COMPUCOM
Software Limited

IT: 14-15 EPIP, Sitapura, Jaipur –302022
(Rajasthan) (India)
Tel. 91-141-4867353
E-mail: fin@compucom.co.in
CIN:-L72200RJ1995PLC009798
Website: www.compucom.co.in

No.: CSL/BSE/NSE/26-27/ Date: - 13.08.2026

1) BSE Limited
Phiroze Jeejeebhoy Towers (BY BSE LISTING CENTRE)
Dalal Street, Mumbai-400001.
Email- corp.compliance@bseindia.com
Stock Code: 532339

2) National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor, Plot No. C-1, G Block, (BY NSE NEAPS)
Bandra Kurla Complex, Bandra (E), Mumbai-400051.
Email- cmlist@nse.co.in
Stock Code: COMPUSOFT

Sub: - Notice of 32nd Annual General Meeting of the Company to be held on Wednesday, September 09, 2026, along with Annual Report for the financial year 2025-26.

Dear Sir/Madam,
Pursuant to Regulation 34(1) of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Notice of 32nd Annual General Meeting ("AGM") of the Company to be held on Wednesday, September 09, 2026 at 04:00 P.M. through Video Conferencing ("VC")/ Other Audio Visual Means ("OAVM") to transact the business as listed in the Notice of 32nd AGM along with Annual Report for the financial year 2025-26, for your reference & record.

The Notice of 32nd AGM and Annual Report for financial year 2025-26 are also made available on the website of the Company at the link: https://compucom.co.in/mdocs-posts/annual-report_2025-26/

The Company has commenced the dispatch of the Notice of 32ndAGM and Annual Report for financial year 2025-26 to the members by electronic means from Thursday, August 13, 2026.

The Schedule of the 32nd Annual General Meeting is as under:

Event	Date	Time
Cut-off date to vote on AGM Resolutions	Wednesday, September 02, 2026	NA
Record Date- For AGM and Final Dividend	Wednesday, September 02, 2026	NA
Commencement of dispatch of annual report to shareholders	Thursday, August 13, 2026	NA
Completion of dispatch of annual report to shareholders	Thursday, August 13, 2026	NA
Commencement of E-voting	Saturday, September 05, 2026	9:00 A.M. IST
End of E-voting	Tuesday, September 08,	5:00 P.M.

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Website: www.compucom.co.in

	2026	IST
AGM	Wednesday, September 09, 2026	4:00 P.M. IST

The above information will also be hosted on the Company's website at www.compucom.co.in
You are requested to take note of the above and inform all concerned accordingly.

Thanking You,
Yours Sincerely,

For Compucom Software Limited

VARSHA RANEE CHOUDHARY
Digitally signed by VARSHA RANEE CHOUDHARY
Date: 2026.08.13 15:25:56 +05'30'

(Varsha Ranee Choudhary)
Company Secretary & Compliance Officer
ACS: 39034

Enclosed: A/a

COMPUCOM
SOFTWARE LIMITED

32nd (Thirty Second)

ANNUAL REPORT
2025–26

Built on experience.
Advancing with purpose.

HOTEL RANAVILAS PALACE

JAIPUR, RAJASTHAN

Where Heritage Style Meets Luxury Hospitality

102 ROOMS • 3 BANQUETS • 2 LAWNS

HERITAGE-STYLE STAYS • WEDDINGS • CELEBRATIONS

102

ROOMS

5 categories • 190-450+ sq. ft.
Regal suites to comfortable rooms

5

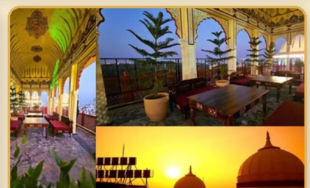
EVENT VENUES

Banquets up to 5,000 sq. ft.
Lawns up to 22,000 sq. ft.

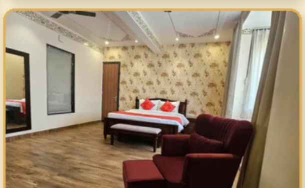
SWIMMING POOL

LOBBY

BANQUET SPACES



ROOFTOP



ROOMS

GYMNASIUM

TULSI - ALL-DAY DINING

EVERYTHING FOR A COMPLETE STAY

- SWIMMING POOL
- SPA & SAUNA
- GYMNASIUM
- ALL-DAY DINING
- HIGH-SPEED WI-FI
- JACUZZI & SALON AREA

WELL CONNECTED FROM MAJOR SPOTS

2 MIN	15-20 MINS	25 MIN
FROM JECC	FROM AIRPORT	FROM GANDHI NAGAR RAILWAY STATION

HOTEL RANAVILAS PALACE
JAIPUR

12-13, IT Park Road,
near JECC, Sitapura,
Jaipur, Rajasthan 302022

CONNECT WITH US

+91 141 4867353
+91 874 005 66 66

contact@ranavilas.in

www.ranavilas.in

@ranavilaspalace

SCAN FOR DETAILS AND SHAREHOLDER BENEFITS

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From the Desk of the Chairperson, Managing Director & CEO

Dear Shareholders,

It gives me immense pleasure to present to you the Annual Report of Compucom Software Limited for the financial year ended 31 March 2026.

The past year was one of resilience, strategic execution, and disciplined growth. Despite continued challenges in the technology services sector and changing market dynamics, your Company maintained a stable financial performance while strengthening its diversified business portfolio. We continued to draw upon our established capabilities in ICT Education, Skill Development and Media, while making significant progress in our Hospitality and Infrastructure businesses, laying a strong foundation for sustainable long-term growth.

Financial Performance

During FY 2025–26, the Company recorded total revenue of approximately ₹34.81 crore and net profit of approximately ₹2.93 crore. Revenue remained stable over the previous financial year, while profitability improved through disciplined cost management, operational efficiencies and prudent financial management.

Although the operating environment remained competitive, our focus on efficient project execution, financial discipline and diversification enabled us to deliver improved returns while maintaining a healthy balance sheet.

Business Performance

ICT Education

ICT Education remains an important and established part of the Company's business portfolio, supported by our accumulated experience in implementing technology-enabled education projects. During the year, we continued to manage and execute ICT School Projects across Rajasthan, with an emphasis on reliable delivery, service continuity and disciplined project execution.

While the Company is increasingly diversified across multiple business verticals, we continue to selectively evaluate opportunities in digital education that are aligned with our capabilities and commercial objectives. The Government's ongoing focus on technology-enabled learning provides a relevant opportunity set, and we remain prepared to participate in suitable projects across Rajasthan and other states.

Skill Development

Our Skill Development division continued implementing various Government-sponsored programmes, including PMKVY, DDU-GKY and RSLDC. We remain committed to empowering youth through quality vocational education and industry-oriented training.

Going forward, we intend to expand our training footprint, establish new institutional partnerships and leverage technology-enabled learning platforms to improve reach and outcomes.

Media Business

Our subsidiary, CSL Infomedia Private Limited, continued to strengthen its presence in the regional media landscape. JAN-TV remains one of Rajasthan's prominent news channels, with availability across major DTH platforms, digital streaming services and OTT platforms. Jan TV Digital has also made encouraging strides and is regularly producing timely, engaging and platform-focused content that is gaining visibility and becoming increasingly popular among digital audiences.

During the coming year, the media business will continue to sharpen its digital-first approach, broaden the range and frequency of regional content, strengthen audience engagement and build greater synergies between television, digital and social platforms.

Hospitality

A major development in the Company's diversification journey has been the successful transition of its heritage-style hospitality project into full-scale operations.

Hotel Ranavilas Palace is now fully operational and welcoming guests for stays, dining, celebrations, weddings and other social occasions. Conceived as a premium heritage-inspired hospitality destination in Jaipur, the property combines traditional architectural character and warm Indian hospitality with contemporary comforts and thoughtfully curated guest experiences. Its full operationalization marks an important milestone for the Company and provides a strong platform for building brand recognition, strengthening market relationships and developing a sustainable presence in the hospitality sector. We believe this business will contribute meaningfully to the Company's diversified growth over the longer term.

Cold Chain & Infrastructure

Our investments in cold storage, commodity storage and related infrastructure continue to progress steadily. We believe these businesses will complement our diversified portfolio and create new revenue opportunities in the coming years.

Operational Excellence

Operational excellence remains central to our business philosophy.

During the year, we continued adopting modern project management practices, digital monitoring systems and process improvements that enhanced execution efficiency, customer satisfaction and cost optimization.

Equally important has been our investment in human capital. Through continuous learning and professional development initiatives, we are building a skilled, motivated and future-ready workforce capable of driving innovation across all business verticals.

New Technology Initiatives

The Company is actively developing AI-based solutions and evaluating their application across education, media, enterprise processes and other areas relevant to its business. These initiatives are focused on combining our domain experience with emerging technologies to create smarter workflows, improve productivity and develop scalable, technology-led offerings.

The work is progressing through focused experimentation, development and validation. We believe these efforts have the potential to begin yielding tangible outcomes in the near future and, over time, open new avenues for innovation, operational efficiency and value creation.

Sustainability & Corporate Responsibility

The Company recognizes that responsible and sustainable business practices support long-term resilience and stakeholder value.

We are gradually integrating sustainability considerations into our operations wherever practical, with emphasis on prudent resource utilization, energy consciousness, reduction of avoidable waste, increased use of digital processes and responsible operating practices. Across our diverse business activities, we continue to explore proportionate and commercially sensible measures that can improve efficiency while reducing environmental impact over time.

Our broader approach to corporate responsibility is reflected in our focus on ethical conduct, employee development, stakeholder engagement, transparent decision-making and responsible governance. Strong corporate governance, accountability and compliance remain fundamental principles guiding the Company's actions.

Outlook for FY 2026–27

The outlook for FY 2026–27 is encouraging.

With stable financial performance, improving profitability and an increasingly diversified business portfolio, we believe Compucom Software Limited is well positioned to capitalize on emerging opportunities.

Our strategic priorities for the coming year include:

- Selectively pursuing suitable Government and institutional opportunities in ICT Education and Skill Development.
- Consolidating the operations of Hotel Ranavilas Palace, strengthening its market presence and developing its hospitality, dining and events business.
- Expanding JAN-TV's digital content capabilities, reach and audience engagement.
- Accelerating growth in cold chain and infrastructure businesses.
- Strengthening operational efficiency through technology adoption, digital transformation and AI-enabled solutions.
- Pursuing strategic partnerships and new business opportunities that create sustainable long-term shareholder value.
- Advancing the development and validation of AI-based solutions with the objective of creating scalable offerings and measurable business outcomes.

As India continues its rapid digital transformation and infrastructure development, we remain confident that our diversified business model will enable us to deliver consistent and sustainable growth.

Acknowledgement

On behalf of the Board of Directors, I extend my sincere gratitude to our shareholders for their continued confidence and unwavering support.

I also express my heartfelt appreciation to our employees, customers, business associates, bankers, Government authorities and all stakeholders whose trust, commitment and partnership have contributed to our continued progress.

The dedication and resilience demonstrated by our team inspire confidence that together we will continue building a stronger, more diversified and future-ready organization.

As we move into FY 2026–27, we remain committed to creating sustainable value, embracing innovation and pursuing excellence across all our businesses.

I thank you for your continued trust and look forward to your support as we embark on another year of growth and opportunity.

Warm Regards,

Surendra Kumar Surana
Chairperson, Managing Director & CEO
Compucom Software Limited

Contents

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Surendra Kumar Surana
Chairperson, Managing Director and CEO
DIN: 00340866

Mr. Vaibhav Suranaa
Whole Time Director & Executive Director
DIN: 05244109

Mr. Ajay Kumar Surana
Non-Executive Director
DIN: 01365819

Dr. Ashwini Kumar Sharma
Independent Director
DIN: 03185731

Mrs. Sunita Garg
Independent Director
DIN: 10625487

Mr. Satya Narayan Vijayvergiya*
Independent Director
DIN: 03185976

Dr. Arvind Kumar Dwivedi**
Additional Director (Independent)
DIN: 11699585

REGISTRAR & SHARE TRANSFER AGENT
MCS Share Transfer Agent Limited
179-180, ESIDC Shed, 3rd Floor, Okhla Industrial Area, Phase-1, New Delhi-110020, India
Phone No: +91-11-41406149
Fax: +91-11-41709881
Email: admin@mcsregistrars.com

REGISTERED OFFICE
IT: 14-15, EPIP, Sitapura, Jaipur - 302022, (Rajasthan) India
Phone: +91-141-4867353
Email: fin@compucom.co.in
Website: www.compucom.co.in
Corporate Identification Number:
L72200RJ1995PLC009798

WHOLLY OWNED SUBSIDIARY COMPANY
CSL Infomedia Private Limited

BOARD COMMITTEES

Audit Committee
Mrs. Sunita Garg (Chairperson)
Mr. Vaibhav Suranaa (Member)
Dr. Arvind Kumar Dwivedi (Member)

Nomination & Remuneration Committee
Dr. Ashwini Kumar Sharma (Chairperson)
Dr. Arvind Kumar Dwivedi (Member)
Mrs. Sunita Garg (Member)

Stakeholder Relationship Committee
Dr. Ashwini Kumar Sharma (Chairperson)
Mr. Vaibhav Suranaa (Member)
Dr. Arvind Kumar Dwivedi (Member)

Borrowing committee
Mr. Surendra Kumar Surana (Chairperson)
Mr. Vaibhav Suranaa (Member)
CA Sanjeev Nigam (Member)

KEY MANAGERIAL PERSONNELS

CA Sanjeev Nigam
Chief Financial Officer

CS Varsha Ranee Choudhary
Company Secretary & Compliance Officer

STATUTORY AUDITORS

M/s S. Misra & Associates
Chartered Accountants
3-C, III Floor. Tilak Bhawan, Tilak Marg, C-Scheme, Jaipur-302005 (Rajasthan)-India

SECRETARIAL AUDITORS

M/s V. M. & Associates
Company Secretaries
403, Royal World, Sansar Chandra Road, Jaipur-302001 (Rajasthan), India

PRINCIPAL BANKERS
State Bank of India
Axis Bank Limited
IndusInd Bank Limited
ICICI Bank Limited

*Satya Narayan Vijayvergiya Ceased to be the Independent Director of the company w.e.f closure of business hours on June 14, 2026.
**Dr. Arvind Kumar Dwivedi Appointed as an Additional Director (Independent) of the Company w.e.f June 15, 2026.

NOTICE OF THE THIRTY SECOND ANNUAL GENERAL MEETING

Notice is hereby given that the Thirty-Second Annual General Meeting ("AGM/ Meeting") of the Members of Compucom Software Limited will be held on Wednesday, September 9, 2026, at 04:00 P.M. through Video Conferencing (VC) / Other Audio-Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS:

1. To adopt the:

a) Audited Standalone Financial Statements of the Company for the financial year ended on March 31, 2026, together with the reports of Board of Directors and Auditors thereon; and

b) Audited Consolidated Financial Statements of the Company for the financial year ended on March 31, 2026, together with the report of Auditors thereon.

2. To declare a final dividend of 12.50% i.e. Rs. 0.25 per equity share for the financial year ended on March 31, 2026.

3. To appoint a director in place of Mr. Ajay Kumar Surana (DIN:01365819), who retires by rotation and being eligible, offer himself for re-appointment.

SPECIAL BUSINESS:

4. TO RE-APPOINT MR. VAIBHAV SURANAA (DIN:05244109) AS A WHOLE TIME DIRECTOR DESIGNATED AS EXECUTIVE DIRECTOR: -

To consider and if thought fit, to pass, the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 196, 197, 198 and 203 read with schedule V and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the rules made thereunder and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and provisions of Articles of Association of the Company and all other applicable rules, Laws and acts (if any) and subject to all other requisite approvals, permissions and sanctions and subject to such conditions as may be prescribed by any of the concerned authorities (if any) while granting such approvals, and pursuant to the recommendation of Nomination and Remuneration Committee and Board of Directors of the Company, consent of the members of the company be and is hereby accorded for the re-appointment of Mr. Vaibhav Suranaa (DIN: 05244109) as Whole Time Director designated as Executive Director of the Company for a further period of 3 years (Three years) w.e.f. August 01, 2026 to July 31, 2029 (both days inclusive) on the terms and conditions including remuneration, as set out below with liberty to the Board of Directors to alter and vary the terms and conditions and /or remuneration, subject to the same not exceeding the limits specified in this resolution.:-

A: **Basic Salary:** Upto Rs. 5,00,000/- (Rupees Five Lakhs Only) per month.

B: **Perquisites.** In addition to the above, the following perquisites not exceeding the overall ceiling as prescribed under schedule V of the Act i.e. upto Rs. 2,00,000/- (Rupees Two Lakhs Only) per month, will be provided to Mr. Vaibhav Suranaa, Whole Time Director.

Category I

a) Housing: Furnished residential accommodation will be provided in lieu whereof rent @7.5% of his basic salary will be deducted. Expenses towards water, electricity and servants shall be borne and paid by the Company at actual in respects of which 7.5% of the basic salary shall be deducted by the Company. If the Company is unable to provide accommodation or the appointee is able to arrange his own accommodation, then the Company will furnish and maintain the premises and also bear the expenses of servants, electricity, water, etc. at actual in respect of which 15% of the basic salary shall be deducted by the company.

b) Club Fee: Fee including admission and life membership fee for a maximum of two clubs.

c) Medical: Medical Expenses of Mr. Vaibhav Suranaa, Whole Time Director along with his spouse and their close relatives as per Section 2(77) of the Act shall be reimbursed by the company.

d) Leave Travel Concession: For self and family including dependents, once in a year, as decided by the Board from time to time.

Category II

In addition to the perquisites, Mr. Vaibhav Suranaa, Whole Time Director shall also be entitled to the following benefits, which shall not be included in the computation of ceiling on remuneration mentioned above, as permissible by law.

a) Provident Fund/Superannuation or annuity Fund: Company's Contribution to provident fund/Superannuation or annuity Fund will be on his basic salary and will not be included in the computation of ceiling on perquisites to the extent these, either singly or put together, are not taxable under the Income Tax Act, 2025.

b) Gratuity: Gratuity payable shall not exceed half a month's basic salary for each completed year of services.

c) Earned Leave: on full pay and allowances, as per rules of the company but not exceeding one month's leave for every eleven months of service.

Category III

a) **Conveyance**

Free use of the Company's car along with the driver. Personal use of car shall be billed by the Company.

b) **Telephone**

Free telephone facility at residence. Personal long-distance calls shall be billed by the Company.

c) **Reimbursement of Expenses**

Apart from the remuneration as aforesaid, Mr. Vaibhav Suranaa, Whole Time Director shall also be entitled to reimbursement of such expenses as are genuinely and actually incurred in efficient discharge of his duties in connection with the business of the Company.

d) **Sitting Fee**

No sitting fee shall be paid to Mr. Vaibhav Suranaa, Whole Time Director for attending the Meetings of Board of Directors or any committee thereof. Where in any financial year, the company has no profits, or its profits are inadequate, the foregoing amount of remuneration and benefits shall be paid to Mr. Vaibhav Suranaa subject to the applicable provisions of Schedule V to the said Act.

Other Terms & Conditions:

a) Mr. Vaibhav Suranaa, Whole Time Director, will perform the duties and exercise the powers, which from time to time may be assigned to or vested in him by the Board of Directors of the Company.

b) Either party giving the other party three-months prior notice in writing to that effect may terminate the agreement.

c) If at any time Mr. Vaibhav Suranaa, ceases to be Director of the Company for any reason whatsoever, he shall cease to be the Whole Time Director.

d) He shall be liable to retire by rotation.

RESOLVED FURTHER THAT in the event of any statutory amendment, modification or relaxation by the Central Government to Schedule V to the Act, or any other relevant statutory enactment(s) thereof in this regard, the Board of Directors be and is hereby authorized to vary or increase the remuneration including salary, commission, perquisites, allowances etc. within such prescribed limit or ceiling and the said agreement between the Company and Mr. Vaibhav Suranaa be suitably amended to give effect to such modification, relaxation or variation without any further reference to the members for their approval.

RESOLVED FURTHER THAT subject to the applicable provisions and subject to the applicable statutory approvals, approval of the Company be and is hereby accorded for ratification and confirmation of all acts, deeds and whatsoever done, signed and executed by Mr. Vaibhav Suranaa for and on behalf of the Company by virtue of his position of the Whole Time Director designated as Executive Director of the Company from August 01, 2026 to September 9, 2026, including and not limited to the powers and authorities vested in him by the Board of Directors of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to settle any question, difficulty or doubt that may arise in giving effect to this resolution and to do all such acts, deeds, matters, things and take all such steps as may be necessary, proper, expedient to give effect to this resolution".

5. TO APPOINT DR. ARVIND KUMAR DWIVEDI (DIN: 11699585) AS AN INDEPENDENT DIRECTOR:

To consider and if thought fit, to pass, the following resolution as a **Special Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Section 149, 150, 152 read with Schedule IV and other applicable provisions (if any) of the Companies Act, 2013 ("Act") read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 17, 25 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and pursuant to the recommendation of Nomination and Remuneration Committee and Board of Directors of the Company, Dr. Arvind Kumar Dwivedi (DIN: 11699585) who was appointed by the Board of Directors as an Additional Director (Non-Executive and Independent) of the Company w.e.f. June 15, 2026 pursuant to the provisions of section 161(1) of the Act, and Articles of Association of the Company and who has submitted a declaration that he meets the criteria for independence as provided in section 149(6) of the Act, and Regulation 16(1)(b) of the SEBI LODR Regulations and in respect of whom the Company has received a notice in writing under section 160(1) of the Act, from a member proposing his candidature for the office of Director, be and is hereby appointed as an Independent Director of the Company, for a first term of 2 years with effect from June 15, 2026 to June 14, 2028 (both days inclusive), and who shall not be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to settle any question, difficulty or doubt that may arise in giving effect to this resolution and to do all such acts, deeds, matters and things and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

6. **TO APPROVE THE ADOPTION AND IMPLEMENTATION OF _ "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026"**

To consider and if thought fit, to pass, the following resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 62(1)(b) and other applicable provisions, if any, of the Companies Act, 2013 **("the Act")** read with the Companies (Share Capital and Debentures) Rules, 2014 **("the Rules"),** the provisions of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **("the SEBI SBEB and SE Regulations"),** Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("the SEBI LODR Regulations"),** (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Listing Agreement entered into with the Stock Exchanges where the securities of the Company are listed and any other applicable laws for the time being in force, and in accordance with the provisions of the Memorandum of Association and Articles of Association of the Company and subject to such other consents, permissions, sanctions and approvals as may be required and subject to such conditions and modifications as may be imposed by any of the authorities while granting such consents, permissions, sanctions and approvals and agreed to and accepted by the Board of Directors of the Company (hereinafter referred to as the **'Board'** which term shall be deemed to include the Nomination and Remuneration Committee of the Board which also acts the Compensation Committee, constituted by the Board to exercise its powers in relation hereto, including the powers, conferred by this resolution and/or such other persons who may be authorized by the Board or the Nomination and Remuneration Committee in this regard), the consent of the shareholders of the Company be and is hereby accorded to introduce, adopt and implement the "COMPUCOM SOFTWARE LIMITED-EMPLOYEE STOCK OPTION SCHEME 2026" ("CSL - ESOS 2026" or "the Scheme"), the salient features of which are detailed in the explanatory statement to this notice and to authorize the Board to create, grant, offer, issue and allot from time to time in one or more tranches, to or for the benefit of eligible Employees and Directors (present or future), whether working in India or outside India and such other persons as may from time to time be determined by the Board to be eligible for the benefit in accordance with the SEBI SBEB and SE Regulations (hereinafter collectively referred to as "Employee(s)"), such number of stock options convertible in one or more tranches, into not more than 26,99,379 (Twenty-Six Lakhs Ninety-Nine Thousand Three Hundred and Seventy Nine) Equity Shares of the Company of face value of Rs. 2/- (Rupees Two Only) each ("Options") with each option giving a right, but not an obligation and at such price and on such terms and conditions as may be fixed or determined by the Board in accordance with the provisions of the Scheme, the SEBI SBEB and SE Regulations and in due compliance with the applicable laws and regulations in force.

RESOLVED FURTHER THAT the Scheme shall be implemented through trust route, wherein an existing irrevocable Trust, set up by the Company by the name Compucom Software Limited Employee Welfare Trust **("Trust")** shall acquire the Equity Shares of the Company by way of secondary acquisition from the market.

RESOLVED FURTHER THAT the Trust shall acquire total number not exceeding 26,99,379 (Twenty-Six Lakhs Ninety-Nine Thousand Three Hundred and Seventy-Nine) Equity Shares by way of secondary acquisition from the market which shall be made subject to the limits as prescribed under the SEBI SBEB and SE Regulations and shall transfer the Shares to the grantees upon valid exercise of Options as per the Scheme.

RESOLVED FURTHER THAT subject to the terms stated herein, the equity shares so issued pursuant to exercise of options under the Scheme shall rank pari- passu in all respects with the existing equity shares of the Company.

RESOLVED FURTHER THAT in case of any corporate action(s) such as rights issue, bonus issue, merger/amalgamation, demerger, sale of division/undertaking, expansion of capital, any other change in capital structure, if any of the company, requisite adjustments (which may include adjustments to the number of stock options in the Scheme) shall be appropriately made, in a fair and reasonable manner in accordance with the Scheme.

RESOLVED FURTHER THAT in case the equity shares of the Company are either consolidated or sub-divided, then the number of equity shares to be issued by the Company and the price of acquisition payable by the Stock Option grantees under the Scheme shall automatically stand increased or reduced, as the case may be, in the same proportion as the present face value of Rs. 2/- (Rupee Two only) per equity share shall bear to the revised face value of the equity shares of the Company after such consolidation or sub-division, without affecting any other rights or obligations of the said grantees and the ceiling in terms of number of shares specified above shall be deemed to be adjusted accordingly.

RESOLVED FURTHER THAT the Company shall conform to the accounting policies prescribed from time to time under the Act, the SEBI SBEB and SE Regulations and any other applicable laws and regulations to the extent relevant and applicable to the Scheme.

RESOLVED FURTHER THAT the Board be and is hereby authorized to devise, formulate, modify, change, vary, alter, amend, suspend or terminate the Scheme, subject to compliance with the applicable laws and regulations, in case of any change in applicable laws or as specified by any statutory authority without being required to seek any further consent or approval of the Members of the Company

RESOLVED FURTHER THAT the Board be and is hereby authorized to take necessary steps for listing of the Equity Shares allotted under the CSL - ESOS 2026 on the Stock Exchanges where the securities of the Company are listed in accordance with listing agreement executed with the concerned stock exchange(s) as per the provisions of the SEBI LODR Regulations, the provisions of the SEBI SBEB and SE Regulations and other applicable laws and regulations and the amendments thereof.

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, expedient or proper and to settle all questions, difficulties or doubts that may arise in relation to formulation and implementation of the CSL - ESOS 2026 at any stage including at the time of listing of the equity shares issued herein without requiring the Board to secure any further consent or approval of the members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this Resolution and to give such directions and/or instructions as may be necessary or expedient to give effect to CSL - ESOS 2026 and to do all other things incidental to and ancillary thereof."

7. **TO EXTEND APPROVAL OF "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026" TO THE EMPLOYEES OF HOLDING COMPANY, ITS SUBSIDIARY COMPANY (IES) AND/ OR ASSOCIATE COMPANY(IES), GROUP COMPANY(IES) [PRESENT AND FUTURE]**

To consider and if thought fit, to pass, the following resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 62(1)(b) and other applicable provisions, if any, of the Companies Act, 2013 **("the Act")** read with the Companies (Share Capital and Debentures) Rules, 2014 **("the Rules**"), the provisions of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("**the SEBI SBEB and SE Regulations**"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**the SEBI LODR Regulations**"), (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Listing Agreement entered into with the Stock Exchanges where the securities of the Company are listed and any other applicable laws for the time being in force, and in accordance with the provisions of the Memorandum of Association and Articles of Association of the Company and subject to such other consents, permissions, sanctions and approvals as may be required and subject to such conditions and modifications as may be imposed by any of the authorities while granting such consents, permissions, sanctions and approvals and agreed to and accepted by the Board of Directors of the Company (hereinafter referred to as "the **Board**" which term shall be deemed to include the Nomination and Remuneration Committee of the Board which also acts the Compensation Committee, constituted by the Board to exercise its powers in relation hereto, including the powers conferred by this Resolution and/or such other persons who may be authorized by the Board or the Nomination and Remuneration Committee in this regard), the consent of the members of the Company be and is hereby accorded to extend the benefits of **"COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026" ("CSL - ESOS 2026" or "the Scheme")** referred to in Resolution No. 6 above and to authorize the Board to create, grant, offer, issue and allot from time to time in one or more tranches, to or for the benefit of eligible Employees and Directors (present or future), whether working in India or outside India of the Company's holding company, subsidiary company(ies), associate company(ies), group company(ies), (present or future) and such other persons as may from time to time be determined by the Board to be eligible for the benefit in accordance with the SEBI SBEB and SE Regulations (hereinafter collectively referred to as "**Employee(s)**"), such number of stock options convertible in one or more tranches, into not more than 26,99,379 (Twenty

Six Lakhs Ninety-Nine Thousand Three Hundred and Seventy Nine) Equity Shares of the Company of face value of Rs. 2/- (Rupees Two Only) each ("**Options**"), with each option giving a right, but not an obligation and at such price and on such terms and conditions as may be fixed or determined by the Board in accordance with the provisions of the Scheme, the **SEBI SBEB and SE Regulations** and in due compliance with the applicable laws and regulations in force.

RESOLVED FURTHER THAT the maximum number of Stock Options to be granted to eligible employees of both the Company and Company's holding company, subsidiary company(ies), associate company(ies), group company(ies), (present or future) under the **CSL - ESOS 2026** shall not cumulatively exceed such number of stock options convertible in one or more tranches, into not more than 26,99,379 (Twenty Six Lakhs Ninety-Nine Thousand Three Hundred and Seventy Nine) equity shares of face value of Rs. 2/- (Rupees Two only) each fully paid up, ranking pari-passu with the existing equity shares of the Company for all purposes and in all respects.

RESOLVED FURTHER THAT in case of any corporate action(s) such as rights issue, bonus issue, merger/amalgamation, demerger, sale of division/undertaking, expansion of capital, any other change in capital structure, if any of the company, requisite adjustments (which may include adjustments to the number of stock options in the Scheme) shall be appropriately made, in a fair and reasonable manner in accordance with the Scheme.

RESOLVED FURTHER THAT in case the equity shares of the Company are either consolidated or sub-divided, then the number of equity shares to be issued by the Company and the price of acquisition payable by the Stock Option grantees under the Scheme shall automatically stand increased or reduced, as the case may be, in the same proportion as the present face value of Rs. 10 /- (Rupee Ten only) per equity share shall bear to the revised face value of the equity shares of the Company after such consolidation or sub-division, without affecting any other rights or obligations of the said grantees and the ceiling in terms of number of shares specified above shall be deemed to be adjusted accordingly.

RESOLVED FURTHER THAT the Company shall conform to the accounting policies prescribed from time to time under the Act, SEBI SBEB and SE Regulations and any other applicable laws and regulations to the extent relevant and applicable to the Scheme.

RESOLVED FURTHER THAT the Board be and is hereby authorized to devise, formulate, modify, change, vary, alter, amend, suspend or terminate the Scheme, subject to compliance with the applicable laws and regulations and in case of any change in applicable laws or as specified by any statutory authority without being required to seek any further consent or approval of the Members of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorized to take necessary steps for listing of the Equity Shares allotted under the CSL - ESOS 2026 on the Stock Exchanges where the securities of the Company are listed in accordance with the listing agreement executed with the concerned stock exchanges(s) as per the SEBI LODR Regulations, the provisions of the SEBI SBEB and SE Regulations, and other applicable laws and regulations and the amendments thereof.

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, expedient or proper and to settle all questions, difficulties or doubts that may arise in relation to formulation and implementation of the CSL - ESOS 2026 at any stage including at the time of listing of the equity shares issued herein without requiring the Board to secure any further consent or approval of the members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this Resolution and to give such directions and/or instructions as may be necessary or expedient to give effect to CSL - ESOS 2026 and to do all other things incidental to and ancillary thereof."

8. GRANT OF OPTIONS EQUAL TO OR EXCEEDING ONE PER CENT (1%) BUT NOT EXCEEDING THREE PER CENT (3%) OF THE ISSUED CAPITAL OF THE COMPANY DURING ANY ONE YEAR TO IDENTIFIED EMPLOYEES UNDER "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026"

To consider and if thought fit, to pass, the following resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 62(1)(b) and other applicable provisions, if any, of the Companies Act, 2013 **("the Act")** read with the Companies (Share Capital and Debentures) Rules, 2014 **("the Rules")** , the provisions of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **("the SEBI SBEB and SE Regulations"),** Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("the SEBI LODR Regulations"),** (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) the Listing Agreement entered into with the Stock Exchanges where the securities of the Company are listed and any other applicable laws for the time being in force, and in accordance with the provisions of the Memorandum of Association and Articles of Association of the Company and subject to such other consents, permissions, sanctions and approvals as may be required and subject to such conditions and modifications as may be imposed by any of the authorities while granting such consents, permissions, sanctions and approvals and agreed to and accepted by the Board of Directors of the Company(hereinafter referred to as the **'Board'** which term shall be deemed to include the Nomination and Remuneration Committee of the Board which also acts the Compensation Committee, constituted by the Board to exercise its powers in relation hereto, including the powers, conferred by this resolution and/or such other persons who may be authorized by the Board or the Nomination and Remuneration Committee in this regard), , the consent of the shareholders of the company be and is hereby accorded to the Board to create, offer and grant from time to time, in one or more tranches, such number of employee stock options ("Options") under **"COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026" ("CSL - ESOS 2026")** during any one year, equal to or exceeding one per cent (1%) but not exceeding three per cent (3%) of the issued capital of the Company at the time of Grant of option (excluding outstanding warrants and conversions), to such identified employees as may be decided by the Board and on such terms and in such manner as stated in the **CSL - ESOS 2026.**

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, expedient or proper and to settle all questions, difficulties or doubts that may arise in this regard without requiring the Board to secure any further consent or approval of the members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this Resolution."

9. APPROVAL FOR THE ACQUISITION OF EQUITY SHARES BY WAY OF SECONDARY ACQUISITION UNDER "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026"

To consider and if thought fit, to pass the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Regulation 6(3)(a) and other applicable provisions, if any, of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("**the SEBI SBEB and SE Regulations**"), applicable provisions, if any, of the Companies Act, 2013 ("**the Act**") read with the Companies (Share Capital and Debentures) Rules, 2014 **("the Rules"),** the applicable provisions, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**the SEBI LODR Regulations**") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Listing Agreement entered into with the Stock Exchanges where the securities of the Company are listed and any other applicable laws for the time being in force and in accordance with the relevant provisions of the Memorandum of Association and Articles of Association of the Company and subject to such other consents, permissions, sanctions and approvals as may be required and subject to such conditions and modifications as may be imposed by any of the authorities while granting such consents, permissions, sanctions and approvals and agreed to and accepted by the Board of Directors of the Company (hereinafter referred to as the **'Board'** which term shall be deemed to include the Nomination and Remuneration Committee of the Board which also acts the Compensation Committee, constituted by the Board to exercise its powers in relation hereto, including the powers, conferred by this resolution and/or such other persons who may be authorized by the Board or the Nomination and Remuneration Committee in this regard), the consent of the Shareholders of the Company be and is hereby accorded to the Board of Directors of the Company for secondary acquisition of not exceeding 26,99,379 (Twenty Six Lakhs Ninety-Nine Thousand Three Hundred and Seventy Nine) Equity Shares of the Company by Compucom Software Limited Employee Welfare Trust **("Trust"),** in one or more tranches, and at such price or prices and on such terms and conditions, as may be determined by the Board of Directors, for the purpose of implementation of the "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026" ("CSL - ESOS 2026" or "the Scheme")and in due compliance with the provisions of the **the SEBI SBEB and SE Regulations**.

RESOLVED FURTHER THAT the total number of shares under secondary acquisition held by the Trust in pursuance of the Scheme shall at no time exceed 2% of the paid-up equity capital of the Company at the end of the financial year immediately prior to the year in which shareholders' approval is obtained, in compliance with the **the SEBI SBEB and SE Regulations** as amended, and that secondary acquisition by the Trust in any financial year shall not exceed 2% of the paid-up equity capital as at the end of the respective previous financial year.

RESOLVED FURTHER THAT the above limits shall automatically include within their ambit the expanded or reduced capital of the Company where such expansion or reduction has taken place on account of corporate action(s) including issue of bonus shares, stock splits, consolidations, rights issue, buy-back, or other re-organisation of the Company as may be applicable from time to time.

RESOLVED FURTHER THAT the Trustees of the Trust shall ensure compliance of the provisions of the **the SEBI SBEB and SE Regulations**, the Act and all other applicable laws at all times in connection with dealing with the Equity Shares of the Company including but not limited to maintenance of proper books of account, records and documents as prescribed.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to do all such acts, deeds, and things, as it may, in its absolute discretion deem necessary for the effective implementation and administration of the Scheme and to make applications to the appropriate authorities, for their requisite approvals and take all necessary actions and to settle all such questions, difficulties or doubts whatsoever that may arise while implementing this resolution."

10. APPROVAL FOR PROVISION OF LOAN BY THE COMPANY FOR PURCHASE OF ITS OWN SHARES BY THE TRUST / TRUSTEES FOR THE BENEFIT OF EMPLOYEES UNDER "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026"

To consider and if thought fit, to pass the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 67(3) and other applicable provisions, if any, of the Companies Act, 2013 ("**the Act**") read with Rule 16 of the Companies (Share Capital and Debentures) Rules, 2014 ("**the Rules**"), the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("**the SEBI SBEB and SE Regulations")** the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015("**the SEBI LODR Regulations**") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and any other applicable laws for the time being in force and in accordance with the relevant provisions of the Memorandum of Association and Articles of Association of the Company and subject to such other consents, permissions, sanctions and approvals as may be required and subject to such conditions and modifications as may be imposed by any of the authorities while granting such consents, permissions, sanctions and approvals and agreed to and accepted by the Board of Directors of the Company (hereinafter referred to as the **'Board'** which term shall be deemed to include the Nomination and Remuneration Committee of the Board which also acts the Compensation Committee, constituted by the Board to exercise its powers in relation hereto, including the powers, conferred by this resolution and/or such other persons who may be authorized by the Board or the Nomination and Remuneration Committee in this regard), the consent of the members of the company be and is hereby accorded to the Board of Directors to grant loan, to provide guarantee or security in connection with a loan granted or to be granted to "Compucom Software Limited Employee Welfare Trust **("Trust"),** in one or more tranches such that the total amount of provision of loan for subscription or purchase of fully paid-up Equity shares in the Company by the Trust shall not exceed 5% of the aggregate of paid up capital and free reserves of the Company, or other limit as prescribed under the applicable laws, from time to time, for the purpose of subscription and/ or purchase of Equity Shares of the Company by the Trust / Trustees, in one or more tranches, subject to the ceiling of Equity Shares ("Shares") as may be prescribed under "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026" ("CSL - ESOS 2026" or "the Scheme")or any other share based employee benefit Scheme which may be introduced by the Company from time to time ["Employee Benefit Scheme(s)"], with a view to purchase such Shares in line with contemplated objectives of the Scheme or for any other purpose(s) as permitted under and in due compliance with the provisions of the SEBI SBEB & SE Regulations, 2021, the Act, and any other applicable laws and regulations.

RESOLVED FURTHER THAT the above prescribed limit shall be taken on consolidated basis for all Employee Benefit Scheme(s) as may be undertaken by the Company from time to time.

RESOLVED FURTHER THAT any loan provided by the Company shall be an interest free loan and shall be repayable by the Trust by utilizing the proceeds realized from exercise of Options by the Grantees and the accruals of the Trust during the tenure of the Scheme or at termination of the Scheme and in accordance with the relevant provisions of the applicable laws & regulations.

RESOLVED FURTHER THAT the Trustees of the Trust shall ensure compliance of the provisions of the SEBI SBEB & SE Regulations, 2021, the Act and all other applicable laws at all times in connection with dealing with the Shares of the Company including but not limited to maintenance of proper books of account, records and documents as prescribed.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to do all such acts, deeds, and things, as it may, in its absolute discretion deem necessary and to settle all such questions, difficulties or doubts whatsoever that may arise while implementing this resolution."

Date: August 01, 2026
Place: Jaipur

By order of the Board of Directors
For Compucom Software Limited

Sd/-
(Mrs. Varsha Ranee Choudhary)
Company Secretary & Compliance Officer
M. No.: ACS 39034

Registered Office:
IT 14 -15, EPIP, Sitapura,
Jaipur - 302022 (Rajasthan)

NOTES:

1. This Annual General Meeting ("AGM") is convened through Video Conferencing ("VC")/Other Audio-Visual Means("OAVM") pursuant to General Circular number 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 05,2020, subsequent circulars issued in this regard, the latest being Circular No. 03/2025 dated 22nd September, 2025 issued by the Ministry of Corporate Affairs (MCA Circulars) which allows the companies to hold the AGM through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the aforesaid MCA circulars, the AGM of the Company will be held through VC and physical attendance of the members to the AGM is not required. The deemed venue for the 32nd AGM shall be the registered office of the Company situated at IT 14 -15, EPIP, Sitapura, Jaipur - 302022 (Rajasthan).

2. Pursuant to the provisions of the Companies Act, 2013 ("Act") a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held through VC/ OAVM, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slips are not annexed to this notice.

3. The attendance of the members attending the AGM through VC/ OAVM will be counted for the purpose of ascertaining of the quorum under section 103 of the Act.

4. In compliance with the aforesaid MCA Circulars and the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("Listing Regulations"), notice of the AGM along with the Annual Report for the Financial Year 2025-26 is being sent only through electronic mode to those Members whose name appear in the Register of Members/ List of Beneficial Owners as on 07th August 2026 i.e. the cut-off date and whose email addresses are registered with the Company/ Depositories/Registrar and Share Transfer Agent ("RTA"). Further as per Regulation 36 of Listing Regulations, a letter providing the weblink including the exact path, where complete details of Annual Report are available, is being sent by the RTA of the Company to those shareholders who have not registered their email address(es), at their address registered with the Company and hard copy of full annual report will be provided to those shareholders, who requested for the same. Members may note that the Notice and Annual Report for the Financial Year 2025-26 will also be available on the Company's website at www.compucom.co.in. websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Ltd at http://www.bseindia.com and http://www.nseindia.com respectively and on the website of Central Depository Services Limited (CDSL) http://www.evotingindia.com. For any query Shareholder may contact us at e-mail: investor@compucom.co.in.

5. **"GO GREEN"** Initiative: In support of the "Green Initiative" announced by the Government of India as well as Regulation 36 of Listing Regulations and applicable provisions of the Act, the Company hereby request to the Members holding shares in demat mode and physical mode who have not updated their email IDs to update the same with their respective Depository Participant(s) and MCS Share Transfer Agent Limited, RTA of the Company quoting their folio number(s) respectively.

6. Pursuant to the provisions of Section 112 and Section 113 of the Act, Institutional/ Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of their respective Board or governing body Resolution/Authorization etc., authorizing its representative to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting/e-voting at the AGM. The said Resolution/ Authorization shall be sent to the Company by email through its registered email address to investor@compucom.co.in with a copy marked to evoting@cdslindia.com.

7. The Explanatory Statement pursuant to section 102(1) of the Act read with rules made thereunder, in respect of the special business i.e. Item No. 4 to 10 to be transacted at the Meeting is annexed hereto. Further, the relevant details as required, under Regulation 36(3) of the "Listing Regulations") and as per Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Directors seeking appointment or re-appointment at this AGM are also annexed.

8. Members are informed that in case of joint holders attending the Meeting, only such Joint holders who is higher in the order of the names as per the Register of Members of the Company will be entitled to vote provided the votes are not already cast by remote e-voting by the first holder.

9. The Company has fixed Wednesday September 02, 2026, as the 'Record Date' for determining entitlement of members to receive dividends for FY 2025-26, if approved at the AGM.

10. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details, bank account number, IFSC code, etc.

    a. **For shares held in electronic form:** To their Depository Participants (DPs)

    b. **For shares held in physical form:** To the Company/ Registrar and Transfer Agent in prescribed Form ISR-1 duly filled and signed along with requisite supporting documents pursuant to SEBI Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026.

11. Members may please note that Regulation 40 of Listing Regulations & SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 and further amended vide its Circular No. HO/38/13/(3)2026-MIRSD-POD/I/3763/2026 dated January 30, 2026, has mandated the listed companies to issue securities in dematerialized form only while processing various investor services requests viz. issuance of duplicate securities, certificates, claim from unclaimed suspense account, renewal/exchange of security certificate, endorsement, sub-division/splitting of securities certificate, consolidation of securities certificates/ folios, and also transmission and transposition. Accordingly, the issuance of 'Letter of Confirmation' has been discontinued as per above stated SEBI Circulars. Members are therefore requested to submit duly filled and signed Form ISR-5 (for transmission) and Form ISR-4 for availing above such services. The format of the said forms are available on the Company's website at www.compucom.co.in and on the website of the RTA at https://www.mcsregistrars.com/. Members may note that service requests as stated above shall be processed only after the folio is KYC compliant. Shareholders holding equity shares of the Company in physical form are requested to kindly get their equity shares converted into demat/electronic form to get inherent benefits of dematerialisation and also considering that physical transfer of equity shares/ issuance of equity shares in physical form have been disallowed by SEBI.

12. As per the provisions of Section 72 of the Act and SEBI vide its Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026, the facility for making nomination is available for the members in respect of the shares held by them. The members who have not yet registered their nominations are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/ she may submit the same in Form ISR-3 or SH-14 as the case may be. The said forms can be downloaded from the Company's website at www.compucom.co.in. For shares held in electronic form to contact their Depository Participants and to Company and Registrar and Transfer Agent in case shares are held in physical form.

13. To streamline the investment process for investors and to safeguard their rights in purchased securities, a special window for re-lodgement of transfer deeds pertaining to physical securities which were lodged prior to April 01,2019 and rejected/returned/not attended due to deficiency in the documents/process/or otherwise for a period of six months from July 07, 2025, till January 06, 2026, was introduced via SEBI Circular SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/97, dated July 2, 2025. In a further effort to ensure that investors receive proper access to their securities, SEBI vide its Circular HO/38/13/11(2)2026-MIRSD-POD/ I/3750/2026, dated January 30, 2026, has decided to open another special window specifically for the transfer and dematerialisation ("demat") of physical securities that were bought or sold prior to April 1, 2019. This special window will remain available for one year, commencing on February 5, 2026, and concluding on February 4, 2027. For further details, please refer SEBI Circular HO/38/13/11(2)2026-MIRSD-POD/ I/3750/2026, dated January 30, 2026.

14. The Dividend of Rs. 0.25 per share of face value Rs 2.00 each (i.e.12.50%) the total dividend payout will be Rs.1,97,81,297 as recommended by the Board, if declared at the Meeting, will be made payable, after deduction of applicable tax (TDS), within 30 days of the date of declaration i.e. September 09, 2026, to those Members, subject to deduction of tax: -

    a. Whose names appear as Members in the Register of Members of the Company after giving effect to valid Share Transfers in physical form lodged with the Company/Registrar and Share Transfer Agent (RTA) on or before September 02, 2026, and

    b. Whose names appear as Beneficial Owners in the list of Beneficial Owners on September 02, 2026, to be furnished by National Securities Depository Ltd. and Central Depository Services (India) Ltd. for this purpose.

    Members may please note that SEBI vide its Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026, in supersession of earlier circulars issued on the subject, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such electronic payment shall be made only after furnishing the PAN, contact details, bank account details and specimen signature by the security holder Failure to provide any of these mandatory details will result in non-payment of dividends to such security holders.

Pursuant to Finance Act, 2020, dividend income is taxable in the hands of shareholders w.e.f. April 1, 2020, and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates in accordance with Income-tax Act, 2025 (earlier Income Tax Act, 1961), ('the IT Act'). For the prescribed rates for various categories, please refer to the IT Act. The shareholders are requested to update their PAN, registered email address, mobile numbers and other details with their DP (if shares held in electronic form) and with the Company/RTA of the company (if shares held in physical form).

A Resident individual shareholder with PAN and who is not liable to pay income tax can upload a yearly declaration in Form 121 along with PAN, on the link https://web.in.mpms.mufg.com/formsreg/ submission-of-Form-121-41.html on or before September 02, 2026. Shareholders are requested to note that in case their PAN is not registered, the tax will be deducted at a higher rate of 20%. As per Section 262 of the IT Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar.

In case of failure to comply to this, the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of section 397(2) of the IT Act. The Company will be using functionality of the Income-tax department for the above purpose. Provisions are effective from July 1, 2023. Shareholders may visit https://www.incometax.gov. in/iec/foportal/ for FAQ issued by Government on PAN Aadhar linking.

Non-resident shareholders [including Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)] can avail beneficial rates under tax treaty between India and their country of tax residence, subject to providing necessary documents i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 41, any other document which may be required to avail the tax treaty benefits. For this purpose, the shareholder may upload the above documents on https://web.in.mpms.mufg. com/formsreg/submission-of-Form-121-41.html on or before September 02, 2026.

15. Members are requested to note that dividends, if not encashed for a consecutive period of 7 years from the date of transfer to the Unpaid Dividend Account of the Company, are liable to be transferred to the Investor Education and Protection Fund ("IEPF") as per the provisions of Section 124 of the Act read with the rules made thereunder. The shares in respect of such unclaimed dividends are also liable to be transferred to the demat account of the IEPF Authority pursuant to the provisions of Section 124(6) of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended. In view of this, Members/Claimants are requested to claim their dividends from the Company within the stipulated timeline. The Members whose unclaimed dividends/ shares have been transferred to IEPF may claim the same by making an application to the IEPF Authority, in Form No. IEPF-5 available on www.iepf.gov.in. For details, please refer to the corporate governance report which is a part of this Annual Report and FAQ of investor page on Company's website www.compucom.co.in.

