25.01%	24.93%
Rajesh Kumar Sodhani	1362500	1362500
	23.92%	23.92%
Priya Sodhani	1402500	1402500
	24.63%	24.63%

Number of shares are in absolute number.

4.4 Shareholding of promoters and change therein

Name of the Promoters	As at March 31st, 2026	As at March 31st, 2025
Rajesh Kumar Sodhani (HUF)		
Number of shares held	1424600	1419600
% of shares held	25.01%	24.93%
% change in shareholding from last year	0.09%	-4.67%
Rajesh Kumar Sodhani		
Number of shares held	1362500	1362500
% of shares held	23.92%	23.92%
% change in shareholding from last year	0.00%	-14.96%

Priya Sodhani		
Number of shares held	1402500	1402500
% of shares held	24.63%	24.63%
% change in shareholding from last year	0.00%	-6.85%
Kailash Chandra Sodhani		
Number of shares held	350	350
% of shares held	0.01%	0.01%
% change in shareholding from last year	0.00%	0.00%
Ganga Devi Sodhani		
Number of shares held	350	350
% of shares held	0.01%	0.01%
% change in shareholding from last year	0.00%	0.00%

5 Reserves & Surplus

	Particulars	As at March 31st, 2026	As at March 31st, 2025
5.1	**Securities Premium Account**		
	Balance at beginning of the year	254.17	-
	Add: Security Premium on new shares	-	291.00
	Less: IPO Related legal and listing fee	-	(36.83)
	Balance at end of the year	**254.17**	**254.17**
5.2	**Retained Earnings**		
	Balance at beginning of the year	568.37	183.72
	Add: Profit / (Loss) for the year	346.82	384.64
	Less: Dividend Distribution	(28.48)	-
	Balance at end of the year	**886.71**	**568.37**
	Total	**1,140.89**	**822.54**

Notes to the Standalone Financial Statements for the year ended 31 March 2026

6 **Short Term Borrowings** (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Unsecured		
From Related Parties	-	-
Total	**-**	**-**

Related Parties who have advanced to the company (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
	-	-
	-	-
Total	**-**	**-**

7 **Trade Payables** (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Others - Suppliers	0.26	0.87
Total	**0.26**	**0.87**

Trade Payables Ageing schedule

As at March 31st, 2026

Particular	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
MSME					
Others	0.26				0.26
Disputed - MSME					
Disputed - Others					

As at March 31st, 2025

Particular	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
MSME					
Others	0.87				0.87
Disputed - MSME					
Disputed - Others					

8 **Other Current Liabilities** (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Current		
Statutory dues/liabilities*	(1.83)	26.16
Employee benefits payables	-	-
Advance From Customers	-	-
Dividend Payable	-	-
Credit Card Payable	0.52	0.12
Other Payable	2.20	-
Total	**0.89**	**26.28**

* includes TDS Payable and GST Payable (net).

9 **Short Term Provisions** (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Current		
Provision for Audit fees	**0.45**	**0.90**
Provision for Gratuity	2.76	-
Total	**3.21**	**0.90**

Notes to the Standalone Financial Statements for the year ended 31 March 2026

10 Property, Plant and Equipments (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Land/Plot (Property)	59.45	59.45
Plant & Equipment	83.50	51.45
Total	**142.95**	**110.90**

11 Non-Current Investments (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Investments Measured at Cost		
Investments in Equity Shares :-	**729.61**	**614.92**
Accent Microcell Limited	82.92	78.77
Aditya Birla Capital Limited	91.51	-
Amba Enterprises Limited	94.44	84.67
Bajaj Hindusthan Sugar Limited	18.16	18.16
Bombay Dyeing & Manufacturing Company Limited	7.17	7.17
CFF Fluid Control Limited	-	4.73
Cheviot Company Limited	-	4.26
Epigral Limited	6.11	6.11
Fine Organic Industries Limited	101.83	32.16
Fluidomat Limited	0.82	0.82
Himadri Speciality Chemical Limited	25.74	25.74
Hindustan Construction Company Limited	8.68	4.93
IIFL Finance Limited	3.37	-
Jeena Sikho Lifecare Limited	16.87	25.27
Piccadily Agro Industries Limited	21.03	21.03
Raghav Productivity Enhancers Limited	3.02	7.25
Shanthi Gears Limited	23.69	-
Shriram Pistons & Rings Limited	3.04	3.04
Silly Monks Entertainment Limited	29.74	35.96
Smartschool Education & Technologies Limited	100.00	100.00
Sumedha Fiscal Services Limited	-	41.79
TGV SRAAC Limited	16.05	10.13
The Anup Engineering Limited	33.80	33.80
Tracxn Technologies Limited	23.28	23.28
Eternal Limited (formerly Zomato Limited)	18.33	45.84
Investment in Mutual Fund :-	**598.31**	**569.82**
Aditya Birla Sun Life Multi Cap Fund	8.54	5.54
Axis Ultra Short Duration Fund	210.66	-
Apeejay Surrendra Apex Hybrid Fund – Long Short Fund Direct Plan	25.00	-
Bajaj Finserv Money Market Fund Regular Plan	-	78.65
Canara Robeco Liquid Fund Regular Plan	**162.14**	195.02
HSBC Small Cap Fund	0.89	0.89
Kotak Small Cap Fund	4.21	4.21
Mahindra Manulife Flexi Cap Fund Regular Plan	3.75	3.75
Mahindra Manulife Top 250 Nivesh Yojana	4.11	4.11
Mirae Asset Midcap Fund Regular Plan	**8.85**	5.85
Motilal Oswal Midcap Fund	**10.01**	7.01
Nippon India Large Cap Fund	**10.25**	7.25
SBI Magnum Medium Duration Fund Regular Plan	**-**	0.10

SBI Magnum Low Duration Fund Regular Plan	-	252.93
Sundaram Services Fund	**3.26**	2.06
Bandhan Ultra-Short Term Fund	-	2.45
Canara Robeco Savings Fund	146.64	-
Other Investments :-		
(a) Gold Coin*	**0.14**	**0.14**
(b) FD with Kotak	**35.54**	**0.50**
(b) FD with AU (Sweep A/c)	**6.12**	-
Total	**1,369.72**	**1,185.37**

***In some target based contest company won gold coin**

12 Deferred Tax

(Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Deferred tax assets / (Liabilities)		
Deferred Tax Assets	**1.83**	**0.54**
Deferred Tax Liabilities	-	-
Total	**1.83**	**0.54**

*** In accordance with Accounting Standard 22, Accounting for Taxes on income, issued by the institute of Chartered Accountant of India, the Deferred Tax Liabilities (Net of Assets) is provided in the books of account as at the end of the year/ (Period).**

13 Other Non Current Assets

(Unsecured, considered good unless stated otherwise)

(Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Content Writing Expenses *	**24.28**	-
Total	**24.28**	-

*** The Company has incurred content writing . Considering the long-term benefits arising from these expenses, the management has decided to defer and amortize the same over a period of 5 years.**

14 Current Investment

(Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Total	-	-

15 Trade Receivables

(Rs. in Lakhs)

As at March 31st, 2026						
Particular	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months- 1 year	1-2 Years	2-3 Years	More than 3 years	Total
Undisputed - Considered Good						
Undisputed - Considered Doubtful						
Disputed - Considered Good						
Disputed - Considered Doubtful						

As at March 31st, 2025						
Particular	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months- 1 year	1-2 Years	2-3 Years	More than 3 years	Total
Undisputed - Considered Good	1.23					1.23
Undisputed - Considered Doubtful						
Disputed - Considered Good						
Disputed - Considered Doubtful						

16 Cash and Cash Equivalents (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Balances with Banks		
In Current Accounts	36.85	67.96
In Sweep Deposit Account	-	-
Cash on Hand	3.88	1.73
Total	**40.73**	**69.69**