16. The details of unclaimed dividends and shareholders whose shares are liable to be transferred to the IEPF Authority are timely uploaded to the Company's website at www.compucom.co.in.

17. The Register of Directors and Key Managerial Personnel and their shareholding and Register of Contracts or arrangements in which the directors are interested maintained under section 170 and under section 189 of the Act respectively will be available electronically for inspection by the members during the AGM i.e. September 09, 2026. Members seeking to inspect such documents can send an email to investor@compucom.co.in .

18. Non-Resident Indian Members are requested to inform RTA of the Company any change in their residential status on return to India for permanent settlement, particulars of their bank account maintained in India with complete name, branch account type, account number and address of the bank with pin code number, if not furnished earlier.

19. Members who hold shares in physical form in multiple folios in identical names or joint holding in the same order of names are requested to send the Share Certificates to the Company's RTA for consolidation into single folio.

20. Members desirous of getting any information about the accounts and/or operations of the Company or any other matter to be placed at the 32nd AGM, are requested to write to the **Company at cs@compucom.co.in at least seven days** before the date of the meeting to enable the Company to have the information ready at the meeting.

21. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this notice.

22. SEBI vide MASTER CIRCULAR No SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated December 28, 2023 (as amended), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market.

Pursuant to above mentioned circulars, post exhausting the option to resolve their grievances with the RTA/Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal smartodr.in/intermediary/login and at Company's website: www.compucom.co.in

23. **Voting through electronic means: -**

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

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

25. The e-voting period commences on Saturday, September 05, 2026 (9:00 A.M. IST) and ends on Tuesday, September 08, 2026 (5:00 P.M. IST). During this period, members holding shares either in physical or dematerialized form, as on the cut-off date, i.e. Wednesday, September 02, 2026, may cast their vote electronically. The e-voting module will be disabled by CDSL for voting thereafter. A member will not be allowed to vote again on any resolution on which vote has already been cast. The voting rights of members in respect of the resolutions set out in the Notice convening the 32nd AGM shall be proportionate to the number of equity shares held by the members in the paid-up equity share capital of the company as on the cut-off date, i.e. Wednesday September 02, 2026.

26. Those shareholders, who will be present in the AGM through VC / OAVM facility and have not cast their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system during the AGM.

27. Shareholders who have already voted by remote e-voting prior to the meeting may also attend the meeting through VC/ OAVM but shall not be entitled to cast their vote again.

28. CS Manoj Maheshwari, FCS 3355, Practicing Company Secretary and failing him CS Kamla Choudhary ACS 46577, Practicing Company Secretary has been appointed as the Scrutinizer and Alternate Scrutinizer respectively to scrutinize the remote e-voting and e-voting during the AGM in a fair and transparent manner.

29. Any person who acquires shares of the Company and becomes member of the Company after dispatch of the notice of AGM and holding shares as of the cut-off date i.e. Wednesday September 02, 2026 may obtain the login ID and password by sending a request at helpdesk.evoting@cdslindia.com. However, if you are already registered with CDSL for remote e-voting then you can use your existing user ID and password for casting your vote.

30. The Scrutinizer shall submit, not later than two working days of conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favor or against, if any, to the Chairperson or a person authorized by him in writing, who shall countersign the same.

31. The results declared along with the Scrutinizer's Report shall be placed on the Company's website at www.compucom.co.in. and on the website of CDSL at www.evotingindia.com. The Company shall simultaneously forward the results to National Stock Exchange of India Ltd and BSE Limited where the shares of the Company are listed.

THE INSTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER: -

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

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

(i) The voting period begins on <Date and Time> and ends on <Date and Time>. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of <Record Date> may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

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

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

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

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

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

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

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

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The 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 e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, 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 the 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 with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022-4886 7000 and 022-2499 7000

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

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

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

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

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

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

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

(v) Click on the EVSN for the relevant Compucom Software Limited on which you choose to vote.

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

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

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

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

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

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

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

(xiii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

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

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

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
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 i.e. up to **September 03, 2026 (05:00 PM IST)** to meeting mentioning their name, demat account number/folio number, email id, mobile number at investor@compucom.co.in. 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 (company email id at investor@compucom.co.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 cast their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)
3. **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

   If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

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

Date: August 01, 2026
Place: Jaipur

Registered Office:
IT 14 -15, EPIP, Sitapura,
Jaipur - 302022 (Rajasthan)

By order of the Board of Directors
For Compucom Software Limited

Sd/-
(Mrs. Varsha Ranee Choudhary)
Company Secretary & Compliance Officer
M. No.: ACS 39034

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 ("The Act") FORMING PART OF THE NOTICE

The following Explanatory Statement sets out all material facts relating to the Special Business mentioned in the accompanying Notice: -

Item no. 4: -

Mr. Vaibhav Suranaa was appointed as Whole Time Director designated as Executive Director at the 29th (Twenty-Ninth) Annual General Meeting ("AGM") of the Company held on August 28, 2023, for a term of 3 (three) years commenced from August 01, 2023, and ends on July 31, 2026.

Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company (the 'Board'), at its meeting held on May 28, 2026, approved the re-appointment of Mr. Vaibhav Suranaa as Whole Time Director designated as Executive Director, for a further period of 3 (Three) years with effect from August 01, 2026 to July 31, 2029 on terms and conditions of his appointment as set out in the resolution subject to the approval of shareholders at the ensuing AGM.

The Company has, in terms of Section 160(1) of the Companies Act, 2013, ("Act") received in writing a notice from a Member, proposing his candidature for the office of Director. Mr. Vaibhav Suranaa possesses skills, experience and knowledge; inter alia, in handling critical portfolio with his outstanding performance, leadership and project management skills.

The Company has received from Mr. Vaibhav Suranaa (i) a consent in writing to act as Whole Time Director designated as Executive Director in Form DIR-2 pursuant to Rule 8 of The Companies (Appointment & Qualification of Directors) Rules, 2014 (ii) intimation in Form DIR-8 in terms of The Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that he is not disqualified under sub-section (1) & (2) of Section 164 of the Act. (iii) a disclosure that he is not debarred from holding the office by virtue of any SEBI order or any other authority. (iv) Notice of disclosure of interest in Form MBP-1 in terms of section 184(1), and other applicable provisions of the Act.

INFORMATION PURSUANT TO SECTION II OF PART II OF SCHEDULE V TO THE COMPANIES ACT, 2013

I. General Information

1. Nature of Industry: Software, E-Learning, Wind Power Generation, Cold Storage & Hotel.
2. Date of commencement of business: Commercial operations commenced on March 31,1995.
3. Financial Performance based on given indicators: The financial performance of the Company during the previous three financial years is as under: -

Particular	Financial Year Ended		
	31.03.2026	**31.03.2025**	**31.03.2024**
Revenue from Operations	2971.54	2920.89	6381.29
Other Income	509.55	523.77	368.87
Profit Before interest & Depreciation	1324.89	1299.66	1476.79
Interest	295.20	379.55	213.09
Profit Before Depreciation	1029.69	920.11	1263.7
Depreciation	584.91	591.95	616.00
Exceptional items	0	0	0
Profit before Tax	444.78	328.16	647.70
Provision for Tax	293.92	228.88	173.76
Profit After Tax	293.92	228.88	473.94

II. Information About the Appointee:

- **Background details:** Mr. Vaibhav Suranaa aged about 33 years; belongs to promoter group of the company. He has been associated with the Company as a Director since 2019. He is Whole Time Director designated as Executive Director of the Company from August 01, 2023, and holding 189487 Equity Shares in the Company as on March 31, 2026.

- **Past Remuneration and Proposed Remuneration:**

Past Remuneration	Proposed Remuneration
Basic Pay Rs. 23,40,000 per annum. Other perquisites were paid as per approval granted by the shareholders by passing Special resolution in their Annual General Meeting held on August 28, 2023,	Basic Pay upto Rs. 60,00,000 per annum. Other perquisites will be paid as mentioned in the Resolution set out at item no. 4 of the notice

- **Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person:**

  The Company has paid up share capital of Rs. 1582.50 Lakhs and is listed with two Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Ltd. with approx. 33000 shareholders. It is engaged in the business of Software, Learning Solutions, wind power and Hotel Industry with Turnover of Rs. 2971.54 Lakhs during the F.Y. 2025-26. Considering the size of the Company and profile of Mr. Vaibhav Suranaa and responsibilities shouldered by him the aforesaid remuneration package is commensurate with the remuneration package paid to managerial position in other Companies in the same Industry.

- **Job profile and his suitability**:

  Mr. Vaibhav Suranaa is an alumnus of the Indian Institute of Technology (IIT) Delhi and the Indian Institute of Management (IIM) Ahmedabad. He has over eight years of professional experience across information technology, digital media, hospitality and business management. He has been associated with Compucom Software Limited and its group entities in various capacities, including business development, project coordination, digital transformation initiatives, corporate communications and strategic planning. He also possesses expertise in web development, digital marketing and business consulting across diverse industry sectors. Considering his educational background, professional experience, leadership capabilities and valuable contributions to the growth and strategic direction of the Company, the Board is of the opinion that Mr. Vaibhav Suranaa is well suited for the position of Whole-Time Director, designated as Executive Director, and his re-appointment is in the best interests of the Company.

- **Recognition or awards:** Nil

- **Pecuniary relationship directly or indirectly with the Company or relationship with Managerial Personnel, or other director, if any:**

  Except the payment of remuneration for the services as detailed in the resolution Mr. Vaibhav Suranaa has no other pecuniary relationship with the Company. None of other Directors and Key Managerial Personnel of the Company and their relatives except Mr. Surendra Kumar Surana, Chairperson, Managing Director and CEO being father of Mr. Vaibhav Suranaa is interested in the resolution set out the Item no. 4.

III. Other information:

1. **Reasons of loss or inadequate profit**: Although the Company earned a Profit After Tax of Rs. 293.92 Lakhs during the financial year 2025-26 as compared to Rs. 228.88 Lakhs in the previous financial year 2024-25, the profits available under the provisions of Section 198 of the Companies Act, 2013 are considered inadequate for payment of managerial remuneration.

   The inadequacy of profits is primarily attributable to factors such as competitive market conditions, pressure on operating margins, increased employee and operating costs, and continued investments in business development, technology and strategic initiatives to support the Company's long-term growth.

   Considering the nature of the Company's business and the possibility of inadequate profits in future financial years, the proposed resolution seeks shareholders' approval for payment of remuneration to the Whole-Time Director in accordance with the applicable provisions of the Companies Act, 2013.

2. **Steps taken or proposed to be taken for improvement:** The Company has undertaken diversification in the hospitality industry and Cold Storage. The Cold Storage business segment about to start in this financial year 2026-27. The Hotel Business Segment (i.e. Hotel Ranavilas Palace) is in working condition and the Company is hopeful that these measures will yield good returns in future.

3. **Expected Increase in Productivity and Profits in Measurable Terms:** With the commencement of the Cold Storage business and stabilization of the Hotel business operations, the Company expects a gradual improvement in operational performance and profitability over the coming financial years. The management anticipates increased

revenue generation, improved capacity utilization, and better operating margins. However, considering the dynamic business environment, it is not feasible to quantify the expected increase in productivity and profits with certainty at this stage.

Justification for the re-appointment of Mr. Vaibhav Suranaa of the Act:

The Board is of the view that Mr. Vaibhav Suranaa's continued association with the Company will be of significant value. He possesses strong academic credentials, being a Civil Engineering graduate from the Indian Institute of Technology (IIT), Delhi, and holds an MBA from the Indian Institute of Management (IIM), Ahmedabad. He has over eight years of professional experience across information technology, digital media, business management and strategic planning.

During his tenure, Mr. Suranaa has played a key role in the Company's business development, digital transformation initiatives, project execution and strategic decision-making. His leadership, industry knowledge and understanding of the Company's operations have contributed to its growth and long-term business objectives.

Considering his qualifications, experience, expertise and valuable contributions, the Board believes that his continued association as Whole-Time Director, designated as Executive Director, is in the best interests of the Company and accordingly recommends his re-appointment.

The Whole Time Director will perform his respective duties as such with regard to all work of the Company and they will manage and attend to such business and carry out the orders and directions given by the Board from time to time in all respects and confirm to and comply with all such directions and regulations as may from time to time be given and made by the Board. The Whole Time Director shall act in accordance with the Articles of Association of the Company and shall abide by the provisions contained in Section 166 of the Act with regard to duties of directors. The Whole Time Director shall adhere to the Company's Code of Conduct & Ethics for Directors and Management Personnel.

Brief resume and other details of Mr. Vaibhav Suranaa, as stipulated under Regulation 36(3) of Listing Regulations and as per Secretarial Standard on General Meeting issued by Institute of Company Secretaries of India, are provided in the annexure of the Notice.

The resolution seeks the approval of the members in terms of Section 196 and 197 read with Schedule V and other applicable provisions of the Act and the Rules made thereunder (including any statutory modifications or re-enactment(s) thereof, for the time being in force) for the re-appointment of Mr. Vaibhav Suranaa as the Whole Time Director designated as Executive Director with effect from August 01, 2026.

Save and except, Mr. Vaibhav Suranaa being appointee, Mr. Surendra Kumar Surana, being Father of Mr. Vaibhav Suranaa, none of the other Directors/ Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of the Notice.

Accordingly, consent of the members is sought for passing a Special Resolution as set out at Item No. 4 of the Notice, in relation to the details as stated above and thus the Board of Directors recommends the said Resolution for the approval of the shareholders of the Company as a Special Resolution.

Item no. 5: -

Based on recommendation of Nomination and Remuneration Committee ("NRC"), the Board of Directors of the Company in the Board Meeting held on May 28, 2026 appointed Dr. Arvind Kumar Dwivedi as an Additional Director (Non- Executive and Independent) of the Company with effect from June 15, 2026, pursuant to Section 161 of the Companies Act, 2013 ("the Act"), read with the rules framed thereunder and the Articles of Association of the Company.

Dr. Arvind Kumar Dwivedi possesses skills, experience and knowledge; inter alia, in the various aspects of technology organizations. Brief resume and other details of Dr. Arvind Kumar Dwivedi, as stipulated under Regulation 36(3) of Listing Regulations and as per Secretarial Standard on General Meeting issued by Institute of Company Secretaries of India, are provided in the annexure of the Notice. Keeping in view of his vast expertise and knowledge, it will be in the interest of the Company that Dr. Arvind Kumar Dwivedi be appointed as Non-Executive and Independent Director. Therefore, based on the recommendation of the NRC, the appointment of Dr. Arvind Kumar Dwivedi as an Independent Director for a period of 2 years i.e. from June 15, 2026, to June 14, 2028, is now being placed by the Board of Directors before the Members for their approval by way of Special Resolution.

The Company has received from Dr. Arvind Kumar Dwivedi (i) consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of The Companies (Appointment & Qualification of Directors) Rules, 2014 (ii) intimation in Form DIR-8 in terms of The

Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that he is not disqualified under Section 164 of the Act. (iii) He is not debarred from holding the office by virtue of any SEBI Order or any other authority, and (iv) notice of interest in Form MBP-1 in terms of section 184(1), and other applicable provisions of the Act. The Company has also received a declaration that he meets with the criteria of independence as prescribed under sub-section (6) of Section 149 of the Act and regulation 16(1)(b) of the Listing Regulations. In terms of Regulation 25(8) of the Listing regulations, he has confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties.

Further, he has complied with the requirements of Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, relating to registration with the Independent Directors' Databank maintained by the Indian Institute of Corporate Affairs (IICA).

The Company has also received a notice under section 160 of the Act from a member proposing his candidature for the office of Independent Director of the Company.

In the opinion of the Board, he fulfils the conditions specified in the Act and the Listing Regulations for appointment as an Independent Director and he is independent of the management of the Company.

The terms and conditions of his appointment shall be open for inspection by the Members at the Registered Office of the Company. It respectively will be available electronically for inspection by the members during the AGM i.e. September 09, 2026. Members seeking to inspect such documents can send an email to investor@compucom.co.

Save and except, Dr. Arvind Kumar Dwivedi being appointee, none of the other Directors/ Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 5 of the Notice.

The Board recommends the Special Resolution set out at Item No. 5 of the Notice for approval by the shareholders.

Item Nos. 6, 7, 8, and 9

Stock Options represent a reward system based on performance. They help companies to attract, retain and motivate the best available talent. Options also provide a company with an opportunity to optimise its personnel costs. This also provides an opportunity to the employees to participate in the growth of the company, besides creating long-term wealth in their hands.

Further, as the business environment is becoming increasingly competitive, it is important to attract and retain qualified, talented and competent personnel in the company. Your Company believes in rewarding its Employees including Employees of Holding Company, its Subsidiary Company (ies) and/ or Associate Company(ies), Group Company(ies) [present or future] for their continuous hard work, dedication and support, which has led and will lead the Company on the growth path.

The reasons why the Company may be extending its scheme to the Employee(s) of its Holding Company, its Subsidiary Company (ies) and/ or Associate Company(ies), Group Company(ies) [present and future] ("entities") are as below:

- The said entities may be operating entities and are critical of the operations of the Company.
- The said entities may not have any other similar schemes of their own.
- The said entities may be unlisted, Hence, from a liquidity perspective it is logical to give stock options of the Company to the employees of such entities.

Keeping in line with the above, **"COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026" ("CSL - ESOS 2026")** has been formulated by the Company in accordance with the provisions of The Companies Act, 2013 and rules made thereunder, applicable provisions of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 , The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("**the SEBI SBEB and SE Regulations**"), issued by Securities and Exchange Board of India (SEBI) and other applicable laws.

In terms of Regulation 6(1) of the SEBI SBEB Regulations the transfer of Equity Shares under an Employee Stock Options Scheme requires approval of the Shareholders by way of a Special Resolution. The Special Resolution set out at Item No. 6 is to seek your approval for the said purpose.

The Shareholders are informed that the Scheme will also be implemented through a Trust route. An existing irrevocable trust, established by the Company under the name of Compucom Software Limited Employee Welfare Trust ("Trust"), will acquire Equity Shares through secondary acquisition from the open market. These shares will then be transferred by the Trust to eligible Employees of the Company and its subsidiaries upon the valid exercise of vested options.

Further, as per Regulation 6(3)(c) of the SEBI SBEB & SE Regulations, approval of the Shareholders by way of separate Special Resolution is also required for grant of Options to employees of a Subsidiary Company(ies), in India or outside India, of the Company. The Special Resolution set out at Item No.7 is to seek your approval for the said purpose.

Additionally, as per Regulation 6(3)(d) of the SEBI SBEB & SE Regulations read with Rule 12(4) of The Companies (Share Capital and Debenture) Rules, 2014, approval of the members by way of a separate resolution shall be obtained by the Company in case of grant of options to identified employees, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant of option. The members are hereby informed that as on date of this notice, there is no employee who has been identified in this category. However, the said approval is being taken as a proactive approach. The Special Resolution set out at Item No. 8 is to seek your approval for the said purpose.

Further, as per Regulation 6(3)(a) of the SEBI SBEB & SE Regulations, approval of the Shareholders by way of a separate Special Resolution is also required for secondary acquisition of Equity Shares by the Trust for implementation of the Scheme. The Special Resolution set out at Item No. 9 is to seek your approval for the said purpose

Based on the recommendation of the Nomination and Remuneration Committee (NRC/Committee) of the Board of Directors('the Board') of the Company, the Board at their meeting held on Thursday, May 28, 2026, has approved the following agenda items subject to the approval of Members .

a) ADOPTION AND IMPLEMENTATION OF _ "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026

b) TO EXTEND APPROVAL OF "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026" TO THE EMPLOYEES OF HOLDING COMPANY, ITS SUBSIDIARY COMPANY (IES) AND/ OR ASSOCIATE COMPANY(IES), GROUP COMPANY(IES) [PRESENT AND FUTURE]

c) Grant of Options equal to or exceeding one per cent (1%) but not exceeding three per cent (3%) of the issued capital of the Company during any one year to identified Employees under "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026.

d) Approval for the acquisition of Equity Shares by way of secondary acquisition under "COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026**"**

The relevant details of the Scheme pursuant to Regulation 6 read with Part C of Schedule I of the SEBI SBEB and SE Regulations and section 62(1)(b) of the Companies Act, 2013 read with Rule 12 of The Companies (Share Capital and Debentures) Rules, 2014 are provided hereunder:

a) Brief Description of the scheme:

This Scheme shall be called the COMPUCOM SOFTWARE LIMITED - EMPLOYEE STOCK OPTION SCHEME 2026. ('**CSL - ESOS 2026'/Scheme)** and has been formulated by the Company in terms of the provisions of The Companies Act, 2013 and rules made thereunder, applicable provisions of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("**the SEBI SBEB and SE Regulations**"), issued by Securities and Exchange Board of India (**the "SEBI"**) and other applicable laws. Based on the recommendation of NRC the CSL - ESOS 2026 has been approved by the Board of Directors at their meeting held on May 28, 2026, subject to the approval of the members.

The objective of CSL - ESOS 2026 is to reward the eligible Employees of the Company and its Holding Company, its Subsidiary Company(ies), Group Company(ies), Associate Company(ies) (present or future) which includes the following:

1.1 To reward and incentivize the Employees for their association and performance;

1.2 To motivate the Employees to contribute to the growth and profitability of the Company;

1.3 To retain the Employees and reduce the attrition rate of the Company;

1.4 To achieve sustained growth and the creation of shareholder value by aligning the interests of the Employees with the long-term interests of the Company;

1.5 To create a sense of ownership and participation amongst the Employees to share the value they create for the Company in the years to come.

After vesting of Stock Options, the employees earn a right, but not an obligation, to exercise the vested Stock Options within the exercise period and obtain equity shares of the Company which shall be issued by the Company subject to payment of exercise price and satisfaction of any tax obligation arising thereon and other terms and condition of the CSL - ESOS 2026.

The Company also intends to use this Scheme to attract and retain talents in the organization. The Company views Employee Stock Options as a means that would enable the Employees to get a Share in the value they create for the Company in future

b) The total number of options to be offered and granted

The maximum number of options that may be granted under the Scheme shall not exceed 26,99,379 (Twenty-Six Lakhs Ninety-Nine Thousand Three Hundred and Seventy-Nine), which shall be convertible into equal number of Shares i.e. 26,99,379 (Twenty-Six Lakhs Ninety-Nine Thousand Three Hundred and Seventy-Nine) Equity Shares of the Company.

If any Option granted under the Scheme lapses or is forfeited or surrendered under any provision of the Scheme, such Option shall be available for further grant under the Scheme at the discretion of the Committee.

Further, the maximum number of Options that can be granted and the Shares arise upon exercise of these Options shall stand adjusted in case of corporate action such as rights issue, bonus issue, merger/amalgamation, demerger, sale of division/undertaking, expansion of capital, any other change in capital structure, if any of the company.

c) Identification of classes of employees entitled to participate and be beneficiaries in the CSL - ESOS 2026.

Following class / classes of employees are entitled to participate in CSL - ESOS 2026: Employee/s as may be determined by the committee of the Board out of the following:-

(i) an Employee designated by the Company, who is exclusively working in India or outside India; or

(ii) a director of the Company, whether a Managing Director or Whole Time Director or not, including a non-executive director who is not a Promoter or member of the Promoter Group, but excluding an Independent Director; or

(iii) an Employee as defined in sub-clauses (i) or (ii), of a Subsidiary, Associate Company or Group Company of the Company, in India or outside India, but does not include:

(a) an employee who is a Promoter or a person belonging to the Promoter Group; or

(b) a director who, either himself or through his Relative or through any Body Corporate, directly or indirectly holds more than ten percent of the outstanding equity shares of the Company.

The class of Employees eligible for participating in the CSL - ESOS 2026 shall be determined on the basis of the grade, length of service, performance record, merit of the Employee, future potential contribution by the Employee, role assigned to the Employee and such other parameters as may be decided by the Board and NRC of the Board of the Company in its sole discretion from time to time.

d) Requirements of vesting and period of vesting

Vesting Period shall commence from the Grant Date subject to minimum of 1 (One) year from the Grant Date and a maximum of 4 (Four) years from the Grant Date, at the discretion of and in the manner prescribed by the Committee and set out in the Grant Letter.

The Vesting would be subject to the continued employment of the Grantee and may further be linked with the certain performance and other criteria's, as determined by the Committee and mentioned in the Grant Letter. The vesting may occur in one or more tranches, subject to the terms and conditions of vesting as stipulated in CSL-ESOS 2026.

e) Maximum period within which the options shall be vested

The maximum vesting period of options shall not be more than a period 4 (four) years from the date of the grant of options.

f) Exercise price or pricing formula

Exercise Price means the price, payable by an employee for exercising the option granted to such an employee in pursuance of CSL - ESOS 2026.

The Exercise Price shall be as may be decided by the NRC as is allowed under the SEBI SBEB & SE Regulations which in any case will not be lower than the face value of the equity shares of the Company and shall not be more than the Market Price of the equity share of the Company on the date of such grant. Further the Exercise Price can be different for different set of employees for options granted on same/different dates. The same shall be subject to any fair and reasonable adjustments that may be made on account of corporate actions of the Company in order to comply with applicable laws

g) Exercise period and process of exercise

The exercise period shall not be more than Four (4) years from the date of respective vesting of Options. The vested Options may be exercised by the Grantee at one time or at various points of time within such Exercise Period, in the manner determined by the Committee from time to time.

The vested Options shall be exercisable by the Employees by a written application (or by electronic means through a software platform) to the Company expressing his/ her desire to exercise such Options in such manner and in such format as may be prescribed by the Committee from time to time. The Options shall lapse if not exercised within the specified Exercise Period.

Following table shall be applicable in case of various scenarios (during employment) for vesting and exercising*:

Sr. No.	Separations	Vested Options	Unvested Options
1.	**Resignation**	All Vested Options which were not exercised at the time of resignation shall stand cancelled with effect from the date of such resignation.	All Unvested Options on the date of submission of resignation shall stand cancelled with effect from that date.
2.	**Termination (With cause like fraud, misconduct etc.)**	All Vested Options which were not exercised at the time of such termination shall stand cancelled with effect from the date of such termination.	All Unvested Options on the date of such termination shall stand cancelled with effect from the termination date.
3.	**Termination (Without cause)**	All Vested Options which were not exercised at the time of such termination may be exercised by the Option Grantee on or before his last working day with the Company.	All Unvested Options on the date of such termination shall stand cancelled with effect from the termination date.
4.	**Retirement or early retirement approved by the Company**	All Vested Options as on the cessation date shall continue to remain exercisable by the Grantee within the originally applicable Exercise Period, unless otherwise determined by the Committee in accordance with Applicable Laws.	All Unvested Options as on the cessation date shall continue to vest as per the original vesting schedule and, upon vesting, may be exercised within the originally applicable Exercise Period, unless otherwise determined by the Committee in accordance with Applicable Laws.
5.	**Death**	All Vested Options as on the date of death shall remain exercisable by the nominee(s) or legal heir(s), as applicable, immediately after the date of death but in no event later than 12 months therefrom, unless a longer period is permitted by the Committee in accordance with Applicable Laws.	All Unvested Options as on the date of death shall vest immediately and may be exercised by the nominee(s) or legal heir(s), as applicable, within 12 months from the date of death, unless a longer period is permitted by the Committee in accordance with Applicable Laws.
6.	**Permanent Incapacity**	All Vested Options as on the date of Permanent Incapacity shall remain exercisable by the Grantee or, if the Grantee is unable to exercise, by the nominee(s) or legal heir(s), as applicable, immediately after such date but in no event later than 12 months therefrom, unless a longer period is permitted by the Committee in accordance with Applicable Laws.	All Unvested Options as on the date of Permanent Incapacity shall vest immediately and may be exercised by the Grantee or, if the Grantee is unable to exercise, by the nominee(s) or legal heir(s), as applicable, within 12 months from such date, unless a longer period is permitted by the Committee in accordance with Applicable Laws.
7.	**Abandonment****	All the Vested Options shall be treated as cancelled.	All the Unvested Options shall be treated as cancelled.
8.	**Any other reason Not specified above**	The Committee shall decide whether the Vested Options as on that date can be exercised by the Option Grantee or not, and such decision shall be final.	All Unvested Options on the date of separation shall stand cancelled with effect from that date.

**In case of any regulatory changes warranting any change in vesting schedule/conditions/exercise period in any of the above separation conditions, the provision of such change shall apply.*

***The Board / Committee, at its sole discretion, shall decide the date of cancellation of Options and such decision shall be binding on all concerned. Provided that, in accordance with Applicable Laws, notwithstanding anything to the contrary contained herein, the Company shall not vary the terms of CSL-ESOS 2026 in any manner which may be detrimental to the interests of the Employees.*

h) Appraisal Process for determining the eligibility of Employees to the CSL - ESOS 2026

The appraisal process for determining the eligibility of the Employee will be specified by the NRC and will be based on criteria such as targets achieved (revenue), the grade of Employee, length of service, performance record, merit of the Employee, future potential contribution by the Employee and/or by any such criteria that may be determined by the Committee.

i) Maximum number of Options to be offered and issued per Employee and in the aggregate

The maximum number of Options that may be Granted pursuant to this Scheme shall not exceed 26,99,379 (Twenty-Six Lakhs Ninety-Nine Thousand Three Hundred and Seventy-Nine) Options which shall be convertible into equal number of Shares i.e. 26,99,379 (Twenty-Six Lakhs Ninety-Nine Thousand Three Hundred and Seventy-Nine) Equity Shares of the Company.

Subject to the availability of Options in the pool under the Scheme, the maximum number of options that may be granted to any eligible employee during any one year shall not equal to or exceed one per cent (1%) of the issued capital (excluding outstanding warrants and conversions). of the Company at the time of grant unless prior approval of the shareholders of the Company is obtained by way of a separate resolution in accordance with the applicable provisions of the SEBI SBEB & SE Regulations and other applicable laws. Accordingly, pursuant to the applicable provisions of the Companies Act, 2013 and the rules made thereunder, and the applicable provisions of the SEBI SBEB & SE Regulations, the Company proposes to seek the separate approval of the shareholders as set out at Item No. 8 of this notice for granting of Options to any eligible employee during any one year equal to or exceeding one per cent (1%) but not exceeding three per cent (3%) of the issued capital of the Company (excluding outstanding warrants and conversions) as at the time of grant

j) Maximum quantum of benefits to be provided per Employee under the CSL - ESOS 2026

The maximum quantum of benefits that will be provided to every eligible Employee under the CSL-ESOS 2026 will be the difference between the market value of Company's Shares on the Recognized Stock Exchanges as on the Date of Exercise of Options and the Exercise Price paid by the Employee.

k) Whether CSL - ESOS 2026 is to be implemented and administered directly by the Company or through a trust

The CSL - ESOS 2026 will be implemented and administered through trust under the guidance of the Nomination and Remuneration Committee.

l) Whether CSL - ESOS 2026 involves new issue of shares by the Company or secondary acquisition by the trust or both

The CSL - ESOS 2026 - involves secondary acquisition of shares from the market by the Trust subject to the specified limits and the other provisions contained in the SEBI SBEB & SE Regulations. However, the company may issue new equity shares to the trust and the trust may, subject to the applicable laws, subscribe to the shares of the company.

m) The amount of loan to be provided for implementation of the CSL - ESOS 2026 by the Company to the trust, its tenure, utilization, repayment terms, etc.

For the purpose of acquisition of Shares by the said Trust, the Trust may be funded by the Company, either through an interest-free loan or any other form of financial assistance permissible under Applicable Laws. Further, the Trust may take loans from banks or any other person/source under Applicable Laws.

Any funding provided by the Company to the Trust shall be utilized strictly for the objects of the Trust and implementation of the Scheme, and any repayment by the Trust shall be made in accordance with the trust deed and Applicable Laws.

The total amount of provision of money for purchase of fully paid- up Equity Shares in the Company by the Compucom Software Limited Employee Welfare Trust shall not exceed the maximum limit prescribed under Applicable Laws, from time to time, presently not exceeding 5% of the aggregate of paid-up capital and free reserves of the Company as provided in The Companies Act, 2013 subject to maximum of 2% of paid-up Equity Share Capital (at the end of Previous FY) per financial year. The loan shall be repayable by the Trust subject to availability of the funds received pursuant to exercise of stock options under the Scheme and in accordance with the relevant provisions of the applicable laws & regulations. The utilization of such loan shall be for the objects of the Trust as mentioned in the trust deed including the implementation of the Scheme wherein it will purchase the Shares of the Company through secondary acquisition from the Market. The Trust shall repay the loan to the Company by utilising the proceeds realised from Exercise of Options by the Grantees and the accruals of the Trust during the tenure of the Scheme or at termination of the Scheme.

n) Maximum percentage of secondary acquisition (subject to limits specified under the regulations) that can be made by the trust for the purposes of the CSL - ESOS 2026

The Trust shall acquire the Shares subject to the limits as prescribed under the SEBI SBEB & SE Regulations, 2021 from time to time.

The total number of shares under secondary acquisition held by the Trust in pursuance of the Scheme shall at no time exceed 2% of the paid-up equity capital of the Company at the end of the financial year immediately prior to the year in which shareholders' approval is obtained, in compliance with the SEBI SBEB & SE Regulations, 2021 as amended, and that secondary acquisition by the Trust in any financial year shall not exceed 2% of the paid-up equity capital as at the end of the respective previous financial year.

o) Statement to the effect that the Company shall conform to the accounting policies specified in Regulation:

The Company shall comply with all applicable laws, regulations and accounting standards relating to Employee Stock Options, including the provisions of **the SEBI SBEB and SE Regulations,** Section 133 of the Companies Act, 2013, the applicable Guidance Note on Accounting for Employee Share-based Payments, and other accounting standards or guidelines as may be prescribed by the regulatory authorities from time to time. The compensation cost arising out of grant of Options shall be accounted for in the books of the Company over the vesting period.

The Company shall make necessary disclosures relating to grant, vesting, exercise and lapse of Employee Stock Options in the Directors' Report or its annexures, as required under **the SEBI SBEB and SE Regulations** and other applicable laws in force from time to time.

The Company shall provide the prospective Option Grantees with disclosures relating to risk factors, information about the Company and salient features of the CSL-ESOS 2026 Scheme, in the format prescribed under the applicable **the SEBI SBEB and SE Regulations**, 2021.

The Company shall comply with the disclosure requirements and accounting policies specified under Regulation 15 of the **the SEBI SBEB and SE Regulations**, and such other requirements as may be prescribed by the regulatory authorities from time to time.

p) The method which the Company shall use to value its Options:

The Company will follow IFRS/ IND AS/ any other requirements for accounting of the stock Options as are applicable to the Company for the same.

The Company shall adopt fair value method for valuation of options as prescribed under Ind AS 102 or under any relevant accounting standard notified by appropriate authorities from time to time. The Company will follow IFRS and IND AS and any other requirements for accounting of the stock Options as are applicable to the Company for the same.

Since the Company opts for expensing of share-based employee benefits using the fair value method, the following statement as required under SEBI SBEB and SE Regulations, will not be applicable viz.

"In case the Company opts for expensing of share based employee benefits using the intrinsic value intrinsic value, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value, shall be disclosed in the Directors' Report and the impact of this difference on profits and on earnings per share ("EPS") of the Company shall also be disclosed in the Directors' Report."

q) Statement with regard to Disclosure in Director's Report:

As the Company is adopting fair value method, presently there is no requirement for disclosure in Director's Report. However, if in future, the Company opts for expensing of share based employee benefits using the intrinsic value, then the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value, shall be disclosed in the Directors' Report and the impact of this difference on profits and on earnings per share ("EPS") of the Company shall also be disclosed in the Directors' Report.

r) Period of lock-in:

The Shares issued upon exercise of Options shall be freely transferable and shall not be subject to any lock-in period restriction after such exercise. Further, the Board or Nomination & Remuneration Committee as may be authorised by the Board may, in some cases, provide for lock-in of Shares issued upon exercise of Options.

Provided that the transferability of the Shares shall be subject to the restriction for such period in terms of the Securities Exchange Board of India (Prohibition of Insider Trading), Regulations, 2015, as amended from time to time or for such other period as may be stipulated from time to time in terms of Company's Code of Conduct for Prevention of Insider Trading.

s) ***Terms & conditions for buyback, if any, of specified securities covered under the* SEBI SBEB and SE Regulations**

The Committee/ Board will determine the procedure for buy-back of Options granted under the Scheme, if decided to be undertaken at any time by the Company, and the applicable terms and conditions, in accordance with the Applicable Laws.

t) ***Rights of the Option holder***

The Employee shall not have a right to receive any dividend, vote, or otherwise enjoy the benefits of a shareholder in respect of Employee Stock Options granted, until the corresponding Shares are transferred to the Grantee upon valid exercise of such Employee Stock Option in accordance with the Scheme.

u) ***Consequence of failure to exercise Option***

All unexercised Options shall lapse if not exercised on or before the exercised period ends.

Any amount paid/payable, if any, by the employee at the time of the grant, vesting or exercise of the options will be forfeited if the employee does not exercise the same within the exercise period.

v) ***Terms of the scheme:***

1) The CSL-ESOS 2026 shall continue in effect unless **(i)** terminated by the Board of Directors; or **(ii)** till the date on which all of the Options available for issuance under the Scheme have been issued and exercised, whichever is earlier.
2) Any such termination of the CSL-ESOS 2026 shall not affect Options already Granted and the powers of the Committee/ Trust in relation to such Options, and the same shall remain in full force and effect as if the Scheme had not been terminated unless mutually agreed otherwise between the Grantee /nominee/legal heirs and the Company.

w) ***Transferability of Employee Stock Options:***

1) The Options granted to an Employee shall not be transferable to any person and shall not be pledged, hypothecated, mortgaged or otherwise alienated in any manner. However, in the event of the death of the Option grantee, the right to exercise all the Options granted to him till such date shall be vest in his legal heirs or nominees.
2) In the event of resignation or termination of the Option grantee, all the Options which are granted and yet not vested as on that day shall lapse.
3) In the event that an Option grantee who has been granted benefits under a CSL - ESOS 2026 scheme is transferred or deputed to holding company or its subsidiary company or associate company or group company (present or future) prior to vesting or exercise, the vesting and exercise as per the terms of grant shall continue in case of such transferred or deputed Employee, even after the transfer or deputation.

X) ***Other terms and conditions:***

1) Nothing herein is intended to or shall give the Option Grantee any right or status of any kind as a shareholder of the Company (for example, bonus shares, rights shares, dividend, voting, etc.) in respect of any Shares covered by the Grant unless the Option Grantee exercises the Employee Stock Option and becomes a registered holder of the Shares of the Company.
2) The Grantee shall not be entitled to any compensation or damages for any loss or potential loss which he may suffer by reason of being unable to Exercise Options in whole or in part.
3) Any statutory taxes or other charges applicable on such Vesting or Exercise of such Options would be the sole liability and responsibility of the Grantee, and the Grantee will not have any recourse to the Company in this regard.
4) The Grantee shall abide by the SEBI (Prohibition of Insider Trading) Regulations ('SEBI PIT Regulations') and the SEBI (Prohibition of Fraudulent and Unfair Trade Practices Relating to the Securities Market) Regulations, 2003 as may be amended from time to time, Company's Code of Conduct to regulate, monitor and report trading by designated persons and Code of practices and procedures for fair disclosure of unpublished price sensitive information adopted by the Company under SEBI PIT Regulations. Further, the Grantee shall indemnify and keep indemnified the Company in respect of any direct or indirect liability arising as a result or consequence of the violation of above, if applicable

The Board of Directors shall have the absolute authority to vary, modify or alter the terms of the CSL - ESOS 2026 in accordance with the Companies Act, 2013, as amended read with rules made thereunder, any regulations and guidelines as prescribed by the SEBI or regulations that may be issued by any appropriate authority, from time to time, unless such variation, modification or alteration is detrimental to the interest of the Option grantees.

The Board of Directors may, if it deems necessary, modify, change, vary, amend, suspend or terminate the CSL - ESOS 2026, subject to compliance with the applicable laws and regulations.

Consent of the members is sought by way of Special Resolution pursuant to the provisions of Section 62 (1) (b) and all other applicable provisions, if any, of the Companies Act, 2013, as amended and as per the requirement of Regulation 6 of the SEBI SBEB and SE Regulations.

A copy of the CSL-ESOS 2026 will be available electronically for inspection by the members during the AGM i.e. September 09, 2026. Members seeking to inspect such documents can send an email to investor@compucom.co.in.

None of the Directors/ Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 6, 7, 8 and 9 of the Notice. except to the extent of their respective shareholding, if any, in the Company or to the extent they are granted any employee stock options under the CSL-ESOS-2026, in accordance with the applicable law.

Accordingly, the Board of Directors recommends passing of the Special Resolutions as set out in item nos. 6, 7, 8 and 9 of the notice.

Item No. 10

In order to execute Compucom Software Limited Employee Stock Option Scheme – 2026 through Trust Route, the Company needs to make provision of funds to the Trust to enable it to purchase the Shares of the Company.

In terms of the provisions of Section 67 of the Companies Act, 2013, read with Rule 16 of Companies (Share Capital and Debentures) Rules, 2014, the provision by a Company of loan in accordance with any scheme approved by Company through Special Resolution, for the purchase of, or subscription for, fully paid-up shares in the Company, if the purchase of, or the subscription for, the equity shares held by trustees for the benefit of the employees.

Therefore, the Board recommends the Special Resolution set out in **Item No. 10** of the notice for approval by the Shareholders.

The disclosures as per Rule 16 of The Companies (Share Capital and Debentures) Rules, 2014, are as under:

1.	**The class of Employees for whose benefit the Scheme is being implemented and money is being provided for purchase of or subscription to Shares.**	(j) an Employee designated by the Company, who is exclusively working in India or outside India; or (ii) a director of the Company, whether a Managing Director or Whole Time Director or not, including a non-executive director who is not a Promoter or member of the Promoter Group, but excluding an Independent Director; or (iii) an Employee as defined in sub-clauses (i) or (ii), of a Subsidiary, Associate Company or Group Company of the Company, in India or outside India, but does not include: a) an employee who is a Promoter or a person belonging to the Promoter Group; or b) a director who, either himself or through his Relative or through any Body Corporate, directly or indirectly holds more than ten percent of the outstanding equity shares of the Company.
2.	**The particulars of the Trustee or Employees in whose favor such Shares are to be registered.**	**Name of the Trust:** Compucom Software Limited Employee Welfare Trust. **Name of the Trustees:** Deepak Rampuria & Nitin Kapoor The Compucom Software Limited Employees Stock Option Scheme – 2026 (**"Scheme"**) shall be offered to employees of Company as well as to employees of Holding Company its Subsidiary Company(ies)**,** and/or Associate Company(ies), Group Company(ies) (Present and future)
3.	**Particulars of Trust.**	**Name of the Trust:** Compucom Software Limited Employee Welfare Trust **Address of the Trust:** SP-5, 5-A, Tilak Marg, C-Scheme, Jaipur –302022
4.	**Name, Address, Occupation and Nationality of Trustees**	**Name:** Deepak Rampuria S/o Jatanlal Rampuria **Address:** Plot No. 39, S-8, Royal Castle, Airport Road, Budhsingpura, Sanganer Jaipur-302029 **Occupation:** Advocate and Tax Consultant

		Nationality: Indian **Name:** Nitin Kapoor S/o Rajendra Singh Kapoor **Address**: 69/374, Saraswati Marg, Mansarovar, Jaipur-302020 **Occupation**: Head of IT department, Compucom Software Limited **Nationality**: Indian
5.	**Relationship of Trustees with Promoters, Directors or Key Managerial Personnel, if any**	None
6.	**Any interest of Key Managerial Personnel, Directors or Promoters in such Scheme or Trust and effect there of.**	The Key Managerial personnel and Directors are interestedin the Scheme only to the extent, to the Options that may be granted to them, if any, under the Scheme.
7.	**The detailed particulars of benefits which will accrue to the Employees from the implementation of the Scheme**	(i) To reward and incentivize the Employees for their association and performance; (ii) To motivate the Employees to contribute to the growth and profitability of the Company; (iii) To retain the Employees and reduce the attrition rate of the Company; (iv) To achieve sustained growth and the creation of shareholder value by aligning the interests of the Employees with the long-term interests of the Company; (v) To create a sense of ownership and participation amongst the Employees to share the value they create for the Company in the years to come.Further, the employees will be entitled to exercise the Options granted to them at the exercise price during the exercise period pursuant to Scheme
8.	**The details about who would exercise and how the voting rights in respect of the shares to be purchased or subscribed under the scheme would be exercised.**	The Trust would be considered as the registered Share holder of the Company till the date of transfer of Shares to the employees. However, the Trustees will not have any right to vote on the Equity Shares held by the Trust. Once the shares are transferred to the employees upon their exercise, then the employees will be treated as the Shareholder of the Company and shall exercise the right to vote in respect of such shares.

In terms of Section 67(3) The Companies Act, 2013, read with Rule 16 of The Companies (Share Capital and Debentures) Rules, 2014, the approval of the Shareholders is sought by way of Special Resolution for the approval for the provisioning of loan to the Trust to fulfil the requirements of CSL-ESOS-2026.

None of the Directors/ Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 10 of the Notice. except to the extent of their respective shareholding, if any, in the Company or to the extent they are granted any employee stock options under the CSL-ESOS-2026, in accordance with the applicable law.

Accordingly, the Board of Directors recommends passing of the Special Resolution as set out in item no. 10 of the notice.

Date: August 01, 2026
Place: Jaipur

Registered Office:
IT 14 -15, EPIP, Sitapura,
Jaipur - 302022 (Rajasthan)

By order of the Board of Directors
For Compucom Software Limited

Sd/-
(Mrs. Varsha Ranee Choudhary)
Company Secretary & Compliance Officer
M. No.: ACS 39034

ANNEXURE TO THE NOTICE OF THIRTY SECOND ANNUAL GENERAL MEETING

Information pursuant to Regulation 36(3) of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (ICSI), in respect of the Directors who are proposed to be appointed/ re-appointed at the ensuing Annual General Meeting to be held on Wednesday, September 09, 2026.

Name of Director	Mr. Vaibhav Suranaa	Mr. Ajay Kumar Surana	Dr. Arvind Kumar Dwivedi
Date of Birth	March 29, 1993	February 10, 1958	August 31 ,1964
DIN	05244109	01365819	11699585
Age (in years)	33	68	61
Qualification	Mr. Vaibhav Suranaa is an MBA (IIM Avericks Fellow) from IIM Ahmedabad and B. Tech in Civil Engineering (Dogra Gold Medal) from IIT Delhi	Mr. Ajay Kumar Surana is M. Tech in Computer Science from IIT, Delhi. He is CEO of ITneer Inc. from many years, worked as software consultant in Bell Atlantic, client server, DBMS Technology, Internet and E-commerce segments.	Dr. Arvind Kumar Dwivedi holds a Ph.D. from IIT Roorkee, M.E. (Civil Engineering) with Gold Medal from MITS Gwalior, and B.E. (Civil Engineering) with Honors.
Brief Resume and Experience	Brief Resume and Experience: Mr. Vaibhav Suranaa is an alumnus of the Indian Institute of Technology (IIT) Delhi and the Indian Institute of Management (IIM) Ahmedabad. He has over eight years of professional experience across information technology, digital media, hospitality and business management. He has been associated with Compucom Software Limited and its group entities in various capacities relating to business development, project coordination, digital initiatives, corporate communications and strategic planning. He also has experience in web development, digital marketing and business consulting across diverse sectors.	Brief Resume and Experience: Mr. Ajay Kumar Surana holds a Master's degree in Electrical Engineering from the Indian Institute of Technology (IIT) Delhi and a Master's degree in Computer and Information Science from the New Jersey Institute of Technology (NJIT), USA. He has over 40 years of rich experience in the information technology industry, including software consulting, enterprise applications, database technologies, internet and e-commerce solutions, and digital transformation. He also has extensive experience in technology management, software development, business operations and environmentally sustainable manufacturing and packaging solutions in international markets.	Dr. Arvind Kumar Dwivedi has received several prestigious recognitions including the Best Research Paper Award by the International Association of Bridge & Structural Engineers (IABSE), Lifetime Achievement Awards in Academia & Research, and various honors for academic and social contributions. He is an eminent academician and administrator with more than 38 years of rich experience in the field of Civil Engineering, technical education, institutional administration, research, andacademic governance. He is served as Pro Vice Chancellor and Controller of Examination at Jagannath University, Jaipur and has also served as Professor (Civil Engineering), Pro Vice Chancellor, Dean (Faculty Affairs), Dean (Student Welfare), and Controller of Examinations at Rajasthan Technical University, Kota.
Nature of expertise in specific functional areas	Expert in General Management, Leadership, Food and Beverages economics, web development, transportation engineering, Marketing and Emerging technologies	Expert in Financial,leadership, diversity,global business, sales and marketing andTechnology.	Expert in R&D, Industry, Administration, Skilling, Entrepreneurship and Academia..
Skills and capabilities required for the role and the manner in which the Independent Directors meet the requirements	NA	NA	He is rich experience in the field of academics, administration, policy formulation, corporate governance and management. He has wide exposure in strategic planning, organizational development, project implementation, risk management and stakeholder engagement.
Directorships held in other Companies	5	6	0

Name of Director	Mr. Vaibhav Suranaa	Mr. Ajay Kumar Surana	Dr. Arvind Kumar Dwivedi
Membership/ Chairmanships of the Committees of the Board of other Companies	NIL	NIL	NIL
No. of Equity shares held in the Company as on date	189487	NIL	NIL
Relationship with other Directors, Managers & Key Managerial Personnel	Son of Mr. Surendra Kumar Surana	Brother of Mr. Surendra Kumar Surana	NIL
Key terms and conditions of appointment/ re-appointment	Re-appointment as Whole-Time Director (designated as Executive Director) upon completion of his existing tenure, on the same terms and conditions as previously approved by the shareholders.	Liable to retire by rotation in terms of Sec 152(6) of the Companies Act, 2013 and other existing terms and conditions as approved by shareholders.	Appointment as Non-Executive Independent Director for a first term of 2 years with effect from June 15, 2026, to June 14, 2028 (both days inclusive), and who shall not be liable to retire by rotation.
Equity listed Companies from which he/she resigned in the past three years.	NIL	NIL	NIL
Date of First Appointment on the Board	May 18, 2019	May 27, 2024	May 28, 2026
No. of Board Meeting attended during the year 2025-26	5	1	1
Last Drawn Remuneration	Remuneration Last Drawn is Rs. 22,60,592/- in the financial year 2025-26.	NIL	NIL
Remuneration Proposed to be paid	Remuneration of Rs. 60,00,000/- per annum. Also proposed remuneration will remain within the limit approved by the shareholders.	Sitting fees for attending meetings of the Board of Directors and their Committees as may be approved by Board of Directors on the recommendation of Nomination and Remuneration Committee.	Sitting fees for attending meetings of the Board of Directors and their Committees as may be approved by Board of Directors on the recommendation of Nomination and Remuneration Committee.