17 Short term loans and advances (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Current		
(Unsecured and Considered good)		
Inter Corporate Loans	-	-
Security deposits	1.45	3.45
Advances to related parties	-	-
Advance Paid to Employee	1.10	-
Prepaid expenses	69.02	16.29
Advance Paid to Supplier	3.83	-
Total	**75.40**	**19.74**

*** The security deposit comprises amounts maintained with NSDL and CDSL, along with a deposit placed with the landlord.**

Related Parties who have advanced to the company (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Total		**-**

18 Other Current Assets (Rs. in Lakhs)

Particulars	As at March 31st, 2026	As at March 31st, 2025
Advance Tax	7.00	12.74
TDS	52.02	19.61
Other Receivables	0.82	0.28
Total	**59.84**	**32.63**

Notes to the Audited Financial Statements

19 Revenue From Operations
(Rs. in Lakhs)

Particulars	Year ended March 31st, 2026	Year ended March 31st, 2025
Sale of Services		
Income from Learning, Training and Consultancy	334.88	351.34
Income from Placement	30.00	3.50
Total	**364.88**	**354.84**

20 Other Income
(Rs. in Lakhs)

Particulars	Year ended March 31st, 2026	Year ended March 31st, 2025
Interest Income from banks	2.57	0.00
Dividend income	2.81	2.64
Profit (Loss) on sale of shares/mutual fund *	215.20	295.10
Miscllenaous Income	1.32	1.20
Interest Received on TDS Refund	-	0.22
Government Grant Income #	15.00	-
Total	**236.90**	**299.17**

**** Note on Capital Gains – Mutual Funds and Equity Shares:***	
Mutual Funds:	**Amount**
Long-Term Capital Gains (LTCG): Rs. Lacs	-
Short-Term Capital Gains (STCG): Rs. Lacs	**24.71**
Shares:	
Long-Term Capital Gains (LTCG): Rs. Lacs	**144.30**
Short-Term Capital Gains (STCG): Rs. Lacs	**46.19**

Income recognized towards reimbursement of SME Exchange Listing expenses under Rajasthan MSME Policy, 2024, pursuant to application dated 26-02-2026 bearing Ref. No. F1()CI/UPS/RAMP/SME EXCHANGE/2025-26.

21 Employee Benefits Expenses
(Rs. in Lakhs)

Particulars	Year ended March 31st, 2026	Year ended March 31st, 2025
Employee Salaries	40.01	27.83
Directors' Remuneration	12.00	12.00
Gratuity Expenses	2.76	-
Contribution to ESIC	0.03	-
Total	**54.80**	**39.83**

22 Finance Cost
(Rs. in Lakhs)

Particulars	Year ended March 31st, 2026	Year ended March 31st, 2025
Interest Expenses - Others	-	-
Total		-

23 Other Expenses **(Rs. in Lakhs)**

Particulars	Year ended March 31st, 2026	Year ended March 31st, 2025
Bank Charges and Commission	0.07	0.04
Demat Account Charges	0.02	0.08
Legal and professional fees	3.99	0.52
Content writing Expenses	6.07	22.50
Payments to auditors	0.53	0.45
Advertising and Promotion Expenses	20.42	36.20
Income Tax Demand and Interest on TDS/GST	0.32	0.03
Office and Administrative Overheads	1.01	0.01
Office Rent Expense	24.65	19.28
Printing and Stationery Expenses	9.61	1.57
Processing and Franchisee Fees	0.16	0.35
Repairs and Maintenance Expenses	1.80	0.29
Software Licenses and Subscription Expenses	2.17	0.23
Telephone & Communication Expenses	1.05	0.54
Travel and Conveyance Expenses	0.88	1.75
Conference and Seminar Expenses	-	0.97
Electricity Charges	1.80	0.96
Website Development Expenses	0.73	0.59
Traning Expenses	30.74	33.08
Miscellaneous Expenses	0.81	0.00
Event Prize Distribution Expenses	2.32	-
Total	**109.15**	**119.42**