Date: August 01, 2026
Place: Jaipur

By order of the Board of Directors
For Compucom Software Limited

Sd/-
(Mrs. Varsha Ranee Choudhary)
Company Secretary & Compliance Officer
M. No.: ACS 39034

Registered Office:
IT 14 -15, EPIP, Sitapura,
Jaipur - 302022 (Rajasthan)

BOARD'S REPORT

To,
The Members,
Compucom Software Limited

Your Company has immense pleasure in presenting their 32nd Annual Report on the business and operations of the Company together with Audited Financial Statements for the financial year ended on March 31, 2026.

FINANCIAL RESULTS:

The highlights of the financial results for the financial year 2025-26 are as follows: (Rs. in Lakhs)

Particulars	31.03.2026	31.03.2025
Total Income	3481.09	3444.66
Total Expenses before DIT	2156.20	2145.00
Profit Before Depreciation, Interest & Tax (PBDIT)	**1324.89**	**1299.66**
Finance Cost	295.20	379.55
Depreciation	584.91	591.95
Exceptional Items	0.00	0.00
Profit before Tax	444.78	328.16
Provision for Income Tax including Deferred Tax	150.86	99.28
Profit After Tax	293.92	228.88
Other Comprehensive Income	(1.59)	3.18
Total Comprehensive Income	**292.33**	**232.06**
Appropriation	-	-
Dividend	197.81	158.25
Dividend Tax	-	-
Transfer to General Reserve	-	-
Total Appropriations	**197.81**	**158.25**
Earnings per Share: Basic and Diluted (in Rs.) Considering Extraordinary Items	0.37	0.29
Without Considering Extraordinary Items	0.37	0.29

RESULTOF OPERATIONS:

Total income earned during the year 2025-26 amounted to Rs. 3481.09 Lakhs compared to that of Rs. 3444.66 Lakhs in the previous financial year. This reflects an increase of Rs. 36.43 Lakhs i.e. 1.07%. The increase in capital expenditure and corresponding outflow of funds during the year is primarily on account of the opening **Hotel segment, namely Ranavilas Palace,** which is now completed. The Company has continued to incur significant project-related expenses towards construction, fit-outs, interior works and related capital works. This increase is part of the planned investment cycle, and the project, once completed, is expected to augment the Company's asset base, enhance operational capacity, and contribute positively to future growth and revenue streams.Operating Profit during the period under review is Rs. 1324.89 Lakhs as compared to Rs. 1299.66 Lakhs in the previous financial year and the total operating expenses during the year amounted to Rs. 2156.20 Lakhs as compared to Rs. 2145.00 Lakhs in the previous financial year.

The profit before tax has increased from Rs.328.16 Lakhs in the previous financial year to Rs. 444.78 Lakhs in the current financial year.

The profit after tax has increased from Rs. 228.88 Lakhs in the financial year 2024-25 to Rs. 293.92 Lakhs in the financial year 2025-26.This reflects an increase of Rs. 65.04 Lakhs i.e. 28.42%.

The future prospects regarding the working of the Company and reasons for deviations in income are provided in the Management Discussion and Analysis Report as **Annexure VI** of this report.

As required by IND AS- 110, Consolidated Financial Statements are provided in the later section of the Annual Report.

BUSINESS OPERATIONS:

(1) Software & E-Governance Services:

The E-Governance segment primarily includes projects such as LDMS, and the export of software services. The revenue generated from this segment during the current financial year 2025-26 was Rs. 82.94 Lakhs as against Rs. 114.66 Lakhs during the previous financial year. This reflects a decrease of 27.66% i.e. Rs. 31.72 Lakhs due to lower order received from overseas and completion of LDMS Project in December 2025.

(2) Learning Solutions:

The Learning Solution Segment mainly comprises ICT 525 (Five Hundred Twenty-Five) School Project, 53 (Fifty-Three) ICT School Project, 398 (Three Hundred Ninety-Eight) ICT School Project, 412 (Four Hundred Twelve) ICT School Project and 301 (Three Hundred One) BRC's Project and RSLDC Project. These PPP Projects could not have been a success without the cooperation extended by Employees, Business Associates, Vendors and Government officials. Most of these projects are in the form of IT Infrastructure development and imparting Computer education through Satellite at school levels.

The Company has massive plans for capturing the advantage of Indian education expenditure planned through Govt. of India promoted PPP models across India,fueled by skill development initiatives. The company is also planning to leverage in-house software development and satellite-based technology skills for expansion in schools and coaching Business.

During the year the revenue generated from this segment was Rs. 2780.87 Lakhs as against Rs. 2716.67 Lakhs during the previous financial year. This reflects an increase of 2.36% i.e. Rs. 64.20 lakhs.

The current status of various projects being implemented by us is as under:

The Company has completed the operation and maintenance of the **Labour Department Management System (LDMS)** project for the Department of Labour, Government of Rajasthan.

Progress on various **school projects** is as under:

1. 525 schools – completed up to 84%
2. 53 schools – completed up to 100% and handover of labs in process.
3. 398 schools – completed up to 73%
4. 412 schools – completed up to 71%
5. 301schools – completed up to 95%

Further, under the **Deen Dayal Upadhyaya Grameen Kaushalya Yojana** of the Ministry of Rural Development (MoRD), Government of India, the project has achieved successful completion.

1) **ICT 525 (Five Hundred Twenty-Five) School Project:** Received the tender for "Supply and Installation of Computer Systems, Interactive Panel, Printer, UPS and Networking & Electrification etc. in 525 (Five Hundred Twenty-Five) Government Schools with 5 (Five) years On-Site Comprehensive Warranty" of approximately Rs. 66.98/- Crores including GST over the period of 5 (Five) years. The project is currently in progress.

2) **ICT 53 (Fifty-Three) School Project:** Received an order for providing ICT computer lab related services and supply of related items in 53 (21+32 Schools) Govt. Schools for Establishment of ICT Computer Labs on BOOT Basis from Rajasthan Council of Schools Education (RCSE) worth approximately Rs. 7.26 Crores including GST for 5 (Five) Years. The project has completed and the lab handover is in process.

3) **ICT 398 (Three Hundred Ninety-Eight) School Project:** Received an order from Rajasthan Council for School Education (A Govt. of Rajasthan Undertaking) for Supply and Installation of Computer Systems, Printer, UPS and Networking, Electrification, and IT based Education etc. in 398 (Three Hundred Ninety-Eight) Governments Schools for ICT Computer Labs with 5 (Five) years on-site comprehensive warranty under ICT Schools scheme worth approximately Rs. 58.00 Crores including GST. The project is currently in progress.

4) **ICT 412 (Four Hundred Twelve) School Project:** Received an order from Rajasthan Council for School Education (A Govt. of Rajasthan Undertaking) for Supply, Installation and Training/Education through Computer Systems, Printer, UPS and Networking & Electrification etc. in 412 (Four Hundred Twelve) Government Schools with 5 (Five) years on-site comprehensive warranty worth approximately Rs. 59.77 Crores including GST. The project has been successfully implemented and is currently in progress.

5) **301 (Three Hundred One) BRC's Project:** Received an order from Rajasthan Council for School Education (A Govt. of Rajasthan Undertaking) for Supply and Installation of Computer Systems, Thin Client, VC System, UPS and Networking, Electrification etc. in 301 (Three hundred One) BRC with 5 (Five)years' on-site comprehensive warranty under ICT Schools scheme worth approximately Rs. 18.27 Crores including GST. The project has been successfully implemented and is currently in progress.

(3) Wind Power Generation:

Historically, the Company had five wind power generation plants comprising two plants at Jaisalmer, Rajasthan (0.6 MW each), two plants at Sikar, Rajasthan (0.6 MW each), and one plant at Krishna District, Andhra Pradesh (0.8 MW).

The two wind power plants at Jaisalmer had been disposed of in earlier years upon reaching the end of their useful life. During the financial year 2025-26, the Company also disposed of its two wind power plants located at Sikar, Rajasthan, for a total consideration of **Rs. 53.57 lakhs**, resulting in a loss of **Rs. 1.43 lakhs**. The decision to dispose of these plants was taken as the Power Purchase Agreements (PPAs) for the Sikar wind power plants expired in December 2024, and the revised tariff offered by the power distribution company was not commercially remunerative.

Accordingly, the Company presently operates one wind power plant with a capacity of **0.8 MW** located at Krishna District, Andhra Pradesh, which continues to be fully operational and is generating revenue.

The operation and maintenance of the Company's wind power projects are managed by Wind World India Limited, which also liaises with the relevant regulatory authorities on behalf of the Company.

Consequent to the disposal of the Sikar wind power plants, revenue from the wind power segment decreased by **Rs. 42.13 lakhs** during the financial year 2025-26 as compared to the previous financial year 2024-25.

(4) Hotel:

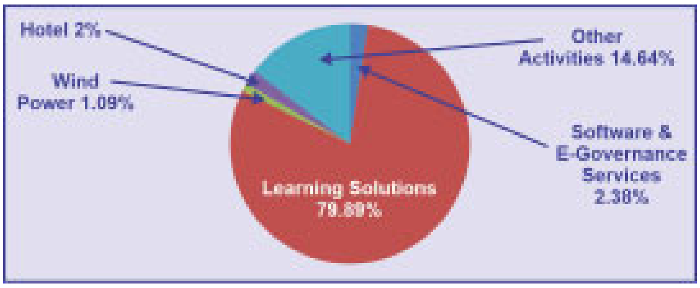
Hotel Ranavilas Palace has become fully operational. It had an approx. cost of Rs. 35 crores. It is listed on all major OTA platforms and has hosted many parties and functions already. Bookings are in full swing and many corporate and event tie ups are being explored. The hotel is being professionally managed by a team of seasoned industry veterans as well as well-trained youngsters. It has also exhibited at SATTE 2026 held at Dwarka New Delhi and has become a member of Hotels and Restaurant Association of Rajasthan.

During the year revenue generated from this segment amounted to Rs. 69.62 Lakhs as compared to Rs. 9.31 Lakhs during the previous year, reflecting an increase in revenue of 648% i.e. Rs. 60.31 Lakhs.

(5) Other Activities

During the year revenue generated from other sources amounted to Rs. 509.55 Lakhs as compared to Rs. 523.77 Lakhs during the previous year, which shows a decrease in revenue of 2.71% i.e. Rs. 14.22 Lakhs. The decrease in other income during the year was primarily on account of decrease of profit on sale of fixed assets. In current year we have earned profit of Rs. 1.00 Lakhs on sale of old transformer while it was Rs. 34.48 Lakhs in previous year on sale of wind mill plants at Jaisalmer. Bad debts recovered in previous year were Rs. 6.64 Lakhs while it was nil in current financial year. However, interest and other income is higher by 25.90 lakhs in current financial year 2025-26 mainly due to higher fixed deposits in current financial year.

The following chart depicts revenue generated from operation for the year ended March 31, 2026: -



DETAILS OF SUBSIDIARY COMPANY:

The Company has one unlisted material wholly owned subsidiary company i.e. CSL Infomedia Private limited ("CSL Infomedia"), Jaipur as on March 31, 2026.

There are no associates or joint venture companies within the meaning of Section 2(6) of the Companies Act, 2013 ("the Act").

Pursuant to the provisions of Section 129(3) of the Act read with rule 5 of The Companies (Accounts) rules 2014, a statement containing the salient features of financial statements of the Company's subsidiary in Form AOC-1 is provided in the later section of the Annual Report after Financial Statements of the Company as **Annexure III**.

Further, pursuant to the provisions of Section 136(1) of the Act, the Standalone Financial Statements and Consolidated Financial Statements of the Company along with relevant documents are available in the later section of the Annual Report. The Financial Statements of CSL Infomedia Private Limited are available on weblink at https://compucom.co.in/mdocs-posts/financial-statements_csl-infomedia_2025-26/

During the year, operations of subsidiary were reviewed as follows: -

CSL Infomedia Pvt. Ltd. is an unlisted material wholly owned subsidiary Company of Compucom Software Limited. It has earned total revenue of Rs. 1250.26 Lakhs during the financial year 2025-26 as compared to Rs. 1331.94 Lakhs in the previous financial year, which shows decrement of 6.13% i.e. Rs. 81.68 Lakhs. The Company's "Loss after tax" for the financial year 2025-26 was Rs. 6.26 Lakhs as compared to a profit of Rs. 80.88 Lakhs during the previous financial year i.e. 2024-25. Overall contribution made by CSL Infomedia Private Limited in the Holding Company was negative of Rs. 6.26 Lakhs primarily on account of lower advertising orders received during the year.

CSL Infomedia Private Limited, a subsidiary of the Company, continued to strengthen its presence in the broadcast and digital media sector through its satellite television channel **JAN TV**. Since its inception, JAN TV has established itself as a credible regional television platform dedicated to news, public awareness, education, and infotainment, with a focus on serving diverse sections of society.

The channel broadcasts a wide spectrum of programmes encompassing news and current affairs, education, employment and skill development, agriculture, tourism, healthcare, business, spirituality, sports, culture, entertainment, and social awareness initiatives. Through its content, JAN TV seeks to promote informed public discourse while supporting awareness of government welfare programmes, developmental initiatives, and issues of public interest.

JAN TV has a multi-platform distribution network, enabling viewers to access its content through leading Direct-to-Home (DTH) operators, including **Tata Play (Channel No. 1185)** and **Airtel Digital TV (Channel No. 355),** as well as **Jio Fiber (Channel No. 1384)**. The channel also enjoys a strong digital presence through prominent OTT platforms such as **Jio TV, Dailyhunt, Yupp TV,** YouTube Live streaming, and extensive cable television networks across India, thereby ensuring broad audience reach and accessibility.

The channel continues to maintain empanelment with various Government agencies for the dissemination of public information and awareness campaigns. It is empanelled with the **Department of Information and Public Relations (DIPR), Government of Rajasthan, the Central Bureau of Communication (CBC)** (formerly Directorate of Advertising and Visual Publicity – DAVP), Government of India, and the **Information and Public Relations Department (IPRD), Government of Uttarakhand,** enabling participation in Government advertising and communication initiatives.

CSL Infomedia Private Limited remains committed to enhancing JAN TV's content quality, technological capabilities, and digital outreach, while pursuing sustainable growth through diversified revenue streams, strategic partnerships, and continued expansion of its audience base.

DIVIDEND:

Keeping the continuous track record of rewarding its shareholders, your directors are pleased to recommend a dividend @ 12.50% i.e. Rs. 0.25/- per Equity share of Rs. 2/- each for the financial year 2025-26. The total amount to be paid on account of the proposed dividend is Rs.1,97,81,297/- for the financial year 2025-26 subject to the approval of shareholders at the ensuing Annual General Meeting ("AGM"). The amount paid by way of dividend was Rs. 1,58,25,037.6/- for the preceding financial year 2024-25.

The Board of Directors of the company has fixed Record Date, i.e. Wednesday, 02nd September 2026, for the purpose of payment of the final dividend for the financial year ending on March 31, 2026.

Dividend declared & paid since the listing of shares of the Company:

Financial Year	Dividend Rate
2001-02	10%
2002-03	25%
2003-04	25%
2004-05	25%
2005-06	30%
2006-07	30%
2007-08	15%
2008-09	10%
2009-10	10%
2010-11	15%
2011-12	15%
2012-13	20%
2013-14	20%
2014-15	5%
2015-16	5%
2016-17	5%
2017-18	5%
2018-19	5%
2019-20	15%
2020-21	15%
2021-22	20%
2022-23	20%
2023-24	20%
2024-25	10%

BOOK VALUE PER SHARE:

Book value during the financial year 2025-26 is Rs. 17.87 per share.

SHARE CAPITAL:

The Company has only one class of shares, i.e. Equity Shares having a Face Value of Rs. 2 (Rupees Two Only) each. During the year, there has been no change in the authorized and paid-up share capital of the Company. The Company has Rs. 20,00,00,000 (Rupees Twenty Crore Only) as authorized Share Capital divided into 10,00,00,000 (Ten Crore) equity shares of Rs. 2 (Two) each.The Company has Rs.15,82,50,376 (Rupees Fifteen Crores Eighty-Two Lakhs Fifty Thousand Three Hundred Seventy-Six Only) as paid-up capital divided into 7,91,25,188 Equity Shares of Rs. 2 (Two) each.

EMPLOYEES STOCK OPTION SCHEME (ESOS) – 2026:

The Board of Directors, at its meeting held on May 28, 2026, approved on the recommendation of Nomination and Remuneration Committee the introduction of the Compucom Software Limited Employee Stock Option Scheme (CSL-ESOS 2026), in accordance with the applicable provisions of the Act read with the rules made there under and the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, subject to the approval of the members, which shall be sought at the ensuing AGM.The CSL-ESOS 2026 will be implemented through a Trust route.

DEPOSITS FROM PUBLIC:

During the financial year 2025-26, your Company has neither accepted any deposits nor renewed any deposit, falling with in the definition of Section 73, 74 and 76 of the Act read with the Companies (Acceptance of Deposits) Rules, 2014.

Pursuant to Section 2(31) of the Actread with Rule 2(1)(c)(viii) of The Companies (Acceptance of Deposits) Rules, 2014, (including any statutory modification or re-enactment there of for the time being in force), the Company had not received any unsecured loan from directors during the financial year 2025-26.

LISTING OF SHARES:

Your Company's shares are listed at National Stock Exchange of India Ltd (NSE) and BSE Limited. The Company's Symbol at NSE is COMPUSOFT and the Scrip Code of the Company at BSE is 532339.

The Company, in its 26th AGM, passeda resolution for voluntary delisting of its equity shares from the Calcutta Stock Exchange (CSE) with a view to streamline compliance requirements and enhance administrative efficiency. In pursuance of the said resolution, the Company has duly submitted the necessary application to CSE. The delisting process is presently pending with the CSE. In this regard, the Company has made several communications and follow-ups with CSE through letters and emails. However, no response has been received from CSE till date, and the matter continues to remain pending at their end.

NUMBER OF MEETINGS OF BOARD OF DIRECTORS:

5 (Five) meetings of the Board of Directors were held during the financial year under review. The dates on which the Board Meetings were held are as follows:

May 27, 2025; August 07, 2025; November 12, 2025; January 05, 2026, and February 07, 2026.

The intervening gap between any two meetings was within the period prescribed by the Act,SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and clause 1.1 of Secretarial Standard on Meetings of the Board of Directors issued by The Institute of Company Secretaries of India ("ICSI"). The Details of the Board Meetings and attendance at such meetings are provided in the Corporate Governance Report attached with the Annual Report as **Annexure VII**.

NOMINATION AND REMUNERATION POLICY:

The provisions of Section 178 of the Act and Regulation 19 read with Part D of Schedule II of Listing Regulation Nomination and Remuneration Policy of the Company, containing selection and remuneration criteria of Directors, Senior Management Personnel and Key Managerial Personnel (KMP) and performance evaluation of Directors/Board/Committees/Chairperson, has been designed to keep pace with the dynamic business environment and market-linked positioning. The Company has an appropriate mix of Executive, Non-Executive and Independent Directors to maintain the independence of the Board and separate its functions of governance and management. The policy has been duly approved and adopted by the Board, pursuant to the recommendations of the Nomination and Remuneration Committee of the Board.

During the year, there were no changes to the said policy. The Nomination and Remuneration policy is available on the weblink at https://compucom.co.in/mdocs-posts/nomination-and-remuneration-policy-2/

We affirm that the remuneration paid to the Directors is as per the terms laid out in the nomination and remuneration policy of the Company.

DETAILS OF CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL(KMPs):

Appointment and Retirement

During the financial year 2025-26 Mrs. Trishla Rampuria having DIN: 07224903 resigned as a Non-Executive Non-Independent Director of the Company w.e.f. close of business hours on May 27, 2025, due to personal reasons. She confirmed that there is no material reason for her resignation other than those provided in the resignation letter.

Dr. Baldev Singh ceased to be an Independent Director of the Company w.e.f.closed of business hours on August 23, 2025, due to completion of his second tenure as an Independent Director.

Dr. Ashwini Kumar Sharma having DIN: 03185731 was appointed by the shareholders as an Independent Director at the 30th AGM held on August 24, 2024, for a term of 2 (two) years commencing from May 27, 2024, to May 26, 2026. Based on the recommendation of the Nomination and Remuneration Committee and Board of Directors in their meeting held on August 07, 2025 and in line with the outcome of the performance evaluation process the shareholders of the Company in their 31st AGM held on September 27, 2025. approved re-appointment of Dr. Ashwini Kumar Sharma having DIN:- 03185731 as an Independent Director of the Company for a further term of three (3) consecutive years commencing from May 27, 2026, to May 26, 2029.

Mrs. Sunita Garg having DIN: 10625487 was appointed by the shareholders as an Independent Director at the 30th AGM held on August 24, 2024, for a term of two (2) years commencing from May 27, 2024, to May 26, 2026. Based on the recommendation of the Nomination and Remuneration Committee and Board of Directors in their meeting held on August 07, 2025 and in line with the outcome of the performance evaluation process the shareholders of the Company in their 31st AGM held on September 27, 2025. approved re-appointment of Mrs. Sunita Garg having DIN: 10625487 as an Independent Director of the Company for a further term of three (3) consecutive years commencing from May 27, 2026, to May 26, 2029.

Based on the recommendation of the Nomination and Remuneration Committee and Board of Directors in their meeting held on May 27, 2025, and in line with the outcome of the performance evaluation process the shareholders of the Company in their 31stAGM held on September 27, 2025. approved re-appointment of Mr. Surendra Kumar Surana having DIN: 00340866 as Chairperson, Managing Director (CMD) and Chief Executive Officer of the Company for a further term of three (3) consecutive years commencing from July 10, 2025, to July 09, 2028.

Further, following changes took place in the composition of the Board of Directors after the closure of financial year ended March 31, 2026 upto the date of this report:

The Board of Directors based on the recommendation of Nomination and Remuneration Committee in its meeting held on May 28, 2026, has approved the re-appointment of Mr. Vaibhav Suranaa having DIN: 05244109 as Whole Time Director designated as Executive Director of the Company for a period of 3 years commencing from August 01, 2026, to July 31, 2029, subject to approval of shareholders in the ensuing 32nd AGM of the Company. Resolution for his re-appointment is proposed at the ensuing 32nd AGM and his brief profileand other additional information pursuant to Regulation 36(3) of the Listing Regulations and Secretarial Standard on General Meetings issued by the ICSI is included as Annexure in the Notice of 32nd AGM.

Mr. Satya Narayan Vijayvergiya ceased to be the Independent Director of the company w.e.f. closure of business hours on June 14, 2026, upon completion of his second tenure as an Independent Director of the Company.

The Board of Directors of the company in its meeting held on May 28, 2026 based on the recommendation of Nomination and Remuneration Committee, approved the appointment of Dr. Arvind Kumar Dwivedi having DIN: 11699585 as an Additional Director, under the category of Non-Executive Independent Director of the company and proposed his appointment as Director (Independent) to hold office for a period of 2(Two) years with effect from June 15, 2026, to June 14, 2028 to the shareholders in the ensuing AGM. His name is included in the Independent Directors' databank maintained by the Indian Institute of Corporate Affairs in terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

Resolution for his re-appointment is proposed at the ensuing 32nd AGM and his brief profile and other additional information pursuant to Regulation 36(3) of the Listing Regulations and Secretarial Standard on General Meetings issued by the ICSI is included as Annexure in the Notice of 32nd AGM.

Director Retire by Rotation

Pursuant to the provisions of Section 152(6) of the Act Mr. Vaibhav Suranaa, Whole Time Director designated as Executive Director of the company who was retired and being eligible, was re-appointed with the approval of members at the 31st AGM held on September 27, 2025.

Further, in accordance with the provisions of Section 152(6) the Act and Articles of Association of the Company Mr. Ajay Kumar Surana, Non-Executive Director of the company, retires at the ensuing 32nd AGM and being eligible, seeks re-appointment. Resolution for his re-appointment is proposed at the ensuing 32nd AGM and his brief profile and other additional information pursuant to Regulation 36(3) of the Listing Regulations and Secretarial Standard on General Meetings issued by the ICSI is included as Annexure in the Notice of 32nd AGM.

Change in KMP

During the financial year 2025-26 there is no change in KMP other than as stated above.

VIGIL MECHANISM/WHISTLE BLOWER POLICY:

The Company believes in conducting its affairs in a transparent manner and adopts the highest standards of professionalism and ethical behavior. Integrity is one of the key values of the Company that it strictly abides by. Keeping that in view, the Company has established a vigil mechanism for Directors and employees to report concerns about unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics.

The Whistle-Blower Policy/ Vigil Mechanism is available on weblink at https://compucom.co.in/mdocs-posts/vigil-mechanism-policy-4/

This policy encourages Directors and employees to bring at your company's attention all instances of illegal or unethical conducts, actual or suspected incidents of fraud, actions that effects the operational & financial integrity and actual or suspected instance of leak of unpublished price sensitive information that could adversely impact operations, business performance and/or reputation.

No personnel have been denied access to the Audit Committee for the matters pertaining to the Vigil Mechanism Policy. The implementation of the Policy was done by the Audit Committee.

During the year no whistle blower events were reported.

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

Your Company has always believed in providing a safe and harassment-free workplace for every individual working at its premises through various interventions and practices. The Company always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment.

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. The constitution of the ICC is as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, and the committee includes external member from NGOs or any other members with relevant experience. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed of during the year 2025-26

Complaints	Financial Year 2025-26
Number of Complaints pending at the beginning of the year i.e., April 1, 2025	NIL
Number of complaints received during the year	NIL
Number of complaints disposed during the year	NIL
Number of cases pending for more than ninety days	NIL
No. of Complaints remaining unresolved at theend of the year i.e., March 31, 2026	NIL

COMPLIANCE WITH MATERNITY BENEFIT ACT, 1961

Pursuant to the provisions of section 134(3) of the Act read with clause (xiii) of sub-rule (5) of Rule 8 of the Companies (Accounts) Rules, 2014, the Board of Directors hereby confirms that the Company has complied with all the provisions of the Maternity Benefit Act, 1961 read with the rules made there under during the year under review. All eligible female employees were extended maternity benefits in accordance with the Maternity Benefit Act, 1961, including paid maternity leaves, nursing breaks, and protection from dismissal during the maternity period. During the review period, no instances of non-compliance were observed.

DECLARATION OF INDEPENDENCE BY DIRECTORS:

The Independent Directors of the Company have affirmed that they continue to meet all the requirements of independence specified under sub-section (6) of section 149 of the Act and Regulation 16(1)(b) of the Listing Regulations. Further in terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, all the independent directors have confirmed that they have registered themselves with the Independent Directors databank maintained by the Indian Institute of Corporate Affairs (IICA). Further, all necessary declarations with respect to independence have been received from all the Independent Directors and also received confirmation that they have complied with the Code for Independent Directors prescribed in Schedule IV to the Act and the Code of the Company for Directors and Senior Management personnel. In the opinion of the board, the independent directors possess the requisite integrity, expertise and experience, proficiency and are persons of high integrity and repute. They fulfill the conditions specified in the Act, the rules made thereunder, listing regulations and are independent of the management. There has been no change in the circumstances affecting their status as Independent Directors of the Company.

BOARD COMMITTEES:

Currently, the Board of the Company has four Committees namely Audit Committee, Nomination and Remuneration Committee, Stakeholders' Relationship Committee and Borrowing Committee.

During the year, all recommendations made by the committees were approved by the Board. The Composition and other Details of the Committees are provided in the Corporate Governance Report attached with the Annual report as **Annexure VII.**

CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 of the Act, pertaining to Corporate Social Responsibility (CSR), are applicable to companies having a net worth of Rs. 500 crores or more, or turnover of Rs. 1,000 crores or more, or net profit of Rs. 5 crores or more during the immediately preceding financial year and shall ensure that the company spends, in every financial year, at least two per cent of the average net profits of the company made during the three immediately preceding financial years. The Company does not fall within the aforesaid threshold limits during the financial year 2025–26. Accordingly, the provisions relating to CSR were not applicable to the Company for the said financial year, and consequently no amount was required to be spent or was spent on CSR activities during the financial year 2025–26.The Company's CSR Policy is available on weblink at https://compucom.co.in/mdocs-posts/csr-policy-2/.

FORMAL ANNUAL PERFORMANCE EVALUATION:

As per the Provision of section 178 of the Act, read with Regulation 17, 19 of the Listing Regulations the Company is following the most effective way to ensure that Board Members understand their duties and adopt good governance practices. In furtherance to this, the Directors of your Company commit to act in good faith to promote the objects of the Company for the benefit of its employees, the Stakeholders including Shareholders, the community and for the protection of the environment. Your Company has designed a mechanism as per the provisions of the Act, Listing Regulations for the Evaluations of performance of Board, Committees of Board & Individual Directors.The above mechanism is based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India and ICSI.

The evaluation was undertaken by way of internal assessments, based on a combination of detailed questionnaires and verbal discussions.

Board evaluation was carried out on various aspects revealing the efficiency of the Board's functioning such as Development of suitable strategies and business plans, size, structure and expertise of the Board and their efforts to learn about the Company and its business, obligations and governance.

The performance of Committees was evaluated by the Board on parameters such as whether the Committees of the Board are appropriately constituted, Committees has an appropriate number of meetings each year to accomplish all of its responsibilities, Committees maintain the confidentiality of its discussions and decisions.

Performance evaluation of every Director was carried out by Board and Nomination & Remuneration Committee on parameters such as appropriateness of qualification, knowledge, skills and experience, time devoted to Board deliberations and participation in Board functioning, extent of diversity in the knowledge and related industry expertise, attendance and participations in the meetings and workings there of and initiative to maintain high level of integrity & ethics.

Independent Director's performance evaluation was carried out on parameters by the entire Board of Directors, excluding the Independent Director whose performance was being evaluated, such as Director upholds and ethical standards of integrity, the ability of the director to exercise objective and independent judgment in the best interest of Company, the level of confidentiality maintained. The Directors expressed their satisfaction with the evaluation process.

The Independent Directors, in their separate meeting, had carried out performance evaluation of Non-Independent Directors and the Board as a whole. The Independent Directors also carried out the performance evaluation of the Chairperson, taking into account the views of Executive and Non-Executive Directors.

The quality, quantity and timeliness of flow of information between the Company Management and the Board which is necessary for the Board to effectively and reasonably perform their duties were also evaluated in the above said meeting.

The Board found the evaluation satisfactory, and no observations were raised during the said evaluation in current year as well as in previous year.

FAMILIARIZATION PROGRAMME AND TRAINING TO INDEPENDENT DIRECTORS:

As per the regulation 25(7) of the Listing Regulation and section 149(8) read with Schedule IV of the Act.The Familiarization Programmeto Independent Directors aims to familiarize Independent Directors. Independent Directors, inducted to the Board are introduced to our Company's culture through orientation sessions. Executive Directors and Senior Management provides an overview of operations and familiarize the new independent directors with matters related to our values and commitments. They are also introduced to the organization structure, services, group structure and subsidiaries, constitution, Board procedures, matters reserved for the Board, major risks, and risk management strategy. All Directors attend the familiarization programmes as these are scheduled to coincide with the Board meeting calendar. The details of the familiarization programmes imparted to Independent Directors during the financial year 2025-26 have been hosted on weblink at https://compucom.co.in/mdocs-posts/familarization-programme_2025-26/.

INTERNAL FINANCIAL CONTROL SYSTEMS:

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of fraud, error reporting mechanisms, accuracy and completeness of the accounting records and timely preparation of reliable financial disclosures. The Audit Committee reviews adherence to internal financial control systems and internal Audit reports. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:

Pursuant to Section 186 of the Act, particulars of investments made by the company are stated in Note No. 6 of the standalone Financial Statements. During the year under review no loans were given and guarantees provided by the Company.

TRANSFER TO RESERVES:

Your directors do not propose to transfer any amount to the general reserves of the Company for the financial year ended on March 31, 2026.

AUDIT REPORTS AND AUDITORS:

AUDIT REPORTS

Statutory Auditor's Report

The Auditors' Report for the financial year 2025-26 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the Financial Statements in this Annual Report.

Secretarial Audit Report

The Secretarial Auditor's Report for the financial year 2025-26 in Form MR-3 does not contain any qualification, reservation or adverse remark. The Secretarial Auditor's Report is enclosed as **Annexure I** with the Board's Report in this Annual Report.

Internal Audit Report

The Internal Audit Report is received by the auditor on a quarterly basis and the same is reviewed and taken on record by the Audit Committee and Board of Directors.

Cost Records and Cost Audit

The requirement for maintenance of Cost Records as stated by the Central Government under section 148(1) of the Act and Cost Audit as per Section 148(2) of the Act is not applicable to the Company.

AUDITORS

Statutory Auditors

Pursuant to Section 139 of the Act read with rules made thereunder, as amended, M/s. S. Misra & Associates, Chartered Accountants (FRN:004972C), were appointed as Statutory Auditors of your Company in 28thAGM held on August 24, 2022,for a term of five years till conclusion of the 33rdAGM of the Company to be held in calendar year 2027.

The Statutory Auditors have confirmed that they comply with all the requirements and criteria and are qualified to continue to act as Statutory Auditors of the Company.

Secretarial Auditors

Pursuant to the provisions of Regulation 24A of Listing Regulations and Section 204 of the Act read with the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014,the members of the Company based on the recommendation of Audit Committee and the Board of Directors at their 31st AGM held on 27th September 2025, approved the appointment of M/s V. M. & Associates, Company Secretaries, (FRN: P1984RJ039200) as the Secretarial Auditors of your Company for a period of five consecutive financial year starting from 2025-26 to 2029-30.

The Secretarial Auditor has confirmed that they have subjected themselves to Peer Review process by the ICSI and hold valid certificate issued by the Peer Review Board of ICSI.

The Auditors have confirmed that they satisfy the eligibility criteria as prescribed under the Act and the rules made thereunder and that they are not disqualified to be appointed as Secretarial Auditors. They have further confirmed that they are independent and comply with all applicable provisions of law.

Internal Auditor

As per Section 138 of the Act read with Companies (Accounts) Rules, 2014, every Listed Company is required to appoint an Internal Auditor to carry out Internal Audit of the Company.

In consonance with the requirements of Section 138 of the Act and rules made there under, Mr. Amit Arora, Finance Executive of the Company was appointed to conduct the Internal Audit of the Company for the financial year 2025-26.

The Board of Directors on recommendation of Audit Committee, in its meeting held on May 28, 2026 appointed Mr. Amit Arora as the Internal Auditor of the Company, to carry out Internal Audit for the financial year 2026-27. He is eligible to become the Internal Auditor as per the rules of the Act.

REPORTING FRAUDS BY AUDITORS:

During the year under review, Internal Auditor, Statutory Auditor and Secretarial Auditor in their respective Reports have not reported to the Audit Committee, under section 143 (12) of the Act, any instance of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in the Board's report.

CORPORATE GOVERNANCE:

Our corporate governance practices are a reflection of our value system encompassing our culture, policies and relationships with our stakeholders. Integrity and transparency are the keys to our corporate governance practices to ensure that we gain and retain the trust of our stakeholders at all times. Corporate governance is about maximizing shareholder value legally, ethically and sustainably. Our Board exercises its fiduciary responsibilities in the widest sense of the term. We also endeavor to enhance long-term shareholder value and respect minority rights in all our business decisions.

The report on Corporate Governance for the financial year ended on March 31, 2026, as per Regulation 34(3) read with Schedule V of the Listing Regulations forms a part of this Annual Report as **Annexure VII**.

CERTIFICATE ON COMPLIANCE WITH CORPORATE GOVERNANCE NORMS:

Pursuant to the provisions of Regulation 34 read with Schedule V(E) of the Listing Regulations the Company has obtained a Compliance Certificate on Corporate Governance from M/s V. M. & Associates, Company Secretaries in practice, Jaipur which is enclosed with this Report as an **Annexure VIII** which confirms that the Company has complied with the conditions of corporate governance as stipulated under the Listing Regulations.

BOARD DIVERSITY:

The Company recognizes and embraces the importance of a diverse Board in its success. We believe that a truly diverse Board will leverage differences in thought, perspective, knowledge, skill, regional and industry experience, cultural and geographical backgrounds, age, ethnicity, race and gender that will help us retain our competitive advantage. The Board Diversity Policy adopted by the Board sets out its approach to diversity. The Policy is available on weblink, at https://compucom.co.in/mdocs-posts/board-diversity-policy_24-05-2024/

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

In terms of the provisions of Regulation 34 read with Schedule V of the Listing Regulations, the Management Discussion and Analysis Report for the financial year 2025-26 forms a part of this Annual Report as **Annexure VI** which describes the

Management Discussion and Analysis of Financial Conditions and Results of Operations of the Company describing the Company's objectives, expectations or predictions.

CONSERVATION OF ENERGY, RESEARCH & DEVELOPMENT, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE AND OUTGO:

Your Company continuously strives to conserve energy, adopt environment friendly practices and employ technology for more efficient operations.

The particulars as prescribed under Section 134(3)(m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014 are annexed to this Report as **Annexure II**.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All Related Party Transactions entered by the company during the financial year 2025-26 were in the ordinary course of business and on arm's length basis and were entered in accordance with the provisions of Section 177, 188 of the Act read with the Rules made there under and Regulation 23 and other applicable regulations of the Listing Regulations. Further the information on transactions with related parties pursuant to Section 188(1) of the Act for entering into such contracts or arrangements in Form AOC-2pursuant to Section 134(3)(h) of the Act, read with Rule 8(2)of the Companies (Accounts) Rules, 2014 is annexed to this Report as **Annexure IV** basis.

The Audit Committee in its meeting held on February 07, 2026 granted omnibus approval for Related Party Transactions which are of repetitive in nature to be entered by the company for the financial year 2026–27, and are to be entered into in the ordinary course of business and on an arm's length basis, in accordance with the applicable provisions of the Act,and Listing Regulations. All Related Party Transactions were placed before the Audit Committee for quarterly review.

Details of related party transactions entered into by the Company during the financial year 2025-26 have been disclosed in notes no. 32 to the standalone/consolidated financial statements forming part of this Report in accordance with IND AS-24.

The Company has adopted a Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions in accordance with the applicable provisions of the Section188 of the Act and the Regulation 23 of Listing Regulations.The said Policy is available on the website of the Company and can be accessed at: https://compucom.co.in/mdocs-posts/policy-on-materiality-of-related-party-transactions-and-on-dealing-with-related-party-transactions/

PARTICULARS OF EMPLOYEES:

Disclosures pertaining to the percentage increase in remuneration, ratio of remuneration of each Director and Key Managerial Personnel (KMP) to the median of employees' remuneration, and other details, as required under Section 197(12) of the Act, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is attached as **Annexure V** of the Board's Report.

Details as required under Section 197(12) of the Act, read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, with respect to information of top ten employees of the Company in terms of remuneration drawn will be provided in the **Annexure V-A**.

In terms of the provisions of Section 136(1) of the Act, the Report and Accounts, as set out therein, are being sent to all the Members of your Company, excluding the aforesaid Annexure which is available for inspection by the Members at the Registered Office of the Company during business hours on all working days of the Company up to the date of the AGM . If any Member is interested in obtaining a copy thereof, such Member may write to the Company Secretary and Compliance Officer at the Registered Office of your Company. None of the employees listed in the said Annexure is a relative of any Director of the Company. None of the employees hold (by himself or along with his/her spouse and dependent children) more than two percent of the equity shares of the Company.

NUMBER OF EMPLOYEES AS ON THE CLOSURE OF FINANCIAL YEAR:

Particulars	Number of Employees
Male	801
Female	195
Transgender	0
Total	**996**

ANNUAL RETURN:

Pursuant to Section 134(3)(a) read with Section 92(3)of the Act, the Annual Return of the Company is available on weblink at https://compucom.co.in/mdocs-posts/draft-annual-return/

INVESTOR EDUCATION AND PROTECTION FUND (IEPF):

Pursuant to the provisions of Section 124 of the Act, read with The Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules 2016 ('the IEPF Rules'), all unpaid and unclaimed dividends are required to be transferred by the Company to IEPF, established by the Central Government under the provisions of Section 125 of the Act, after completion of seven years. Further, according to the IEPF Rules, the shares on which dividend has not been paid or claimed by the shareholders for seven consecutive years or more shall also be transferred to the demat account of the IEPF Authority. During the financial year 2025-26, the Company transferred the unclaimed and unpaid dividends of Rs. 1,16,159/- (Rupees One Lakh Sixteen Thousand One Hundred and Fifty-Nine Only). Further,61,662 (Sixty-One Thousand Six Hundred and Sixty-Two)corresponding shares on which dividends were unclaimed for seven consecutive years were also transferred as per the requirements of the IEPF Rules. No other amount is transferred to the IEPF Authority. The Details of Unpaid/ Unclaimed dividend lying in the unpaid dividend account which are liable to be transferred to the IEPF, and their due dates are provided in the **Annexure-VII** as Corporate Governance Report of this Report.The details of Unpaid/ Unclaimed dividend lying in the unpaid dividend account as on end of the financial year is available on
weblink https://compucom.co.in/mdocs-posts/statement-of-unpaid-dividend-f-y-2024-25/

DETAILS OF NODAL OFFICER

The Company has appointed Mrs. Varsha Ranee Choudhary, Company Secretary and Compliance Officer, as the Nodal Officer for the purpose of coordination with Investor Education and Protection Fund Authority. Details of the Nodal Officer are available on the website of the Company at Link https://compucom.co.in/mdocs-posts/details-of-nodal-officer/

HUMAN RESOURCE MANAGEMENT:

Our professionals are our most important assets, for this your Company draws its strength from a highly engaged and motivated workforce, whose collective passion and commitment has helped the organization scale new heights. Human Resource policies and processes have evolved to stay relevant to the changing demographics, enhance organizational ability and remain compliant with the changing regulatory requirements. The Company has created a favorable work-environment that encourages innovation and nurturing of commercial and managerial talents in its operations. The focus of Human Resources Management is to ensure that we enable each and every employee to navigate the next, not just for clients, but also for themselves. We have re-imagined our employee value proposition, to make it more meaningful to our employees.

TRADE RELATIONS:

The Company maintained healthy, cordial and harmonious Industrial relations at all levels. The Directors wish to place on record their appreciation for the valuable contribution by the employees of the Company.

QUALITY ASSURANCE:

Continuous sustained commitment to the highest levels of quality, best-in-class service management and robust information security practices helped the Company in smooth and efficient functioning.

The Company is an ISO 9001:2015 organization, certified by ICV. These standards enable us to identify risks at the initial planning stage of the project. The Company firmly believes in the pursuit of excellence to compete in this emerging and growing software market. Our focus has been on providing quality products and services to our customers.

RISK MANAGEMENT:

Pursuant to Section 134(3)(n) of the Act & under Regulations 21 of the Listing Regulations, the Company formulated a Risk Management Policy for dealing with different kinds of risks which it faces in day-to-day operations of the Company. The Risk Management Policy of the Company outlines different kinds of risks and risk mitigating measures that are to be adopted by the Board. The Company has adequate internal control systems and procedures to combat the risk. The Risk management procedure is reviewed by the Audit Committee and Board of Directors on a yearly basis at the time of review of the yearly Financial Statement of the Company. This has also been covered in the Management Discussion and Analysis Report, forming part of this report. The Risk Management Policy is available on the
weblink http://compucom.co.in/mdocs-posts/risk-management/

Based on the framework of internal financial control and compliance systems established and maintained by the Company, the work performed by the internal, statutory and secretarial auditors and external consultants, including the Audit of internal financial controls over financial reporting by the statutory Auditors and the reviews performed by management and the relevant board committees, including theaudit committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during financial year 2025-26.

CODE OF CONDUCT:

As per Regulation 17(5) of Listing regulations states that the board of directors shall lay down a code of conduct for all members of board of directors and senior management of the listed entity while Reg 26(3) sates about affirmation of this code by Board of Director and Senior Managementon annual basis.

The Code is applicable to the members of the Board, the executive officers and all employees of the Company and its subsidiaries. The Code is available on the weblink https://compucom.co.in/mdocs-posts/code-of-conduct-2/. The certificate of CEO on the affirmation of such Code of Conduct by the members of the Board and Senior Management Personnel is provided in the Corporate Governance Report attached with the Annual Report as **Annexure VII.**

PREVENTION OF INSIDER TRADING:

In compliance with the provisions of The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the Board has adopted a code of conduct to regulate, monitor and report trading by designated person and their immediate relatives and has also adopted a code of practices and procedures for fair disclosure of unpublished price sensitive information to preserve the confidentiality of price sensitive information to prevent misuse thereof and regulate trading by insiders. The code of practices and procedures for fair disclosure of unpublished price sensitive information is also available on the web link https://compucom.co.in/mdocs-posts/code-for-fair-disclosure-of-unpublished-price-sensitive-information/ The Company has also adopted a share dealing code for the prevention of insider trading in the shares of the Company. The share dealing code, inter alia, prohibits purchase / sale of shares of the Company by employees while in possession of unpublished price sensitive information in relation to the Company. The Company has automated the declarations and disclosures to identify designated persons, and the Board reviews the Code on a need basis. The Company has maintained a Structured Digital Database (SDD) pursuant to the provisions of Regulation 3(5) and 3(6) of the Securities and Exchange Board of India (Prohibition of InsiderTrading) Regulations, 2015

SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS:

During the financial year 2025-26 there were no significant and material orders passed by the regulators or courts or tribunals which would impact the going concern status of the company and the Company's operations in future.

COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the ICSIand that such systems are adequate and operating effectively.

DIRECTORS' RESPONSIBILITY STATEMENT:

In compliance with Section 134 (3)(c) and 134(5) of the Act, the Board of Directors to the best of their knowledge and hereby confirm the following:

(a) In the preparation of the annual accounts, the applicable Accounting Standards were followed along with proper explanations relating to material departures.

(b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period.

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

(d) The Directors had prepared the annual accounts on a going concern basis.

(e) The Directors had laid down internal financial control to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

(f) The Directors had devised a proper system to ensure compliance with the provisions of all applicable laws and that such a system was adequate and operating effectively.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There were no Material changes and commitments affecting the financial position of the company that have occurred between the end of the financial year to which the Financial Statements relate and the date of this report.

SUSPENSION OF SECURITIES FROM TRADING

The securities of the company were not suspended from trading at any time during the year under review by any of the stock exchanges i.e.National Stock Exchange of India Limited, BSE Limited.

CHANGE IN NATURE OF BUSINESS

During the year under review, there were no changes in the nature of business of the Company.

CREDIT RATING

The Company has obtained the following rating on long term and short-term bank facilities assigned by CARE Ratings Limited (CARE Ratings) on June 05, 2025

Sr. No.	Security/Instrument/Facility name	Amount (Rs. in Crore)	Rating
1	Long Term Bank Facilities	7.00	**CARE BBB-; Stable**
2	Long Term / Short Term Bank Facilities	14.50 Enhanced from 14.00	**CARE BBB-; Stable / CAREA3**
3	Short-Term Bank Facilities	0.00	**Withdrawn**

DISCLOSURE ON INSOLVENCY AND BANKRUPTCY CODE, 2016

During the year under review, the company has neither made any application, nor any proceedings are pending against the company under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

DETAIL OF AGREEMENTS AS SPECIFIED UNDER REGULATION 30A(2) OF LISTING REGULATIONS

During the year under review the company has not entered into any agreement required to be disclosed under Clause 5A of Para A of Part A of Schedule III read with Regulation 30A of the Listing Regulations.

OTHER DISCLOSURE:

Other disclosures required as per Act, Listing Regulationsor any other laws and rules applicable are either NIL or NOT APPLICABLE to the Company.

ACKNOWLEDGEMENT:

The Directors take this opportunity to thank all Investors, employees, associates and business partners, clients, strategic alliance partners, technology partners, vendors, financial institutions/banks, for their continued support during the year. The Directors place on record their appreciation of the contribution made by all the employees at all levels for their dedicated service and continued excellent work throughout the year.

The Directors also thank the Government of India, particularly the Ministry of Finance, the Ministry of Corporate Affairs, the Central Board of Direct Taxes, the Central Board of Indirect Taxes and Customs, GST authorities, the Reserve Bank of India, Listing Regulations(SEBI), various departments under the state governments and union territories, the Software Technology Parks (STPs) and other government agencies for their support and look forward to their continued support in the future.

For and on behalf of the Board of Directors
For Compucom Software Limited

Sd/-
(Surendra Kumar Surana)
Chairperson, Managing Director & CEO
(DIN: -00340866)

Sd/-
(Vaibhav Suranaa)
Executive Director
(DIN: - 05244109)

Place: Jaipur
Date: August 01, 2026

Registered Office:
IT 14-15, EPIP, Sitapura,
Jaipur-302022 (Rajasthan)

Annexure I

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

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

To,
The Members,
Compucom Software Limited
IT: 14-15, EPIP, Sitapura,
Jaipur – 302022 (Rajasthan)

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Compucom Software Limited** (hereinafter called "**the Company**"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

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

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

(i) The Companies Act, 2013 ('the Act') and the rules made thereunder;

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

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

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

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

   (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 and Sweat Equity) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**

   (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible 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 **(repealed w.e.f. December 16, 2025)**;

   (g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client **(notified on December 16, 2025)**;

   (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the Audit Period)**;

   (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**

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

(k) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

(vi) As confirmed, following other laws are specifically applicable to the Company for which the Management has confirmed that the Company has devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively:

(a) The Information Technology Act, 2000;

(b) Policy relating to Software Technology Parks of India and its regulations.

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

i. Secretarial Standards issued by The Institute of Company Secretaries of India;

ii. The Listing Agreements entered into by the Company with BSE Limited and National Stock Exchange of India Ltd.

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

We further report that

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

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

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

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

We further report that during the audit period the company has not undertaken any event/action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

Place: Jaipur
Date: May 28, 2026
UDIN: F011138H000522211

For **V. M. & Associates**
Company Secretaries
(ICSI Unique Code P1984RJ039200)
PR 5447 / 2024

CS Priyanka Agarwal
Partner
Membership No.: FCS 11138
C P No.: 15021

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

Annexure A

To,
The Members
Compucom Software Limited
IT: 14-15, EPIP, Sitapura
Jaipur –302022 (Rajasthan)

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

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place: Jaipur
Date: May 28, 2026
UDIN: F011138H000522211

For **V. M. & Associates**
Company Secretaries
(ICSI Unique Code P1984RJ039200)
PR 5447 / 2024

CS Priyanka Agarwal
Partner
Membership No.: FCS 11138
C P No.: 15021

Annexure II

Conservation of energy, research and development, technology absorption, foreign exchange earnings and outgo

[Pursuant to Clause (m) of Sub-section (3) of Section 134 of Companies Act, 2013 and Rule 8(3) of the Companies (Accounts) Rules, 2014]

CONSERVATION OF ENERGY

The nature of the Company's operations is not energy intensive and entails a relatively lower level of energy consumption. However, in view of the Company's hotel and cold storage projects, significant measures have been taken for energy conservation, and the management continues to evaluate new technologies and invest in infrastructure to improve energy efficiency.

I. Steps taken or impact on conservation of energy: -

Significant measures have been taken to reduce energy consumption by using energy-efficient equipment's like:

- Installation of energy-efficient VRV/VRF air-conditioning systems across major areas of the hotel, enabling zoned cooling and optimized power consumption.
- Identification and replacement of outdated and low efficient UPS systems and other equipment in a phased manner.
- Use of electric vehicles for office work.
- Installation of LED Lights at office premises in a phased manner.
- Replacement of Component Cooling Water (CCW) Pump with higher efficiency pump and compressor.
- Conducting continuous energy-conservation awareness and training sessions for operational personnel.
- Putting up energy conservation posters to remind people to be careful of energy wastage and switch off appliances when not in use.

II. The steps taken by the company for utilizing alternate sources of energy:- Apart from the solar electricity plant already running atop the company's registered and corporate office, significant investment (35lacs+) has also been made in installing such solar electricity plant atop the new hotel project of the company. Also, instead of traditional water heating system, heat pump has been installed for hotel project that is relatively more efficient in energy consumption.

III. The capital investment on energy conservation equipment: Approximately ₹ 60–70 lakh till date.

TECHNOLOGY ABSORPTION:

The Company realizes that in order to stay competitive and avoid obsolescence, it would have to invest in technology across multiple product line and services offered by it. In order to maintain its position of leadership, your Company has continuously and successfully developed state-of-the-art methods for absorbing, adapting and effectively deploying new technologies. Hence, the Company is making every effort to develop methods for adopting and effectively deploying new technologies.

i. Efforts made towards technology absorption, adaptation, and innovation:

Company lays greater emphasis on technology absorption and innovations as the Company is engaged in the business marked with rapid technology changes and obsolescence. Company strives to keep pace with the rapid changes and adopt new technologies periodically to be in line with competitive market conditions or to ease the life of our internal employees and departments.

The Company is undertaking focused upskilling across functions, including software developers, accounts and finance personnel, civil engineers and other operational resources, in contemporary AI-based methods and tools relevant to their roles. These initiatives are intended to improve capability, productivity, analysis and process efficiency.

ii. Benefits derived as a result of the above efforts:

The adoption of the latest technology and innovative ideas has enabled your Company to have an edge on others due to higher productivity, better services, and increased consumer confidence and also Employee. It also has enabled the Company to come out with innovative ideas to explore new areas of generating the revenue.

iii. Imported Technology:

The Company's operations do not require significant import of technology.

a) The details of technology imported: Company did not import any technology since last three years.
b) The Year of Import: Not applicable
c) Whether the technology been fully absorbed: Not Applicable
d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: Not Applicable

iv. The expenditure incurred on Research and Development:

The Company's R&D activity is part of its normal software development activities and is a continuous process. Company is not having the separate R & D department, so it will not be prudent to assign capital and recurring expenses specifically to the research and development activities.

FOREIGN EXCHANGE EARNINGS AND OUTGO:

The Company continues to pursue suitable international opportunities for its software products and services. In addition, with Hotel Ranavilas Palace now operational, foreign exchange earnings are also expected from international guests and overseas-originated bookings for stays, destination events and related hospitality services.

The Company maintains marketing arrangements in foreign countries and intends to strengthen international outreach for both software exports and hospitality services.

The details of foreign exchange earnings and outgo are given in the notes on accounts.

Foreign Exchange earned in terms of actual Inflow (Export): Rs. 13,24,008/- (Previous year Rs. 13,59,117/-) Foreign Exchange outgo in terms of actual Outflow (Import): 3,28,000/- (Previous year: NIL)

Other expenses incurred in foreign currency on manpower, administrative and marketing expenses:
NIL (Previous year: NIL)

For and on behalf of the Board of Directors
For Compucom Software Limited

Sd/-	**Sd/-**
(Surendra Kumar Surana)	**(Vaibhav Suranaa)**
Chairperson, Managing Director & CEO	Executive Director
(DIN: - 00340866)	(DIN: - 05244109)

Place: Jaipur
Date: August 01, 2026

Registered Office: IT 14-15, EPIP, Sitapura,
Jaipur - 302022 (Rajasthan)

Annexure III

FORM AOC -1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part "A": Subsidiaries

[Information in respect of each subsidiary to be presented with amounts (**In Lakhs except % of shareholding**)]

S.No.	Particulars	Details (In Lakhs)
1	Name of the subsidiary	CSL Infomedia Private Limited
2	The Date since when Subsidiary was acquired	13th November, 2010
3	Reporting period for the subsidiary concerned, if different from the holding Company's Reporting Period	31st March, 2026
4	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	Not Applicable
5	Share Capital	1650.00
6	Reserves & surplus	987.28
7	Total Assets	2,822.84
8	Total Liabilities	185.56
9	Investments	0.56
10	Turnover	1,250.26
11	Profit before taxation	(21.94)
12	Provision for taxation	(15.68)
13	Profit after taxation	(6.27)
14	Proposed Dividend	-
15	Extent of shareholding (in percentage)	100%

Notes:

1. Names of subsidiaries which are yet to commence operations: NIL
2. Names of subsidiaries which have been liquidated or sold during the Year: NIL

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Not Applicable

For S. Misra & Associates
Chartered Accountants
FRN - 004972C

For and on behalf of Board of Directors of Compucom Software Limited

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
CA Abhishek Sharma	**Surendra Kumar Surana**	**Vaibhav Suranaa**	**CA Sanjeev Nigam**	**CS Varsha Ranee Choudhary**
Partner	Managing Director	Director	Chief Financial Officer	Company Secretary &
M. No. 480266	DIN: 00340866	DIN: 05244109	(CFO)	Compliance Officer
UDIN:26480266NXHQVY2416				M. No.: ACS 39034

Place: Jaipur
Date: July 2, 2026

Annexure IV

Form No. AOC-2

[Pursuant to Clause (h) of Sub-section (3) of Section 134 of The Companies Act, 2013 and Rules 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 transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at an arm's length basis:

(a)	Name(s) of the related party and nature of relationship	NIL (All Contracts or arrangements or transactions entered into by the Company with related parties are at arm's length basis)
(b)	Nature of Contracts/arrangements/transactions	
(c)	Duration of Contracts/arrangements/transactions	
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	
(e)	Justification for entering into such contracts or arrangements or transactions	
(f)	Date(s) of approval by the Board	
(g)	Amount paid as advances, if any	
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	

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

S. No.	(a) Name(s) of the related party and nature of relationship	(b) Nature of Contracts/ arrangements/ Transactions	(c) Duration of the Contacts/ arrangements/ transactions	(d) Salient terms of the Contracts, arrangements or transactions including the value, if any	(e) Date(s) of approval by the Board, if any	(f) Amount paid as advances, if any
1.	CSL Infomedia Private Limited (Material Wholly Owned Subsidiary Company)	i. Leasing or renting of property	11 Months (from 1st Nov. 2024 to 30th Sep. 2025)	Tenancy Agreement for receiving rent of Rs. 20,000/- per month Including all the expenses.	24th May 2024	NIL
		ii. Leasing or renting of property	11 Months (from 01st Oct. 2025 to 31st Aug. 2026)	Tenancy Agreement for receiving rent of Rs. 22,000/- per month Including all the expenses.	27th May 2025	
		iii. Service Agreement	5 years (from 1st Jan. 2022 to 31st Dec. 2026) (This agreement is superseded by the new circular dated 31st Aug. 2023 which is effective from 01st Apr. 2023 issued by government for the rest period).	Service Agreement by Compucom Software Limited for engagement and deputation of its employees at 525 government schools for a payment of Rs. 6600/- per month per school (including all expenses) as per the new circular and before this new circular the payment was Rs. 4500/- per month per school (including all expenses).	12th Nov. 2021 & 22nd May 2023 (The Agreement stood terminated by mutual consent of both parties w.e.f. 01st Nov. 2025)	
		iv. Service Agreement	5 Years (from 15th Feb. 2023 to 14th Feb. 2028)	Service Agreement by Compucom Software Limited for engagement and deputation of its employees at 398 schools for payment of Rs. 6232/- (Excluding GST) per month per school (Covered all expenses such as conveyance, refreshments etc.)	10th Nov. 2022 (The Agreement stood terminated by mutual consent of both parties w.e.f. 01st Nov. 2025)	NIL
		v. Service Agreement	5 Years From 27th Jul. 2023 to 26th Jul. 2028. (This Agreement is amended	Service Agreement by Compucom Software Limited for engagement and deputation of its employees at 412 Govt. School for payment of Rs.7000/-	27th May 2025	NIL

S. No.	(a) Name(s) of the related party and nature of relationship	(b) Nature of Contracts/ arrangements/ Transactions	(c) Duration of the Contacts/ arrangements/ transactions	(d) Salient terms of the Contracts, arrangements or transactions including the value, if any	(e) Date(s) of approval by the Board, if any	(f) Amount paid as advances, if any
			w.e.f. **01th November 2025**. All other terms and conditions of the original Agreement shall remain unchanged and continue to be in force for the balance of the original five-year term)	(Excluding GST) per month per school (Covered all expenses such as conveyance, refreshments etc.)		
2.	Rishab Infotech Private Limited (Entity belonging to the Promoter or promoter group)	i. Leasing or renting of property	11 Months (From 1st Nov. 2024 to 30th Sep. 2025)	Tenancy Agreement for receiving rent of Rs. 4,000/- per month Including all the expenses.	24th May, 2024	NIL
		ii. Leasing or renting of property	11 Months (from 1st Oct. 2025 to 31st Aug. 2026)	Tenancy Agreement for receiving rent of Rs. 5,000/- per month Including all the expenses.	27th May 2025	NIL
3.	Sambhav Infotech Private Limited (Entity belonging to the Promoter or promoter group)	Leasing or renting of property	12 MonthsFrom 01st Oct. 2024 to 30th Sep. 2025	Tenancy Agreement for paying the Center Rent (In respect of DDUGKY Project) is Rs. 6,01,800/- per month (inclusive of GST), and the Hostel Rent (In respect of DDUGKY Project) is Rs. 4,48,400/- per month (inclusive of GST)	24th May 2024	NIL
4.	*Mrs. Trishla Rampuria (Non-Executive Director)	Leasing or renting of property	11 Months (from 1st Nov. 2024 to 30th Sep. 2025)	Tenancy Agreement for paying rent of Rs. 23,000/- per month including all the expenses	24th May 2024	NIL
5.	Mrs. Trishla Rampuria (Non-Executive Director and Proprietor- Pal's Info way)	Leasing or renting of property	11 Months (from 1st Nov. 2024 to 30th Sep. 2025)	Tenancy Agreement for paying rent of Rs. 17,250/- per month including all the expenses	24th May 2024	NIL
		Leasing or renting of property	11 Months (from 1st Oct. 2025 to 31st Aug. 2026)	Tenancy Agreement for paying rent of Rs. 17,250/- per month including all the expenses	27th May 2025	NIL
6.	Compucom Technologies Private Limited (Entity belonging to the Promoter or promoter group)	Leasing or renting of property	7 Months From (1st Sep. 2025 to 31st Mar. 2026	Tenancy Agreement for paying rent of Rs. 2,90,000/- per month including all the expenses.	27th May 2025	NIL

*Mrs. Trishla Rampuria resigned as Non-Executive & Non-Independent Director w.e.f. May 27th, 2025

For and on behalf of the Board of Directors
For Compucom Software Limited

Sd/-
(Surendra Kumar Surana)
Chairperson, Managing Director & CEO
(DIN: - 00340866)

Sd/-
(Vaibhav Suranaa)
Executive Director
(DIN: - 05244109)

Place: Jaipur
Date: May 28, 2026

Registered Office:
IT 14-15, EPIP, Sitapura, Jaipur - 302022 (Rajasthan)

Annexure V

Information under Section 197(12) of the Companies Act, 2013 read with 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 and the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary in the financial year 2025-26:

Name of Director's and KMP and designation	Remuneration for the financial year 2025-26 (Amount is in Rs.)	Ratio of remuneration to median remuneration of employees	% increase in remuneration in the financial year 2025-26
Mr. Surendra Kumar Surana,Chairperson, Managing Director & CEO	30,03,840	1:30.69	0.13%
Mr. Vaibhav Suranaa, Executive Director	23,60,592	1:24.12	0.88 %
Mr. Ajay Kumar Surana, Non-Executive & Non-Independent Director	NA#	NA#	NA#
Mrs. Trishla Rampuria, Non-Executive & Non-Independent Director*	NA#	NA#	NA#
Dr. Baldev Singh, Non-Executive & Independent Director **	NA#	NA#	NA#
Mrs. Sunita Garg, Non-Executive & Independent Director	NA#	NA#	NA#
Dr. Ashwini Kumar Sharma, Non-Executive & Independent Director	NA#	NA#	NA#
Mr. Satya Narayan Vijayvergiya, Non-Executive & Independent Director***	NA#	NA#	NA#
CS Varsha Ranee Choudhary, Company Secretary and Compliance Officer	7,06,906	1:7.22	9.36 %
CA Sanjeev Nigam, Chief Financial Officer	10,19,000	1:10.41	7.15 %

*Mrs. Trishla Rampuria resigned as Non-Executive & Non-Independent Director w.e.f. May 27th, 2025

** Dr. Baldev Singh ceased to be a Non-Executive & Independent Director of the company w.e.f. August 23rd, 2025 upon completion of his second consecutive tenure as a Non-Executive & Independent Director.

***Mr. Satya Narayan Vijayveriga was ceased to be a Non-Executive & Independent Director of the company w.e.f. June 14th, 2026, upon completion of his second consecutive tenure as a Non-Executive & Independent Director.

#Sitting Fees paid to Directors do not form part of the aforesaid calculation.

iii) The percentage increase in the median remuneration of employees in the financial year 2025-26: - The median remuneration of the employees has increased by 0.88% in the financial year 2025-26.

iv) The number of permanent employees on the rolls of Company: 996 as on March 31, 2026.

v) Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: The average percentage change in the remuneration of all employees (other than KMPs) for the financial year 2025-26 stood at -14.04% whereas the average remuneration of KMPs increased by 02.20%. The average increase is dependent on the individual performance, inflation, Company's performance, prevailing industry trends and benchmarks.

vi) Affirmation that the remuneration is as per the Remuneration Policy of the Company: The Company affirms remuneration is as per the Remuneration Policy of the Company.

For and on behalf of the Board of Directors
For Compucom Software Limited

Sd/-	Sd/-
(Surendra Kumar Surana)	**(Vaibhav Suranaa)**
Chairperson, Managing Director & CEO	Executive Director
(DIN: - 00340866)	(DIN: - 05244109)

Place: Jaipur
Date: August 01, 2026

Registered Office:
IT 14-15, EPIP, Sitapura, Jaipur - 302022 (Rajasthan)

Annexure V-A

INFORMATION AS PER RULE 5(2) READ WITH RULE 5(3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Details of Top Ten employees in terms of remuneration drawn during the year ended March 31, 2026:

S. No.	Employee Name	Designation	Educational Qualification	Age	Total Experience (In Years)	Date of Commence-ment of employment	Remunera-tion FY 2025-26 Amount (Rs. in Lakhs)	Last Employement held before joining the company
1	Ajay Batarka	Marketing Manager	B.A.	53	26	16-01-2001	10,83,315	LCC Infotech Pvt. Ltd.
2	Deepak Upadhyay	ICT Project Manager	MCA	53	26	04-09-2001	12,13,599	Microbase System Software Pvt. Ltd.
3	Mahesh Kumar	Senior Developer	MCA	45	12	29-09-2014	11,52,558	Commelius Solution Pvt. Ltd.
4	Manoj Poonia	Manager	B.TECH	53	27	05-03-1999	12,68,188	World Wide Communication Pvt. Ltd.
5	Manoj Agarwal	Technical Head-Media	B.TECH	51	26	17-10-2001	15,11,004	Hughes Software Systems
6	Nitin Kapoor	Head- software Development	B.TECH	56	9	25-10-2017	14,32,028	Red Tray
7	Sanjeev Nigam	Chief Financial officer	CA	57	32	21-03-2015	10,19,000	Veto Switch Gears and Cables Ltd.
8	Vaibhav Mathur	Manager	B.TECH	54	26	02-01-2000	10,75,908	Hindalco
9	Surendra Kumar Surana	Managing Director	B.TECH	64	37	09-07-2009	30,03,840	NA
10	Vaibhav Suranaa	Executive Director	B.TECH	33	11	01-06-2016	23,60,592	NA

*Annualized remuneration includes fixed pay, variable pay, incentives, bonus, employer's contribution to provident fund, and perquisites provided during the year, computed in accordance with the provisions of the Income-tax Act, 2025, as applicable.

Notes:

1 All employment is contractual, terminable by notice from either side.

2 No employee of the Company holds such percentage of equity shares within the meaning of clause (iii) of rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

3 None of the employees of the Company is related to any Director or Manager of the Company, except Mr. Vaibhav Suranaa, who is the son of Mr. Surendra Kumar Surana, Chairman & Managing Director of the Company.

4 No employee of the Company was falling under criteria prescribed in Rule 5(2)(i), Rule 5(2)(ii) and Rule 5(2)(iii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 respectively.

Annexure VI

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Pursuant to Regulation 34 (2)(e) of The Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015

OVERVIEW

The Company continues to operate in diverse areas such as **e-governance projects, ICT education initiatives, software design and development, electronic media, IT and media training, learning solutions, and wind power generation**. The **hospitality** venture of the company has also taken off well and is fully operational with the name **Hotel Ranavilas Palace**. In addition, the pipeline projects are progressing positively in emerging sectors including **food processing, cold-chain solutions, and commodity trading**.

Our strategic objective is to build a **sustainable and resilient organization** that consistently remains aligned with the evolving priorities of our clients, while simultaneously creating meaningful **growth and development opportunities for our employees** and delivering **profitable and long-term value to our investors**.

The financial statements are prepared in accordance with the **Indian Accounting Standards (Ind AS)** under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ("the Act") and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and relevant amendment rules issued thereafter for preparing Financial Statements.

I. INDUSTRY STRUCTURE AND DEVELOPMENTS:

Almost every industry in the world is being led by software and computing technology to revolutionize their business in a fundamental way, as we all know about the ubiquitous and even indispensable usage of software all around us. The IT and ITES industries are assisting in the digitalization of corporate processes, and it is cascading across industries, enabling IT-based market offerings and business models. This is due to the continuous decrease in hardware and bandwidth costs and exponentially increasing efficiencies of the same. Building next-generation software applications and platforms, as well as enhancing information and data security, are all results of the renewed digitization era.

Apart from these developments, there has been leaps-and-bounds advancement of AI based applications while Big Data has become easier to collect, store and process to generate valuable insights for both legacy organizations and fast growing new-age organizations.

According to NASSCOM's Annual Strategic Review 2026, the Indian technology industry (comprising IT services, BPM, engineering R&D, software products, hardware and emerging digital technologies) recorded revenues of approximately US$297 billion in FY 2024–25. The industry is projected to grow by 6.1% to reach around US$315 billion in FY 2025–26, reflecting sustained demand for digital transformation, cloud computing, artificial intelligence (AI), engineering services and Global Capability Centres (GCCs).

India's technology sector continues to remain one of the country's largest employment generators. During FY 2025–26, the industry is expected to add around 135,000 net new jobs, taking total direct employment to approximately 5.95 million professionals. The sector has also made significant progress in AI capability development, with over 2 million professionals having been upskilled in AI technologies, including an estimated 200,000–300,000 professionals trained in advanced AI skills.

Artificial intelligence is emerging as a key driver of future growth for the Indian technology industry. According to NASSCOM, AI-related revenues generated by technology services companies are expected to reach approximately US$10–12 billion during FY 2025–26, supported by increasing enterprise adoption of generative AI, automation, cloud-native platforms and digital engineering solutions. These trends are expected to further strengthen India's position as a global technology and innovation hub while supporting sustained export growth and higher-value technology services. The sector continues to strategically deepen its global footprint through investments in Global Capability Centres (GCCs) and innovation-rich engineering R&D services, with a rapid shift toward AI-led delivery, cloud-native models, and cybersecurity offerings as key growth drivers (NASSCOM).

Government investment in digital governance and ICT infrastructure has continued to strengthen through sustained initiatives of the Ministry of Electronics & Information Technology (MeitY) and the Government of Rajasthan aimed at expanding citizen-centric digital services, e-Governance platforms and public digital infrastructure. These developments are well aligned with Compucom Software Limited's longstanding expertise in delivering ICT and e-Governance solutions, and with the Company's continued participation in technology projects for various Government departments in Rajasthan.

In order to take advantage of the company's land bank already in place and to sustain the steady rate of diversification it has been doing over the years, your company is always focusing on new consumer segments and industry verticals.

Along with the above, the company had installed Wind Power generation plants comprising two windmills at Jaisalmer, Rajasthan, each with a capacity of 0.6 MW, two windmills at Sikar, Rajasthan, each with a capacity of 0.6 MW, & One wind power at Krishna District, Andhra Pradesh with a capacity of 0.8 MW.

The Company had disposed of the two wind power plants at Jaisalmer and the two wind power plants at Sikar in earlier years, as they had reached the end of their useful life. The wind power plant located in Krishna District, Andhra Pradesh, continues to remain fully operational and is generating revenue for the Company.

Another key strategic initiative of the Company, Hotel Ranavilas Palace, Jaipur, has commenced full-fledged operations during the year and is actively welcoming domestic and international guests, while also hosting weddings, social events and corporate gatherings. The hotel has been developed with a focus on heritage-inspired hospitality, operational excellence and guest experience. The Company continues to strengthen its integrated and self-sustaining supply chain, to the extent feasible, including planned backward integration with the nearby cold chain and food processing project, with the objective of enhancing quality, operational efficiency and long-term sustainability.

India's hospitality industry has continued to demonstrate strong post-pandemic resilience, supported by domestic travel, weddings, corporate travel, MICE activity, religious tourism, live events and improving connectivity. According to HVS ANAROCK's *India Hospitality Industry Overview 2025*, India's hotel sector closed calendar year 2025 with nationwide occupancy in the range of 63%–65%, Average Room Rate of approximately ₹ 8,500–₹ 8,700, and RevPAR of around ₹ 5,400–₹ 5,600, reflecting growth over both the previous year and pre-pandemic benchmarks.

Horwath HTL's *India Hotel Market Review 2025 also confirms the sector's continued strength, reporting 64% occupancy, ₹ 8,624 ADR and ₹ 5,522 RevPAR for 2025. The report further states that hotel demand grew to approximately 133,000 rooms per day, a 9.1% increase, while supply expanded to around 216,000 rooms per day, a 7.8% increase. Openings and conversions exceeded 19,000 rooms, although net growth was moderated by deflagging, resulting in approximately 15,500 net new rooms.

Tourism demand has remained broad-based, with domestic tourism continuing to be the principal demand anchor for the sector. HVS ANAROCK estimates domestic tourist visits in India at approximately 4,548 million in 2025, supported by rising incomes, improving mobility, religious tourism, weddings and live entertainment-led travel.

On the inbound tourism side, recovery has been meaningful but not yet complete. As per the Ministry of Tourism, Foreign Tourist Arrivals to India stood at 9.95 million in 2024, reflecting a 4.52% recovery over 2023, but still 8.95% below 2019 levels.

Rajasthan continues to remain one of India's leading tourism states, with Jaipur, Udaipur, Jodhpur, Jaisalmer and Ajmer among its key tourism centres. As per IBEF's Rajasthan profile, the State welcomed 254.44 million visitors in CY2025, including 19.45 lakh foreign tourists.

In this improving industry environment, Ranavilas Palace, Jaipur has commenced operations and is positioned to benefit from the continued growth in domestic tourism, destination weddings, heritage travel, social events and corporate hospitality demand. The Company is focused on operating the hotel with emphasis on guest experience, cleanliness, safety, service quality and operational efficiency, while also seeking to build a more integrated and sustainable supply chain, including planned backward linkages with its nearby cold chain and food processing initiatives, to the extent feasible.

II. OPPORTUNITIES AND THREATS:

Opportunities:

a. India continues to present significant long-term opportunities in the education technology and digital transformation sectors. With one of the world's largest student populations, the country is witnessing sustained public investment in technology-enabled education, digital infrastructure and skill development. The implementation of the National Education Policy (NEP) 2020, coupled with initiatives such as PM SHRI Schools, Digital India, DIKSHA, SWAYAM, PM eVIDYA and the National Digital Education Architecture (NDEAR), is accelerating the adoption of digital learning, smart classrooms, AI-enabled education, teacher capacity building and technology-driven governance across the education ecosystem.

Compucom Software Limited is well positioned to capitalize on these opportunities by leveraging its decades of experience in executing large-scale ICT and e-Governance projects for Government departments. The Company possesses proven capabilities in end-to-end implementation of technology projects, including design and establishment of ICT infrastructure, supply and maintenance of hardware and software, networking, digital learning solutions, managed services, training and long-term project support. These capabilities position the Company favourably to participate in future Government and institutional initiatives aimed at strengthening digital education and public digital infrastructure.

The growing emphasis on digital skilling, artificial intelligence, cybersecurity, cloud computing and emerging technologies is also expected to create increasing demand for technology-enabled training and workforce development. Government programmes focused on skill development, together with rising investments by enterprises in employee upskilling and reskilling, continue to expand opportunities for specialized IT training and digital learning service providers. The Company intends to leverage its domain expertise and execution capabilities to pursue opportunities in these high-growth segments.

In addition to the education sector, increasing Government expenditure on digital public infrastructure, citizen-centric e-Governance, smart governance platforms and enterprise digitization is expected to generate further opportunities for experienced technology solution providers. With its established track record in delivering complex ICT projects and digital transformation initiatives, the Company remains well positioned to support Government agencies, educational institutions and enterprises in their ongoing technology modernization programmes while continuing to create long-term value for its stakeholders.

b. **Software & E-governance Services:** Traditionally, the Company has maintained a strong focus on software exports and IT services for international clients. However, with India's rapid digital transformation and increasing public investment in technology-led governance, significant opportunities have emerged in the domestic market across sectors such as e-Governance, education, power utilities, healthcare, rural development and digital public infrastructure. Leveraging its extensive experience in executing large-scale ICT and digital transformation projects, the Company continues to strengthen its presence in these high-growth segments.

The Company also serves overseas clients by providing software development, application maintenance, testing, technical support and other technology-enabled services. While international demand experienced moderation in recent periods due to global macroeconomic conditions, the Company continues to actively pursue new business opportunities and remains focused on strengthening its international presence as global technology spending gradually recovers.

In addition, the Company's digital media initiatives have enhanced its brand visibility and created avenues for new business opportunities by expanding its reach across diverse stakeholder groups.

c. **Media Services:** Your Company's subsidiary, CSL Infomedia Private Limited, continues to operate its television broadcasting business through JAN TV and JAN TV Plus, offering a diverse range of programming encompassing education, news and current affairs, employment, skill development, agriculture, tourism, healthcare, social awareness, religion, sports and entertainment.

JAN TV is available on Tata Play (Channel No. 1185) and Airtel Digital TV (Channel No. 355), besides being accessible through leading OTT and digital platforms such as JioTV, MX Player, Dailyhunt and YouTube Live, as well as on major cable television networks across the country. The channel is also available through internet streaming and mobile applications on Android and iOS platforms, enabling wider audience reach across multiple digital mediums.

JAN TV Plus complements the network's offerings with programming focused on news and current affairs, education, entertainment, agriculture and social empowerment. While JAN TV operates as a Free-to-Air (FTA) channel, JAN TV Plus is offered as a pay television channel.

Both JAN TV and JAN TV Plus are empanelled with the Department of Information and Public Relations (DIPR), Government of Rajasthan for Government advertising. In addition, JAN TV is empanelled with the Central Bureau of Communication (CBC), Government of India (formerly DAVP), enabling it to receive Central Government advertising assignments. The channel also subscribes to BARC India television audience measurement services for audience measurement and industry analytics.

As part of its growth strategy, the network continues to strengthen its regional presence, including through its bureau office in Uttar Pradesh, while pursuing opportunities to expand its government and commercial outreach across additional States.

d. **Hospitality Sector:** Recognising the strong long-term growth potential of India's tourism and hospitality sector, particularly in Jaipur—one of the country's leading destinations for domestic as well as international travellers—the Company diversified into the hospitality business through the development of Ranavilas Palace, Jaipur. The hotel has been developed on the Company's land situated at IT-12 & 13, EPIP, RIICO Industrial Area, Sitapura, Jaipur, with a cumulative investment of over ₹ 25 crore.

Ranavilas Palace has commenced operations and is actively catering to leisure travellers, destination weddings, social events, corporate gatherings and other hospitality requirements. The Company continues to focus on enhancing guest experience, strengthening operational efficiencies and exploring strategic collaborations with reputed hospitality brands and service partners to further augment the hotel's market presence and long-term value creation.

e. **Wind Power:** The power sector continues to be one of the most critical pillars of India's infrastructure and economic development. Reliable and sustainable electricity is essential for industrial growth, digital transformation and overall socio-economic progress. India has emerged as one of the world's largest power markets, with a diversified energy mix comprising conventional sources such as coal, natural gas, hydro and nuclear power, alongside rapidly expanding renewable energy sources including solar, wind, biomass and small hydro. Growing urbanisation, industrialisation and increasing electrification continue to drive a steady rise in electricity demand, necessitating sustained investments in generation, transmission and distribution infrastructure.

   India is the world's third-largest producer and consumer of electricity. As on 31 March 2026, the country's total installed power generation capacity stood at approximately 532.74 GW, of which 283.47 GW comprised non-fossil fuel-based capacity, including renewable energy, large hydro and nuclear power. Wind power accounted for approximately 56.09 GW of the installed capacity, reflecting the Government's continued emphasis on clean energy transition and energy security.

   The Company currently owns and operates a 0.8 MW wind power project located in Krishna District, Andhra Pradesh, contributing to its renewable energy portfolio. The Company's wind power projects at Sikar and Jaisalmer, Rajasthan, have been divested after reaching the end of their useful economic life.

f. **Cold Storage:** The cold chain sector continues to play a vital role in strengthening India's agricultural value chain by reducing post-harvest losses, improving food quality and safety, enhancing supply chain efficiency and enabling better price realization for farmers. With increasing demand for fresh produce, processed foods, pharmaceuticals and temperature-sensitive products, coupled with the rapid growth of organised retail, food processing and e-commerce, the need for modern cold storage and integrated logistics infrastructure is expected to grow steadily. The Government of India also continues to encourage investment in cold chain infrastructure through various policy initiatives and financial assistance programmes aimed at improving agricultural marketing and food security.

   The Company is developing a cold storage facility as part of its long-term diversification strategy and integrated supply chain initiatives. The project is expected to complement the Company's hospitality business by strengthening procurement efficiencies while also catering to the broader cold chain requirements of the region. The Company will continue to evaluate opportunities to avail itself of eligible incentives and financial assistance under the applicable schemes of the Government of India and other statutory authorities, subject to eligibility and approvals.

Threats:

a. **Competitive pressures:** The technology industry continues to witness intense competition from domestic as well as global players across software services, digital transformation, e-Governance, cloud computing, artificial intelligence and managed services. The Company operates in a highly competitive environment where sustained innovation, service quality, execution capability, customer relationships and cost efficiency remain critical to maintaining market position and long-term growth.

b. **Talent Acquisition and Retention**: The technology sector continues to experience strong demand for skilled professionals in emerging areas such as artificial intelligence, cloud computing, cybersecurity, data analytics and digital engineering. The availability and retention of qualified talent remain key business challenges, which may exert upward pressure on employee costs. The Company seeks to mitigate this risk by providing a conducive work environment, continuous learning opportunities, career development and competitive compensation practices

c. **Rapid Technological Change**: The pace of technological advancement continues to accelerate, increasing the risk of technology obsolescence. The Company's competitiveness depends upon its ability to continuously upgrade its technology capabilities, adopt emerging technologies and align its service offerings with evolving customer requirements and industry trends.

d. **Foreign Exchange Risk**: The Company derives a part of its revenue from overseas operations and international clients. Accordingly, fluctuations in foreign exchange rates, particularly the Indian Rupee against major global currencies, may impact revenues, margins and competitiveness. The Company continuously monitors its foreign exchange exposure and adopts appropriate risk management measures, wherever considered necessary.

e. **Regulatory and Policy Changes**: The Company's business is influenced by Government policies relating to information technology, digital governance, education, taxation, public procurement and other regulatory matters. Changes in applicable laws, regulations, Government spending priorities or policy frameworks at the Central or State level could impact the Company's business operations, financial performance or future growth opportunities. The Company continuously monitors regulatory developments and adapts its business strategies accordingly

SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE: Detailed information about segment-wise performance of the company is as follows:

Information about reportable segments

A. Information about primary segments **(in Lakhs)**

Particulars	Year ended March 31, 2026			Year ended March 31, 2025		
Business Segment	**Allocated**	**Unallocated**	**Total**	**Allocated**	**Unallocated**	**Total**
Revenue						
Software	82.95	-	82.95	114.66	-	114.66
Learning	2780.87	-	2780.87	2716.67	-	2716.67
Wind Power	38.11	-	38.11	80.24	-	80.24
Hotel	69.62	-	69.62	9.32	-	9.32
Segment revenue	**2971.55**	-	**2971.55**	**2920.89**	-	**2920.89**
Expenses						
Software	106.70	-	106.70	141.09	-	141.09
Learning	2618.14	-	2618.14	2812.79	-	2812.79
Wind Power	50.07	-	50.07	114.69	-	114.69
Hotel	234.06	-	234.06	14.59	-	14.59
Segment Expense	**3008.97**	-	**3008.97**	**3083.16**	-	**3083.16**
Segment Results						
Software	(22.60)		(22.60)	(26.43)	-	(26.43)
Learning	(231.63)		(231.63)	(96.12)	-	(96.12)
Wind Power	(11.43)		(11.43)	(34.45)	-	(34.45)
Hotel	(163.47)		(163.47)	(5.27)		(5.27)
Segment Results	**(429.14)**	-	**(429.14)**	**(162.27)**	-	**(162.27)**
Less: expenses		27.35	27.35	-	33.34	33.34
Add: Interest income		-	-	-	-	-
Add: Other un allocable income		509.55	509.55	-	523.77	523.77
Profit before tax and exceptional items	-	-	53.05	-	-	328.16
Less: Exceptional item	-	-	391.73	-	-	-
Profit before tax	-	-	444.78		-	328.16
Tax expenses	-	-	150.86	-	-	99.28
Other Comprehensive income	-	-	(1.59)	-	-	3.18
Profit for the year	-	-	**292.33**	-	-	**232.06**

B. Information Based on Geography

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Revenue by geographical segment		
India	3468.04	3431.07
USA	13.05	13.59
Total	**3481.09**	**3444.66**

C. **Reconciliation between segment revenue and enterprise revenue**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Segment Revenue		
Software	82.94	114.66
Learning	2780.87	2716.67
Wind Power	38.11	80.24
Hotel	69.62	9.32
Total Segment Revenue	**2971.54**	**2920.89**
Enterprise Revenue		
Total Income	3481.09	3444.66
Less: Other income	(509.55)	(523.77)
Add: Export Incentives		
Total Segment Revenue	**2971.54**	**2920.89**

III. OUTLOOK:

The Company has a positive outlook for the coming year and endeavors to achieve a steady business performance in the coming year. This is, however, subject to the risks and uncertainties given below.

IV. RISKS AND CONCERNS:

The Board of Directors and Senior Management continuously and carefully monitor key risks and concerns related to the Company's business for example:, risks and uncertainties regarding fluctuating earnings, interest rates, exchange rates, the Company's ability to manage growth, intense competition in IT services including those factors which may affect our cost advantage, wage increase, earnings and exchange rate fluctuations, intense IT competition, Government policies, ability to attract and retain skilled professionals, time- cost over-runs on fixed price contracts, client concentration, ability to manage the international marketing and sales operations as well as the local operations, alterations of the government fiscal incentives, political instability, legal framework and above all general economic conditions affecting the industry.

V. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The 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. The 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.

The Company has a robust internal audit program, where the internal auditor conducts a risk-based audit with a view to not only test adherence to policies and procedures but also to suggest improvements in processes and systems. Their audit program was agreed upon by the Audit Committee. Internal audit observations and recommendations are reported to the Audit Committee, which monitors the implementation of such recommendations. The findings were satisfactory and suggestions for improvement have been taken up for implementation.

VI. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

- **Financial Performance:**

  Income: The Company derives its income from Software& E-Governance services, sale of software products, learning solutions including skilling and placement activities, IT education and training, Wind Power Generation, treasury and hotel income. Treasury income mainly includes interest on fixed deposits.

(Rs. in Lakhs)

Particulars	31.03.2026	31.03.2025
Software & E-Governance Services - Overseas	11.95	9.91
Domestic	71.00	104.76
Learning Solution	2780.87	2716.67
Wind Power Generation	38.11	80.24
Hotel	69.62	9.31
Other Income	509.55	523.77
Total	**3481.09**	**3444.66**

a. **Software Services:** Revenue from Software & E-Governance Services decreased by Rs. 31.72 lakhs primarily due to lower work orders. E-Governance projects at domestic level have also shown significant reduction due to completion of one project of Rs. 6.18 crores for supply of manpower on contract basis for operation and maintenance of Labour Department Management System Project for Department of Labour, Government of Rajasthan. The Company continues to bid for new projects aggressively in the current financial year also.

b. **Learning Solution:** Learning Solution comprises imparting computer education in Govt. Schools, skilling and placement activities. During the financial year revenue from this segment increased by Rs. 64.20 crores mainly due to one new skill project of Rajasthan Skill and Livelihoods Development Corporation for Rs. 2.71 crores of DDUGKY which started in January 25 and completed in December. 25. However, one ICT project of 53 schools has completed in February 26. The company indulges in providing skill development training to engineering & other curriculum batches, as well as government & other employees for passing on benefits of schemes like DDUGKY and RSLDC to the youth of Rajasthan.

Wind Power Generation:

Historically, the Company had five wind power generation plants comprising two plants at Jaisalmer, Rajasthan (0.6 MW each), two plants at Sikar, Rajasthan (0.6 MW each), and one plant at Krishna District, Andhra Pradesh (0.8 MW).

The two wind power plants at Jaisalmer had been disposed of in earlier years upon reaching the end of their useful life. During the financial year 2025-26, the Company also disposed of its two wind power plants located at Sikar, Rajasthan, for a total consideration of **Rs. 53.57 lakhs**, resulting in a loss of **Rs. 1.43 lakhs**. The decision to dispose of these plants was taken as the Power Purchase Agreements (PPAs) for the Sikar wind power plants expired in December 2024, and the revised tariff offered by the power distribution company was not commercially remunerative.

Accordingly, the Company presently operates one wind power plant with a capacity of **0.8 MW** located at Krishna District, Andhra Pradesh, which continues to be fully operational and is generating revenue.

The operation and maintenance of the Company's wind power projects are managed by Wind World India Limited, which also liaises with the relevant regulatory authorities on behalf of the Company.

Consequent to the disposal of the Sikar wind power plants, revenue from the wind power segment decreased by **Rs. 42.13 lakhs** during the financial year 2025-26 as compared to the previous financial year 2024-25.

c. **Foreign Exchange Risks/ Exposures:** The Company operates from India with execution facilities in USA. A significant portion of revenue, expenses related to Software business is carried out in US foreign exchange exposure for the last two years is mentioned below:

(Rs. in Lakhs)

Particulars	31.03.2026	31.03.2025
Revenue in Foreign Currency	13.05	13.59
Revenue Expenses in Foreign Currency	-	-
Capital Expenses in Foreign Currency	-	-
Net Exchange Earning	**13.05**	**13.59**

The reason for the fall in revenue in foreign currency is due to lower overseas workorders.

Expenditure: (Rs. in Lakhs)

Particulars	31.03.2026	% of Total Revenue	31.03.2025	% of Total Revenue
Total Income	3481.09	100	3444.66	100
Expenses				
Purchase of stock in trade	-		-	
Changes in inventories	-		17.78	0.52
Manpower Expenses	482.28	13.85	452.88	13.15
Learning Solution Execution Charges	1500.35	43.10	1330.94	38.64
Administrative & Other Expenses	565.30	16.24	343.40	9.97
Finance Cost	295.20	8.48	379.55	11.02
Depreciation	584.91	16.80	591.95	17.18
Profit Before Tax Before Exceptional Items	53.05	1.52	326.16	9.47
Exceptional Items	391.73	(11.25)	-	
Profit Before Tax After Exceptional Items	444.78	12.78	326.16	9.47
Provisions for Income Tax	150.86	4.33	99.28	2.88
Profit After Tax	293.92	8.44	228.88	6.64
Other comprehensive income	(1.59)	(0.05)	3.18	0.09
Total Comprehensive Income	**292.33**	**8.40**	**232.06**	**6.74**

Manpower Expenses: These expenses have increased from Rs. 452.88 lakhs to Rs. 482.28 mainly due to commencement of hotel segment.

Learning Solution Execution Charges: These expenses have increased from Rs. 1330.94 lakhs to Rs. 1500.35 lakhs mainly due to new project of DDUGKY as mentioned above in point (b) of Income.

Administrative & Other Expenses: These have increased by Rs. 221.90 lakhs mainly due to launch of new hotel segment, namely Ranavilas Palace.

Finance Cost: It has reduced from 379.55 lakhs in previous year to Rs. 295.20 lakhs in current year 2025-26. It has been due to substantial recovery from debtors.

Depreciation has reduced by Rs. 7.04 lakhs due to completion of 53 school project in Feb. 26 and June 23 respectively. We also sold Windmill plants at Sikar location on April 25. However, we started our hotel segment in November 25 and therefore, had some depreciation of the hotel segment.

- **Operational Performance:**

  Share capital: The Company has only one class of shares, namely equity shares. The face value of the shares is Rs. 2/- per share. The paid- up capital of the company is Rs. 15,82,50,376/-

Reserves & Surplus **Fixed Assets :** (Rs. in Lakhs)

Particulars	31.03.2026	31.03.2025	Particulars	31.03.2026	31.03.2025
Profit & Loss Account	9336.67	9201.00	Gross Block	10145.25	8449.49
General Reserves	1484.79	1484.79	Accumulated depreciation	(4294.05)	(4255.25)
Securities Premium	1352.96	1352.96	Net Fixed Assets	5851.20	4194.24
Capital Reserve	209.22	209.22	Total Income/Net Block	0.59	0.82
Other Comprehensive Income	174.11	175.69	Acc. Dep. as % of Gross Block	42.33	50.36
Total	**12557.75**	**12423.66**			

Investments: The details of investment made by the company are as under: (Rs. in Lakhs)

Particulars	31.03.2026	31.03.2025
Equity Investments in CSL Infomedia Pvt Ltd.	2561.45	2561.45
Equity Shares	0.08	3.96
Investments in Mutual Funds	0.43	0.78
Other Investments	-	-
Total	**2561.96**	**2566.19**

Non-Current & Current Liabilities: (Rs. in Lakhs)

Particulars	31.03.2026	31.03.2025
Long-Term Borrowings	2164.72	1502.63
Deferred Tax Liabilities (Net)	0.00	0.00
Other Long-Term Liabilities	235.97	776.48
Long-Term Provisions	174.05	92.91
Short-Term Borrowings	2691.60	1458.45
Trade Payables	39.72	64.89
Other Current Liabilities	343.20	559.83
Short-Term Provisions	267.34	313.67
Total	**5916.60**	**4768.86**

Long Term Loans and Advances & Other Non-Current Assets: (Rs. in Lakhs)

Particulars	31.03.2026	31.03.2025
Long Term Loans and Advances	1209.12	1103.31
Other Non-Current Assets	149.42	182.30
Deferred Tax Assets (Net)	149.05	113.48
Other Financial Assets	3182.23	1343.41
Total	**4689.82**	**2742.50**

Current Assets: (Rs. in Lakhs)

Particulars	31.03.2026	31.03.2025
Trade Receivable	2859.88	3909.40
Cash and Bank Balances	3442.56	4382.08
Short Term Loans and Advances	648.31	980.61
Stock in trade	3.12	0.00
Total	**6953.87**	**9272.09**

Trade receivables are mainly related to Govt. Schools of Rajasthan. These debtors are considered good and are realizable.

VIII. MATERIAL DEVELOPMENT IN HUMAN RESOURCES/ INDUSTRIAL RELATIONS, INCLUDING NUMBER OF PEOPLE EMPLOYED:

Human resource development remains essential to the Company's growth and sustainability. The management continues to place a high priority on recognizing and developing talent within the business with the goal of keeping them as long-term assets and providing additional training to those qualified to handle more responsibility. By presenting workers with new challenges, this improves employee happiness inside the company. The Company places a great premium on developing its workforce and utilizing their efforts and ideas.

The Company's employee count stood at 996 as of March 31, 2026.

IX. DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS:

In accordance with Schedule V of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Company is required to give details of significant changes (change of 25% or more as compared to immediately previous financial year) in key sector-specific financial ratios. During the year the Company maintains the specific ratios as follows:

Particulars	2025-26	2024-25
Debtors Turnover Ratio	0.88	0.54
Inventory Turnover Ratio	1904.83	328.56
Debt Service Coverage Ratio	4.19	3.52
Interest Service Coverage Ratio	2.73	1.90
Current Ratio	2.08	3.87
Debt Equity Ratio	0.34	0.21
Return on Equity (%)	2.09%	1.63%
Trade Payable Turnover Ratio	7.35	2.15
Net Capital Turnover Ratio	0.82	0.42

Particulars	2025-26	2024-25
Return on Capital Employed (%)	4.31%	4.47%
Return on unquoted investment (%)	0%	0%
Return on quoted investment (%)	(160.70) %	21.46%
Net Profit Margin (%)	9.89%	7.84%
Basic EPS (Rs.)	0.37	0.29
Return on net worth (%)	2.09%	1.63%
Operating Profit Margin	9.69%	11.43%

Debtors' turnover ratio has increased from 0.54 to 0.88 due to reduction in average receivables. Inventory turnover ratio has increased from 328.56 to 1904.83 due to reduction in average inventory. Current ratio has decreased from 3.87 to 2.08 due to increase in current liabilities. Interest Service Coverage Ratio has increased due to higher EBIT and lower Interest Expenses during the current year. Debt equity ratio has increased from 0.21 to 0.34 due to increase in debts. However, it is well within standard benchmark range. Return on equity has increased from 1.63% to 2.09% due to increase in net profit. Trade payable turnover ratio has increased from 2.15 to 7.35 due to increase in purchase during the current financial year. Net capital turnover ratio has increase from 0.42 to 0.82 due to reduction in working capital. Return on quoted investment decreased sharply from 21.46% to -160.70%. This reversal was caused by a shift from investment profits in the prior year to market-driven losses in the current year due to falling asset prices. Net profit margin has increased from 7.84% to 9.89% due to higher net profit. Operating Profit Margin has increased due to increase in net profit.

SOCIAL RESPONSIBILITY STATEMENT:

The Company remains steadfast in its role as an enabler and catalyst for positive societal transformation, integrating sustainability and community development into its core operating ethos. Over the years, our commitment to social good has been recognised through multiple Bhamashah Awards conferred by the Government of Rajasthan, a testament to our enduring contribution towards public welfare and education. Our initiatives span a diverse spectrum—feeding the needy through regular meal donations, elevating educational standards in government schools via infrastructure support, technology enablement, and capacity-building interventions, and fostering environmental stewardship. The Company has been a frontrunner in renewable energy adoption, operating windmills for over two decades and harnessing solar power extensively at its corporate headquarters well before it became mainstream in India. In alignment with our vision, the soon-to-be-operational hotel project will feature an integrated solar energy setup, ensuring sustainable operations from inception. These initiatives are not peripheral engagements but integral components of our long-term value-creation strategy, underscoring our belief that corporate growth and societal upliftment must progress in tandem.