24 Earning Per Share (EPS)

Particulars	Year ended March 31st, 2026	Year ended March 31st, 2025
i) Net Profit after Tax as per Statement of Profit and Loss attributable to Equity Shareholders (₹ in Lakhs)	346.82	384.64
ii) Weighted Average Number of Equity Shares used as denominator for calculation of EPS	56,95,000	52,37,904
iii) Basic and Diluted Earnings Per Share (₹)	6.09	7.34
iv) Face Value per Equity Share (₹)	10.00	10.00

Note:

i) The Earnings Per Share (EPS) for the year ended March 31, 2026, was ₹6.09 as compared to ₹7.34 for the year ended March 31, 2025. The decrease in EPS is primarily attributable to a lower Net Profit After Tax during the current financial year, which decreased from ₹384.64 lakhs in the previous year to ₹346.82 lakhs in the current year.

ii) Weighted average number of equity shares is calculated on a time-weighted basis in accordance with AS 20 – Earnings Per Share.

Year Ended March 31st, 2026

Particulars	No of share	Weighted Avg. No. of share
Opening Balance of No of Share	56,95,000 (365 Days)	56,95,000
Fresh Issue	-	-
Total	56,95,000	**56,95,000**

Year Ended March 31st, 2025

Particulars	No of share	Weighted Avg. No. of share
Opening Balance of No of Share	47,25,000 (365 Days)	47,25,000
Fresh Issue	9,70,000 (193 Days)	5,12,904
Total	**56,95,000**	**52,37,904**

Notes to the Standalone Financial Statements for the year ended 31 March 2026

25 Related Party Disclosures

i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr. No.	Name of the Related Party	Relationship
1	Mr Rajesh Kumar Sodhani	Managing Director & Promoter Group
2	Mrs. Priya Sodhani	Non- Executive and Non Independent Director & Promoter Group
3	Mr. Dinesh Saboo	Non- Executive and Non Independent Director
4	Ms. Shilpa Maheshwari	Independent Director
5	Mr. Jagdeesh Atukuri	Independent Director
6	Mrs. Chanchal Pabuwal	Independent Director
7	Ms. Deepti maheshwari	Chief Financial Officer
8	Ms. Monika Agarwal (CS)	Company Secretary
9	Ms. Ritika Sodhani	Daughter of Rajesh Kumar Sodhani
10	Ms. Aastha Sodhani	
11	Rajesh Kumar sodhani HUF	Promoter Group
12	Mr. Kailash Chandra Sodhani	Promoter Group
13	Mrs. Ganga Devi Sodhani	Promoter Group
14	Sodhani Capital Limited	Group Company
15	Oasis Securities Limited	Group Company

ii) Transactions for the year (Rs. in Lakhs)

Sr. No.	Particulars	Year ended March 31st, 2026	Year ended March 31st, 2025
1	**Salaries**		
	Key Management personel		
	Mr Rajesh Kumar Sodhani	12.00	12.00
	Ms. Deepti maheshwari	5.08	3.00
	Ms. Monika Agarwal (CS)	2.80	2.30
2	**Training Fees**		
	Key Management personel		
	Mr Rajesh Kumar Sodhani	2.96	8.48
	Ms. Deepti maheshwari	5.11	1.33
	Relative of Key Management Personal		
	Ms. Ritika Sodhani	1.00	6.58
	Ms. Aastha Sodhani	1.50	2.88
3	**Rent**		
	Key Management personel		
	Mr Rajesh Kumar Sodhani	23.25	18.00
	Group Company		
	Sodhani Capital Limited	0.94	
4	**Learning & Training income**		
	Key Management personel		
	Mr. Dinesh Saboo	-	0.05
5	**Board Sitting fees**		
	Key Management personel		
	Ms. Shilpa Maheshwari	0.20	0.20
	Mr. Jagdeesh Atukuri	0.05	-
	Mrs. Chanchal Pabuwal	0.05	-
4	**Unsecured long term Loans received and repaid**		
	Key Managerial Personnel		
	Mr Rajesh Kumar Sodhani	-	4.19

iii) Details of balances with Related party at the year end :

Sr no	Particulars	Year ended March 31st, 2025	As on March 31st, 2024
1	**Loans and advances (Asset)**		
2	**Unsecured long term loans (liability)**		
	Key Managerial Personnel		

Notes to the Standalone Financial Statements for the year ended 31 March 2026

26 In the opinion of the Board, the Current Assets, Loans and Advances are approximately of the value stated as realizable in the ordinary course of business and the provision for all known liabilities are adequate.