CAUTIONARY STATEMENT:

This statement made in this section describes the Company's objectives, projections, expectations and estimations which may be 'forward looking statements' within the meaning of applicable securities laws and regulations. Forward–looking statements are based on certain assumptions and expectations of future events. The Company cannot guarantee that these assumptions and expectations are accurate or will be realized by the Company. Actual results could differ materially from those expressed in the statement or implied due to the influence of external factors which are beyond control of the Company. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements based on any subsequent developments.

For and on Behalf of the Board of Directors
Compucom Software Limited

Sd/-	**Sd/-**
Surendra Kumar Surana	**Vaibhav Suranaa**
Chairperson, Managing Director & CEO	Executive Director
(DIN: 00340866)	(DIN: 05244109)

Place: Jaipur
August 01, 2026

Registered Office:
IT 14-15, EPIP, Sitapura,
Jaipur-302022 (Rajasthan)

Annexure VII

CORPORATE GOVERNANCE REPORT FOR THE FINANCIAL YEAR 2025-26

Pursuant to Regulation 34(3) read with PART C of Schedule V of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

(1) COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

Corporate Governance is one of the essential pillars for building an efficient and sustainable environment. Our Company's Management strongly believes in fostering a governance philosophy that is committed to maintaining accountability, transparency and responsibility, which are integral to the Company's day-to-day operations to ensure that we gain and retain the trust of our stakeholders at all times.

Our Corporate Governance framework satisfies both the spirit and letter of the law in all our actions and disclosures and ensures transparency and maintains a high level of integrity.

The Company has a strong legacy of fair, transparent and ethical governance practices. The Company has adopted a Code of Conduct for Senior Management, Executive and Non-Executive Directors which includes Code of Conduct for Independent Directors which suitably incorporates the duties of Independent Directors as laid down in the Companies Act, 2013 (**"Act"**). This code is available on the Company's website on weblink https://compucom.co.in/mdocs-posts/code-of-conduct-2/ The Company has adopted the requirements of Corporate Governance stipulated under Regulation 17 to 27 read with Schedule V and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("Listing Regulations")**. Your Company recognizes and embraces the importance of a diverse Board in its success which is enriched with appropriate balance of skills, experience, diversity of perspectives, thereby ensuring effective Board governance. The Board of Directors of your Company is at the core of the Corporate Governance practices. Your Company's Corporate Governance framework ensures that it makes timely and appropriate disclosures and shares factual and accurate information.

(2) BOARD OF DIRECTORS:

(a) **Composition and Category of Directors**: The Board of the Company has an optimum combination of Executive, Non-Executive and Independent Directors having requisite skills and expertise to maintain its independence as per the Listing Regulations and the Act.

The composition of the Board is fully compliant with the requirements of Section 149 of the Act and Regulation 17 of the Listing Regulations, as amended from time to time as on March 31, 2026.

As on March 31, 2026, the Board of Directors comprises Six (6) members, including:

Two (2) Executive Directors

One (1) Non-Executive Non-Independent Director.

Three (3) Non-Executive Independent Directors.

The Company is led by Mr. Surendra Kumar Surana, Chairperson, Managing Director and CEO, who heads the management and operates under the strategic supervision of the Board.

All members of the Board are eminent people with considerable professional expertise and experience who actively contribute to the deliberation of Board covering strategic matters and decision making. The profile of Directors can be found on weblink https://compucom.co.in/about-us/leaderships/

(b) **Attendance of Directors at Board Meetings & last Annual General Meeting (AGM), number of other Directorships and Chairpersonships/Memberships of Committees and Shareholding of each Director in the Company:**

The Board meets at least once in a quarter to inter-alia review the Company's quarterly performance and Financial Results, assess business strategies and their implementation, and also discuss its policy, compliance and other matters. The Meetings are conducted in compliance with the regulatory requirements including those prescribed under the Act. In exceptional circumstances, additional Meetings are held, if necessary.

5 (Five) Board Meetings were held during the financial year from April 1, 2025, to March 31, 2026. The necessary quorum was present for all the Meetings. The dates on which the Board Meetings were held are as follows:

May 27, 2025; August 07, 2025; November 12, 2025; January 05, 2026, and February 07, 2026.

The details of the Directors along with their attendance at Board Meetings (during the financial year 2025-26) and Annual General Meeting ("AGM") held on Saturday, September 27, 2025, are as given below:

Name & DIN	Designation & Category	Attendance in Financial Year		Number of Directorship in other Companies as on March 31, 2026		Committee Membership and Chairpersonship in other Companies as on March 31, 2026		Shareholding in the Company as on March 31, 2026
		Board Meeting	AGM	Private	Public	Chairperson-ship	Member-ship	
Mr. Surendra Kumar Surana* (00340866)	Chairperson, Managing Director and CEO & Executive Director (Promoter)	5/5	Yes	5	Nil	Nil	Nil	2105534
Mr. Vaibhav Suranaa (05244109)**	Whole Time Director & Executive Director (Promoter)	5/5	Yes	5	Nil	Nil	Nil	189487
Mr. Ajay Kumar Surana (01365819)	Director & Non-Executive Director (Promoter)	1/5	Yes	4	Nil	Nil	Nil	Nil
Mrs. Trishla Rampuria*(07224903)**	Director & Non-Executive Director	1/1	No	1	Nil	Nil	Nil	Nil
Dr. Baldev Singh** (08333652)**	Director & Independent Director	2/2	No	Nil	Nil	Nil	Nil	Nil
Dr. Ashwini Kumar Sharma***(03185731)**	Director & IndependentDirector	3/5	Yes	1	Nil	Nil	Nil	Nil
Mr. Satya Narayan Vijayvergiya****(03185976)**	Director & Independent Director	4/5	Yes	7	4	Nil	Nil	Nil
Mrs. Sunita Garg***** (10625487)**	Director & Independent Director	5/5	Yes	1	Nil	Nil	Nil	Nil

* Mr. Surendra Kumar Surana was Re-Appointed as Chairperson, Managing Director (CMD) and Chief Executive Officer (CEO) of the Company for a period for 3 years w.e.f. July 10, 2025, to July 09, 2028, in the 31st AGM of the shareholders of the Company held on September 27, 2025.

** Mr. Vaibhav Suranaa will be Re-Appointed as a Whole Time Director designated as Executive Director of the Company for a period for 3 years w.e.f. August 01, 2026, to July 31, 2029, in the ensuing AGM.

*** Mrs. Trishla Rampuria resigned as Non-Executive Non-Independent Director of the Company w.e.f. close of business hours on May 27, 2025, due to personal reasons.

**** Dr. Baldev Singh has ceased to be as Non-Executive Non-Independent Director w.e.f. close of business hours on August 23, 2025, due to completion of his Second tenure.

***** Dr. Ashwini Kumar Sharma was Re- appointed as an Independent Director of the Company for second term of 3 years w.e.f. May 27, 2026, to May 26, 2029, in the 31st AGM of the shareholders of the Company held on September 27, 2025.

******Mr. Satya Narayan Vijayvergiya has ceased to be as Non-Executive Non-Independent Director w.e.f. close of business hours on June 14, 2026, due to compilation of his second tenure.

******* Mrs. Sunita Garg was Re-appointed as an Independent Director of the Company for second term of 3 years w.e.f. May 27, 2026, to May 26, 2029, in the 31st AGM of the shareholders of the Company held on September 27, 2025.

- The Company has not issued any convertible instruments. Therefore, none of the Directors hold convertible instruments.
- None of the Directors on the Board hold directorships in more than 20 (Twenty) companies, which includes 10 (Ten) public companies. None of the Directors serve as Director or Independent Director in more than 7 (Seven) listed companies. The Managing Director /Whole Time Director of the Company does not serve as an Independent Director in more than 3 (Three) listed entity.
- None of the directors is a member of more than 10 (ten) committees or Chairperson of more than five committees across all the public companies in which he/she is a director. For the purpose of determination of limit of the Board Committees, Chairpersonship and Membership of the Audit Committee and Stakeholders' Relationship Committee only have been considered as per Regulation 26(1)(b) of the Listing Regulations. Necessary disclosures regarding Committee positions in other public companies as on March 31, 2026, have been made by the Directors.
- Board Meetings are planned well in advance to facilitate effective participation by all Directors. The notice of the meeting, agenda, and relevant supporting papers are circulated to the Directors at least seven days before the meeting, enabling them to review the matters thoroughly and contribute meaningfully to the discussions, in compliance with the provisions of the Act and the Secretarial Standards issued by the Institute of Company Secretaries of Inda (ICSI).

- In circumstances requiring immediate consideration, meetings of the Board or its Committees may be convened at shorter notice in compliance with applicable regulatory requirements. Further, where certain information or documents are of a confidential nature or become available at short notice, the same are placed before the Board during the meeting or presented by the senior management to facilitate informed discussion and timely decision-making.
- In compliance with Regulation 17(7) read with Part A of Schedule II of the Listing Regulations, the management endeavours to provide the Board with accurate, comprehensive, and timely information to facilitate informed decision-making. Directors are kept apprised of all significant developments, business updates, and matters impacting the Company on a regular basis.

(c) Disclosure of relationship between Directors inter-se;

Mr. Surendra Kumar Surana is father of Mr. Vaibhav Suranaa as well as brother of Mr. Ajay Kumar Surana, except this there are no inter-se relationships among other Directors.

(d) Familiarization Programmes

As per the regulation 25(7) of the Listing Regulation and section 149(8) read with Schedule IV of the Act. Independent Directors inducted to the Board are introduced to our Company's culture through orientation sessions. Executive Directors and Senior Management provides an overview of operations and familiarize the new independent directors with matters related to our values and commitments. They are also introduced to the organization structure, services, group structure and subsidiaries, constitution, Board procedures, matters reserved for the Board, major risks, and risk management strategy. All Directors attend the familiarization programmes as these are scheduled to coincide with the Board meeting calendar. The details of the familiarization programmes are also available on the Company's website at https://compucom.co.in/mdocs-posts/familarization-programme_2025-26/

(e) Matrix of Skills/ Expertise/ Competencies of the Board of Directors:

Given the Company's presence in diverse sectors such as software, hospitality, ICT projects, cold storage, and renewable energy, the Board of Company comprises qualified members who bring in the required skills, competence and expertise that allow them to make effective contributions to the Board and its committees. The Board members are committed to ensuring that the Company's Board is in compliance with the highest standards of corporate governance.

The table below summarizes the key qualifications, skills and attributes which are taken into consideration while nominating candidates to serve on the Board.

(1) List of core skills/ expertise/ competence

Financial	Leadership of a financial firm or management of the finance function of an enterprise, resulting in proficiency in complex financial management, capital allocation, and financial reporting processes, or experience in actively supervising a principal financial officer, principal accounting officer, controller, public accountant, auditor or person performing similar functions.
Diversity	Representation of gender, ethnic, geographic, cultural, or other perspectives that expand the Board's understanding of the needs and viewpoints of our customers, partners, employees, governments, and other stakeholders worldwide.
Global Business	Experience in driving business success in markets around the world, with an understanding of diverse business environments, economic conditions, cultures, and regulatory frameworks, and a broad perspective on global market opportunities.
Leadership	Extended leadership experience for a significant enterprise, resulting in a practical understanding of organizations, process, strategic planning, and risk management. Demonstrated strengths in developing talent, planning succession, and driving change and long-term growth.
Technology	A significant background in technology, resulting in knowledge of how to anticipate technological trends, generate disruptive innovation, and extend or create new business models.
Board Service and Governance	Service on a Public Company board to develop insight about maintaining board and management accountability, protecting shareholder interests, and observing appropriate governance practices.
Sales and marketing	Experience in developing strategies to grow sales and market share, build brand awareness and equity, and enhance enterprise reputation.

(2) The details of the directors who hold the above skills/expertise/competence are as follows: -

Personal Details				Top areas of Expertise						
Name	Director since	Independent	NED/ ED	Financial	Diversity	Global Business	Leadership	Technology	Board service and Governance	Sales and Marketing
Mr. Surendra Kumar Surana	09.07.2009	No	ED	Y	Y	Y	Y	Y	Y	Y
Mr. Vaibhav Suranaa	18.05.2019	No	ED	Y	Y	Y	Y	Y	Y	Y
Mr. Ajay Kumar Surana	27.05.2024	No	NED	Y	Y	Y	Y	Y	Y	Y
Mrs. Trishla Rampuria*	12.08.2015	No	NED	Y	Y	Y	Y	Y	Y	N
Dr. Baldev Singh**	24.08.2022	Yes	NED	Y	Y	Y	Y	Y	Y	Y
Dr. Ashwini Kumar Sharma	27.05.2024	Yes	NED	Y	Y	Y	Y	Y	Y	Y
Mr. Satya Narayan Vijayvergiya	15.06.2021	Yes	NED	Y	Y	Y	Y	Y	Y	Y
Mrs. Sunita Garg	27.05.2024	Yes	NED	Y	Y	Y	Y	Y	Y	Y

*Mrs. Trishla Rampuria Resigned as Non-Executive Non-Independent Director of the Company w.e.f. close of business hours on May 27, 2025, due to personal reasons.
**Dr. Baldev Singh has ceased to be as Non-Executive Non-Independent Director w.e.f. close of business hours on August 23, 2025, due to completion of his Second tenure.

Confirmation that in the opinion of the Board, the Independent Directors fulfil the conditions specified in the Listing Regulations and are independent of the management.

The Independent Director acts as a guide, coach, and mentor to the Company. The role of an Independent Director includes improving corporate credibility and governance standards and helping in managing risk. They provide independent oversight in the Company. Independent Directors play an important role in deliberations at the Board Meetings and bring to the Company their wide experience in the fields of finance, housing, accountancy, law and public policy. This wide knowledge of both their field of expertise and Boardroom practices help foster varied, unbiased, independent, and experienced perspectives. The Company benefits immensely from their input in achieving its strategic direction. All the Committees which require Independent Directors in the composition have Independent Directors as specified in terms of the Listing Regulations and the Act. These Committees function within the defined terms of reference in accordance with the Act, the Listing Regulations and as approved by the Board, from time to time.

All the Independent Directors of the Company have given their respective declarations/disclosures under Section 149(7) of the Act and Regulation 16(1)(b) and Regulation 25(8) of the Listing Regulations. Based on the declarations/ disclosures received from the Independent Directors, the Board of Directors confirms that they meet the criteria of Independence as mandated by Regulation 16(1)(b) of the Listing Regulations read with Section 149(6) of the Act and that they are independent of the management.

The Independent Directors under Regulation 25(8) of the Listing Regulations have confirmed that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence.

Further, the Board after taking these declaration/disclosures on record and acknowledging the veracity of the same concluded that the Independent Directors are persons of integrity and possess the relevant expertise and experience to qualify as Independent Directors of the Company.

Formal letters of appointment have been issued to the Independent Directors.

Independent Director databank registration:

In terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, Independent Directors of the Company have confirmed that they have registered themselves with the Independent Directors databank maintained by the Indian Institute of Corporate Affairs(“IICA”).

Requisite disclosures have been received from the directors with regard to proficiency of the Independent Directors ascertained from the online proficiency self-assessment test conducted by the IICA, as notified under sub section (1) of section 150 of the Act. The Board of Directors have taken on record the declarations submitted by Independent Directors which states that they are exempt to undertake the online proficiency self-assessment test or they have passed the online proficiency self-assessment test as conducted by the IICA

a) **Meeting of Independent Directors:**

As per Section 149(8) and Schedule IV of the Act and Listing Regulations mandates that the Independent Directors of the Company shall hold at least one meeting in a year, without the attendance of Non-Independent Directors and Members of Management to review the performance of Non-Independent Directors, Chairperson of the company after taking the views of Executive and Non-Executive Directors and the Board as a whole and also assessed the quality, quantity and timeliness of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform their duties..

During the financial year 2025-26, 1(One) meeting of Independent Directors was held on May 27, 2025.

The table below sets out the attendance at the Independent Directors meeting held during the financial year 2025-26:

Name of Directors	No. of Independent Directors Meeting held during the year 2025-26 May 27, 2025	No. of Independent Directors Meeting attended during the year 2025-26
Dr. Baldev Singh	1	1
Mr. Satya Narayan Vijayvergiya	1	1
Dr. Ashwini Kumar Sharma	1	1
Mrs. Sunita Garg	1	1

Detailed reasons for the resignation of an Independent Director who resigns before the expiry of his/her tenure along with a confirmation by such director that there are no other material reasons other than those provided:

None of the Directors on the Board who are Independent Directors of the Company have resigned before the expiry of their tenure during financial year 2025-26.

COMMITTEES OF THE BOARD:

In compliance with the requirements of the Act and the Listing Regulations, the Board of Directors has constituted various Committees for enabling smooth decision-making process in the Company as on March 31, 2026. These Committees are entrusted with such powers and functions as detailed in their respective terms of reference. Besides, the Committees help focus attention on specific matters of the organization.

The Board of Directors of the Company takes note of the minutes of the Committee Meetings at its Meetings. All the recommendations of the various Committees were accepted by the Board during the financial year.

Currently, the Board of the Company has 4 (four) Committees namely Audit Committee, Nomination & Remuneration Committee, Stakeholders' Relationship Committee and Borrowing Committee.

3. Audit Committee:

The Audit Committee has been constituted by the Company in terms of the provisions of Section 177 of the Act and Regulation 18 read with Part C of Schedule II of Listing Regulations and is chaired by Mr. Satya Narayan Vijayvergiya an Independent Director at end of the financial year.

a) **The terms of reference of the Audit Committee: -**

A. The role of the Audit Committee includes the following: -

1) Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statements are correct, sufficient, and credible.

2) Recommendation for appointment, remuneration and terms of appointment of auditors of the Company.

3) Approval of payment to statutory auditors for any other services rendered by them.

4) Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular reference to:

a) Matters required to be included in the Directors' Responsibility Statement to be included in the Board's Report in terms of clause (c) of sub-section 3 of Section 134 of the Act.

b) Changes, if any, in accounting policies and practices and reasons for the same.

c) Major accounting entries involve estimates based on the exercise of judgment by the management.

d) Significant adjustments made to the financial statements arising out of audit findings.

e) Compliance with listing and other legal requirements relating to financial statements.

f) Disclosure of any related party transactions.

g) Modified opinion(s) in the draft audit report.

5) Reviewing with the Management, quarterly financial statements before submission to the Board for approval.

6) Reviewing with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/ prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, preferential issue or qualified institution placement and making appropriate recommendations to the Board to take up steps in this matter;

7) Review and monitor the auditor's independence and performance, and effectiveness of audit process.

8) Approval or any subsequent modification of transactions of the Company with related parties.

9) Scrutiny of inter-corporate loans and investments.

10) Valuation of undertakings or assets of the Company, wherever it is necessary.

11) Evaluation of internal financial controls and risk management systems.

12) Reviewing the management, performance of the statutory and internal auditors and adequacy of the internal control systems.

13) Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.

14) Discussion with the internal auditors of any significant findings and follow-up thereon.

15) Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.

16) Discussions with the statutory auditors before the audit commences, about the nature and scope of the audit as well as post-audit discussions to ascertain any area of concern.

17) To look into the reasons for substantial defaults in the payment to depositors, debenture holders, members (in case of non-payment of declared dividends) and creditors.

18) To review the functioning of the Whistle Blower Policy/Vigil mechanism.

19) Approval of appointment of CFO (i.e. the Chief Financial Officer or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate.

20) Carrying out any other functions as specified in the terms of reference of the audit committee.

21) Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.

22) Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

B. Review of information by Audit Committee:

The Audit Committee shall mandatorily review the following information:

1) Management discussion and analysis of financial condition and results of operations.

2) Management letters/letters of internal control weaknesses issued by the statutory auditors.

3) Internal audit reports relating to internal control weaknesses; and

4) The appointment, removal, and terms of remuneration of the Chief Internal Auditor shall be subject to review by the Audit Committee.

5) Statement of deviations:

a) Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).

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

b) Composition, name of members and chairperson during the financial year 2025-26: -

The Audit Committee comprises of three (3) Directors as its Members, out of them two are Independent Directors and one is Executive Director. The composition of the Committee is in adherence to the provisions of the Act, Rules made thereunder and the Listing Regulations. The Committee is chaired by Mr. Satya Narayan Vijayvergiya, Independent Director. All the Members of the Committee are financially literate and the majority of the Members, including the Chairperson, possess financial management expertise. The Company Secretary and Compliance Officer of the Company act as Secretary to the Committee. The Board has accepted and implemented all the recommendations of the Audit Committee, whenever provided by it.

c) Number of Meetings and attendance of the Audit Committee during the financial year 2025-26: -

During the financial year 2025-26, 4 (Four) meetings of the Audit Committee were held on the following dates:

May 27, 2025; August 07, 2025; November 12, 2025, and February 07, 2026. The required quorum was present at all the above Meetings.

The intervening gap between any two meetings was within the period prescribed by sub regulation 2(a) of regulation 18 of the Listing Regulations.

The table below sets out the Composition of Audit Committee and attendance of the Audit Committee Meetings for the financial year 2025-26:

Name of the Committee Member	Category	Audit Committee Meetings				Entitled to Attend	Attended
		May 27, 2025	August 07, 2025	November 12, 2025	February 07, 2026		
Dr. Baldev Singh*	Independent Director (Chairperson)	Yes	Yes	-	-	2	2
Mr. Satya Narayan Vijayvergiya**	Independent Director (Chairperson)	-	-	Yes	Yes	2	2
Mr. Vaibhav Suranaa	Executive Director (Member)	Yes	Yes	Yes	Yes	4	4
Mrs. Sunita Garg***	Independent Director (Member)	Yes	Yes	Yes	Yes	4	4

* Dr. Baldev Singh ceased to act as Chairperson of the committee w.e.f. closure of Business hours on August 23, 2025.
** Mr. Satya Narayan Vijayvergiya appointed as Chairperson of the committee w.e.f. August 24, 2025.
*** Mrs. Sunita Garg appointed as member of the committee w.e.f. November 13, 2025.

Accordingly, pursuant to the aforesaid changes, the Audit Committee was reconstituted with effect from August 24, 2025.

The Audit Committee Meetings are usually held at the registered office of the Company situated at IT 14-15 EPIP, Sitapura, Jaipur (Rajasthan) and are usually attended by the Manager – Finance/ CFO and representatives of the Statutory Auditor, Secretarial Auditor, and Internal Auditor as invitees. The operations heads are invited to the meetings as and when required.

4. Nomination and Remuneration Committee: -

The Nomination and Remuneration Committee has been constituted by the Company in terms of the provisions of Section 178 of the Act and Regulation 19 read with Part D of Schedule II of Listing Regulations and is chaired by Mr. Satya Narayan Vijayvergiya Independent Director at the end of the financial year.

a) The terms of reference of the Nomination and Remuneration Committee: -

The role of the Nomination and Remuneration Committee includes the following:

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

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

a) use the services of external agencies, if required.

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

c) consider time commitments of the candidates.

2) Formulation of criteria for evaluation performance of Independent Directors and the Board of Directors.

3) Devising a policy of the Board of Directors diversity.

4) Identifying people who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and recommend to the Board their appointment and removal.

5) Whether to extend or continue the term of appointment of the Independent Director, on the basis of report of performance evaluation of Independent Directors.

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

b) Composition, name of members and Chairperson during the financial year 2025-26: -

The Nomination and Remuneration Committee of the Company consists of three Non-Executive Directors, out of which two are Independent Directors. The Committee is chaired by Mr. Satya Narayan Vijayvergiya, Independent Director. The composition of the Committee is in adherence to the provisions of the Act and Listing Regulations. The Company Secretary acts as the secretary to the Nomination and Remuneration Committee. The Board has accepted and implemented all the recommendations of the Nomination and Remuneration Committee, whenever provided by it.

c) Number of Meetings and attendance of the Nomination and Remuneration Committee during the financial year 2025-26: -

During the year 2025-26, 2 (Two) meetings of Nomination and Remuneration Committee were held on May 27, 2025, and August 07, 2025. The required quorum was present at the above Meeting.

The table below sets out the composition and attendance at the Nomination and Remuneration Committee meeting during the year 2025-26:

Name of the Committee Member	Category	Nomination and Remuneration Committee Meetings		Entitled to Attend	Attended
		May 27, 2025	August 07, 2025		
Mr. Satya Narayan Vijayvergiya	Independent Director (Chairperson)	Yes	Yes	2	2
Mrs. Trishla Rampuria*	Non-Executive Director (Member)	Yes	-	1	1
Dr. Ashwini Kumar Sharma	Independent Director (Member)	No	Yes	2	1
Mr. Ajay Kumar Surana**	Independent Director (Member)	-	Yes	1	1
Mrs. Sunita Garg***	Independent Director (Member)	-	-	0	0

* Mrs. Trishla Rampuria ceased to act as member of the committee w.e.f. closure of business hours on May 27, 2025.
** Mr. Ajay Kumar Surana appointed as member of the committee w.e.f. May 27, 2025, and ceased to act as member of the committee w.e.f. closure of business hours on November 12, 2025.
*** Mrs. Sunita Garg appointed as member of the committee w.e.f. November 13, 2025.

Accordingly, pursuant to the aforesaid changes, the Nomination and Remuneration Committee was reconstituted with effect from August 24, 2025, and further reconstituted on November 13, 2025.

d) Performance Evaluation Criteria for Independent Directors: -

As per the provisions of the Listing Regulations, the Nomination and Remuneration Committee has laid down the criteria for performance evaluation of Independent Directors. The manner for performance evaluation of Directors (including Independent Directors) and Board as whole has been covered in the Board's Report.

The performance evaluation criteria for independent directors are determined by the Nomination and Remuneration Committee. An indicative list of factors that may be evaluated include participation and contribution by a director, commitment, effective deployment of knowledge and expertise, effective management of relationship with stakeholders, integrity and maintenance of confidentiality and independence of behaviour and judgments.

In accordance with the provisions of the Companies Act, 2013 and Listing Regulations" the Nomination and Remuneration Committee has laid down the criteria for performance evaluation of Independent Directors.

The performance evaluation of the Board, its committees, and individual Directors (including Independent Directors) is carried out in compliance with the applicable provisions of the Act, and the Listing Regulations. The manner of such evaluation has been detailed in the Board's Report.

Further, the evaluation process is aligned with the guidance provided in the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India (SEBI) and the "Guide to Board Evaluation" issued by the ICSI.

An indicative list of factors considered for evaluation includes participation and contribution at Board and Committee meetings, commitment, effective deployment of knowledge and expertise, effective management of relationships with stakeholders, integrity, maintenance of confidentiality, and independence of behaviour and judgment.

5. Stakeholders' Relationship Committee: -

The Stakeholders' Relationship Committee has been constituted by the Company in terms of section 178(5) of the Act and as per Regulation 20 read with Part D of Schedule II of the Listing Regulations. The main role of the committee is to look into the redressal of complaints of investors such as transfer or credit of shares, non-receipt of dividend /notice/ annual reports, and revalidation of dividend DD etc. and is chaired by Dr. Ashwini Kumar Sharma Independent Director at end of the financial year.

(a) The terms of reference of the Stakeholders' Relationship Committee: -

The role of Stakeholders' Relationship Committee includes the following:

1) Resolving the grievances of the security holders of the listed entity including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.

2) Review of measures taken for effective exercise of voting rights by shareholders.

3) Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.

4) Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company.

(b) Composition, name of Members & Chairperson during the financial year 2025-26: -

The Stakeholders' Relationship Committee of the Company consists of 3 (Three) Directors out of which two are Independent Directors, and one is Executive Director. The Committee is chaired by Dr. Ashwini Kumar Sharma Independent Director end of the financial year. The composition of the Committee is in adherence to the provisions of the Act and Listing Regulations. The Company Secretary acts as the secretary to the Stakeholders' Relationship Committee. The Board has accepted and implemented all the recommendations of the Stakeholders' Relationship Committee, whenever provided by it.

(c) Number of Meetings and attendance of the Stakeholders' Relationship Committee during the financial year 2025-26: -

During the financial year 2025-26, 1 (One) meeting of Stakeholders' Relationship Committee was held on May 27, 2025. The required quorum was present at the Meeting.

The table below sets out the Composition and attendance of the Stakeholders' Relationship Committee Meeting during the year 2025-26: -

Name of the Committee Member	Category	Stakeholder's Relationship Committee May 27, 2025	Entitled to Attend	Attended
Dr. Ashwini Kumar Sharma	Independent Director (Chairperson)	No	1	0
Mr. Vaibhav Suranaa	Executive Director (Member)	Yes	1	1
Mrs. Trishla Rampuria*	Non-Executive Director (Member)	Yes	1	1
Mr. Ajay Kumar Surana**	Non-Executive Director (Member)	-	-	-
Mr. Satya Narayan Vijayvergiya***	Independent Director (Member)	-	-	-

* Mrs.Trishla Rampuria ceased to act as member of the committee w.e.f. closure of business hours on May 27, 2025.

** Mr. Ajay Kumar Surana appointed as member of the committee w.e.f. May 27, 2025, and ceased to act as member of the committee w.e.f. closure of business hours on November 12, 2025.
*** Mr. Satya Narayan Vijayvergiya appointed as member of the committee w.e.f. November 13, 2025.

The previous AGM of the company was held on September 27, 2025 and Dr. Ashwini Kumar Sharma was chairperson of committee to answer shareholder queries.

Accordingly, pursuant to the aforesaid changes, the Stakeholder Relationship Committee was reconstituted with effect from August 24, 2025, and further reconstituted on November 13, 2025.

The Committee expresses satisfaction with the Company's performance in dealing with investor grievances. The investor grievances can also be placed on the e-mail: investor@compucom.co.in

(d) Name and Designation of Compliance Officer: CS Varsha Ranee Choudhary, Company Secretary of the Company act as Compliance Officer of the Company.

(e) Number of Shareholders' complaints received during the financial year: -No complaints have been received during the financial year 2025-26 by the company.

(f) Number of Complaints not solved to the satisfaction of the shareholders during the financial year: -
No complaints have been received during the financial year 2025-26 by the company.

(g) Number of pending Complaints: -
There are no pending complaints.

During the year 2025-26 under review, No. of complaints received by the Registrar and Share Transfer Agent are as follows:

Sr. No.	Nature of Complaints	No. of Complaints received during the year 2025-26	No. of Complaints resolved during the year 2025-26	No. of Complaints pending during the year 2025-26
1.	Non-Receipt of Dividend/Interest/ Redemption Warrant	NIL	NIL	NIL
2.	Non-Receipt of Annual Report	NIL	NIL	NIL
3.	Non-receipt of Refund/Credit of Shares-IPO	NIL	NIL	NIL
4.	SEBI-SCORES	NIL	NIL	NIL
	Total	**NIL**	**NIL**	**NIL**

d) Securities and Exchange Board of India Complaints Redress System (SCORES) and Online Dispute Resolution (ODR): The investor complaints are processed in a centralized web-based complaints redressal 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 current status.

(5A) Risk Management Committee

The Company is not required to constitute risk management committee. However, the company has a well-defined risk management framework in place. The risk management framework is at various levels across the Company.

(5B) Senior Management:

Particulars of Senior Management including the changes therein during the financial year 2025-26:

S. No.	Name	Designation	Appointment/Resignation/ Change in Designation during the year
1.	Mr. Sanjeev Nigam	Chief Financial Officer	No Change
2.	Mrs. Varsha Ranee Choudhary	Company Secretary and Compliance Officer	No Change
3.	Mr. Deepak Upadhyay	Manager (Operation)	No Change
4.	Mr. Manoj Agarwal	Manager (IT & Media)	No Change
5.	Mrs. Nidhi Sethi	Manager (HR)	No Change
6.	Mr. Ajay Batarka	Manager (Marketing)	No Change
7.	Mr. Amit Arora	Internal Auditor	No Change
8.	Mr. Nitin Kapoor	Manager (IT Services)	No Change
9.	Mr. Krupa Sindhu Jena	Hotel General Manager	Appointed w.e.f. 20.12.2025
10.	Mr. Satyabir Singh Kanojia	Hotel Operations Manager	Appointed w.e.f.14.05.2025

(5C) Borrowing Committee: - The board has delegated its power regarding borrowings and relating to loans to be taken by the company to the Borrowing Committee.

(a) The brief description of terms of reference of the Borrowing Committee are:

- Establish the credit limits of the Bank', with final approval.
- Review loan Policy exception reports.
- Review and approve sanction letter given by the Bank for loan taken.
- Maintain minutes of its meetings and records relating to those meetings and the Committee's activities, with copies of the minutes reported to the Board.
- Obtain advice and assistance from internal or external legal, accounting or other advisors, as needed
- Review and recommend for approval to the Board loans/amounts to be charged off as recommended by senior management.
- Final decision maker on all loan approval requests that are above the Internal Loan Committee authority limits.
- wherever necessary.

(b) Composition, name of Members & Chairperson during the financial year 2025-26: -

The Borrowing Committee of the Board of Directors consists of three members out of which two are Executive Directors & one is Chief Financial Officer (CFO). The Committee is chaired by Mr. Surendra Kumar Surana, Chairperson, Managing Director, and CEO of the Company.

(c) Number of Meetings and attendance of the Borrowing Committee for the financial year 2025-26: -

During the year, 1 (One) meetings of Borrowing Committee were held on May 22, 2025.

The table below sets out the Composition and attendance at the Committee meeting during the year 2025-26: -

Name of the Committee Member	Category	Borrowing Committee Meeting May 22, 2025	Entitled to Attend	Attended
Mr. Surendra Kumar Surana	Chairperson, Managing Director and CEO (Chairperson)	Yes	1	1
Mr. Vaibhav Suranaa	Executive Director (Member)	Yes	1	1
Mrs. Trishla Rampuria*	Non-Executive Director (Member)	No	1	0
CA Sanjeev Nigam**	Chief Financial Officer (Member)	-	-	-

* Mrs. Trishla Rampuria ceased to act as member of the committee w.e.f. closure of business hours on May 27, 2025.

** CA Sanjeev Nigam appointed as member of the committee w.e.f. May 27, 2025.

Accordingly, pursuant to the aforesaid changes, the Borrowing Committee was reconstituted with effect from May 27, 2025.

(6) REMUNERATION OF DIRECTORS: -

a) **All pecuniary relationship or transactions of the Non-Executive Directors vis-à-vis the Company: -**

None of the Non- Executive Directors have any pecuniary relationship or transaction with the Company apart from receiving sitting fees for attending Board/Committee meetings.

b) **Criteria of making payments to Non -Executive and Executive Directors: -**

The Non-Executive Directors (NEDs) are paid remuneration by way of sitting fees for attending each Meetings of Board of Directors and Committees thereof, which are within the limits prescribed by the Act and as per the terms and conditions of the appointment. The criteria of making payments to Non-Executive Directors is available on the Company's website at www.compucom.co.in.

The remuneration to the Managing Director and Executive Director is decided on the basis of the following Broad criteria:

a) Industry trend.
b) Remuneration package in other comparable corporate.
c) Job Responsibilities.
d) Company performance and individual key performance areas.

Note: Remuneration is paid after getting approval from the Nomination and Remuneration Committee, Board of Directors and Shareholders as required.

c) **Disclosure with respect to remuneration in addition to disclosures required under Companies Act, 2013**

(i) The details of remuneration & sitting fees paid to the Directors during the year 2025-26 are as follows:

S. No.	Name of the Director	Salary	Sitting Fee	Commission	Stock Option	Service Contract	Notice Period	No of shares held
1	Mr. Surendra Kumar Surana	30,03,840	N A	NIL	NIL	Three (3) Years	90 days' Notice Required	2037965
2	Mr. Ajay Kumar Surana	N.A.	8,000	NIL	NIL	NIL	NIL	NIL
3	Mrs. Trishla Rampuria	N.A.	12,000	NIL	NIL	NIL	NIL	NIL
4	Mr. Vaibhav Suranaa	23,60,592	N A	NIL	NIL	Three (3) Years	90 days' Notice Required	189487
5	Mr. Satya Narayan Vijayvergiya	N.A.	32,000	NIL	NIL	NIL	NIL	NIL
6	Dr. Baldev Singh	N.A.	16,000	NIL	NIL	NIL	NIL	NIL
7.	Dr. Ashwini Kumar Sharma	N.A.	16,000	NIL	NIL	NIL	NIL	NIL
8.	Mrs. Sunita Garg	N.A.	36,000	NIL	NIL	NIL	NIL	NIL

(ii) Total remuneration paid to the Managing Director for the financial year 2025-26 is Rs. 30,03,840 /- (Rupees Thirty Lakhs and Three Thousand Eight Hundred Forty Only) and to the Whole Time Director is Rs. 23,60,592/- (Rupees Twenty Three Lakhs and Sixty Thousand Five Hundred Ninety Two Only) as determined and recommended by the Nomination and Remuneration Committee and approved by the Board of Directors within the limits approved by the shareholders of the Company. No other perquisites were provided to the Managing Director and Whole Time Director.

(iii) There are no details of fixed component and performance linked incentives along with the performance criteria.

(iv) The contract for service, notice period etc. are applied as per the rules of the Company framed by the Board of Directors from time to time. Further, the Company does not pay any severance fee.

(v) The Company has not issued Stock Option/Bonus/Pension etc. to any of its directors.

(vi) The Company has not paid any other remuneration or commission to Non-Executive Directors except sitting fees within the limits prescribed by the Act and as per the terms and conditions of the appointment. The sitting fees paid to the Non-Executive Directors was Rs. 4,000/- (Rupees Four Thousand only) for their attendance at every Meeting of the Board or Committee.

7) GENERAL BODY MEETINGS:

a) Details of the previous three Annual General Meetings with time & Location: -

Year	Location*	Date	Time
2024-25	Through Video Conferencing (VC) / Other Audio-Visual Means (OAVM)	September 27, 2025	04:00 P.M.
2023-24	Through Video Conferencing (VC) / Other Audio-Visual Means (OAVM)	August 24, 2024	04:00 P.M.
2022-23	Through Video Conferencing (VC) / Other Audio-Visual Means (OAVM)	September 20, 2023	04:00 P.M.

* AGM conducted through Video Conferencing (VC) or Other Audio Visual Means (OAVM) for which purpose the registered office of the Company situated at Office IT:-14-15, EPIP Sitapura, Jaipur-302022 (Rajasthan) shall be deemed as the venue for the meeting.

b) Details of Special resolutions passed in the previous three Annual General Meetings: -

S.No.	Year	No. of special resolution(s) passed in Annual General Meeting
1.	2024-25	1. To re-appoint of Mr. Surendra Kumar Surana (DIN: 00340866) as a Chairperson, Managing Director (CMD) and Chief Executive Officer. 2. To re-appoint Mrs. Sunita Garg (DIN: 10625487) as an Independent Director. 3. To re-appoint Dr. Ashwini Kumar Sharma (DIN: 03185731) as an Independent Director.
2.	2023-24	1. To appoint Dr. Ashwini Kumar Sharma (DIN: 03185731) as an Independent Director. 2. To appoint Mrs. Sunita Garg (DIN: 10625487) as an Independent Director.
3.	2022-23	1. To authorize the board of directors for creation of charge on assets of the company under section 180(1)(a) of the Companies Act, 2013 to secure borrowings made/to be made under section 180(1)(c) of the Companies Act, 2013. 2. To authorize the board of directors under section 186 of the Companies Act, 2013 upto an aggregate of Rs. 300 crores (Rs. Three hundred crores only). 3. To authorize the board of directors to advance any loan, give any guarantee or to provide any security to all such person specified under section 185 of the Companies Act, 2013 upto an aggregate limit of Rs. 300 crores (Rs. Three hundred crores only). 4. Re-appointment of Mr. Vaibhav Suranaa (DIN:05244109) as a Whole Time Director designated as Executive Director.

c) **Details of Special Resolution passed last year through postal ballot: -**

During the financial year 2025-26, the Company did not pass any special resolution through postal ballot.

d) **Details of special resolution proposed to be conducted through postal ballot:**

None of the special resolution proposed to be passed in the AGM Notice requires to be conducted through postal ballot.

8) MEANS OF COMMUNICATION:

The company places high emphasis on ensuring transparent, timely, and consistent flow of information, which is essential for building stakeholder trust and strengthening the relationship between the management and shareholders. The Company is committed to disseminating all material information in a clear, balanced, and structured manner to support informed decision-making.

a) **Quarterly Results:** The quarterly results of the Company are submitted to Stock Exchanges as per Regulation 33 of the Listing Regulations. The quarterly results are available on our weblink at http://compucom.co.in/investors/financial-filings/

b) **Newspaper:** In compliance with Regulation 47 of the Listing Regulations Newspapers in which results of the Company are normally published are:

(i) Financial Express, in English (National)

(ii) Nafa Nuksan, in Hindi (Vernacular).

c) **Website:** In compliance with Regulation 46 of the Listing Regulations**,** The Company's website contains a separate dedicated section 'Investor'. It contains a comprehensive database of information of interest to our investors including the Financial Results and Annual Report of the Company, information on dividends declared by the Company, any price sensitive information disclosed to the regulatory authorities from time to time, business activities and the services rendered / facilities extended by the Company to our investors, in a user-friendly manner. The basic information about the Company as required in terms of Listing Regulations is provided on the Company's website and the same is updated regularly. The Company's website is www.compucom.co.in.

The shareholders can also access the details of Corporate Governance Policies, Board Committee Charters, Memorandum and Articles of Association, Financial Information, shareholding Information, and shares transferred / liable to transfer to IEPF, etc. as required to disseminate under Regulation 46 of Listing Regulations under separate dedicated section 'Investor' on the weblink: https://compucom.co.in/investors/.

d) **Media Releases and Presentations**: Official media releases are sent to Stock Exchanges before their release to the media for wider dissemination. Presentations made to media, analysts, institutional investors, etc. are posted on Company's website.

e) **Presentations to institutional investors / analysts:** During the financial year 2025-26, there were no presentations made to institutional investors / analysts.

f) **Stock Exchanges:** The Company's results and other Corporate Announcements are regularly sent to the BSE Limited through BSE Corporate Compliance & Listing Centre (the "Listing Centre"), National Stock Exchange of India Ltd through Digital exchange and NSE Electronic Application Processing System (NEAPS) Portal.

9) GENERAL SHAREHOLDER INFORMATION:

a) Annual General Meeting Date, Time and Venue	Wednesday, September 09, 2026, at 4:00 P.M. Meeting is being conducted through Video Conferencing (VC) / Other Audio Visual Means (OAVM). The registered office of the Company shall be deemed to be the venue for the AGM i.e. IT 14-15, EPIP, Sitapura, Jaipur,302022, (Rajasthan) India.
b) Financial Year:	The Company follows April 1 to March 31 as its financial year
c) Dividend Payment Date	Final dividend to be paid within 30 days on or after September 09, 2026, subject to the approval of shareholders in the Annual General Meeting.

d) **Listing on Stock Exchanges:**	The shares of the Company are listed on- **BSE Limited (BSE)**, Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400001 **National Stock Exchange of India Limited (NSE)**, Exchange Plaza, 5th Floor, Plot No. C-1, G Block, Bandra-Kurla complex, Bandra (E) Mumbai – 400051. **The Annual Listing fees has been paid to the stock exchanges viz NSE & BSE for the financial year 2025-26.**
e) **Reason for suspended Securities**	Not Applicable
f) **Registrar & Share Transfer Agent**	The Company has appointed a Registrar & Share Transfer Agent for dematerialization (Electronic Mode) and physical maintenance of shares whose details are given below: MCS Share Transfer Agent Limited Unit: Compucom Software Limited 179-180, DSIDC Shed, 3rd Floor, Okhla Industrial Area, Phase-1, New Delhi-110020, India Ph.: +91-11-41406149, Fax: +91-11-41709881 E-mail: admin@mcsregistrars.com
g) **Share Transfer System**	The Company's share transfer and related operations is operated through its Registrar and Share Transfer Agent (RTA) - MCS Share Transfer Agent Limited. In terms of Regulation 40(1) of Listing Regulations, as amended from time to time, transfer, transmission and transposition of securities shall be affected only in dematerialized form. Shareholders may please note that SEBI vide Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 and further amended vide its Circular No. HO/38/13/(3)2026-MIRSD-POD/I/3763/2026 dated 30 January 2026, has mandated listed companies to issue securities in dematerialised form only while processing various investor service requests such as issuance of duplicate securities certificate, claim from unclaimed suspense account, renewal/exchange of securities certificate, endorsement, subdivision/splitting, consolidation of folios/ securities certificates, transmission and transposition. Accordingly, the issuance of 'Letter of Confirmation' has been discontinued and Members are therefore requested to submit duly filled and signed Form ISR-4 Along with the documents/details specified in the Form for availing such services as per the latest amended Securities and Exchange Board of India ("SEBI") RTA Circular **HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026.** The format of the said form is available on the Company's website at https://www.compucom.co.in and on the website of the Registrar and Transfer Agent at http://mcsregistraras.com. Members may note that service requests shall be processed only after the folio is KYC compliant.

		Shareholders holding equity shares of the Company in physical form are requested to kindly get their equity shares converted into demat/electronic form to get inherent benefits of dematerialisation and also considering that physical transfer of equity shares/ issuance of equity shares in physical form have been disallowed by SEBI.
h)	**Distribution Schedule & Distribution of Shareholding Pattern**	The total shareholding of the Company as on March 31, 2026, is 7,91,25,188 shares. Distribution is attached as **Annexure VII-A**
i)	**Dematerialization of Shares and Liquidity**	99.72% of the paid-up capital is held in dematerialized form as on March 31, 2026, and are frequently traded. Under the Depository System, the International Securities Identification Number (ISIN) allotted to the Company's shares is INE453B01029. Securities of listed companies can be transferred only in dematerialized form as per regulation 40 of the Listing Regulations. In case of request received for transmission or transposition of securities held in physical or dematerialized form shall be effected only in dematerialised form. However, investors are not barred from holding shares in physical form. We request shareholders whose shares are in the physical mode to dematerialize their shares and update their bank accounts and email IDs with the respective depository participants to enable us to provide better service.
j)	**Outstanding global depository receipts or American depository receipts or warrants or any convertible instruments, conversion date and likely impact on equity**	Not Applicable
k)	**Commodity price risk or foreign exchange risk and hedging activities**	Not Applicable
l)	**Plant Location**	Not Applicable
m)	**Address for correspondence**	IT 14-15, EPIP, Sitapura,Jaipur-302022 (Rajasthan)
n)	**List of all credit ratings obtained by the entity along with any revision thereto during the year**	The Company obtained the following rating on long term and short-term bank facilities assigned by CARE Ratings Limited as on June 05, 2025. (CARE Ratings).

Sr. No.	Security/Instrument/ Facility name	Amount (Rs in Crores)	Rating
1	Long term bank facilities	7.00	CARE BBB-; Stable
2	Long term / Short term bank facilities	14.50 (Enhanced from 14.00)	CARE BBB-; Stable / CARE A3
3	Short-term Bank Facilities	0.00	Withdrawn

10) OTHER DISCLOSURES:

(a) Disclosures on materially significant Related Party Transactions that may have potential conflict with the interest of the Company at large:

During the year under review all transactions entered into by the company with related parties, under Regulation 23 of the Listing Regulations, and Section 188 of the Act were on Arm's Length basis and in the ordinary course of Business. There have been no materially significant related party transactions, monetary transactions or relationships between the Company and its directors, the management, subsidiaries, or relatives, except for those disclosed in the Board's Report. Detailed information on materially significant related party transactions is enclosed as **Annexure IV** to the Board's Report.

As per Regulation 23(9) of the Listing Regulations, Company has filed disclosure of Related Party Transaction with BSE Limited within prescribed time limit in the format as specified by the **SEBI** from time to time.

(b) Details of non-compliance by the Company, penalties, and strictures imposed on the Company by Stock Exchanges or SEBI, or any statutory authority, on any matter related to capital markets, during the last three years:

During the last three years 2023-24, 2024-25 and 2025-26 there were no non-compliances/ strictures or penalties imposed on the company either by the Securities and Exchange Board of India or Stock Exchange(s) or any other Statutory Authority for non-compliance of any matter related to Capital Markets.

(c) Details of establishment of Vigil Mechanism/Whistle Blower Policy and affirmation that no personnel has been denied access to the Audit Committee:

The Company promotes ethical behaviour in all its business activities and has put in place a mechanism for reporting illegal or unethical behaviour. The Company has a vigil mechanism under which the employees, Directors and other stakeholders are free to report matters such as generic grievances, corruption, misconduct, fraud, misappropriation of assets and noncompliance of code of conduct to the Company. The policy safeguards the whistle blowers against victimization or grievances and also provides direct access to the chairperson of the Audit committee. During the year under review none of the personnel has been denied access to the Audit Committee under Vigil Mechanism and during this financial year the Company has not received any query regarding Vigil Mechanism.

The Vigil Mechanism is available on the weblink https://compucom.co.in/mdocs-posts/vigil-mechanism-policy-3/

(d) Compliance with mandatory and other recommendatory requirements:

The Company has complied with all mandatory requirements of Regulation 17 to 27 and clause (b) to (i) and (t) of sub-regulation (2) of regulation 46 and Schedule V of the Listing Regulations. The Company also follows some discretionary requirements as per part E of schedule II of Listing Regulations, the Company is in the regime of unqualified financial statements by the auditors, and the Internal Auditor directly reports to the Audit Committee of the Company.

(e) Web link where policy for determining 'Material' subsidiaries:

The company has formulated a Policy for determining material subsidiary in accordance with the provisions of regulation 16(1) (c) of the Listing Regulations. The objective of this policy is to lay down criteria for identification and dealing with material subsidiaries and to formulate a governance framework for subsidiaries of the Company. The policy is available on the weblink: https://compucom.co.in/mdocs-posts/policy-for-determining-material-subsidiary-2/

(f) Web link where policy on dealing with Related Party Transactions:

The Board has approved a policy for related party transaction which has been uploaded on the Company's website at the following link https://compucom.co.in/mdocs-posts/policy-on-materiality-of-related-party-transactions-and-on-dealing-with-related-party-transactions/

(g) Commodity Price Risk and Commodity Hedging activities:

The Company is not engaged in any business involving commodities and, accordingly, is not exposed to any significant commodity price risk. Consequently, the Company has not undertaken any commodity hedging activities during the financial year under review.

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

During the year the Company has not raised any funds through preferential allotment or Qualified Institutions Placement (QIP) as specified under Regulation 32 (7A).

(i) Certification from Company Secretary in Practice:

M/s V. M. & Associates, Company Secretaries, has issued a certificate required under the Listing Regulations, confirming that none of the directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as director of the companies by the Securities and Exchange Board of India/ Ministry of Corporate Affairs or any such statutory authority. The certificate is enclosed as **Annexure VII-B** with the Corporate Governance Report.

(j) Disclosure on acceptance of recommendations made by the committees to the board of directors:

All recommendations made by the committees have been considered by the Board of Directors, from time to time, while arriving at any decision, and there has been no instance during the year under review, where any such recommendation which is mandatory in nature has not been abide with.

(k) Details of total fees paid to Statutory Auditors:

The details of total fees for all services paid by the Company and its subsidiaries, on a consolidated basis, to the Statutory Auditor and all entities in the network firm/ network entity of which the statutory auditor is a part, are as follows:

(Rs. in Lakhs)

Type of service	2025-26	2024-25
Audit Fees	4.64	4.32
Other Services	1.16	1.08
Total	**5.80**	**5.40**

Audit Fees include audit and audit related services.

(l) Complaints pertaining to sexual harassment:

The Company is committed to maintaining a safe, secure, and respectful work environment for all employees and believes that every individual has the right to work with dignity and without fear of harassment.

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. The Details regarding the Internal Complaints Committee and complaints received against sexual harassment is as follow: -

a. Number of Complaints filed during the financial year: -NIL
b. Number of Complaints disposed of during the financial year: - NIL
c. Number of complaints pending for more than ninety days: - NIL
d. Number of complaints pending as on end of the financial year: - NIL

(m) Particulars of loans, guarantees and investments by company and its subsidiary.

The Company and its subsidiary have not granted any loans or advances in the nature of loans to firms or companies in which any Director is interested during the financial year 2025–26. Accordingly, there are no disclosures to be made under this requirement.

(n) Details of incorporation and appointment of Statutory Auditor of material subsidiaries:

CSL Infomedia Private Limited is an unlisted material wholly Owned Subsidiary Company of Compucom Software Limited which was incorporated on April 18, 2007, Jaipur Rajasthan. "M/s. S. Misra & Associates, Chartered Accountants Jaipur" appointed as a Statutory Auditor of the Subsidiary Company from 17th Annual General Meeting i.e. July 23, 2024, till conclusion of 22nd AGM which will be held in 2029.

(D) Code of Conduct:

In compliance with the Listing Regulations and the Act, the Company has framed and adopted a code of conduct for Board and Senior Management ('the Code"). The Code is applicable to the members of the Board, the executive officers and all employees of the Company and its subsidiaries. The Code is available on our website, at https://compucom.co.in/mdocs-posts/code-of-conduct-2/

All members of the Board, the executive officers and senior officers have affirmed compliance to the Code as on March 31, 2026. A declaration to this effect, signed by the Chief Executive Officer and Managing Director is attached as **Annexure VII- C** with Corporate Governance Report.

(E) Disclosures of Compliance:

The Company has obtained a certificate from the Practicing Company Secretary M/s V. M. & Associates regarding compliance with the conditions of Corporate Governance as stipulated in terms of Regulation 34(3) read with Schedule V of the SEBI Listing Regulations and enclosed as **Annexure VIII** to the Board's Report.

(F) Disclosure with respect to Demat Suspense Account/Unclaimed Suspense Account:

Pursuant to Regulation 34(3) and Part F of Schedule V to the Listing Regulations, the Company have 1500 equity shares in the demat suspense account or unclaimed suspense account as on March 31, 2026.

(G) Disclosure of agreements mentioned in Clause 5A of Para A of Part A of Schedule III:

There is no agreement entered into as mentioned in Clause 5A of Para A of Part A of Schedule III of Listing Regulations.

Other Information:

Unclaimed Dividend

Section 124 of the Act, read with The Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), mandates that companies transfer dividend that has remained unclaimed for a period of seven years from the date of transfer to unpaid dividend account to the Investor Education and Protection Fund (IEPF). Further, the rules mandate that the shares on which dividend has not been paid or claimed for seven consecutive years, or more is also required to be transferred to the IEPF.

The Members of the Company who have not yet encashed their dividend warrant(s) for the financial year 2018-19 and onwards, may write to the Company/Registrar & Share Transfer Agent immediately.

During the year 2025-26, Rs. 1,16,159/- (Rupees One Lakh Sixteen Thousand One Hundred Fifty-Nine only) were transferred to IEPF.

DETAILS OF UNCLAIMED DIVIDEND AS ON MARCH 31, 2026

Financial Year	Date of Declaration of Dividend	Total Dividend (Rs.)	Unclaimed Dividend (Rs.)	Due for transfer to IEPF
2018-19 (Final)	05-Sep-2019	79,12,518.80	1,66,557.30	October, 2026
2019-20(Final)	23-Sep-2020	2,37,37,556.40	2,29,744.41	October, 2027
2020-21(Final)	15-Sep-2021	2,37,37,556.40	3,76,464.67	October,2028
2021-22(Final)	24-Aug-2022	3,16,50,075.20	5,29,972.52	September, 2029
2022-23 (Final)	20-Sep-2023	3,16,50,075.20	1,57,388.59	October, 2030
2023-24(Final)	24-Aug-2024	3,16,50,075.20	1,80,988.80	September, 2031
2024-25(Final)	27-Sep-2025	1,58,25,037.6	83,389.14	October, 2032
Total Unclaimed Amount			**17,24,505.43**	

In order to educate the shareholders and with an intent to protect their rights, the Company also sends regular reminders to shareholders to claim their unclaimed dividends / shares before it is transferred to IEPF. Shareholders may note that both the unclaimed dividend and corresponding shares transferred to IEPF, including all benefits accruing on such shares, if any, can be claimed from IEPF following the procedure prescribed in the Rules.

(f) Shares transferred to IEPF:
During the year, the Company has transferred 61,662 (Sixty-One Thousand Six Hundred Six Two) shares to IEPF in accordance with IEPF rules due to dividends unclaimed for seven consecutive years. During the year, the Company did not receive any applications from shareholders for claiming shares in IEPF.

(g) Management Discussion and Analysis:
A detailed report on Management Discussion and Analysis is given as an annexure in Board Report as **Annexure VI**. During the year, there have been no material financial and commercial transactions made by the management where they have personal interest that may have a potential conflict with the interest of the Company at large.

(h) Regulatory Orders:
There are no orders passed by the regulators or courts or tribunals impacting the going concern status and the Company's operations in future.

(i) Reconciliation of Share Capital Audit:
A qualified practicing Company Secretary carried out a share capital audit to reconcile the total admitted equity share capital with the National Securities Depository Limited (NSDL) and the Central Depository Services (India) Limited (CDSL) and the total issued and listed equity share capital. The audit report confirms that the total issued/paid-up capital is in aggregate with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.

(j) Financial Statements/Accounting Treatments:
In the preparation of Financial Statements, the Company has followed the Indian Accounting Standards. As required by Regulation 17(8) of the Listing Regulations the CEO and CFO have given Compliance Certificate on financial statements to the Board of Directors. Certificate of CEO and CFO is attached in the later section of this Annual Report attached as **Annexure IX**

(k) Board Disclosures – Risk Management:
The Company has laid down systems to inform the Board about the risk assessment and minimization procedures. The risks and the Company's mitigation strategies are periodically discussed and reviewed by Board of Directors to ensure effective controls.

For and on behalf of the Board of Directors
For Compucom Software Limited

Sd/-
(Surendra Kumar Surana)
Chairperson, Managing Director & CEO
(DIN: -00340866)

Sd/-
(Vaibhav Suranaa)
Executive Director
(DIN: - 05244109)

Place: Jaipur
Date: August 01, 2026

Registered Office: IT 14-15, EPIP, Sitapura, Jaipur-302022 (Rajasthan)

ANNEXURE VII-A

DISTRIBUTION OF SHAREHOLDING AND DEMATERIALIZATION OF SHARES

TABLE I- DISTRIBUTION SCHEDULE AS ON MARCH 31, 2026

Range -No. of Shares	No. of Shares held	No. of Folios	% Shares	% Holders
Up to 500	2676576	28017	3.38	82.98
501-1000	2139762	2578	2.70	7.64
1001-2000	2582425	1690	3.26	5.01
2001-3000	1329995	511	1.68	1.51
3001-4000	853627	238	1.08	0.70
4001-5000	1018226	217	1.29	0.64
5001-10,000	2204287	293	2.79	0.87
10001-50,000	3523083	189	4.45	0.56
50,001-1,00,000	832998	13	1.05	0.04
Above 1,00,000	61964209	17	78.31	0.05
Total	**79125188**	**33763**	**100.00**	**100.00**

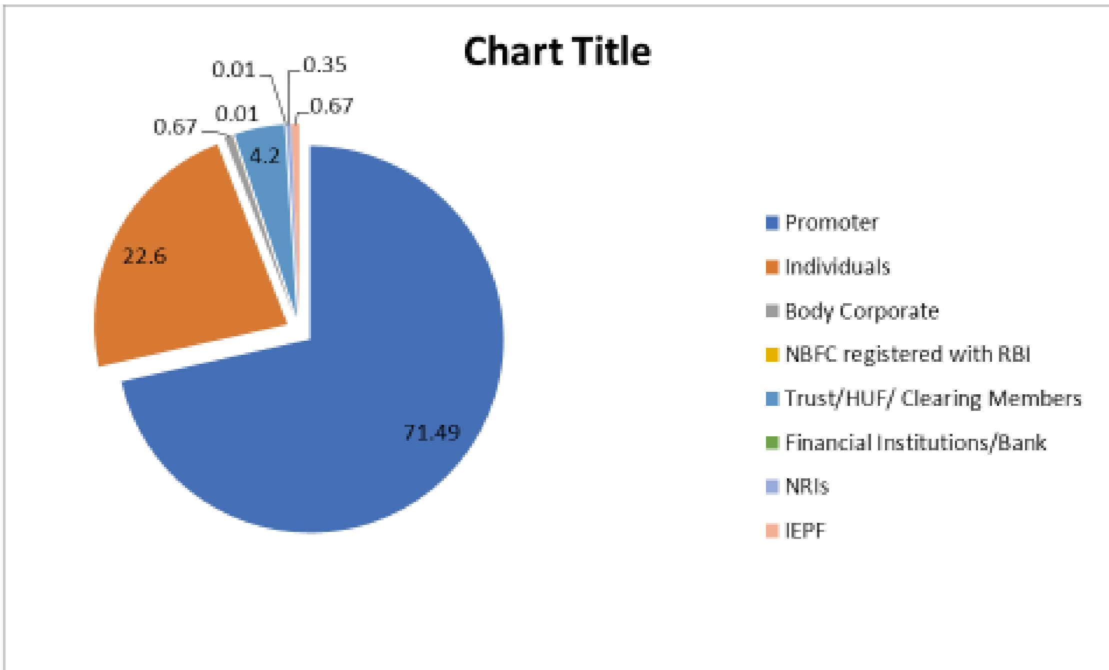
TABLE II- SHAREHOLDING PATTERN AS ON MARCH 31, 2026

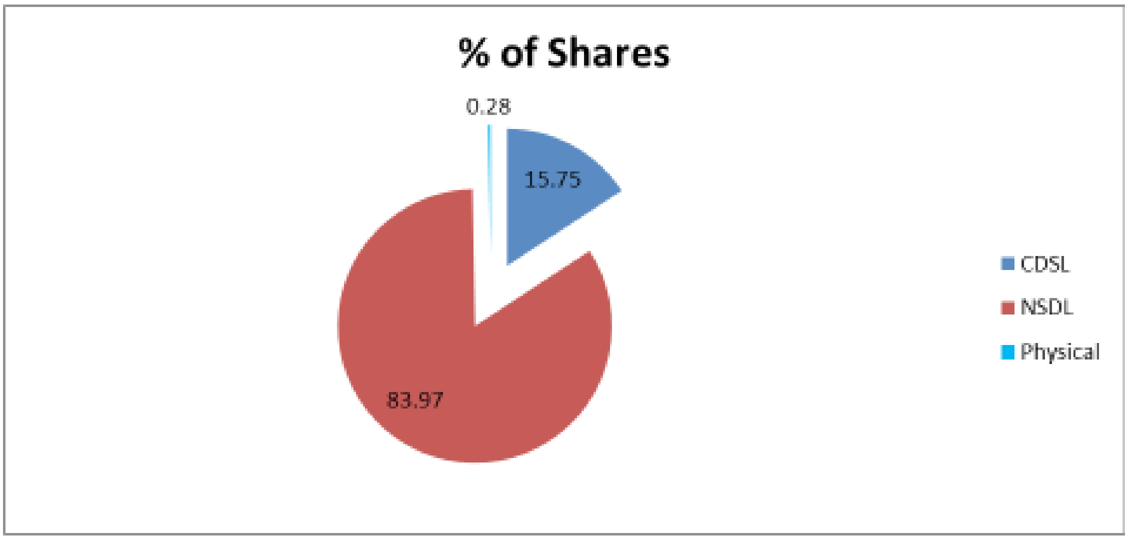
Particulars	No of shares	% of Shares
Promoter	56564406	71.49
Individuals	17878980	22.60
Body Corporate	532935	0.67
NBFC registered with RBI	5000	0.01
Trust/HUF/Clearing Members	3326345	4.20
Financial Institutions/Bank	10503	0.01
NRIs	278988	0.35
IEPF	528031	0.67
Total Shareholding	**79125188**	**100.00**

TABLE III- DEMATERIALIZATION OF SHARES AS ON MARCH 31, 2026

Particulars	No of shares	% of Shares
CDSL	12465521	15.75
NSDL	66440652	83.97
Physical	219015	0.28
Total	**79125188**	**100.00**

Shareholding Dematerialization Pattern as on shares March 31, 2026





For and on behalf of the Board of Directors
For Compucom Software Limited

Sd/-	**Sd/-**
(Surendra Kumar Surana)	**(Vaibhav Suranaa)**
Chairperson, Managing Director & CEO	Executive Director
(DIN: -00340866)	(DIN: - 05244109)

Place: Jaipur
Date: August 01, 2026

Registered Office:
IT 14-15, EPIP, Sitapura, Jaipur-302022 (Rajasthan)

Annexure-VII B

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members,
Compucom Software Limited
IT:-14-15, EPIP Sitapura,
Jaipur-302022 (Rajasthan)

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Compucom Software Limited** having **CIN: L72200RJ1995PLC009798** and having registered office at **IT:-14-15, EPIP Sitapura, Jaipur-302022 (Rajasthan)** (here in after referred to as '**the Company'**), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairsor any such other Statutory Authority.

Sr.No	Name of the Director	DIN
1.	Mr. Surendra Kumar Surana	00340866
2.	Mr. Vaibhav Suranaa	05244109
3.	Mr. Satya Narayan Vijayvergiya	03185976
4.	Dr. Ashwini Kumar Sharma	03185731
5.	Mrs. Sunita Garg	10625487
6.	Mr. Ajay Kumar Surana	01365819
7.	Mrs. Trishla Rampuria (ceased on 27.05.2025)	07224903
8.	Dr. Baldev Singh (ceased on 23.08.2025)	08333652

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

Place: Jaipur
Date:May 28,2026
UDIN:F011138H000521978

For **V. M. & Associates**
Company Secretaries
(ICSI Unique Code P1984RJ039200)
PR 5447 / 2024

CS PriyankaAgarwal
Partner
Membership No.: FCS 11138
C P No.: 15021

ANNEXURE-VII C

DECLARATION REGARDING PARA D OF SCHEDULE V COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT

I, Surendra Kumar Surana, Chairperson, Managing Director & CEO of the Company hereby confirm and declare that in terms of Regulation 26(3) of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, all the Board Members and Senior Management Personnel of the Company have affirmed compliance with the Code of Conduct of Board of Directors and Senior Management Personnel for the financial year 2025-26.

Place: Jaipur
Date: May 28, 2026,
Registered Office:
IT 14-15, EPIP, Sitapura
Jaipur - 302022 (Rajasthan)

For Compucom Software Limited
Sd/-
(Surendra Kumar Surana)
Chairperson, Managing Director & CEO
(DIN:- 00340866)

Annexure-VII D

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

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

To,
The Members,
CSL Infomedia Private Limited
IT-14-15, EPIP, Sitapura
Jaipur-302022 (Rajasthan)

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **CSL Infomedia Private Limited** (hereinafter called "**the Company**"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

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

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

(i) The Companies Act, 2013 ('the Act') and the rules made thereunder;

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

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

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings **(Not applicable to the Company during the Audit Period);**

(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 **(Not applicable to the Company during the Audit Period);**

   (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 **(Not applicable to the Company during the Audit Period);**

   (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 and Sweat Equity) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**

   (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible 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 Companies Act and dealing with client **(repealed w.e.f. December 16, 2025)**;

   (g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding Companies Act and dealing with client **(notified on December 16, 2025)**;

   (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**

(i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**

(j) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **(Not applicable to the Company during the Audit Period).**

(vi) As confirmed by the management, following other laws are specifically applicable to the Company for which the Management has confirmed that the Company has devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively:

(a) The Cable Television Networks (Regulation) Act, 1995

(b) Guidelines for Uplinking and downlinking of Satellite Television Channels in India, 2020

(c) Programme and Advertising Codes prescribed under the Cable Television Network Rules, 1994

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

i. Secretarial Standards issued by The Institute of Company Secretaries of India ('ICSI');

ii. The Listing Agreements entered into by the Company with Stock Exchange **(Not applicable to the Company during the Audit Period)**

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

We further report that

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

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

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

We further report that during the audit period the company has not undertaken any event/action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

Place: Jaipur
Date: July 23, 2026
UDIN: F011138H000922202

For **V. M. & Associates**
Company Secretaries
(ICSI Unique Code P1984RJ039200)
PR 5447 / 2024

CS Priyanka Agarwal
Partner
Membership No.: FCS 11138
C P No.: 15021

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

Annexure A

To,
The Members,
CSL Infomedia Private Limited
IT-14-15, EPIP, Sitapura
Jaipur-302022 (Rajasthan)

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

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Jaipur
Date: July 23, 2026
UDIN: F011138H000922202

For **V. M. & Associates**
Company Secretaries
(ICSI Unique Code P1984RJ039200)
PR 5447 / 2024

CS Priyanka Agarwal
Partner
Membership No.: FCS 11138
C P No.: 15021

Annexure-VIII

CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members,
Compucom Software Limited
IT:-14-15, EPIP Sitapura
Jaipur-302022 (Rajasthan)

1. We have examined the compliance of conditions of Corporate Governance of **Compucom Software Limited("the Company")** forthe year ended on March 31, 2026 as stipulated in Regulations 17 to 27 and clauses (b) to (i) and (t) of Regulation 46 (2) and paragraphs C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [collectively referred to as "**SEBI Listing Regulations**"].

Management's Responsibility for compliance with the conditions of SEBI Listing Regulations

2. The compliance with the conditions of Corporate Governance is the responsibility of the management of the Company, including the preparation and maintenance of all relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of the Corporate Governance stipulated in SEBI Listing Regulations.

Our Responsibility

3. Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring the compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

4. We have examined the relevant records and documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with the Corporate Governance requirements by the Company.

5. We have conducted our examination in accordance with the Guidance Note on Corporate Governance Certificate and the Guidance Manual on Quality of Audit & Attestation Services issued by the Institute of Company Secretaries of India ("ICSI").

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us and the representation made by the directors and the management, we hereby certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned SEBI Listing Regulations.

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

Restriction on use

8. The certificate is addressed and provided to the members of the Company solely for the purpose to enable the Company to comply with the requirement of the SEBI Listing Regulations, and it should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Place: Jaipur
Date: May 28, 2026
UDIN: F011138H000522374

For **V. M. & Associates**
Company Secretaries
(ICSI Unique Code P1984RJ039200)
PR 5447 / 2024

CS Priyanka Agarwal
Partner
Membership No.: FCS11138
C P No.: 15021

Annexure IX

COMPLIANCE CERTIFICATE

Ref: Regulation 17(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Compucom Software Limited,
IT 14-15, EPIP, Sitapura,
Jaipur-302022, Rajasthan (India)

We, Surendra Kumar Surana, Chairperson, Managing Director & Chief Executive Officer (CEO) and Sanjeev Nigam, Chief Financial Officer (CFO) of the Company hereby certify that:

(A) We have reviewed the Financial Statements and the Cash Flow Statement for the year ended March 31, 2026, and that to the best of our knowledge and belief:

(1) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

(2) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

(B) To the best of our knowledge and belief, no transactions entered into by the Company during the Year ended on March 31, 2026, which are fraudulent, illegal or violative of the Company's Code of Conduct.

(C) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps that have been taken to rectify these deficiencies.

(D) We have indicated to the Auditors and the Audit Committee that there are no:

(1) Significant changes in the internal control over financial reporting during the year;

(2) Significant changes in accounting policies during the year requiring disclosure in the notes to the financial statements; and

(3) Instances of significant fraud of which we have become aware..

Sd/-
(Surendra Kumar Surana)
Chairperson, Managing Director & CEO
(DIN :- 00340866)

Sd/-
(Sanjeev Nigam)
Chief Financial Officer

Date: May 28, 2026
Place: Jaipur

Independent Auditor's Report

To
The Members of
Compucom Software Limited,
Jaipur

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Compucom Software Limited ("the Company"), which comprise the Standalone Balance Sheet as at 31st March 2026, and the Standalone Statement of Profit and Loss (including other comprehensive income), Standalone Statement of Changes in Equity and Standalone Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 standalone financial statements under the provisions of the Act and the Rules there under, 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 on the standalone financial statements.

Key Audit Matters

Key audit matters ('KAM') 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.

Key Audit Matter	Auditor's Response
The company has adopted Ind AS 115 'Revenue from Contracts with Customers' starting 1st April, 2018. The application of the new revenue accounting standard involves certain key judgements and principles and therefore has been identified as key audit matter.	We tested that the revenue recognized is in accordance with the revenue recognition accounting standard (Ind As 115) and applied the following:- • Evaluated the identification of performance obligations and the prescribed transaction price. • Assessed the Company's accounting policies relating to revenue recognition. • Checked the revenue recognition by reading the supporting documents including inspection of contracts with customers and delivery documents on test check basis. • Reviewed, pre and post year end, sample of revenue recognized and agreed with the supporting documents; • Tested the journal entries impacting revenue, using data extracted from the accounting system, as well as other adjustments made in preparation of the Ind AS Standalone financial statements. • Assessed the Ind AS standalone financial statement disclosures in this regards.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditors' report thereon.

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

Management's and Board of Director's Responsibilities for the Standalone Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/loss (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (IND AS) 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Management and Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

We also:

1. Identify and assess the risks of material misstatement of the standalone 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.

2. 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors.

4. Conclude on the appropriateness of Management's and Board of Directors' use of the going concern basis of accounting in preparation of standalone financial statements 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 Standalone 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

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

   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matter stated in paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

   (c) The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.

   (d) In our opinion, the aforesaid standalone financial statements comply with the IND AS specified under Section 133 of the Act.

   (e) On the basis of the written representations received from the directors as on 1st April 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) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under section 143(3)(b) of the Act and paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

   (g) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" wherein we have expressed an unmodified opinion.

   (h) With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act:

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.

(i) With respect to the other matters to be included in the Auditors' 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 has disclosed the impact of pending litigations as at 31st March 2026, on its financial position in its standalone financial statements. Refer Note 26 to the standalone financial statements.

(ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

(iii) There has been no delay in transferring amounts, 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 its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ('Intermediaries'), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

(c) Based on the 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 misstatement.

(v) The final dividend paid by the Company during the year ended 31st March, 2026, in respect of the same declared for the previous year, is in accordance with Section 123 of the Act to the extent it applies to payment of dividend.

The board of directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable.

(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 and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Place: Jaipur
Date: May 28, 2026

FOR S.MISRA & ASSOCIATES
Chartered Accountants
FRN: 004972C

CA. Sachindra Misra
Partner
Membership No.-073776
UDIN: 26073776HRGSXO4612

'Annexure A' to the Auditors Report

(Referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date) on the Financial Statements for the year ended 31st March 2026 of Compucom Software Limited

i. (a) (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(ii) The Company has maintained proper records showing full particulars of intangible assets.

(b) The management during the year has physically verified the Property, Plant and Equipment and in our opinion, the frequency of verification is reasonable. 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 immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

(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 of assets) or intangible assets or both during the year.

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

ii. (a) According to information and explanations given to us, physical verification of the inventories has been conducted at reasonable intervals by the Management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on verification between the physical stock and the book records that were more than 10% in aggregate of each class of inventory.

(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 been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of accounts of the Company. The Company has not been sanctioned any working capital limit from financial institutions.

iii. (a) According to information and explanation given to us, the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, reporting under clause 3(iii)(a) of the Order in not applicable.

(b) According to information and explanations given to us, the Company has not provided loans or provided advances in the nature of loans, or stood guarantee or provided security to any other entity. Accordingly, reporting under clause 3(iii)(b) of the Order is not applicable.

(c) According to information and explanations given to us, the company has not made any investments, provided guarantees, or given any securities, therefore the reporting whether the terms & condition of the grant of all Loans and Advances are prejudicial to the company's interest does not arise. Accordingly, reporting under clause 3(iii)(c) of the Order is not applicable.

(d) According to the information and explanations given to us, the company has not provided any Loans or Advances in the nature of Loans, therefore the repayment schedule of principal and payment of interest has not been stipulated. Accordingly, reporting under clause 3(iii)(d) of the Order is not applicable.

(e) According to the information and explanations given to us, the company has not provided any Loans or Advances in the nature of Loans, therefore there is no overdue amount for more than ninety days. Accordingly, reporting under clause 3(iii)(e) of the Order is not applicable.

(f) According to the information and explanations given to us, the company has 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 overdues of existing loans given to the same parties. Accordingly, reporting under clause 3(iii)(f) of the Order is not applicable.

(g) According to the information and explanations given to us, 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. Accordingly, reporting under clause 3(iii)(g) of the Order is not applicable.

iv. 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 loans, investments, guarantees and securities granted during the year therefore the provisions of Section 185 and 186 of the Companies Act, 2013 are not applicable to the company. Accordingly, reporting under clause 3(iv) of the Order is not applicable.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits during the year, therefore the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where not applicable to the company. Accordingly, reporting under clause 3(v) of the Order is not applicable.

vi. The maintenance of cost records has been specified by the Central Government under section 148(1) of the Companies Act, for activity related to Wind Power Generation. According to the information and explanations given to us and on the basis of our examination of the records of the company, the prescribed accounts and records have been made and maintained by the company for Wind Power Segment.

vii. (a) Undisputed Statutory Dues: According to the information and explanations given to us and on the basis of our examination of the record of the Company, the company is regular in depositing undisputed statutory dues including Goods and services tax, provident fund, ESI, Income tax, Sales-tax, service tax, duty of custom, duty of excise, Value added tax, cess and other statutory dues to the appropriate authorities.

(b) Disputed statutory dues: Details of statutory dues which have not been deposited as at March 31st, 2026 on account of disputes are given below:

Nature of dues	**Period to which the amount relates**	**Forum where the Dispute is pending**	**Amount (Rs. in Lakhs)**
Income Tax	A.Y. 2012-13	CIT Appeals	319.18
Income Tax	A.Y. 2017-18	CIT Appeals	1089.63
Income Tax	A.Y. 2018-19	CIT Appeals	38.79
Provident Fund	F.Y. 2014-15	EPFO	64.41
Goods & Service Tax	F.Y. 2017-18	Joint Commissioner, State Tax	0.65
Goods & Service Tax	F.Y. 2019-20	Joint Commissioner, State Tax	6.04
Goods & Service Tax	F.Y. 2021-22	Joint Commissioner, State Tax	14.97
Goods & Service Tax	F.Y. 2023-24	Joint Commissioner, State Tax	4.97

viii. According to the information and explanations given to us and based on the documents and records produced before us, there are no such transactions which are not recorded in the books of account but have been surrendered or disclosed as Income during the year in the tax assessments under the Income Tax Act, 1961.

ix. (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.

(b) According to the information and explanations given to us, the Company is not declared a willful defaulter by any bank or financial institution or other lender.

(c) According to the information and explanations given to us, the term loans were applied for the purpose for which the loans were obtained.

(d) According to the information and explanations given to us, there was no utilization of short-term funds for long-term purposes.

(e) According to the information and explanations given to us, there were no funds obtained to meet obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanations given to us, there were no funds obtained on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. (a) According to the information and explanations given to us, the Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, reporting under clause 3(x)(a) of the Order is 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 made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

xi. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no fraud on the Company has been noticed or reported during the period covered by our audit.

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

(c) According to the information and explanations given to us, the Company has not received whistle blower complaints during the year.

xii. According to the information and explanations give to us and based on our opinion, the Company is not a Nidhi company, therefore provisions of clause 3(xii) of the order are not applicable.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. (a) According to the information and explanations given to us, the Company has an internal audit system commensurate with the size and nature of its business.

(b) The reports of the Internal Auditors for the period under audit were considered by the statutory auditor.

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with its directors or persons connected with him, therefore provisions of section 192 of the companies Act, 2013 are not applicable.

xvi. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) (a), (b), (c) and (d) of the Order are not applicable to the Company.

xvii. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

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

xix. In our opinion and according to the information and explanations given to us and based on the financial ratios, ageing and expected date of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, no material uncertainty exists as on the date of the audit report that company is 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.

xx. In our opinion and according to information and explanation given to us, the company does not have CSR Obligation for the financial year 2025-26. Accordingly, clause 3(xx) of the Order is not applicable.

Place: Jaipur
Date: May 28, 2026

FOR S.MISRA & ASSOCIATES
Chartered Accountants
FRN: 004972C

CA. Sachindra Misra
Partner
Membership No.-073776
UDIN: 26073776HRGSXO4612

'Annexure B' to the Independent Auditors Report

"(referred to in paragraph 2(F) under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date) on the Standalone Financial Statements for the year ended March 31st, 2026 of **Compucom Software 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 Compucom Software limited ('the Company') as of March 31st, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the 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 were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion 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 the Management and directors of the Company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and 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.

Place: Jaipur
Date: May 28, 2026

FOR S.MISRA & ASSOCIATES
Chartered Accountants
FRN: 004972C

CA. Sachindra Misra
Partner
Membership No.-073776
UDIN: 26073776HRGSXO4612

STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(Rs. in Lakhs)

Particulars				Notes	As at March 31, 2026	As at March 31, 2025
I	**ASSETS**					
A.	**Non-Current Assets**					
	(a)	Property, Plant and Equipment		4	4,342.52	1,846.97
	(b)	Capital Work-in-Progress		4	1,454.12	2,294.22
	(c)	Investment property		4A	32.68	33.56
	(d)	Intangible Assets		5	21.88	19.49
	(e)	Financial Assets				
		(i)	Investments	6	2,561.96	2,566.19
		(ii)	Trade Receivables	9	446.61	446.61
		(iii)	Other Financial Asset	7	3,182.23	1,343.41
	(f)	Deferred Tax Assets (Net)			149.05	113.48
	(g)	Non current tax assets			762.51	656.70
	(h)	Other Non-Current Assets		8	149.42	182.30
	Total Non-current assets				**13,102.98**	**9,502.93**
B.	**Current Assets**					
	(a)	Inventories			3.12	-
	(b)	Financial Assets				
		(i)	Trade Receivables	9	2,859.88	3,909.40
		(ii)	Cash and Cash Equivalents	10	774.13	182.51
		(iii)	Other bank Balances other than(iii) above	11	2,668.43	4,199.57
		(iv)	Others Financial Assets	7	104.43	104.32
		(c)	Current Tax Assets		297.16	355.50
		(d)	Other Current Assets	8	246.72	520.79
	Total Current assets				**6,953.87**	**9,272.09**
	TOTAL ASSETS				**20,056.85**	**18,775.02**
II	**EQUITY AND LIABILITIES**					
A.	**Equity**					
	(a)	Equity Share Capital		12	1,582.50	1,582.50
	(b)	Other Equity			12,557.75	12,423.66
	Total equity				**14,140.25**	**14,006.16**
	Liabilities					
B.	**Non-Current Liabilities**					
	(a)	Financial Liabilities				
		(i)	Borrowings	13	2,164.72	1,502.63
		(ii)	Trade Payables - dues of creditors other than micro enterprises and small enterprises	14	144.26	577.03
		(iii)	Other Financial Liabilities	15	91.71	199.45
	(b)	Provisions		16	174.05	92.91
	Total Non Current liabilities				**2,574.74**	**2,372.02**
C.	**Current Liabilities**					
	(a)	Financial Liabilities				
		(i)	Borrowings	13	2,691.60	1,458.45
		(ii)	Trade Payables	14		
			A) Total outstanding dues of micro enterprises and small enterprises		0.10	37.10
			B) Total outstanding dues of creditors other than micro enterprises and small enterprises		39.62	27.79
		(iii)	Other Financial Liabilities	15	309.89	544.15
	(b)	Other Current Liabilities		17	33.31	15.68
	(c)	Provisions		16	86.17	158.86
	(d)	Current Tax Liabilities			181.17	154.81
	Total Current liabilities				**3,341.86**	**2,396.84**
	TOTAL EQUITY AND LIABILITIES				**20,056.85**	**18,775.02**
See accompanying notes to financial statements				1 to 34		

As per our report of even date.

As per our report of even date.
For S. Misra & Associates
Chartered Accountants
FRN - 004972C

For and on behalf of Board of Directors
For Compucom Software Limited

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
CA. Sachindra Misra	**Surendra Kumar Surana**	**Vaibhav Suranaa**	**CA Sanjeev Nigam**	**CS Varsha Ranee Choudhary**
Partner	Managing Director	Director	Chief Financial Officer	Company Secretary &
M. No. 073776	DIN: 00340866	DIN: 05244109	(CFO)	Compliance Officer
UDIN: 26073776HRGSXO4612				M.No.: ACS39034

Place : Jaipur
Date : May 28, 2026

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

(Rs. in Lakhs)

Particulars	Notes	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Revenue from Operations	18	2,971.54	2,920.89
Other Income	19	509.55	523.77
TOTAL INCOME		**3,481.09**	**3,444.66**
Expenses:			
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	17.78
Employee Benefits Expenses	20	482.28	452.88
Finance Costs	21	295.20	379.55
Depreciation and Amortization Expenses	22	584.91	591.95
Learning Solution Execution Expenses		1,500.35	1,330.94
Other Expenses	23	565.30	343.40
TOTAL EXPENSES		**3,428.04**	**3,116.50**
Profit before exceptional items and tax		**53.05**	**328.16**
Exceptional Items	24	391.73	-
Profit before extraordinary items and tax		**444.78**	**328.16**
Extraordinary items			-
Profit before tax		**444.78**	**328.16**
Tax Expenses:			
(1) For Current tax		181.16	154.81
(2) For Deferred tax		(34.96)	(63.69)
(3) Tax expense relating to earlier years		4.66	8.16
Profit (Loss) for the period from Continuing Operations		**293.92**	**228.88**
Profit/(loss) from Discontinuing Operations		-	-
Tax Expense of Discontinuing Operations		-	-
Profit/(Loss) from Discontinuing Operations (after tax)		-	-
Profit/(Loss) for the year		**293.92**	**228.88**
Other Comprehensive Income			
(A) (i) Items that will not be reclassfied to profit or loss		(2.20)	4.40
(ii) Income Tax relating to items that will not be reclassified to profit or loss		0.61	(1.22)
(B) (i) Items that will be reclassfied to profit or loss		-	-
(ii) Income Tax relating to items that will be reclassified to profit or loss		-	-
Total Other Comprehensive Income		**(1.59)**	**3.18**
Total Comprehensive Income		**292.33**	**232.06**
Earnings Per Equity Share (In Rs.)			
(1) Basic	25	0.37	0.29
(2) Diluted	25	0.37	0.29
See accompanying notes to financial statements	1 to 34		

As per our report of even date.

As per our report of even date.

For S. Misra & Associates
Chartered Accountants
FRN - 004972C
Sd/-
CA. Sachindra Misra
Partner
M. No. 073776
UDIN: 26073776HRGSXO4612

For and on behalf of Board of Directors
For Compucom Software Limited

Sd/-	Sd/-	Sd/-	Sd/-
Surendra Kumar Surana	**Vaibhav Suranaa**	**CA Sanjeev Nigam**	**CS Varsha Ranee Choudhary**
Managing Director	Director	Chief Financial Officer	Company Secretary &
DIN: 00340866	DIN: 05244109	(CFO)	Compliance Officer
			M.No.: ACS39034

Place : Jaipur
Date : May 28, 2026

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	Notes	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
(I) Cash Flow from Operating Activities			
Profit BeforeTax		444.78	328.16
Adjustment to reconcile profit to net cash provided by operating activities			
Interest expenses	21	257.35	365.10
Interest Income	19	(401.23)	(379.88)
Rental income		(35.87)	(32.15)
Depreciation	22	584.91	591.95
Provision for gratuity		76.56	23.08
Loss/(Profit) on sale of property, plants & equipments		7.31	(34.48)
Net loss/(gain) on Investments		4.22	(0.92)
Operating Profit before Working Capital Changes		**938.03**	**860.86**
Net Change In:-			
Trade Receivables	9	1,049.51	3,046.35
Inventories		(3.12)	17.78
Other Financial Assets & other Assets		259.38	320.71
Trade Payable		(457.94)	(82.28)
Other Financial Liabilities, other liabilities & provisions		(394.66)	(70.99)
Cash Generated from Operations		**1,391.20**	**4,092.43**
Income Tax Paid		(159.47)	(220.56)
Net Cash Flow from Operations		**1,231.73**	**3,871.87**
(II) Cash Flow from Investing Activities			
Interest Income	19	401.23	379.88
Purchase of property, plants & equipments	4,5	(2,302.75)	(630.56)
Rental income		35.87	32.15
Proceed from sale of property, plants & equipments		53.57	80.00
Sale of investment		-	-
Purchase of investment		-	(1,260.00)
Bank Deposit placed (Net)		(307.67)	(770.29)
Net Cash flow From Investing Activities		**(2,119.75)**	**(2,168.82)**
(III) Cash Flows from Financing Activities			
Interest expenses	21	(257.35)	(365.10)
Borrowings (Non Current & Current)		1,895.24	(902.52)
Dividend Paid		(158.25)	(316.50)
Net Cash Flow From Financing Activities		**1,479.64**	**(1,584.12)**
Total Increase/(Decrease) in Cash and Cash Equivalents		**591.62**	**118.93**
Cash and Cash Equivalents at the beginning of the year		**182.51**	**63.58**
Cash and Cash Equivalents at the end of the year		**774.13**	**182.51**
Components of cash and cash equivalents			
Balances with banks			
In current accounts		741.01	164.65
In deposit accounts		15.50	10.75
Cheques on hand		0.43	0.61
Cash on hand		17.19	6.50
		774.13	**182.51**
See accompanying notes to financial statements	1 to 34		

As per our report of even date.

As per our report of even date.

For S. Misra & Associates
Chartered Accountants
FRN - 004972C
Sd/-
CA. Sachindra Misra
Partner
M. No. 073776
UDIN: 26073776HRGSXO4612

For and on behalf of Board of Directors
For Compucom Software Limited

Sd/-
Surendra Kumar Surana
Managing Director
DIN: 00340866

Sd/-
Vaibhav Suranaa
Director
DIN: 05244109

Sd/-
CA Sanjeev Nigam
Chief Financial Officer (CFO)

Sd/-
CS Varsha Ranee Choudhary
Company Secretary & Compliance Officer
M.No.: ACS39034

Place : Jaipur
Date : May 28, 2026

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

A. EQUITY SHARE CAPITAL

Equity shares of Rs. 2 each issued, subscribed and fully paid	**Numbers of shares (in Lakhs)**	**Amount (Rs. in Lakhs)**
As at April 01, 2024, March 31, 2025 and March 31, 2026	791.25	1582.50

B. OTHER EQUITY (Rs. in Lakhs)

Particulars	Equity share Capital	Reserve and surplus				Other Comprehensive Income (Remeasurement of the net defined benefit liability/ asset)	Total
		Securities Premium Reserves	General Reserve	Capital Reserve	Retained Earning		
Balance as at the end of the year March 31, 2024	**1,582.50**	**1,352.97**	**1,484.79**	**209.22**	**9,288.62**	**172.52**	**14,090.60**
Profit for the year	-	-	-	-	228.88		**228.88**
Remeasurement of the net defined benefit liability / asset	-	-	-	-	-	3.18	**3.18**
Dividends	-	-	-	-	(316.50)		**(316.50)**
Balance as at the end of the year March 31, 2025	**1,582.50**	**1,352.97**	**1,484.79**	**209.22**	**9,201.00**	**175.70**	**14,006.16**
Profit for the year	-	-	-	-	293.92		**293.92**
Remeasurement of the net defined benefit liability / asset	-	-	-	-	-	(1.59)	**(1.59)**
Dividends	-	-	-	-	(158.25)		**(158.25)**
Balance as at the end of the year March 31, 2026	**1,582.50**	**1,352.97**	**1,484.79**	**209.22**	**9,336.67**	**174.11**	**14,140.25**

See accompanying notes to financial statements. 1 to 34

As per our report of even date.

As per our report of even date.

For S. Misra & Associates
Chartered Accountants
FRN - 004972C
Sd/-
CA. Sachindra Misra
Partner
M. No. 073776
UDIN: 26073776HRGSXO4612

For and on behalf of Board of Directors
For Compucom Software Limited

Sd/-
Surendra Kumar Surana
Managing Director
DIN: 00340866

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Vaibhav Suranaa
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Chief Financial Officer (CFO)

Sd/-
CS Varsha Ranee Choudhary
Company Secretary & Compliance Officer
M.No.: ACS39034

Place : Jaipur
Date : May 28, 2026

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026.

NOTE 1

CORPORATE INFORMATION

Compucom Software Limited ('the Company') operates in areas like E-Governance Projects, ICT Education Projects, Software Design & Development, Learning Solutions, IT Training, Skilling and Placement activities, Wind Power Generation and Hospitality sector etc.

The Company is a public limited company incorporated and domiciled in India and has its registered office in Jaipur, Rajasthan, India. The Company has its listings on the Bombay Stock Exchange Limited (BSE) and National Stock Exchange of India Limited (NSE) and Calcutta Stock Exchange (CSE).

The financial statements are approved for issue by the Company's Board of Directors in its meeting held on May 28, 2026.

NOTE 2

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

A. Basis of preparation

These financial statements are prepared on a going concern basis, in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis except for financial instruments which are measured at fair values and the provisions of the Companies Act, 2013 ('Act') (to the extent notified). The Ind AS is prescribed under Section 133 of the Act, read with relevant rule of the Companies (Indian Accounting Standards) Rules, 2015, as amended time to time. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

B. Use of estimates, assumption and judgments

(a) Use of estimates:

The preparation of the standalone financial statements in conformity with Ind AS requires the management to make estimates, judgments and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the standalone financial statements and the reported amounts of revenues and expenses for the year reported. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised, and future periods are affected.

(b) Significant Judgment Contingencies:

In the normal course of business, contingent liabilities may arise from litigation, taxation and other claims against the Company. Where it is management's assessment that the outcome cannot be reliably quantified or is uncertain, the claims are disclosed as contingent liabilities. Such liabilities are disclosed in the notes but are not provided for in the financial statements. While considering the possible, probable and remote analysis of taxation, legal and other claims, there is always a certain degree of judgment involved pertaining to the application of the legislation which in certain cases is supported by views of tax experts and/or earlier precedents in similar matters. Although there can be no assurance regarding the final outcome of the legal proceedings, the Company does not expect them to have a materially adverse impact on the Company's financial position or profitability.

NOTE 3

SIGNIFICANT ACCOUNTING POLICIES

A. Fair value measurement

The Company measures financial instruments, such as, investment in securities and other assets wherever necessary at fair value at balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the market conditions and risks existing at each reporting period date. The methods used to determine fair value include available quoted market process and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may or may not be realized.

For financial assets and liabilities maturing within one year from balance sheet date which is not carried at fair value, the carrying amount of such asset and liabilities were carried at amortized cost.

B. Current and non-current classification

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

An asset is treated as current when it is:

Expected to be realized or intended to be sold or consumed in normal operating cycle,

- Held primarily for the purpose of trading,
- Expected to be realized within twelve months after the reporting period,

or

- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period,

All other assets are classified as non-current.

A liability is treated as current when it is:

- Expected to be settled in normal operating cycle
- Held primarily for the purpose of trading
- 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

All other liabilities are classified as non-current.

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

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

Some line items presented in the financial statements have been reclassified under different heads and sub heads to encourage appropriate disclosure of information contained, beginning from the earliest period presented in the financial statements.

C. Functional and presentation currency

The financial statements are prepared in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded to the nearest lacs.

D. Revenue recognition

1. Revenue from operations: -

- The Company earns revenue primarily from E-Governance Projects, ICT Education Projects, Software Design & Development, Learning Solutions & IT Training including Skilling and Placement activities, Wind Power Generation, Hospitality Sector etc.
- Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Company expects to receive in exchange for those products or services.
- Revenue from contracts which are on time and material basis are recognized when services are rendered, and related costs are incurred.
- Revenue related to fixed price maintenance and support services contracts where the Company is standing ready to provide services is recognized based on time elapsed mode and revenue is straight lined over the period of performance.
- Revenue from sale of power is recognized on the basis of actual units generated and transmitted to the purchaser.
- Revenue from the sale of hardware and goods is recognized at the point in time when control is transferred to the customer.
- In respect of other fixed-price contracts, revenue is recognized using percentage-of-completion method ('POC method') of accounting with contract costs incurred determining the degree of completion of the performance obligation. The contract costs used in computing the revenues include cost of fulfilling warranty obligations.
- Revenue from the sale of distinct internally developed software and manufactured systems and third party software is recognized at the point in time when the system or software is delivered to the customer. In cases where implementation or customization services rendered significantly modifies or customizes the software, these services and software are accounted for as a single performance obligation and revenue is recognized over time on a POC method.

- Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, service level credits, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

2. Dividend: - (Ind AS 109 5.7.1A Additional lines not added)

Dividend income is recognized in the statement of profit and loss only when

- the entity's right to receive payment of the dividend is established;
- it is probable that the economic benefits associated with the dividend will flow to the entity; and
- the amount of the dividend can be measured reliably.

3. Interest income: -

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, with reference to the principal outstanding and at the effective interest rate applicable.

E. Property, plant and equipment

1. Property, plant and equipment at office and at site

An item of property, plant and equipment that qualifies as an asset is measured on initial recognition at cost. Following initial recognition, items of property, plant and equipment are carried at its cost less accumulated depreciation. The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, and any directly attributable costs of bringing an asset to working condition and location for its intended use. It also includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to the Statement of Profit and Loss in the period in which the costs are incurred.

Major inspection and overhaul expenditure is capitalized.

Major machinery spares parts are capitalized when they meet the definition of Property, Plant and Equipment.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized net within other income/ other expenses in the Statement of Profit and Loss.

Assets held for sale are carried at lower of their carrying value or fair value less cost to sell.

2. Capital work in progress (CWIP)

Assets in the course of construction are capitalized in capital work in progress account. At the point when an asset is capable of operating in the manner intended by the management, the cost of construction is transferred to the appropriate category of property, plant and equipment. Costs associated with the commissioning of an asset are capitalized in CWIP until the period of commissioning has been completed and the asset is ready for its intended use to the extent commissioned. Advances given towards acquisition of fixed assets are not classified as Capital work in progress but as non-current assets.

3. Depreciation

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on tangible property and other equipment has been provided on the straight-line method.

Based on technical evaluation, the management believes that the useful lives as given below best represent the period over which the management expects to use the asset.

Assets	Useful life in years
RCC buildings	60
Solar Power Equipment	15
Computers and data processing equipment	3
Wind Mill Equipment	22
Machinery	15
Office equipment	5
Furniture and fixtures	10
Vehicles	8
Copyright and trademark	10

The useful lives of the above assets are in line with the useful lives as prescribed under Part C of schedule II of the Companies Act, 2013, The management believes that these estimated useful lives are realistic and reflect fair apportionment of the period over which the assets are likely to be used.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

F. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Intangible assets are amortized over their estimated useful life. The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any.

G Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consists of interest and other costs than an entity incurs in connection with the borrowings of the funds.

H. Impairment of non-financial assets

The Company assesses at each reporting date as to whether there is any indication that any Property, Plant and Equipment and Intangible Assets or group of Assets, called Cash Generating Units (CGU) may be impaired. If any such indication exists, the recoverable amount of an asset or CGU is estimated to determine the extent of impairment, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the CGU to which the asset belongs.

An impairment loss is recognized in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

I. Financial instruments

Financial assets and financial liabilities are recognized when a Company becomes a party to the contractual provisions of the instruments.

1. Initial Recognition and Measurement-Financial Assets and Financial Liabilities

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss and ancillary costs related to borrowings) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in the Statement of Profit and Loss.