27 Debit and Credit balances are subject to confirmation and reconciliation if any.

28 The Company has not granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:(a) repayable on demand or (b) without specifying any terms or period of repayment.

29 Previous year figures have been regrouped / reclassified, wherever necessary, to correspond with current year classification.

30 The Company does not have any capital work-in-progress

31 The Company does not have any subsidiary or holding company as on the reporting date.

32 The Company does not have any intangible asset under development.

33 No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

34 The Company has no borrowings from banks or financial institutions.

35 The company is not declared as wilful defaulter by any bank or financial institution or other lender.

36 The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 2013

37 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

38 The Company does not have any modification or satisfaction of charge which is required to be registered with the RoC beyond statutory period.

39 The company's investments are in compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

As per our report of even date attached

J C KABRA & ASSOCIATES
Chartered Accountants
Firm Registration No. 115749W

For and on behalf of the Board
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

CA VIKAS KUMAR
Partner
M. No. 137012
UDIN: 26137012IBXGEH1587

RAJESH KUMAR SODHANI
Managing Director
DIN - 02516856

PRIYA SODHANI
Director
DIN - 02523843

Place: Jaipur
Date: 13-05-2026

DEEPTI MAHESHWARI
Chief Financial Officer
M. NO. A55546

MONIKA AGARWAL
Company Secretary
M. NO. A55546

40 Property, Plant and Equipments (Tangible) & Intangible Asset

Sr. No.	Particulars	Useful life	Salavge Value	Gross Block			Depreciation			Net Block	
				As On 01.04.2025	Addition/Deletion	As On 31.03.2026	Up to 31.03.2025	For the Year 2025-26	Up to 31.03.2026	As On 31.03.2025	As On 31.03.2026
1	Furniture & Fittings A/c	10.00	1.78	35.67	11.68	47.35	5.16	9.91	15.07	30.51	32.28
2	Air Conditioner	8.00	0.10	1.92	3.57	5.49	0.40	0.55	0.95	1.52	4.54
3	Computer	3.00	1.06	21.16	32.31	53.47	4.65	12.40	17.05	16.51	36.42
4	Office Equipment	3.00	0.17	3.45	2.19	5.64	0.54	2.19	2.73	2.91	2.91
5	Intangible Asset	5.00	0.38	0.00	7.62	7.62	0.00	0.27	0.27	0.00	7.35
Total (A)			**3.11**	**62.20**	**57.37**	**119.57**	**10.75**	**25.32**	**36.07**	**51.45**	**83.50**
1	**Land/Plot (Property)**	-	-	**59.45**	-	59.45	-	-	-	59.45	59.45
Total (B)			-	**59.45**	-	**59.45**	-	-	-	**59.45**	**59.45**

Note:
Depreciation has been calculated using the **Written Down Value (WDV) method**, considering a **salvage value of 5% of the original cost** of each asset. The rates are applied as per the estimated useful life of the respective assets in accordance with applicable accounting standards.

J C KABRA & ASSOCIATES
Chartered Accountants
Firm Registration No. 115749W

For and on behalf of the Board
SODHANI ACADEMY OF FINTECH ENABLERS LIMITED

CA VIKAS KUMAR
Partner
M. No. 137012
UDIN: 26137012IBXGEH1587

RAJESH KUMAR SODHANI
Managing Director
DIN - 02516856

PRIYA SODHANI
Director
DIN - 02523843

Place: Jaipur
Date: 13-05-2026

DEEPTI MAHESHWARI
Chief Financial Officer
PAN- BDRPM4856R

MONIKA AGARWAL
Company Secretary
M. NO. A55546