2. Classification and Subsequent Measurement: Financial Assets.

The Company classifies financial assets as subsequently measured at amortized cost, fair value through Other Comprehensive Income ("FVTOCI") or fair value through profit or loss ("FVTPL") on the basis of following:

- The entity's business model for managing the financial assets and
- The contractual cash flow characteristics of the financial asset.

a) Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if following both of the conditions are met:

- It is held within a business model whose objective is to hold the asset in order to collect contractual cash flows, and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b) Financial assets at fair value through other comprehensive income

Financial assets are measured at fair value through other comprehensive income if both of the following conditions are met:

- The financial assets are held within a business model whose objective is achieved both by collecting contractual cash flows and selling of financial asset and
- The contractual terms of financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c) Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless they are measured at amortized cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognized in statement of profit and loss.

d) Impairment of Financial Assets:

The Company assesses on a forward-looking basis the expected credit loss associated with its assets carried at amortized cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

The Company determines if there has been a significant increase in credit risk of the financial asset since initial recognition, an amount of reasonable provision is measured and recognized as loss of allowance on the basis of historical experience and internal technical analysis. The classification of trade receivables in terms of expected realization has been done by the management based on the past experience of the management.

Classification and Subsequent measurement: Financial Liabilities

The Company's financial liabilities include trade and other payables, loans an borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

e) Financial liabilities at fair value through profit or loss

Financial liabilities are classified as at FVTPL when the financial liability is held for trading or are designated upon initial recognition as FVTPL.

Gains or losses on financial liabilities held for trading are recognized in the Statement of Profit and Loss.

f) Other Financial Liabilities:

Other financial liabilities (including borrowings and trade and other payables) are subsequently measured at amortized cost using the effective interest method.

The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

g) Derecognition of Financial Assets and Financial Liabilities:

The Company de-recognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the Company enters into transactions whereby it transfers assets recognized on its balance sheet but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

h) Investment in Subsidiaries:

Investment in subsidiaries is carried at cost in the financial statements.

i) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

j) Derivative financial instruments and hedge accounting

The company currently did not have any derivative financial instruments nor there any hedging contract outstanding at the balance sheet date.

k) Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and short-term money market deposits having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, are considered an integral part of the Company's cash management.

J. Inventories

Inventories are valued at the lower of cost and net realizable value.Net realizable value is determined based on estimated selling price, less further costs expected to be incurred to completion and disposal.

K. Cost recognition

Costs and expenses are recognized when incurred and have been classified according to their nature. The costs of the Company are broadly categorized into employee benefit expenses, Learning Solution Execution Expenses, Finance Costs, depreciation and amortization and other expenses. Employee benefit expenses include salaries, incentives and allowances, contributions to provident and other funds and staff welfare expenses. Other expenses mainly include fees to external consultancy expenses, travel expenses, communication expenses, bad debts and advances written off, Rent and Facility Support, Insurance expenses and other expenses. Other expenses is an aggregation of costs which are individually not material such as News Paper & Magazines, Demat Expenses, Postage & Telegram, entertainment, etc.

L. Taxation

Tax expense is the aggregate amount included in the determination of profit or loss for the period in respect of current tax and deferred tax.

1. Current tax

Current tax is the amount of income taxes payable in respect of taxable profit for a period. Taxable profit differs from 'profit before tax' as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible in accordance with applicable tax laws.

Current tax is measured using tax rates that have been enacted by the end of reporting period for the amounts expected to be recovered from or paid to the taxation authorities.

2. Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit under Income Tax Act, 1961.

Deferred tax liabilities are generally recognized for all taxable temporary differences. However, in case of temporary differences that arise from initial recognition of assets or liabilities in a transaction (other than business combination) that affect neither the taxable profit nor the accounting profit, deferred tax liabilities are not recognized. Also, for temporary differences if any that may arise from initial recognition of goodwill, deferred tax liabilities are not recognized.

Deferred tax assets are generally recognized for all deductible temporary differences to the extent it is probable that taxable profits will be available against which those deductible temporary difference can be utilized. In case of temporary differences that arise from initial recognition of assets or liabilities in a transaction (other than business combination) that affect neither the taxable profit nor the accounting profit, deferred tax assets are not recognized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefits of part or all of such deferred tax assets to be utilized.

Deferred tax assets and liabilities are measured at the tax rates that have been enacted or substantively enacted by the Balance Sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

M. Retirement and other Employee benefit schemes

1. Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, performance incentives and compensated absences which are expected to occur in next twelve months. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the related service is rendered by employees.

2. Post-Employment Benefits

a) Defined Contribution Plan (Provident Fund & ESIC)

The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to a reduction in future payment or a cash refund.

b) Defined Benefit Plans (Gratuity)

In accordance with the Payment of Gratuity Act, 1972 (Code of social security, 2020 (part of new labour code introduced from November 21, 2025), the Company provides its employees a gratuity plan. The Gratuity Plan provides a lump sum payment to employees who have completed at least 5 years of service; at retirement, disability or termination of employment being an amount equal to 15 days' salary (based on the respective employee's last drawn salary) for every completed year of service. In respect of defined benefit schemes, the cost of providing benefits under the plans is determined by actuarial valuation separately using the projected unit credit method by independent qualified actuary during the year.

Remeasurements gains and losses arising from adjustments and changes in actuarial assumptions are recognized in the period in which they occur in Other Comprehensive Income.

N. Provisions and Contingent liabilities

1. General

Provisions are recognized when the Company has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to settle such an obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows to net present value using an appropriate pre- tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Unwinding of the discount is recognized in the Statement of Profit and Loss as a finance cost. Provisions are reviewed at each reporting date and are adjusted to reflect the current best estimate.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognized nor disclosed in the financial statements.

2. Restoration, expenses and handover costs:

Provision is made for costs associated with restoration, expenses & handover of projects as soon as the obligation to incur such costs arises. Such costs are on estimate basis and they are normally incurred as and when the event probable to the outflow of economic benefits takes shape. The costs are estimated on the basis of various reports and estimates made by the competent personnel present and the sites and after due verification and also are based on the amounts as prescribed in the contracts entered on earlier. The provision made for various expenses has been estimated to such extent as required to settle the obligations. The management estimates that the settlement of the provisions will be done in current year and hence no discounting is necessary.

O. Foreign currency translation

The functional currency for the Company is determined as the currency of the primary economic environment in which it operates. For the Company, the functional currency is the local currency of the country in which it operates, which is Indian Rupee.

In the financial statements of the Company, transactions in currencies other than the functional currency are translated into the functional currency at the exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in other currencies are translated into the functional currency at exchange rates prevailing on the reporting date. Non-monetary assets and liabilities denominated in other currencies and measured at historical cost or fair value are translated at the exchange rates prevailing on the dates on which such values were determined.

All exchange differences are included in the Statement of Profit and Loss except any exchange differences on translation of foreign operation which are recognized in the other comprehensive income as a part of foreign currency translation reserve.

Transactions Relating to Foreign Exchange Earnings & Outgo are specified below: - (Rs. in Lakhs)

Particulars	F.Y 2025-26	F.Y 2024-25
FOB Value of exports	11.95	9.91
Hotel	1.29	4.13
Other Expense	3.28	-

P. Earnings per share

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares. Basic EPS is calculated by dividing the profit attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

Q. Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Executive Officer i.e. CEO. Revenue and expenses are identified to segments on the basis of their relationship to the operating activities of the segment.

Revenue and expenses, which are not allocable to segments on a reasonable basis, are included under "Unallocated revenue/ expenses". It is practically not possible for the company to ascertain segmental assets and liabilities due to the location and swap use of assets and some liabilities despite management's constant effort.

R. Cash dividend to equity shareholders of the Company

The Company recognizes a liability to make distribution to equity shareholders of the Company when the distribution is authorized and it is no longer at the discretion of the Company. Interim dividend is paid as and when declared by the Board. Final dividend is paid after obtaining shareholders' approval. Dividends are paid in Indian Rupees.

During the year, the Company did not remit any dividends in foreign currency.

S. Recent accounting pronouncement

Recent accounting pronouncements Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2026, MCA has notified below new standards or amendments:

1. **Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025 –** The amendment relates to classification of liabilities as current or noncurrent and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The amendments have no impact on the Company's financial statements in its classification criteria of current and non-current liabilities.

2. **Ind AS 12 - International Tax Reform—Pillar Two Model Rules:**
   In August 2025, the MCA notified amendments to Ind AS 12 Income Taxes in response to the OECD's BEPS Pillar Two rules:

   The amendments have no impact on the Company's financial statements as the Company is not in scope of the Pillar Two model rules.

3. **Amendment to Ind AS 7 and Ind AS 107 - Supplier Finance Arrangement:**
   In August 2025, the MCA notified amendments to Ind AS 7 Statement of Cash Flows and Ind AS 107 Financial Instruments: Disclosures to clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk. The amendments have no impact on the Company's financial statements as there is no supplier finance agreement by company.

4. **Ind AS 21 – Lack of exchangeability:**

The Ministry of Corporate Affairs (MCA) notified the Companies (Indian Accounting Standards) Amendment Rules, 2025, which amend Ind AS 21, The Effects of Changes in Foreign Exchange Rates to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows. The amendments are effective for annual reporting periods beginning on or after April 01, 2025. The amendments have no impact on the Company's financial statements.

The below amendments are notified but not yet effective

Amendment to Ind AS 1 'Presentation of Financial Statements'- Classification of Liabilities as current or non-current and non-current liabilities with covenants:

The amendment includes specific provisions that will take effect for reporting periods beginning on or after 1 April 2026, retrospectively, as outlined below:

- Breach of material covenant for long-term loan arrangement on or before end of reporting period with effect that liability becomes payable on demand as on reporting date, then it shall be classified as current liability, if lender agreed after reporting period and before approval of financial statements to not demand payment as a consequence of breach.
- Classify as non-current liability, if lender agreed by end of reporting period to provide grace period ending at least 12 months after reporting period within which entity can rectify the breach provided lender does not demand immediate repayment
- Disclose information about the timing of settlement to understand the impact of the liability on the financial statements.

The amendments have no impact on its operations or standalone financial statements.

Note 04: PROPERTY, PLANT AND EQUIPMENT (Rs. in Lakhs)

Particulars	Freehold land	Buildings	Plant and equipment	Furniture and fixtures	Vehicles	Power Plants	Total
Cost							
At Cost as at April 1, 2024	**170.34**	**578.46**	**3,394.03**	**384.75**	**118.91**	**1,741.01**	**6,387.51**
Additions	-	-	11.29	0.61	-	-	11.90
Disposals/ adjustments	-	-	-	-	-	579.00	579.00
As at March 31, 2025	**170.34**	**578.46**	**3,405.32**	**385.36**	**118.91**	**1,162.01**	**5,820.41**
Additions	75.20	1,796.37	598.24	606.94	32.15	28.29	3,137.19
Disposals/ adjustments	-	7.99	-	-	-	599.00	606.99
As at March 31, 2026	**245.54**	**2,366.85**	**4,003.56**	**992.30**	**151.06**	**591.30**	**8,350.61**
Accumulated depreciation							
As at March 31, 2024	**-**	**101.12**	**2,118.81**	**213.92**	**92.14**	**1,392.88**	**3,918.86**
Depreciation charge for the year	-	9.15	457.00	53.58	5.62	62.69	588.04
Disposals/ adjustments	-	-	-	-	-	533.48	533.48
As at March 31, 2025	**-**	**110.27**	**2,575.81**	**267.50**	**97.76**	**922.09**	**3,973.42**
Depreciation charge for the year	-	18.30	457.44	68.68	6.40	29.97	580.78
Disposals/ adjustments	-	2.12	-	-	-	544.00	546.11
As at March 31, 2026	**-**	**126.45**	**3,033.24**	**336.19**	**104.15**	**408.06**	**4,008.09**
Net Book Value							
As at March 31, 2025	**170.34**	**468.19**	**829.51**	**117.86**	**21.15**	**239.93**	**1,846.97**
As at March 31, 2026	**245.54**	**2,240.40**	**970.32**	**656.11**	**46.91**	**183.25**	**4,342.52**

Notes:-

The Company has no such immovable properties whose title deeds are not held in the name of the company. The company has not revalued its property, plant and equipment.

CAPITAL WORK IN PROGRESS (Rs. In Lakhs)

Carrying amount of Capital work in progress	As at March 31, 2026	As at March 31, 2025	As at April 1, 2024
Hotel	-	2,121.00	1,671.12
Cold Storage	1,454.12	173.22	4.44
Total	**1454.12**	**2,294.22**	**1,675.56**

Capital work in progress (CWIP) ageing schedule for the years ended as on March 31, 2026 and March 31, 2025 is as follows:

(Rs. In Lakhs)

CWIP	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at 31 March, 2026					
Projects in progress					
Hotel	-	-	-	-	-
Cold Storage	1,280.90	168.77	0.97	3.48	1,454.12
Total	**1,280.90**	**168.77**	**0.97**	**3.48**	**1,454.12**
As at 31 March, 2025					
Projects in progress					
Hotel	449.88	56.01	257.49	1,357.61	2,121.00
Cold Storage	168.77	0.97	3.48	-	173.22
Total	**618.65**	**56.98**	**260.97**	**1,357.61**	**2,294.22**

NOTE 4A INVESTMENT PROPERTY (Rs. In Lakhs)

Particulars	2025-26	2024-25
Cost		
Opening Balance	55.05	55.05
Additions	-	-
Disposals/ adjustments	-	-
Closing Balance	55.05	55.05
Accumulated depreciation		
Opening Balance	21.51	20.63
Depreciation charge for the year	0.88	0.88
Disposals/ adjustments	-	-
Closing Balance	22.39	21.51
Net Book Value		
Opening Balance	**33.56**	**34.42**
Closing Balance	**32.68**	**33.56**

Fair value of investment property as at 31st march 2026 is Rs. 182.32 lacs.

NOTE 5 INTANGIBLE ASSETS (Rs. In Lakhs)

Particulars	Computer Software	Marketing rights	Others	Total
Cost				
As at April 1, 2024	**169.21**	**80.21**	**30.40**	**279.82**
Additions	-	-	-	-
Disposals/Adjustments	-	-	-	-
As at March 31, 2025	**169.21**	**80.21**	**30.40**	**279.82**
Additions	-	-	5.65	5.65
Disposals/Adjustments	-	-	-	-
As at March 31, 2026	**169.21**	**80.21**	**36.05**	**285.47**
Amortization				
As at April 1, 2024	**169.21**	**80.21**	**7.87**	**257.29**
Charge for the year	-	-	3.04	3.04
Disposals/Adjustments	-	-	-	-
As at March 31, 2025	**169.21**	**80.21**	**10.91**	**260.33**
Charge for the year	-	-	3.25	3.25
Disposals/Adjustments	-	-	-	-
As at March 31, 2026	**169.21**	**80.21**	**14.16**	**263.58**
Net Book Value				
As at March 31, 2025	**-**	**-**	**19.49**	**19.49**
As at March 31, 2026	**-**	**-**	**21.88**	**21.88**

NOTE 6 INVESTMENTS (Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Financial assets measured at fair value through profit and loss		
Investment in mutual funds-quoted	0.43	0.78
Investment in equity instruments –quoted	0.08	3.96
Total (a)	**0.51**	**4.74**
Investments measured at cost		
Investments in subsidiaries		
(i) CSL Infomedia Private Limited	2,561.45	2,561.45
Total (b)	**2,561.45**	**2,561.45**
Total (a+ b)	**2,561.96**	**2,566.19**
Aggregate amount of quoted investment	0.51	4.74
Market value of quoted investment	0.51	4.74

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
NOTE 7 OTHER FINANCIAL ASSETS		
Non-current		
Investment in Term Deposit having maturity more than 12 months	3,182.23	1,343.41
Total	**3,182.23**	**1,343.41**
Current		
Interest accrued but not due	104.43	104.32
Total	**104.43**	**104.32**
NOTE 8 OTHER ASSETS		
Non-current		
Unsecured, considered good		
Capital advances	73.65	109.74
Security deposits	75.77	72.56
Total	**149.42**	**182.30**
Current		
Unsecured, considered good		
Advances for supply of goods and services	27.70	74.58
Prepaid expenses	26.58	27.76
Accrued income	1.28	65.27
Advances to employees	42.92	18.46
Advances against Government Dues	0.85	62.67
Deferred revenue expenses	147.39	272.05
Total	**246.72**	**520.79**
NOTE 9 TRADE RECEIVABLES		
Non-current		
Unsecured, considered good	446.61	446.61
Total	**446.61**	**446.61**
Current		
Unsecured, considered good	2,859.88	3,909.40
Total	**2,859.88**	**3,909.40**

- Trade receivables ageing schedule for the years ended as on March 31, 2026 and March 31, 2025 is as follows:

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
As at 31 March, 2026						
Current						
Undisputed trade receivables - considered good	891.48	306.09	295.26	230.12	1,137.03	2,859.88
Disputed trade receivables - considered good						-
Non-current						
Disputed trade receivable - considered good	-	-	-	-	446.61	446.61
Total	**891.48**	**306.09**	**295.26**	**230.12**	**1,583.64**	**3,306.49**
As at 31 March, 2025						
Current						
Undisputed trade receivables - considered good	1,019.98	150.46	1,489.52	173.78	1,075.66	3,909.40
Disputed trade receivables - considered good	-	-	-	-	-	-
Non-current						
Disputed trade receivable - considered good	-	-	-	-	446.61	446.61
Total	**1,019.98**	**150.46**	**1,489.52**	**173.78**	**1,522.27**	**4,356.01**

Note:-

Trade Receivables of Rs.446.61 lacs (previous year 446.61 lacs) shown under non-current trade receivable (Shown in the Balance Sheet under Non-Current Assets) relate to the Board of Secondary Education, Rajasthan (BSER) Project and are outstanding for more than 10 years. In respect of these receivables the Company was in the Arbitration Proceedings as directed by The Honorable Rajasthan High Court on a plea filed by the Company. The arbitration proceeding was decided in favour of the company. The BSER then preferred an appeal with the Commercial Court. The Commercial Court has rejected the appeal of BSER. The BSER filed an appeal with Honorable Rajasthan High Court, against the order of Honorable Commercial Court. The Company filed its objections before the Rajasthan High Court. The Rajasthan High Court in its order dated 4.01.22 stayed the order of Commercial Court with the condition that 50% of the amount as decreed by the Commercial court shall be deposited by BSER with the Commercial Court and the company shall be at liberty to withdraw that amount on the condition that if BSER succeeds in the appeal the amount shall be refunded by the company with 9% interest p.a. Accordingly the company was received a sum of Rs. 396.44 lacs during the financial year 2021-22, and the remaining amount of Rs. 446.61 lacs is shown above.

NOTE: INVENTORIES (Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current		
Raw Materials	3.12	-
Total	**3.12**	**-**

Note:-

Inventories consists of Raw materials which are carried at lower of cost and net realisable value. The cost of raw materials components is determined on First in First Out (FIFO) basis.

NOTE 10 CASH AND CASH EQUIVALENTS (Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with banks		
In current accounts	741.01	164.65
In deposit accounts	15.50	10.75
Cheques on hand	0.43	0.61
Cash on hand	17.19	6.50
Total	**774.13**	**182.51**
NOTE 11 OTHER BANK BALANCES		
Investment in Term Deposits (with original maturity of more than 3 months but less than 12 months)	2,651.47	4,181.99
Earmarked unpaid dividend accounts	16.96	17.58
Total	**2,668.43**	**4,199.57**
NOTE 12 EQUITY SHARE CAPITAL		
A. Authorized equity share capital		
Equity share of Rs. 2 each	2,000.00	2,000.00
No. of shares (In Lakhs)	1,000.00	1,000.00
B. Issued, subscribed and paid up		
Equity share of Rs. 2 each	1,582.50	1,582.50
No. of shares (In Lakhs)	791.25	791.25
C. Details of shareholders holding more than 5% shares in the company		
Rishab Infotech Private Limited		
No. of shares (In Lakhs)	152.39	152.39
% of holding	19.26%	19.26%
Sambhav Infotech Private Limited		
No. of shares (In Lakhs)	187.45	187.45
% of holding	23.69%	23.69%
Compucom Technologies Private Limited		
No. of shares (In Lakhs)	202.81	198.69
% of holding	25.63%	25.11%

Shares held by promoters as at 31 March, 2026

S. No.	Promoter Name	No. of Shares (In Lakhs)	% of total Shares	% Change during the year
1.	Surendra Kumar Surana	21.06	2.66	3.10%
2.	Soma Surana	0.05	0.01	-
3.	Vaibhav Suranaa	1.89	0.24	-
4.	Compucom Technologies Private Limited	202.81	25.63	2.07%
5.	Rishab Infotech Private Limited	152.39	19.26	-
6.	Sambhav Infotech Private Limited	187.45	23.69	-
7.	Ajay Kumar Surana	-	-	-
	Total	**565.65**	**71.49**	

Shares held by promoters as at 31 March, 2025

S. No.	Promoter Name	No. of Shares (In Lakhs)	% of total Shares	% Change during the year
1.	Surendra Kumar Surana	20.38	2.58	-
2.	Soma Surana	0.05	0.01	-
3.	Vaibhav Suranaa	1.89	0.24	-
4.	Compucom Technologies Private Limited	198.69	25.11	0.22%
5.	Rishab Infotech Private Limited	152.39	19.26	-0.12%
6.	Sambhav Infotech Private Limited	187.45	23.69	-0.10%
7.	Ajay Kumar Surana	-	-	-100.00%
	Total	**560.85**	**70.89**	

Terms/Rights attached to equity shares

The company has one class of equity shares having a par value of Rs.2 per share. Each equity shareholder is eligible for one vote per share held. Each equity shareholder is entitled to dividend as and when declared by the company. Interim dividend is paid as and when declared by the board. Final dividend is paid after obtaining shareholders' approval.

NOTE 13 BORROWINGS (Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current		
Secured Loan from Bank	814.72	102.63
Unsecured loan from related parties	1,350.00	1,400.00
Total	**2,164.72**	**1,502.63**
Current		
Secured Loan :-		
(a) Overdraft from banks	2,691.60	1,273.45
Unsecured loan from related parties	-	185.00
Total	**2,691.60**	**1,458.45**

Movement in borrowings during the year is provided below: (Rs. In Lakhs)

Particulars	Short term borrowings	Long term borrowings
As at April 1, 2024	**3,863.52**	**0.08**
Cash inflow/(outflow)	(2,405.07)	1,502.55
As at March 31, 2025	**1,458.45**	**1,502.63**
Cash inflow/(outflow)	1,233.15	662.09
As at March 31,2026	**2,691.60**	**2,164.72**

NOTE 14 TRADE PAYABLES (Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current		
Total outstanding dues of creditors other than micro and small enterprises	144.26	577.03
Total	**144.26**	**577.03**
Current		
Total outstanding dues of micro and small enterprises	0.10	37.10
Total outstanding dues of creditors other than micro and small enterprises	39.62	27.79
Total	**39.72**	**64.89**

• Trade payable ageing schedule for the years ended as on March 31, 2026 and March 31, 2025 is as follows:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at 31 March, 2026					
Current					
(i) MSME	0.10	-	-	-	0.10
(ii) Other than MSME	39.62				39.62
Non-current					
(i) MSME	-	-	-	-	-
(ii) Other than MSME – disputed	-	-	-	144.26	144.26
Total	**39.72**	**-**	**-**	**144.26**	**183.98**
As at 31 March, 2025					
Current					
(i) MSME	37.10	-	-	-	37.10
(ii) Other than MSME	27.25		0.54		27.79
Non-current					
(i) MSME	-	-	-	-	-
(ii) Other than MSME – disputed	-	-	-	577.03	577.03
Total	**64.35**	**-**	**0.54**	**577.03**	**641.92**

Notes:-

1. There is no interest on the dues to Micro, Small and Medium Enterprises (MSME).
2. **Derecognition of Trade Payables (ABAs):** The company had a non-current liability being trade payable (ABAs) in its books amounting to Rs. 577.03 lakhs which had been running for more than 15 years. Having regard to past experience the management of the company has arrived at a decision to derecognize 75% of this amount i.e. 432.78 lakhs. The above amount of Rs. 432.78 lakhs has been shown as an income in exceptional items along with Rs. 41.05 lakhs as an expense being provision for gratuity on account of changes in the labour laws, therefore, total exceptional items is Rs. 391.73 lakhs for the financial year 2025-26.

NOTE 15 OTHER FINANCIAL LIABILITIES (Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current		
EMD/SD from vendors	91.71	199.45
Total	**91.71**	**199.45**
Current		
Income received in advance	237.58	481.54
Unpaid dividends	16.96	17.58
Accrued expenses	21.70	21.46
Salary & allowances payable	33.65	23.57
Total	**309.89**	**544.15**

• Unpaid dividends represent the dividends not paid before they are transferred to investor education and protection fund.

NOTE 16 PROVISIONS

Non-Current (Rs.In Lakhs)

Particulars	Provision for gratuity	Total
As at March 31, 2024	**73.89**	**73.89**
Addition during the year	22.69	22.69
Deletions during the year	-	-
Utilized	(3.67)	(3.67)
As at March 31, 2025	**92.91**	**92.91**
Addition during the year	86.73	86.73
Deletions during the year	-	-
Utilized	(5.59)	(5.59)
As at March 31, 2026	**174.05**	**174.05**

• The provision for gratuity represents the company's best estimate of the costs which will be incurred in the future to meet the obligations under the laws of the Payment of Gratuity Act, 1972 (Code of social security, 2020 (part of new labour code introduced from November 21, 2025) subject to fulfillment of certain conditions based on actuarial valuation as on 31st March 2026.

Current (Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for gratuity	19.79	22.18
Provision for project execution expenses (Refer note 16A)	66.38	136.68
Total	**86.17**	**158.86**

Provision for Projects Execution Expenses (NOTE 16A)

The movement in Provision for project execution expenses are as follows: (Rs. In Lakhs)

Particular	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening Balance	136.68	153.45
Provision recognised	328.52	187.05
Provision Utilized/(reversed)	(398.82)	(203.82)
Closing Balance	**66.38**	**136.68**

NOTE 17 OTHER CURRENT LIABILITIES

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Statutory liabilities	33.31	15.68
Total	**33.31**	**15.68**

• Statutory liabilities are the dues to government like GST payable, TDS payable etc.

NOTE 18 REVENUE FROM OPERATIONS

(Rs. In Lakhs)

Particular	For the year ended March 31, 2026	For the year ended March 31, 2025
Sale of services	2,933.44	2836.01
Sale of products	38.10	84.88
Total	**2971.54**	**2920.89**

NOTE 19 OTHER INCOME

Interest income	401.23	379.88
Profit on sale of property, plant & equipment	1.00	34.48
Other non-operating income	107.32	109.41
Total	**509.55**	**523.77**

(Rs. In Lakhs)

Particular	For the year ended March 31, 2026	For the year ended March 31, 2025
NOTE 20 EMPLOYEE BENEFIT EXPENSE		
Salaries, wages and bonus	411.48	403.09
Contribution to provident and other funds	21.65	19.82
Contributions to gratuity fund	41.10	26.75
Staff welfare expenses	8.05	3.22
Total	**482.28**	**452.88**
NOTE 21 FINANCE COSTS		
Interest expense on borrowings	257.35	365.10
Bank Guarantee commission & bank charges	37.85	14.45
Total	**295.20**	**379.55**
NOTE 22 DEPRECIATION AND AMORTIZATION EXPENSES		
Depreciation on property, plant and equipment	580.78	588.04
Depreciation on investment property	0.88	0.88
Amortization of intangible assets	3.25	3.04
Total	**584.91**	**591.95**
NOTE 23 OTHER EXPENSES		
Advertisement and publicity expenditures	41.45	3.42
Auditor's remuneration (Refer Note 23 A)	5.32	4.95
Bad Debts Written Off	79.09	-
Bank charges	5.03	0.69
Charity and donation expenses	6.60	11.00
Cleaning and Maintenance Expense	8.62	3.94
Consultancy Expenses	25.52	47.92
Corporate social responsibility (Refer Note 29)	-	20.00
Data operation and management expenses	32.00	9.00
Director's sitting fees	1.20	1.28
Foreign exchange diff – realized	0.04	0.10
Indirect tax demands	1.61	-
Insurance expenses	8.18	6.72
Interest on statutory demands	0.18	0.03
Net Loss on Investments	4.22	-
Legal and professional expenses	34.76	16.12
Listing fees	5.85	5.85
Office & general expenses	45.93	31.17
Other Expenses - Hotel	51.23	-
Power & Fuel	7.05	2.52
Printing and stationery expenses	15.74	8.37
Rent and facility support expenses	22.37	27.43
Repair and maintenance expenses	50.65	42.34
Telephone expenses	14.04	9.59
Travelling and conveyance expenses	54.55	33.20
Water and electricity expenses	27.67	22.42
Wind Power Operation and maintenance expenses	16.40	35.34
Total	**565.30**	**343.40**
NOTE 23A REMUNERATION TO AUDITORS		
Audit fees	4.26	3.96
Other services	1.06	0.99
Total	**5.32**	**4.95**

NOTE 24 Exceptional Items

The company had a non-current liability being trade payable (ABAs) in its books amounting to Rs. 577.03 lakhs which had been running for more than 15 years. Having regard to past experience the management of the company has arrived at a decision to derecognize 75% of this amount i.e. 432.78 lakhs. The above amount of Rs. 432.78 lakhs has been shown as an income in exceptional items along with Rs. 41.05 lakhs as an expense being provision for gratuity on account of changes in the labour laws, therefore, total exceptional items is Rs. 391.73 lakhs for the financial year 2025-26.

NOTE 25 EARNINGS PER SHARE (Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Basic earnings per share (In Rs.)	0.37	0.29
Diluted earnings per share (In Rs.)	0.37	0.29

• The earnings and weighted average number of equity shares used in the calculation of basic earnings per share are as follows:

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Profit after tax attributable to owners of the company	293.92	228.88
Earnings used in the calculation of basic earnings for the year	293.92	228.88
Weighted average number of equity shares outstanding	791.25	791.25
Nominal Value per share (In Rs.)	2.00	2.00

NOTE 26 CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS (Rs. In Lakhs)

Summary of Contingent liabilities	As at March 31, 2026	As at March 31, 2025
Guarantees issued by the banks (excluding financial guarantee)	1,835.90	1,642.27
Income tax demands	1,447.60	1,493.67
Others	1,193.89	1,167.56
Total	**4,477.39**	**4,303.50**

Details of Contingent Liabilities: (Rs.In Lakhs)

Sr. No.	Nature of Contingent Liability	For FY 2025-26	For FY 2024-25	Remarks
1	Bank guarantee outstanding	1,835.90	1,642.27	This includes bank guarantees of Rs. 854.82 lacs which were expired till 31.03.2026 but the original bank guarantee has not been received so far from the concerned debtor, therefore the same has not been cancelled by the bank hence included in the total bank guarantee amount. Counter Guarantees have been given by the Company of the same amount of the bank guarantee.
2	Provident Fund demand by JVVNL (a Rajasthan State Government Electricity Company)	174.16	169.49	Since 2014, there is a dispute between the company on one part and Rajasthan Vidyut Kamgar Federation (CITU) labour union, jointly with EPFO on the other part in respect of applicability and payment of PF by the company in connection with the work contract of JVVNL executed by the company in the past. Meanwhile the company had separately approached the Rajasthan High Court for release of dues of the company from JVVNL. The Rajasthan High Court allowed the appeal of the company and directed JVVNL to release a sum of Rs. 115.18 lacs and keep the said sum in Fixed Deposit with bank in the joint name of the company and JVVNL until the aforesaid PF matter is settled. The amount of this FD has become Rs. 174.16 lacs as on 31st March, 2026 because of accrual of interest. The EPFO had passed order dated 06.08.2014 in 7a proceedings determining applicability of PF, but the company against this order of EPFO went into appeal before the EPFAT on 07.10.2014, which by its order dated 24.03.2022 while implying that although PF is applicable but beneficiaries are unidentified, remanded back the issue

(Rs. In Lakhs)

Sr. No.	Nature of Contingent Liability	For FY 2025-26	For FY 2024-25	Remarks
				to EPFO for fresh 7a proceedings with the direction to identify the beneficiaries (the workers to whom the benefits is to be disbursed). EPFO has by its order dated 23.03.2026 has reduced the amount payable to Rs. 64.41 lakhs towards outstanding PF. The company in the meanwhile has also appealed the finding of the EPFAT at the Rajasthan High Court. Thus, as such this FD amount still stands as contingent liability against any anticipated liability that may be ascertained finally in this matter.
3	Labour Court-Kota	84.66	84.66	Some ex-employees have filed suits against the company, which the company is contesting. According to the management the company is hopeful of getting favorable decision.
4	Board of Secondary Education of Rajasthan (BSER) partial dues received by Company following Rajasthan High Court Order.	396.44	396.44	There is a dispute between the Company and the Board of Secondary Education of Rajasthan pending for more than 10 years. The Company got favorable decision in lower forums. However Board of Secondary Education of Rajasthan filed appeal before the Rajasthan High Court and stayed the order of lower forums with the condition to release 50% disputed amount to the company with 9% interest p.a. Accordingly the Company received a sum of Rs. 396.44 lacs during the year 2021-22. This amount may be refundable subject to the final decision of the Rajasthan High Court.
5	Income Tax demand (AY 2012-13)	319.18	319.18	Against the assessment order passed u/s 143(3) of the Income Tax Act, 1961 for the A.Y. 2012-13, the company has gone into appeal before Commissioner of Income Tax (Appeals). The company has made last submission on 29.02.2024 and awaiting action thereon from the department. However, the total demand has been adjusted by the department against the refund receivable for the A.Y. 2013-14 and A.Y. 14-15.
6	Income Tax demand (AY 2017-18)	1,089.63	1,089.63	The Company received order u/s 263 dtd 30 March 2024 setting aside the Assessment Order u/s 143(3) dtd 27 December 2019. Pursuant to this, the company has received order u/s 144 r.w.s. 263 dtd 20 March 2025 assessing Total Income at Rs. 27.19 Cr & raising demand u/s 156 of Rs. 10.89 Cr & the company has preferred appeal before Commissioner of Income Tax (Appeals) dtd 04 April 2025 & made written submissions dtd 29 August 2025.
7	Income Tax demand (AY 2018-19)	38.79	38.79	The Company has received a notice of demand u/s 156 of Income Tax Act, 1961, amounting to Rs. 38.79 lacs. Assessing officer has disallowed deduction u/s 80IA for Rs.92.12 lacs and also disallowed income from other source of Rs. 6.78 lacs, the company has gone into appeal before Commissioner of Income Tax (Appeals). The company has made last submission on 23.02.2024 and awaiting action thereon from the department. Further, the total demand has been adjusted by the department against the refund receivable for the A.Y. 2020-21.
8	Goods & Service Tax Demand (FY 2017-18)	0.65	-	GST demand pertains to FY 2017-18 of Rs. 0.68 lakhs (tax 0.34 lakhs, interest Nil and penalty 0.34 lakhs) for Facebook RCM. The company has pre-deposited 0.03 lakhs against this demand. The Management expect that its position will likely be upheld on ultimate resolution and will not have a material adverse effect on the Group's financial position and results of operations. According to the management the company is hopeful of getting favorable decision.
9	Goods & Service Tax Demand (FY 2019-20)	6.04	-	GST demand pertains to FY 2019-20 of Rs. 6.05 lakhs (tax Nil, interest 5.37 lakhs and penalty 0.68 lakhs) for disallowance of ITC on Elevator. The Management expect that its position will likely be upheld on ultimate resolution under the Amnesty scheme and will not have a material adverse effect on the Group's financial position and results of operations. According to the management the company is hopeful of getting favorable decision.

(Rs. In Lakhs)

Sr. No.	Nature of Contingent Liability	For FY 2025-26	For FY 2024-25	Remarks
10	Goods & Service Tax Demand (FY 2021-22)	14.97	-	GST demand pertains to FY 2021-22 of Rs. 17.43 lakhs (tax 9.28 lakhs, interest 7.10 lakhs and penalty 1.05 lakhs) for lower turnover reported in GSTR-3B as compared to GSTR-1. The company has pre-deposited 2.45 lakhs against this demand. The Management expect that its position will likely be upheld on ultimate resolution and will not have a material adverse effect on the Group's financial position and results of operations. According to the management the company is hopeful of getting favorable decision.
11	Goods & Service Tax Demand (FY 2023-24)	4.97	4.97	The company has preferred an appeal u/s 107 on 24-Jun-2025, which has been admitted. The demand of interest has been stayed till the appeal is heard and decided on merits. There is no material impact on the financial of the company. According to the management the company is hopeful of getting favorable decision.
12	Stamp Duty Demand	175.00	175.00	The Company got a demand notice from Rajasthan State Government for payment of stamp duty paid short as alleged by the State Government, on an industrial plot of the Company. The company won the case in Rajasthan High Court. However, the State Government has filed a SLP in Honorable Supreme Court. The decision of the Honorable Supreme Court is pending.
13	Retention Charges demand by RIICO	335.00	335.00	RIICO, an Undertaking of State Government of Rajasthan has raised a demand of Rs. 335 lacs being retention charges on an industrial plot of the company. On account of the alleged reason that the industrial activity has not yet commenced on the said industrial plot. The company has filed a writ petition before Rajasthan High Court to treat hotel as industry and not commercial as determined by RIICO and consequently raising demand of retention charges. The Company has filed for Arbitration before the District Collector, Jaipur.
14	Ganesh Lal Kumawat V/S State of Rajasthan	2.00	2.00	Ganesh Lal Kumawat is demanding a compensation of Rs. 2 lacs from State Government of Rajasthan through a writ petition filed in Rajasthan High Court. The Company has also been made a pro-forma party in this case. However, the Company is contesting the case with hopes of positive outcome.

NOTE 27 RETIREMENT AND OTHER EMPLOYEE BENEFIT SCHEMES

a. Provident fund

The Company offers its employees, benefits under defined benefit plans in the form of provident fund scheme which covers all employees. Contributions are paid during the year into Provident fund. Both the employees and the company pay predetermined contributions into the fund.

b. Employees state insurance scheme

The Company offers its employees, benefits under defined benefit plans in the form of ESI scheme which covers all employees. Contributions are paid during the year into ESI fund. Both the employees and the company pay predetermined contributions into the fund.

c. Gratuity plan

The gratuity plan is governed by the Payment of Gratuity Act, 1972. Under the act, an employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement Age.

The following tables set out the funded status of the gratuity plans and the amounts recognized in the financial statements:-

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Principal actuarial assumptions		
Principal actuarial assumptions used to determine the present value of the defined benefit obligation are as follows:		
Financial assumptions		
Discount rate	7.25%	6.75%
Expected rate of increase in compensation level of covered employees	7.00%	7.00%
Demographic assumptions		
i) Retirement Age (Years)	60	60
ii) Mortality rates inclusive of provision for disability	Indian Assured Lives Mortality (2012-14)	

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Amount recognized in the balance sheet consists of:		
Fair value of planned assets		
Present value of defined benefit obligations	193.84	115.09
Net liability arising from defined benefit obligation	**193.84**	**115.09**
The movement during the year of the present value of the defined benefit obligation was as follows:		
Opening balance	115.09	96.42
Current Service cost	32.75	20.23
Past Service cost	41.05	-
Benefits paid	(5.59)	(3.67)
Interest cost	8.35	6.51
Actuarial loss/(gains) on obligation	2.20	(4.40)
Closing balance	**193.84**	**115.09**
Amounts recognized in statement of profit and loss in respect of defined benefit plan are as follows:		
Current service cost	32.75	20.23
Net interest cost	8.35	6.51
Total charge to statement of profit and loss	**41.10**	**26.75**
Amounts recognized in other comprehensive income in respect of defined benefit plan are as follows:		
Actuarial (gain)/loss arising from change in demographic assumption	-	-
Actuarial (gain)/loss arising from change in financial assumption	(11.23)	3.97
Actuarial (gain)/loss arising from experience adjustment	13.43	(8.37)
Loss on plan assets (excluding amounts included in net interest cost)		
Remeasurements of the net defined benefit liability	**2.20**	**(4.40)**
Expected contribution for the next annual reporting period:		
Year 1 (undiscounted)	19.79	22.18
Year 2 (undiscounted)	8.72	2.59
Expected expense for the next annual reporting periods (3rd year to 10th year)	**140.89**	**69.64**

Sensitivity analysis

Below is the sensitivity analysis determined for significant actuarial assumptions for the determination of defined benefit obligations and based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period while holding all other assumptions constant.

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Impact of change discount rate		
Increase by 1%	174.38	104.41
Decrease by 1%	217.47	128.04
Impact of change in salary increase rate		
Increase by 1%	217.29	127.87
Decrease by 1%	174.17	104.34
Impact of change in withdrawal rate		
Increase by 1%	194.33	114.83
Decrease by 1%	193.27	115.38

The above sensitivity analysis may not be representative of the actual benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

In presenting the above sensitivity analysis, the present value of defined benefit obligation has been calculated using the projected unit credit method at the end of reporting period, which is the same as that applied in calculating the defined obligation liability recognized in the balance sheet.

NOTE 28 INCOME TAX EXPENSES

The major components of income tax expense for the year ended 31 March, 2026 and March 31, 2025 are indicated below:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
a. Tax charge recognized in profit and loss		
Current tax:		
Current tax on profit for the year & earlier years	185.82	162.97
Total current tax & earlier Years	**185.82**	**162.97**
Deferred tax:		
Property, plant and equipment	(12.04)	(59.97)
Fair valuation of investments	(0.93)	0.22
Provisions for gratuity	(21.91)	(3.94)
Others	(0.08)	-
Total deferred tax expenses	**(34.96)**	**(63.69)**
Tax expense for the year (net of deferred tax and current tax)	**150.86**	**99.28**
b. Statement of other comprehensive income tax (credit) / charge on:		
Actuarial gain on re-measurement of defined benefit plan	(2.20)	4.40
Tax charge	0.61	(1.22)
Total	**(1.59)**	**3.18**
A reconciliation of income tax expense applicable to accounting profits before tax at the statutory income tax rate to recognized.		
Income tax expense for the year is as follows:		
Accounting profit before tax (after exceptional item)	**444.78**	**328.16**
Corporate tax rate as per Income Tax Act, 1961	27.82%	27.82%
Tax on Accounting Profit	**123.74**	**91.29**
Tax effect on expense not deductible	165.94	175.79
Tax effect of non taxable income	-	-
Tax effect of deduction under Income Tax Act	(0.87)	(1.53)
Tax effect of depreciation under income tax	(130.49)	(114.69)
Effect of current tax related to earlier years	4.66	8.16
Tax effect on other items	(12.12)	(59.74)
Total effect of tax adjustments	**150.86**	**99.28**
Effective tax rate	33.92%	30.25%

There are certain income-tax related legal proceedings which are pending against the company. Potential liabilities, if any have been adequately provided for and the company does not currently estimate any probable material incremental tax liabilities in respect of these matters.

Significant components of deferred tax assets and (liabilities) recognized in the balance sheet are as follows:

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Property, plant and equipment	95.75	83.71
Investment measured at FVTPL	(0.11)	(1.04)
Provision for gratuity	53.93	32.02
Others	(0.52)	(1.21)
Deferred tax assets/(liability)	**149.05**	**113.48**

Movements in deferred tax assets/(liabilities) for the financial year 2024-25

Particulars	Opening Balance as on 1.4.24	Recognised in Profit & Loss	Recognised in Other Comprehensive Income	Closing Balance as on 31.3.25
Property, plant and equipment	23.73	59.97	-	83.71
Investment measured at FVTPL	(0.83)	(0.22)	-	(1.04)
Provision for gratuity	28.08	3.94	-	32.02
Others	0.03	-	(1.22)	(1.21)
	51.01	**63.69**	**(1.22)**	**113.48**

Movements in deferred tax assets/(liabilities) for the financial year 2025-26

Particulars	Opening Balance as on 1.4.25	Recognised in Profit & Loss	Recognised in Other Comprehensive Income	Closing Balance as on 31.3.26
Property, plant and equipment	83.71	12.04	-	95.75
Investment measured at FVTPL	(1.04)	0.93	-	(0.11)
Provision for gratuity	32.02	21.91	-	53.93
Others	(1.21)	0.08	0.61	(0.52)
	113.48	**34.96**	**0.61**	**149.05**

NOTE 29 CORPORATE SOCIAL RESPONSIBILITY EXPENSES

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Amount required to be spent by the company during the year	-	20.95
Amount of expenditure incurred	-	20.00
Excess in Previous Year	-	(1.25)
Shortfall/(excess) at the end of the year	-	(0.30)
Total of previous years shortfall	-	-
Reason for shortfall	-	-
Nature of CSR activities		Lab installation for satellite education in the Govt. schools
Details of related party transactions - Entities with significant influence over the entity (Compucom Foundation)	-	20
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately	-	-

The Company does not meet the criteria specified under Section 135(1) of the Companies Act, 2013; accordingly, the provisions relating to Corporate Social Responsibility are not applicable to the Company for the financial year 2025-26

NOTE 30 SEGMENT REPORTING

a. Basis of segmentation

The company is engaged in following reportable segments:

i) Software development
ii) Wind power generation
iii) Learning solution
iv) Hotel

The assets and liabilities are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

Each of the reportable segments derives its revenues from its main products and hence these have been identified as reportable segments by the company's management. Segment profit amounts are evaluated regularly by the management, which is regularly engaged, in deciding how to allocate resources and in assessing performance.

Information about reportable segments

I. Information about primary segments (Rs.In Lakhs)

Particulars	Year ended March 31, 2026			Year ended March 31, 2025		
	Business Segment	Unallocated	Total	Business Segment	Unallocated	Total
Revenue						
Software	82.94	-	82.94	114.66	-	114.66
Learning Solution	2,780.87	-	2,780.87	2,716.67	-	2,716.67
Wind power	38.11	-	38.11	80.24	-	80.24
Hotel	69.62	-	69.62	9.32	-	9.32
Segment revenue	**2,971.54**	**-**	**2,971.54**	**2,920.89**	**-**	**2,920.89**
Expenses						
Software	106.69	-	106.69	141.09	-	141.09
Learning	2,618.14	-	2,618.14	2,812.79	-	2,812.79
Wind power	50.07	-	50.07	114.69	-	114.69
Hotel	234.06	-	234.06	14.59	-	14.59
Segment expense	**3,008.96**	**-**	**3,008.96**	**3,083.16**	**-**	**3,083.16**
Segment results						
Software	(23.75)	-	(23.75)	(26.43)	-	(26.43)
Learning	162.73	-	162.73	(96.12)	-	(96.12)
Wind power	(11.96)	-	(11.96)	(34.45)	-	(34.45)
Hotel	(164.44)	-	(164.44)	(5.27)	-	(5.27)
Segment results	**(37.42)**	**-**	**(37.42)**	**(162.27)**	**-**	**(162.27)**
Less: unallocable expenses	-	27.35	27.35	-	33.34	33.34
Add: Other unallocable income	-	509.55	509.55	-	523.77	523.77
Profit before tax and exceptional items	-		444.78	-		328.16
Less: Exceptional item	-		-	-		-
Profit before tax.	-		444.78	-		328.16
Tax expenses	-		150.86	-		99.28
Profit for the year	**-**	**-**	**293.92**	**-**	**-**	**228.88**

II. Information based on geography (Rs. In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue by geographical segment		
India	3,468.04	3,434.75
USA	13.05	9.91
Total	**3,481.09**	**3,444.66**

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Reconciliation between segment revenue and enterprise revenue		
Segment revenue		
Software	82.94	114.66
Learning	2,780.87	2,716.67
Wind power	38.11	80.24
Hotel	69.62	9.32
Total segment revenue	**2,971.54**	**2,920.89**
Enterprise revenue		
Total income	3,481.09	3,444.66
Less: Other income	(509.55)	(523.77)
Total segment revenue	**2,971.54**	**2,920.89**

NOTE 31 FINANCIAL INSTRUMENTS

This section gives an overview of the significance of financial instruments for the company and provides additional information on the balance sheet. Details of significant accounting policies including the criteria for recognition the basis of measurement and the basis on which income and expenses are recognized.

Financial assets and liabilities:

The accounting classification of each category of financial instruments, and their carrying amounts are set out below:

(Rs. In Lakhs)

Particulars	Fair Value through profit and loss	Amortized Cost	Total carrying value	Total fair value
As at March 31, 2026				
Financial assets				
Cash and cash equivalents		774.13	774.13	774.13
Other bank balances		2,668.43	2,668.43	2,668.43
Non-current investments	0.51	2,561.45	2,561.96	2,561.96
Trade receivables		3,306.49	3,306.49	3,306.49
Other current financial assets		104.43	104.43	104.43
Other non-current financial assets		3,182.23	3,182.23	3,182.23
Total	**0.51**	**12,597.16**	**12,597.67**	**12,597.67**
Financial liabilities				
Borrowings	-	4,856.32	4,856.32	4,856.32
Trade payables-SME	-	0.10	0.10	0.10
Trade payables- other than SME	-	183.88	183.88	183.88
Other non-current financial liabilities	-	91.71	91.71	91.71
Other current financial liabilities	-	309.89	309.89	309.89
Total	**-**	**5,441.90**	**5,441.90**	**5,441.90**
As at March 31, 2025				
Financial assets				
Cash and cash equivalents		182.51	182.51	182.51
Other bank balances		4,199.57	4,199.57	4,199.57
Non-current investments	4.74	2,561.45	2,566.19	2,566.19
Trade receivables		4,356.01	4,356.01	4,356.01
Other current financial assets		104.32	104.32	104.32
Other non-current financial assets		1,343.41	1,343.41	1,343.41
Total	**4.74**	**12,747.27**	**12,752.01**	**12,752.01**

(Rs. In Lakhs)

Particulars	Fair Value through profit and loss	Amortized Cost	Total carrying value	Total fair value
Financial liabilities				
Borrowings	-	2,961.08	2,961.08	2,961.08
Trade payables-SME	-	37.10	37.10	37.10
Trade payables- other than SME	-	604.82	604.82	604.82
Other non-current financial liabilities	-	199.45	199.45	199.45
Other current financial liabilities	-	544.15	544.15	544.15
Total	**-**	**4,346.60**	**4,346.60**	**4,346.60**

Notes-

The management assessed that Cash and cash equivalents, other bank balances, Trade receivables, Trade payables, other current financial assets and liabilities approximate their carrying amounts due to the short term nature.

Fair value hierarchy

The table shown below analysis financial instruments carried at fair value, by measurement hierarchy. The different levels have been defined below:-

- **Level 1:** quoted prices (unadjusted) in active markets for identical assets or liabilities.
- **Level 2:** inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).
- **Level 3:** inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(Rs.In Lakhs)

Financial Assets	Level-1	Level-2	Level-3
As at March 31, 2026			
At fair value through profit and loss			
Non-current investment (Other than subsidiary)	0.51		
Total	**0.51**	**-**	**-**
Financial liabilities			
Fair value of liabilities through P&L	-	-	-
Total	**-**	**-**	**-**
As at March 31, 2025			
At fair value through profit and loss			
Non-current investment (Other than subsidiary)	4.74		
Total	**4.74**	**-**	**-**
Financial liabilities			
Fair value of liabilities through P&L	-	-	-
Total	**-**	**-**	**-**

Risk management framework

Introduction

The Securities and Exchange Board of India ("SEBI") issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the 'Listing Regulations') on September 02, 2015, effective from December 01, 2015. The Regulation 21 mandate listed entities to formulate a policy on risk management. It is in the context that the policy on risk management ("Policy") is being framed and implemented from 11.02.2016 and approved by the board.

This policy is modified and/or amended with the approval of the Board of directors as on 29.05.2018.

Objective and purpose of policy

The main objective of this policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to risk management, in order to guide decisions on risk related issues.

The specific objectives of the Risk management policy are:

1. To ensure that all the current and future material risk exposures of the company are identified, assessed, quantified, appropriately mitigated, minimized and managed i.e. to ensure adequate systems for risk management.
2. To establish a framework for the company's risk management process and to ensure its implementation.
3. To enable compliance with appropriate regulations, wherever applicable, through the adoption of best practices.
4. To assure business growth with financial stability.

Treasury management

The Company's treasury function provides services to the business, co-ordinates access to domestic financial markets, monitors and manages the financial risks relating to the operations of the Company through internal risk reports which analyse exposures by degree and magnitude of risks. These risks include market risk (including currency risk, fair value interest rate risk and price risk), credit risk, liquidity risk and cash flow interest rate risk.

Treasury management focuses on capital protection, liquidity maintenance and yield maximization.Day-to-day treasury operations of the Company are managed by the finance team within the framework of the overall Company's treasury policies. A monthly reporting system exists to inform senior management about investments, currency and, commodity derivatives. The Company has a strong system of internal control which enables effective monitoring of adherence to Company's policies. The internal control measures are effectively supplemented by regular internal audits.

Market risk

Market risk is the risk that the fair values of future cash flows of a financial instrument will flactuate because of changes in market prices. Market risk comprises interest rate risk, currency risk and commodity risk.

The sensitivity analysis given elsewhere in the following sections relate to the position as at March 31, 2026 and March 31, 2025.

Financial risk

The Company does not engage in speculative treasury activity but seeks to manage risk and optimize interest and pricing through proven financial instruments.

a. Liquidity risk

The company requires funds both for short-term operational needs as well as for long-term investment program mainly in growth projects. The company generates sufficient cash flows from the current operations which together with the available cash and cash equivalents and short-term investments provide liquidity both in the short- term as well as in the long-term.

The company remains committed to maintaining a healthy liquidity, gearing ratio and strengthening the balance sheet. The maturity profile of the company's financial liabilities based on the remaining period from the date of balance sheet to the contractual maturity date is given in the table below. The figures reflect the contractual undiscounted cash obligations of the company.

(Rs. In Lakhs)

Payment due by years	<1 year	1-2 Years	2-3 Years	> 3 Years	Total
As at March 31, 2026					
Trade and other payables	3,041.22	41.19	-	2,359.51	5,441.91
Total	**3,041.22**	**41.19**	**-**	**2,359.51**	**5,441.91**
As at March 31, 2025					
Trade and other payables	3,331.19	4.47	375.49	635.45	4,346.60
Total	**3,331.19**	**4.47**	**375.49**	**635.45**	**4,346.60**

The company had access to following fund based and non-fund based facilities with banks are as follows:

(Rs. In Lakhs)

Funding facility	Total facility	Drawn	Undrawn
As at March 31, 2026			
Less than 1 year	5,852.00	3,748.57	-
More than 1 year	881.00	814.72	-
Total	**6,733.00**	**4,563.29**	**-**
As at March 31, 2025			
Less than 1 year	5,730.00	2,133.45	-
More than 1 year	700.00	102.63	-
Total	**6,430.00**	**2,236.08**	**-**

b. Foreign exchange risk

Fluctuations in foreign currency exchange rates may have an impact on the statement of profit and loss, where any transaction references more than one currency other than the functional currency of the company.

The company during the year is not prone to any exchange risk as it has not entered in any foreign exchange contracts. The difference in exchange rates on outstanding balance of sundry debtor has been duly accounted for through statement of profit and loss.

c. Interest rate risk

The Company is exposed to interest rate risk on short-term and long-term borrowings. The Company's policy is to maintain a balance of fixed and floating interest rate borrowings and the proportion of fixed and floating rate debt is determined by current market interest rates. The borrowings of the Company are denominated in Indian Rupees with mix of fixed and floating rates of interest. The floating rate is linked to Bank's base rate. These exposures are reviewed by appropriate levels of management on frequent basis. The Company invests cash and liquid investments in short-term deposits to achieve the Company's goal of maintaining liquidity, carrying manageable risk and achieving satisfactory returns. The returns on these financial assets fluctuate with interest rate movements dictated by the Reserve Bank of India (RBI), historical trends demonstrate that these changes are minimal, thereby keeping the associated risk well within manageable limits.

The exposure of the company's financial assets to interest rate risk is as follows: (Rs.In Lakhs)

Particulars	Total	Floating rate	Fixed rate	Non-interest bearing
As at March 31, 2026				
Financials assets	**12,597.67**	0.51	5,953.62	6,643.54
Financial liabilities	**5,441.90**	-	4,856.32	585.58
As at March 31, 2025				
Financials assets	**12,752.01**	4.74	5,640.47	7,106.80
Financial liabilities	**4,346.60**	**-**	2,961.08	1,385.52

d. Counterparty and concentration of credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The company has adopted a policy of obtaining sufficient security, where appropriate, as a means of mitigating the risk of financial loss from defaults. The company is exposed to credit risk for receivables, cash and cash equivalents, short-term investments etc. The Company is mainly engaged in projects awarded from Government of Rajasthan and derives its key revenue from these projects. The release of funds from Government of Rajasthan depends upon availability of budget. Consequently, the dues from the State Government may rise significantly at times. However, the company expects no major credit risk therefore the company has not impaired any financial instruments regarding the same.

Derivative financial instruments

The company does not acquire or issue derivative financial instruments for trading or speculative purposes. The company does not enter into complex derivative transactions to manage the treasury and commodity risks. The company is not enrolled in any hedging contracts and is not party to any derivative financial instruments either directly or indirectly through any party

NOTE 32 RELATED PARTY DISCLOSURES

A. **List of Related parties**:

(i) **Parties where control exists:**

Subsidiary companies:

- CSL Infomedia Private Limited (wholly owned subsidiary)

(ii) **Other related parties with whom transactions have taken place during the year:**

a) **Key management personnel:**

- Mr. Surendra Kumar Surana, Managing Director & CEO
- Mr. Sanjeev Nigam, Chief Financial Officer
- Mrs. Varsha Ranee Choudhary, Company Secretary and Compliance Officer
- Mr. Vaibhav Suranaa, Whole Time Director

b) **Enterprises over which the key management personnel exercise significant influence:**

- Rishabh Infotech Private Limited
- Sambhav Infotech Private Limited
- Compucom Technologies Private Limited

- Compucom Foundation
- Compucom (India) Private Limited
- Compucom Software Limited Employee Welfare Trust

c) **Others:**
- Mrs. Trishla Rampuria (Sister of Managing director)
- Mr. Ajay Kumar Surana, Director
- Mr. Vaibhav Suranaa, Director
- Surana Associates Inc. USA.
- ITneer Inc. USA.

Transactions with related parties

The details of the related party transactions entered into by the company, For the year ended March 31, 2026 and March 31, 2025 are as follows: -

(Rs. in Lakhs)

Nature of transactions	As at March 31, 2026	As at March 31, 2025
Sale & services rendered		
Subsidiary company	1.35	2.68
Key Managerial Persons	8.16	-
Entities with significant influence over the entity	4.24	
Other related parties	13.05	13.59
Total	**26.80**	**16.27**
Rent earned from property		
Rent from subsidiary company	2.52	2.40
Rent from Key Managerial Persons	3.80	3.45
Entities with significant influence over the entity	0.54	0.48
Total	**6.86**	**6.33**
Sale of assets/goods		
Sale to subsidiary company	-	4.64
Total	**-**	**4.64**
Service received		
Subsidiary company	635.39	757.42
Entities with significant influence over the entity	32.00	10.13
Other related parties	0.20	0.20
Total	**667.59**	**767.75**
Dividend paid		
Key managerial person or their relatives	4.45	8.91
Entities with significant influence over the entity	113.17	226.36
Other related parties	0.01	0.02
Total	**117.63**	**235.29**
Loans and advance (Liability)		
Loans and advances received from entities with significant influence over the entity	-	1,400.00
Total	**-**	**1,400.00**
Loans and advance (Liability) Repayment		
Entities with significant influence over the entity	50.00	1,200.00
Total	**50.00**	**1,200.00**
Interest paid		
Entities with significant influence over the entity	119.10	132.12
Total	**119.10**	**132.12**

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Purchase of investment (equity shares of CSL Infomedia Private Limited)		
Subsidiary company	-	1,260.00
Key managerial Persons	-	-
Entities with significant influence over the entity	-	-
Total	**-**	**1,260.00**
Other expenses and reimbursements		
Remuneration to Key managerial Person	70.90	69.38
Rent paid to entities with significant influence over the entity	86.12	64.41
Rent paid to other related parties	2.07	4.83
Donation given to entities with significant influence over the entity	5.00	31.00
Total	**164.09**	**169.62**

1) All the transactions entered by the company with the related parties are at arm's length. price.

The balances receivable/payable as at year end: (Rs.in Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
Receivable from		
Other related parties	7.58	3.42
Total	**7.58**	**3.42**
Payable To		
KMP remuneration	1.44	1.35
Entities with influence over the entity	1,350.00	1,600.82
Subsidiary company	-	15.20
Total	**1,351.44**	**1,617.37**

NOTE 33 RATIOS

S. No.	Particulars	Formulas	As at March 31, 2026	As at March 31, 2025	Variance %
1	Current ratio	Current Assets /Current Liabilities	2.08	3.87	-46.21%
2	Debt/Equity ratio	Total Debt/Total Equity	0.34	0.21	62.45%
3	Debt service coverage ratio	EBITDA/(Interest payment +Principal repayment during the year for long term borrowing)	4.19	3.52	18.96%
4	Return on equity ROE	Net profit after tax/ Average Shareholder's Equity	2.09%	1.63%	28.19%
5	Inventory turnover ratio	Annual Sales /Average inventory	1,904.83	328.56	479.75%
6	Trade receivable turnover ratio	Net credit Sales/Average trade receivable	0.88	0.54	62.58%
7	Trade payable turnover ratio	Net credit Purchase/Average trade payable	7.34	2.15	241.19%
8	Net capital turnover ratio	Net annual Sales / Working capital	0.82	0.42	93.64%
9	Net profit	Net Profit/Sales*100	9.89%	7.84%	26.23%
10	Return on capital employed	EBIT/Capital employed	4.31%	4.47%	-3.67%
11	Return on quoted investment	Income generated from investment/ Average cost of quoted investment	-21.07%	21.46%	-198.20%

Notes: Reasons of variances

1. Current ratio: Due to increase in current liabilities.
2. Debt service coverage ratio: Improved from 3.52 to 4.19. Staying well above the healthy benchmark.
3. Return on equity : Due to increase in Net Profit.

4. Inventory Turnover Ratio: Due to reduction in average inventory.
5. Trade Receivable turnover ratio: Due to reduction in average receivables.
6. Trade Payable turnover ratio: Due to decrease in purchases.
7. Net capital turnover ratio: Due to reduction in working capital.
8. Return on quoted investment: Due to no income from investments
9. Debt/Equity ratio: Due to increase in Debts.
10 Net Profit: Due to higher net profit.

NOTE 34 ADDITIONAL REGULATORY INFORMATION

a. The company has not granted any loan or advance, in the nature of loans which are repayable on demand or without specifying any terms or period of repayment, to KMP (as defined under companies act, 2013), either severally or jointly with any other person.

b. No proceedings have been initiated or are pending against the company for holding any benami property under benami transactions (prohibition) act, 1988, hence the rules specified thereunder does not apply.

c. The company is not a declared willful defaulter by any bank or financial institution or other lender.

d. The company has not been involved in any transactions with companies struck off under section 248 of the companies act, 2013.

e. There are no charges or satisfaction yet to be registered with roc beyond the statutory period.

f. The company has complied 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.

g. There are no such transactions which are not recorded in the books of account but have been surrendered or disclosed as income during the year in the tax assessments under the income tax act, 1961.

h. The company has not traded or invested in crypto currency or virtual currency during the financial year.

i. The company has used the borrowings from banks for the specific purpose for which it was taken.

j. The company has borrowings from banks on the basis of security of current assets and statement of current assets filed by the company with banks are in agreement with the books of accounts.

k. 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 lend or invest in party identified by or on behalf of the company (ultimate beneficiaries).

l. The company has not received any fund from any party(s) (funding party) with the understanding that the company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the company (“ultimate beneficiaries”) or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

For S. Misra & Associates
Chartered Accountants
FRN - 004972C

For and on behalf of Board of Directors
For Compucom Software Limited

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
CA. Sachindra Misra	**Surendra Kumar Surana**	**Vaibhav Suranaa**	**CA Sanjeev Nigam**	**CS Varsha Ranee Choudhary**
Partner	Managing Director	Director	Chief Financial Officer	Company Secretary &
M. No. 073776	DIN: 00340866	DIN: 05244109	(CFO)	Compliance Officer
UDIN: 26073776HRGSXO4612				M.No.: ACS39034

Place : Jaipur
Date : May 28, 2026

INDEPENDENT AUDITOR'S REPORT

To
The Members of Compucom Software Limited,
Jaipur

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the Consolidated financial statements of Compucom Software Limited (hereinafter referred to as "the Holding Company") and its subsidiaries (Holding company and its subsidiaries referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2026 and the Consolidated Statement of Profit and Loss (including other comprehensive income), Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows for the year then ended, and notes to the Consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026 and consolidated profit (including other comprehensive income), consolidated changes in equity and its consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report.

We are independent of the Group 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 Consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

Key Audit Matters

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

Key Audit Matter	Auditor's Response
The Group has adopted Ind AS 115 'Revenue from Contracts with Customers' starting 1st April, 2018. The application of the new revenue accounting standard involves certain key judgements and principles and therefore has been identified as key audit matter.	We tested that the revenue recognized is in accordance with the revenue recognition accounting standard (Ind As 115) and applied the following:- • Evaluated the identification of performance obligations and the prescribed transaction price. • Assessed the Company's accounting policies relating to revenue recognition. • Checked the revenue recognition by reading the supporting documents including inspection of contracts with customers and delivery documents on test check basis. • Reviewed, pre and post year end, sample of revenue recognized and agreed with the supporting documents; • Tested the journal entries impacting revenue, using data extracted from the accounting system, as well as other adjustments made in preparation of the Ind AS Consolidated financial statements. • Assessed the Ind AS Consolidated financial statement disclosures in this regards.

The Holding Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Holding Company's annual report, but does not include the

Consolidated financial statements and our auditors' report thereon. Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Management's and Board of Director's Responsibilities for the Consolidated Financial Statements

The Holding Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Consolidated financial statements that give a true and fair view of the consolidated state of affairs, consolidated profit / loss (including other comprehensive income), consolidated changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act.

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

In preparing the Consolidated financial statements, the respective Management and Board of Directors of the entities included in the Group are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Management and Board of Directors is also responsible for overseeing the Company's financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 Consolidated 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 consolidated 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 Act, we are also responsible for expressing our opinion on whether the entity has adequate internal financial controls 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 and Board of Directors.
- Conclude on the appropriateness of Management's and Board of Directors' use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group 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 Consolidated 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 auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order,2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in 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, based on our audit we report that:
   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
   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 except for the matter stated in paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
   c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
   d. In our opinion, the aforesaid consolidated financial statements comply with the IND AS specified under Section 133 of the Act.
   e. On the basis of the written representations received from the directors of the Holding Company as on 1st April 2026 taken on record by the Board of Directors of the Holding Company and on the basis of written representations received by the management from directors of its subsidiaries as on 1st April, 2026, none of the directors of the Group companies is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act.
   f. The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under section 143(3)(b) of the Act and paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
   g. With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and its subsidiary and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"** wherein we have expressed an unmodified opinion.
   h. With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act:

      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.

i. With respect to the other matters to be included in the Auditors' 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 has disclosed the impact of pending litigations as at March 31, 2026 on its financial position in its consolidated financial statements. Refer Note 28 to the consolidated financial statements.

   ii. The Group has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

   iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Group.

   iv. (a) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other person or entity, outside the Group, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

   (b) The respective Managements of the Holding Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries shall, 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.

   (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, 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 misstatement.

   v. As stated in standalone financial statements of parent company:

   (a) The final dividend paid by the Company during the year ended 31st March, 2026, in respect of the same declared for the previous year, is in accordance with Section 123 of the Act to the extent it applies to payment of dividend.

   (b) The board of directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable.

   vi. Based on our examination which included test checks, the group has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Place: Jaipur
Date: May 28, 2026

FOR S.MISRA & ASSOCIATES
Chartered Accountants
FRN: 004972C

CA. SACHINDRA MISRA
Partner
Membership No. 073776
UDIN: 26073776EDULTT9211

‘Annexure A’ to the Independent Auditors Report

(Referred to in paragraph 1 under the heading “Report on Other Legal and Regulatory Requirements” of our report of even date) on the Consolidated Financial Statements for the year ended 31st March 2026 of **Compucom Software Limited.**

xxi. In our opinion and according to the information and explanations given to us, the Companies (Auditor’s Report) Order, 2020 of the Holding Company and its subsidiary (mentioned below) did not include any unfavorable answers or qualifications or adverse remarks.

Subsidiary Company:

Name of Subsidiary	CIN
CSL Infomedia Private Limited	U72200RJ2007PTC0242400

‘Annexure B’ to the Independent Auditors Report

“(Referred to in paragraph 2(F) under the heading “Report on Other Legal and Regulatory Requirements” of our report of even date) on the Consolidated Financial Statements for the year ended March 31, 2026 of **Compucom Software Limited.**

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

In conjunction with our audit of the consolidated financial statements of Compucom Software Limited (hereinafter referred to as “the Holding Company”) as of and for the year ended 31 March 2026, we have audited the internal financial controls with reference to financial statements of the Holding Company and such companies incorporated in India under the Companies Act, 2013, which are its subsidiary companies, as of that date.

Management’s and Board of Director’s Responsibilities for Internal Financial Controls

The Respective Management and Board of Directors of the Holding Company and its subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company’s policies, the 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 of the company, its subsidiary companies, which are companies incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the ‘Guidance Note’) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their 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 auditors’ judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and 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 the Management and directors of the Company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company’s assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and 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 Holding Company and its subsidiary company, which are companies incorporated in India, have, 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.

Place: Jaipur
Date: May 28, 2026

FOR S.MISRA & ASSOCIATES
Chartered Accountants
FRN: 004972C

CA. SACHINDRA MISRA
Partner
Membership No. 073776
UDIN: 26073776EDULTT9211

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(Rs. in Lakhs)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
A. Non-Current Assets			
(a) Property, Plant and Equipment	5	4,447.85	1,967.64
(b) Capital Work-in-Progress	5	1,454.12	2,294.22
(c) Investment Property	5A	32.68	33.56
(d) Intangible Assets	6	29.11	28.51
(e) Financial Assets			
(i) Investments	7	1.07	5.28
(ii) Trade Receivables	8	446.61	446.61
(iii) Other financial assets	9	4,966.20	3,082.44
(f) Deferred Tax Assets (Net)		167.49	129.09
(g) Non-Current Tax Assets		762.51	656.70
(h) Other Non-Current Assets	10	185.45	215.33
Total Non-current assets		**12,493.09**	**8,859.38**
B. Current Assets			
(a) Inventories	11	3.12	-
(b) Financial Assets			
(i) Trade Receivables	8	3,043.07	4,093.66
(ii) Cash and Cash Equivalents	12	883.05	405.61
(iii) Bank Balances other than(ii) above	13	3,118.22	4,621.66
(v) Other financial assets	9	131.45	117.08
(c) Current Tax Assets (Net)		337.37	394.49
(d) Other Current Assets	10	307.15	579.71
Total Current assets		**7,823.43**	**10,212.21**
TOTAL ASSETS		**20,316.52**	**19,071.59**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	14	1,582.50	1,582.50
(b) Other Equity		12,631.86	12,470.69
Equity Attributable to Equity shareholders		**14,214.36**	**14,053.19**
Non Controlling Interests		-	-
Total Equity		**14,214.36**	**14,053.19**
Liabilities			
A. Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	2,164.72	1,502.63
(ii) Trade Payables other than micro and small enterprises	16	144.26	577.03
(iii) Other Financial Liabilities	17	102.11	209.95
(b) Provisions	18	232.70	173.30
Total Non-current liabilities		**2,643.79**	**2,462.91**
B. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	2,692.80	1,458.45
(ii) Trade Payables			
Total outstanding dues of micro and small enterprises	16	0.10	38.60
Total outstanding dues other than micro and small enterprises	16	71.71	59.86
(iii) Other Financial Liabilities	17	324.25	559.22
(b) Other Current Liabilities	19	45.48	56.88
(c) Provisions	18	142.86	227.67
(d) Current Tax Liabilities (Net)		181.17	154.81
Total Current liabilities		**3,458.37**	**2,555.49**
TOTAL EQUITY AND LIABILTIES		**20,316.52**	**19,071.59**
See accompanying notes to financial statements	1 to 36		

As per our report of even date.

For S. Misra & Associates
Chartered Accountants
FRN - 004972C
Sd/-
CA. Sachindra Misra
Partner
M. No. 073776
UDIN: 25073776BMUICB5067

For and on behalf of Board of Directors
For Compucom Software Limited

Sd/-
Surendra Kumar Surana
Managing Director
DIN: 00340866

Sd/-
Vaibhav Suranaa
Director
DIN: 05244109

Sd/-
CA Sanjeev Nigam
Chief Financial Officer
(CFO)

Sd/-
CS Varsha Ranee Choudhary
Company Secretary &
Compliance Officer
M.No.: ACS39034

Place : Jaipur
Date : May 28, 2026

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

(Rs. in Lakhs)

Particulars	Notes	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Revenue from Operations	20	3414.01	3,367.64
Other Income	21	678.08	641.83
Total Income		**4092.09**	**4,009.47**
Expenses:			
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock- in-Trade		-	23.14
Employee Benefits Expenses	22	712.26	665.36
Finance Costs	23	297.61	382.66
Depreciation and Amortization Expenses	24	602.31	608.83
Learning Solution Execution Expenses		864.96	598.52
Other Expenses	25	1579.01	1,493.77
Total Expenses		**4056.15**	**3,772.28**
Profit before exceptional and extraordinary items and tax		**35.94**	**237.19**
Exceptional Items	26	386.90	
Profit before tax		**422.84**	**237.19**
Tax Expenses:			
(1) For Current tax		181.16	154.81
(2) For Deferred tax		(50.64)	(74.81)
(3) For Earlier Years		4.66	9.19
Total Tax Expenses		**135.18**	**89.19**
Profit (Loss) for the period from Continuing Operations		**287.66**	**148.00**
Profit/(loss) from Discontinuing Operations		-	
Tax Expense of Discontinuing Operations		-	
Profit/(Loss) from Discontinuing Operations (after tax)		-	
Profit/(Loss) for the year		**287.66**	**148.00**
Other Comprehensive Income			
(A) (i) Items that will not be reclassfied to profit or loss		44.00	15.80
(ii) Income Tax relating to items that will not be reclassified to profit or loss		(12.24)	(4.18)
(B) (i) Items that will be reclassfied to profit or loss		-	
(ii) Income Tax relating to items that will be reclassified to profit or loss		-	
Total Other Comprehensive Income		**31.76**	**11.62**
Total Comprehensive Income		**319.42**	**159.62**
Profit attributable to			
Owners of the company		287.66	148.00
Non controlling interest		-	-
Total Comprehensive Income attributable to			
Owners of the company		319.42	159.62
Non controlling interest		-	-
Earnings Per Equity Share (in Rs.)			
(1) Basic	27	0.36	0.19
(2) Diluted	27	0.36	0.19

See accompanying notes to financial statements 1 to 36

As per our report of even date.

For S. Misra & Associates
Chartered Accountants
FRN - 004972C
Sd/-
CA. Sachindra Misra
Partner
M. No. 073776
UDIN: 25073776BMUICB5067

For and on behalf of Board of Directors
For Compucom Software Limited

Sd/-
Surendra Kumar Surana
Managing Director
DIN: 00340866

Sd/-
Vaibhav Suranaa
Director
DIN: 05244109

Sd/-
CA Sanjeev Nigam
Chief Financial Officer (CFO)

Sd/-
CS Varsha Ranee Choudhary
Company Secretary & Compliance Officer
M.No.: ACS39034

Place : Jaipur
Date : May 28, 2026

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	Notes	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Cash Flow from Operating Activities:			
Profit BeforeTax		422.84	237.19
Adjustments to reconcile profit to net cash provided by operating activities :			
Interest expenses	23	259.77	368.21
Interest Income	21	(571.96)	(500.09)
Rental income		(35.87)	(29.75)
Depreciation	24	602.31	608.83
Provision for Gratuity		100.60	51.89
Loss/(Profit) on sale of property, plant & equipments		7.31	(34.48)
Net loss/(gain) on investments measured at FVTPL		4.20	(0.94)
Operating Profit before Working Capital Changes		**789.20**	**700.86**
Net Change In:-			
Trade Receivables		1,050.59	3,028.63
Inventory		(3.12)	23.14
Other financial assets and other assets		239.39	303.29
Trade payables		(459.42)	(77.26)
Other financial liabilities, other liabilities and provisions		(436.22)	(82.53)
Cash Generated from Operations		**1,180.42**	**3,896.13**
Income Tax Paid		(159.47)	(221.59)
Net Cash Flow from Operations		**1,020.95**	**3,674.54**
Cash Flow from Investing Activities			
Interest Income	21	571.96	500.09
Rental income		35.87	29.75
Purchase of property, plant & equipments		(2,303.01)	(640.29)
Proceeds from sale of property, plant and equipments		53.57	80.00
Loans and advances received/ (given)		-	400.00
Bank deposit placed (net)		(380.31)	(2,358.74)
Net Cash flow From Investing Activities		**(2,021.92)**	**(1,989.19)**
Cash Flows from Financing Activities			
Interest expenses	23	(259.77)	(368.21)
Borrowings (Current & Non Current)		1,896.43	902.52
Dividend Paid		(158.25)	(316.50)
Net Cash Flow From Financing Activities		**1,478.41**	**(1,587.23)**
Total Increase/(Decrease) in Cash and Cash Equivalents		477.44	98.12
Cash and Cash Equivalents at the beginning of the year		405.61	307.49
Cash and Cash Equivalents at the end of the year		**883.05**	**405.61**
Components of Cash and Cash equivalents Balance with banks			
In current accounts		798.46	272.15
In deposit accounts		15.50	10.75
Cheques on hand		50.43	112.33
Cash on hand		18.66	10.38
		883.05	405.61
See accompanying notes to financial statements	1 to 36		

As per our report of even date.

For S. Misra & Associates
Chartered Accountants
FRN - 004972C

For and on behalf of Board of Directors
For Compucom Software Limited

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
CA. Sachindra Misra	**Surendra Kumar Surana**	**Vaibhav Suranaa**	**CA Sanjeev Nigam**	**CS Varsha Ranee Choudhary**
Partner	Managing Director	Director	Chief Financial Officer	Company Secretary &
M. No. 073776	DIN: 00340866	DIN: 05244109	(CFO)	Compliance Officer
UDIN: 25073776BMUICB5067				M.No.: ACS39034

Place : Jaipur
Date : May 28, 2026

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

A. EQUITY SHARE CAPITAL

Equity shares of Rs. 2 each issued, subscribed and fully paid	Numbers of shares (in Lakhs)	Amount (Rs. in Lakhs)
As at April 1, 2024 March 31, 2025 and March 31, 2026	791.25	1,582.50

B. OTHER EQUITY

(Rs. in Lakhs)

Particulars		Reserve and surplus				Other Comprehensive Income		Total Equity	Total Equity
	Equity Share Capital	Securities Premium Reserves	General Reserve	Capital Reserve	Retained Earning	Foreign Currency translation Reserve	Remasurement of the net defined benefit liability/ asset	Attributable to Equity Shareholder	Attributable to Non Controlling Interest
Balance as at the end of the year March 31, 2024	**1,582.50**	**1,352.97**	**1,484.79**	**211.83**	**9,392.31**	-	**185.68**	**14,210.08**	-
Profit for the year	-	-	-	-	148.00	-	-	**148.00**	-
Remeasurement of the net defined benefit liability/asset (net)	-	-	-	-	-	-	11.62	**11.62**	-
Dividends declared - Paid	-	-	-	-	(316.50)	-	-	**(316.50)**	-
Balance as at the end of the year March 31, 2025	**1,582.50**	**1,352.97**	**1,484.79**	**211.83**	**9,223.82**	-	**197.30**	**14,053.19**	-
Profit for the year	-	-	-	-	287.66	-	-	**287.66**	-
Remeasurement of the net defined benefit liability/asset (net)	-	-	-	-	-	-	31.76	**31.76**	-
Dividends declared - Paid	-	-	-	-	(158.25)	-	-	**(158.25)**	-
Balance as at the end of the year March 31, 2025	**1,582.50**	**1,352.97**	**1,484.79**	**211.83**	**9,353.23**	-	**229.06**	**14,214.36**	-

See accompanying notes to financial statements

As per our report of even date.

For S. Misra & Associates
Chartered Accountants
FRN - 004972C
Sd/-
CA. Sachindra Misra
Partner
M. No. 073776
UDIN: 25073776BMUICB5067

For and on behalf of Board of Directors
For Compucom Software Limited

Sd/-
Surendra Kumar Surana
Managing Director
DIN: 00340866

Sd/-
Vaibhav Suranaa
Director
DIN: 05244109

Sd/-
CA Sanjeev Nigam
Chief Financial Officer (CFO)

Sd/-
CS Varsha Ranee Choudhary
Company Secretary & Compliance Officer
M.No.: ACS39034

Place : Jaipur
Date : May 28, 2026

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS as at and for the year ended March 31, 2026.

NOTE 01

GROUP OVEVIEW

Compucom Software Limited ('the Company') and its subsidiary (collectively, the "Group") operates in areas like E-Governance Projects, ICT Education Projects, Software Design & Development, Learning Solutions, IT Training, Skilling and Placement activities, Wind Power Generation, Hospitality sector, Media sector etc.

The Company is a public limited company incorporated and domiciled in India and has its registered office in Jaipur, Rajasthan, India. The Company has its listings on the Bombay Stock Exchange Limited (BSE) and National Stock Exchange of India Limited (NSE).

The Consolidated financial statements are approved for issue by the Board of Directors in its meeting held on May 28, 2026.

NOTE 02

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

A. Basis of preparation

These Consolidated financial statements are prepared on a going concern basis, in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis except for financial instruments which are measured at fair values or amortized cost at the end of each reporting period and the provisions of the Companies Act, 2013 ('Act') (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with relevant rule of the Companies (Indian Accounting Standards) Rules, 2015. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

B. Use of estimates, assumption and judgments

(a) Use of estimates:

The preparation of the consolidated financial statements in conformity with Ind AS requires the management to make estimates, judgments and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the consolidated financial statements and the reported amounts of revenues and expenses for the year reported. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised, and future periods are affected.

(b) Significant Judgement Contingencies:

In the normal course of business, contingent liabilities may arise from litigation, taxation and other claims against the Group. Where it is management's assessment that the outcome cannot be reliably quantified or is uncertain, the claims are disclosed as contingent liabilities. Such liabilities are disclosed in the notes but are not provided for in the financial statements. While considering the possible, probable and remote analysis of taxation, legal and other claims, there is always a certain degree of judgment involved pertaining to the application of the legislation which in certain cases is supported by views of tax experts and/or earlier precedents in similar matters. Although there can be no assurance regarding the final outcome of the legal proceedings, the Group does not expect them to have a materially adverse impact on the Group's financial position or profitability.

NOTE 03

Basis of consolidation

Compucom Software Limited consolidates entities which it owns or controls. The consolidated financial statements comprise the financial statements of the Company and its subsidiary. Control exists when the parent has power over the entity, is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns by using its power over the entity.

Power is demonstrated through existing rights that give the ability to direct relevant activities, those which significantly affect the entity's returns. Subsidiaries are consolidated from the date control commences until the date control ceases.

The financial statements of the Group companies are consolidated on a line-by-line basis and intra-group balances and transactions, including unrealized gain / loss from such transactions, are eliminated upon consolidation. These financial statements are prepared by applying uniform accounting policies in use at the Group. Non-controlling interests which represent part of the net profit or loss and net assets of subsidiary that are not, directly or indirectly, owned or controlled by the Group, are excluded.

NOTE 04

SIGNIFICANT ACCOUNTING POLICIES

A. Fair value measurement

The Group measures financial instruments, such as, investment in securities and other assets wherever necessary at fair value at balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the market conditions and risks existing at each reporting period date.

The methods used to determine fair value include available quoted market process and dealer quotes.

All methods of assessing fair value result in general approximation of value, and such value may or may not be realized.

For financial assets and liabilities maturing within one year from balance sheet date which is not carried at fair value, the carrying amount of such asset and liabilities were carried at amortized cost.

B. Current and Non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle,
- Held primarily for the purpose of trading,
- Expected to be realized within twelve months after the reporting period,
  or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.
- All other assets are classified as non-current.

A liability is treated as current when it is:

- Expected to be settled in normal operating cycle,
- Held primarily for the purpose of trading,
- 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
- All other liabilities are classified as non-current.

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

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

Some line items presented in the financial statements have been reclassified under different heads and sub heads to encourage appropriate disclosure of information contained, beginning from the earliest period presented in the financial statements.

C. Functional and presentation currency

The Consolidated financial statements are prepared in Indian Rupees (INR), which is the Group's functional currency. All financial information presented in INR has been rounded to the nearest lakhs.

D. Revenue recognition

1. Revenue from operations: -

- Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Group expects to receive in exchange for those products or services.
- Revenue from contracts which are on time and material basis are recognized when services are rendered, and related costs are incurred.
- Revenue related to fixed price maintenance and support services contracts where the Group is standing ready to provide services is recognized based on time elapsed mode and revenue is straight lined over the period of performance.

- Revenue from sale of power is recognized on the basis of actual units generated and transmitted to the purchaser.
- Revenue from the sale of hardware and goods is recognized at the point in time when control is transferred to the customer.
- In respect of other fixed-price contracts, revenue is recognized using percentage-of-completion method ('POC method') of accounting with contract costs incurred determining the degree of completion of the performance obligation. The contract costs used in computing the revenues include cost of fulfilling warranty obligations.
- Revenue from the sale of distinct internally developed software and manufactured systems and third party software is recognized at the point in time when the system / software is delivered to the customer. In cases where implementation and / or customization services rendered significantly modifies or customizes the software, these services and software are accounted for as a single performance obligation and revenue is recognized over time on a POC method.
- Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, service level credits, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.
- The Group has the policy recognizing revenue based on certain time and material contracts which is recognized when the related services are performed and revenue from the end of last billing to balance sheet date is recognized as unbilled revenues (accrued income).

2. Dividend

Dividend income is recognized in the statement of profit and loss only when

- the entity's right to receive payment of the dividend is established;
- it is probable that the economic benefits associated with the dividend will flow to the entity; and
- the amount of the dividend can be measured reliably.

3. Interest income

Interest income from a financial asset is recognized when it is probable that the economic benefits will ?ow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate.

E. Property, plant and equipment

1. Property, plant and equipment at office and at site

An item of property, plant and equipment that qualifies as an asset is measured on initial recognition at cost. Following initial recognition, items of property, plant and equipment are carried at its cost less accumulated depreciation. The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, and any directly attributable costs of bringing an asset to working condition and location for its intended use. It also includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to the Statement of Profit and Loss in the period in which the costs are incurred.

Major inspection and overhaul expenditure is capitalized. Major machinery spares parts are capitalized when they meet the definition of Property, Plant and Equipment.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized net within other income/other expenses in the Statement of Profit and Loss.

Assets held for sale are carried at lower of their carrying value or fair value less cost to sell.

2. Capital work in progress (CWIP)

Assets in the course of construction are capitalized in capital work in progress account. At the point when an asset is capable of operating in the manner intended by management, the cost of construction is transferred to the appropriate category of property, plant and equipment. Costs associated with the commissioning of an asset are capitalized in CWIP until the period of commissioning has been completed and the asset is ready for its intended use to the extent commissioned. Advances given towards acquisition of fixed assets are not classified as Capital work in progress but as non-current assets.

3. **Depreciation**

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on tangible property and other equipment has been provided on the straight-line method.

Based on technical evaluation, the management believes that the useful lives as given below best represent the period over which the management expects to use the asset.

Assets	Useful life in years
Factory buildings	30
Residential buildings	60
Solar Power Equipment	15
Computers and data processing equipment	3
Machinery for power project	22
Machinery	15
Office equipment	5
Furniture and fixtures	10
Vehicles	8
Copyright and trademark	10

The useful lives of the above assets are in line with the useful lives as prescribed under Part C of schedule II of the Companies Act, 2013, The management believes that these estimated useful lives are realistic and re?ect fair apportionment of the period over which the assets are likely to be used.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

F. Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Intangible assets are amortized over their estimated useful life.The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to re?ect the changed pattern, if any.

G Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consists of interest and other costs than an entity incurs in connection with the borrowings of the funds.

H. Impairment of non-financial assets

The Group assesses at each reporting date as to whether there is any indication that any Property, Plant and Equipment, Goodwill and Other Intangible Assets or group of assets, called Cash Generating Units (CGU) may be impaired. If any such indication exists, the recoverable amount of an asset or CGU is estimated to determine the extent of impairment, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the CGU to which the asset belongs.

An impairment loss is recognized in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

I. Financial instruments

Financial assets and financial liabilities are recognized when a Group becomes a party to the contractual provisions of the instruments.

1. **Initial Recognition and Measurement – Financial Assets and Financial Liabilities**

   Financial assets and financial liabilities are initially measured at fair value.

   Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss and ancillary costs related to borrowings) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in the Statement of Profit and Loss.

2. **Classification and Subsequent Measurement: Financial Assets.**

   The Group classifies financial assets as subsequently measured at amortized cost, fair value through Other Comprehensive Income ("FVTOCI") or fair value through profit or loss ("FVTPL") on the basis of following:

   - the entity's business model for managing the financial assets and
   - the contractual cash flow characteristics of the financial asset.

   a) **Financial assets carried at amortized cost**

      A financial asset is subsequently measured at amortized cost if following both of the conditions are met:

      a) It is held within a business model whose objective is to hold the asset in order to collect contractual cash flows, and

      b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

   b) Financial assets at fair value through other comprehensive income

      Financial assets are measured at fair value through other comprehensive income if both of the following conditions are met:

      • The financial assets are held within a business whose objective is achieved by both collecting contractual cash flows and selling of financial asset and:

      • The contractual terms of financial asset give rise on specified dates that are solely payments of principal and interest on the principal amount outstanding.

   c) **Financial assets at fair value through profit or loss**

      Financial assets are measured at fair value through profit or loss unless they are measured at amortized cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognized in statement of profit and loss.

   d) **Impairment of Financial Assets:**

      The Group assesses on a forward-looking basis the expected credit loss associated with its assets carried amortized cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

      The Group determines if there has been a significant increase in credit risk of the financial asset since initial recognition, an amount of reasonable provision is measured and recognized as loss of allowance on the basis of historical experience and internal technical analysis. The classification of trade receivables in terms of expected realization has been done by the management based on the past experience of the management.

      Classification and Subsequent measurement: Financial Liabilities

      The Group financial liabilities include trade and other payables, loans an borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

   e) **Financial liabilities at fair value through profit or loss**

      Financial liabilities are classified as at FVTPL when the financial liability is held for trading or are designated upon initial recognition as FVTPL.

      Gains or losses on financial liabilities held for trading are recognized in the Statement of Profit and Loss.

   f) **Other Financial Liabilities:**

      Other financial liabilities (including borrowings and trade and other payables) are subsequently measured at amortized cost using the effective interest method.

      The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

g) Derecognition of Financial Assets and Financial Liabilities:

The Group de-recognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the Group enters into transactions whereby it transfers assets recognized on its balance sheet but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

h) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

i) Derivative financial instruments and hedge accounting

The Group currently did not have any derivative financial instruments nor there any hedging contract outstanding at the balance sheet date.

j) Cash and Cash Equivalents

The Group considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and short-term money market deposits having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

For the purpose of the statement of cash ?ows, cash and cash equivalents consist of cash and short-term deposits, as defined above, are considered an integral part of the Groups's cash management.

J. Inventories

Inventories are valued at the lower of cost and net realizable value. Net realizable value is determined based on estimated selling price, less further costs expected to be incurred to completion and disposal.

K. Cost recognition

Costs and expenses are recognized when incurred and have been classified according to their nature.

The costs of the Group are broadly categorized into employee benefit expenses, Learning Solution Execution Expenses, Finance Costs, depreciation and amortization and other expenses. Employee benefit expenses include salaries, incentives and allowances, contributions to provident and other funds and staff welfare expenses. Other expenses mainly include fees to external consultancy expenses, travel expenses, communication expenses, bad debts and advances written off, Rent and Facility Support, Insurance expenses and other expenses. Other expenses is an aggregation of costs which are individually not material such as News Paper & Magazines, Demat Expenses, Postage & Telegram, entertainment, etc.

L. Taxation

Tax expense is the aggregate amount included in the determination of profit or loss for the period in respect of current tax and deferred tax.

1. Current tax

Current tax is the amount of income taxes payable in respect of taxable profit for a period. Taxable profit differs from 'Profit Before Tax' as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible in accordance with applicable tax laws.

Current tax is measured using tax rates that have been enacted by the end of reporting period for the amounts expected to be recovered from or paid to the taxation authorities.

2. Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit under Income Tax Act, 1961.

Deferred tax liabilities are generally recognized for all taxable temporary differences. However, in case of temporary differences that arise from initial recognition of assets or liabilities in a transaction (other than business combination) that affect neither the taxable profit nor the accounting profit, deferred tax liabilities are not recognized. Also, for temporary differences if any that may arise from initial recognition of goodwill, deferred tax liabilities are not recognized.

Deferred tax assets are generally recognized for all deductible temporary differences to the extent it is probable that taxable profits will be available against which those deductible temporary difference can be utilized. In case of temporary differences that arise from initial recognition of assets or liabilities in a transaction (other than business combination) that affect neither the taxable profit nor the accounting profit, deferred tax assets are not recognized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefits of part or all of such deferred tax assets to be utilized.

Deferred tax assets and liabilities are measured at the tax rates that have been enacted or substantively enacted by the Balance Sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

M. Retirement and other Employee benefit schemes

1. Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, performance incentives and compensated absences which are expected to occur in next twelve months. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the related service is rendered by employees.

2. Post-Employment Benefits

a) Defined Contribution Plan

The Group recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to a reduction in future payment or a cash refund.

b) Defined Benefit Plans (Gratuity)

In accordance with the Payment of Gratuity Act, 1972 (Code of social security, 2020 (part of new labour code introduced from November 21, 2025), the Group provides its employees a gratuity plan. The Gratuity Plan provides a lump sum payment to employees who have completed at least 5 years of service; at retirement, disability or termination of employment being an amount equal to 15 days' salary (based on the respective employee's last drawn salary) for every completed year of service. In respect of defined benefit schemes, the cost of providing benefits under the plans is determined by actuarial valuation separately using the projected unit credit method by independent qualified actuary during the year.

Remeasurements gains and losses arising from adjustments and changes in actuarial assumptions are recognized in the period in which they occur in Other Comprehensive Income.

N. Provisions and Contingent liabilities

1. General

Provisions are recognized when the group has a present obligation (legal or constructive), as a result of past events, and it is probable that an out?ow of resources, that can be reliably estimated, will be required to settle such an obligation.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash ?ows to net present value using an appropriate pre- tax discount rate that re?ects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Unwinding of the discount is recognized in the Statement of Profit and Loss as a finance cost. Provisions are reviewed at each reporting date and are adjusted to re?ect the current best estimate.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognized nor disclosed in the financial statements.

2. Restoration, expenses and handover costs:

Provision is made for costs associated with restoration, expenses & handover of projects as soon as the obligation to incur such costs arises. Such costs are on estimate basis and they are normally incurred as and when the event probable to the outflow of economic benefits takes shape. The costs are estimated on the basis of various reports and estimates made by the competent personnel present and the sites and after due verification and also are based on the amounts as prescribed in the contracts entered on earlier. The provision made for various expenses has been estimated to such extent as required to settle the obligations. The management estimates that the settlement of the provisions will be done in current year and hence no discounting is necessary.

O. Foreign currency translation

The functional currency for the Compucom Software Limited and CSL Infomedia Private Limited is determined as the currency of the primary economic environment in which it operates. For Compucom Software Limited and CSL Infomedia Private Limited, the functional currency is the local currency of the country in which it operates, which is Indian Rupee.

In the Group's financial statements, transactions in currencies other than the functional currency are translated into the functional currency at the exchange rates ruling at the date of the transaction.

Monetary assets and liabilities denominated in other currencies are translated into the functional currency at exchange rates prevailing on the reporting date. Non-monetary assets and liabilities denominated in other currencies and measured at historical cost or fair value are translated at the exchange rates prevailing on the dates on which such values were determined. Statement of profit and loss of such entities has been translated using weighted average exchange rates.

All exchange differences are included in the Statement of Profit and Loss except any exchange differences on translation of foreign operation which are recognized in the other comprehensive income as a part of foreign currency translation reserve.

Transactions Relating to Foreign Exchange Earnings & Outgo are specified below;- **(In lakhs)**

Particulars	F.Y 2025-26	F.Y 2024-25
CIF value of imports	-	-
FOB value of exports	11.95	9.91
Hotel	1.29	4.13
Other income	3.28	-

P. Earnings per share

The Group presents basic and diluted earnings per share ("EPS") data for its equity shares. Basic EPS is calculated by dividing the comprehensive income attributable to equity shareholders of the Group by the weighted average number of equity shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

Q. Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Executive Officer i.e. CEO. Revenue and expenses are identified to segments on the basis of their relationship to the operating activities of the segment.

Revenue, expenses which are not allocable to segments on a reasonable basis, are included under "Unallocated revenue/ expenses ". It is practically not possible for the group to ascertain segmental assets and liabilities with proper accuracy due to the location and swap use of assets and some liabilities despite management's constant effort.

R. Cash dividend to equity shareholders of the Group

The Group recognizes a liability to makes distribution to equity shareholders of the Group when the distribution is authorized and it is no longer at the discretion of the Group. Interim dividend is paid as and when declared by the Board. Final dividend is paid after obtaining shareholders' approval. Dividends are paid in Indian Rupees.

During the year, the Group did not remit any dividends in foreign currency

S. Recent accounting pronouncement

Recent accounting pronouncements Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2026, MCA has notified below new standards or amendments:

1. **Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025 –** The amendment relates to classification of liabilities as current or non-current and non-current with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance.

   The amendment also introduces guidance on classification of liabilities with covenants. The amendments have no impact on the Group's financial statements in its classification criteria of current and non-current liabilities.

2. **Ind AS 12 - International Tax Reform—Pillar Two Model Rules:**

   In August 2025, the MCA notified amendments to Ind AS 12 Income Taxes in response to the OECD's BEPS Pillar Two rules:

   The amendments have no impact on the Consolidated financial statements as the Group is not in scope of the Pillar Two model rules.

3. **Amendment to Ind AS 7 and Ind AS 107 - Supplier Finance Arrangement:**

   In August 2025, the MCA notified amendments to Ind AS 7 Statement of Cash Flows and Ind AS 107 Financial Instruments: Disclosures to clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk. The amendments have no impact on the Consolidated financial statements as there is no supplier finance agreement by the Group.

4. **Ind AS 21 – Lack of exchangeability:**

   The Ministry of Corporate Affairs (MCA) notified the Companies (Indian Accounting Standards) Amendment Rules, 2025, which amend Ind AS 21, The Effects of Changes in Foreign Exchange Rates to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows. The amendments are effective for annual reporting periods beginning on or after April 01, 2025. The amendments have no impact on the Consolidated financial statements.

The below amendments are notified but not yet effective

Amendment to Ind AS 1 'Presentation of Financial Statements'- Classification of Liabilities as current or non-current and non-current liabilities with covenants:

The amendment includes specific provisions that will take effect for reporting periods beginning on or after 1 April 2026, retrospectively, as outlined below:

- Breach of material covenant for long-term loan arrangement on or before end of reporting period with effect that liability becomes payable on demand as on reporting date, then it shall be classified as current liability, if lender agreed after reporting period and before approval of financial statements to not demand payment as a consequence of breach.
- Classify as non-current liability, if lender agreed by end of reporting period to provide grace period ending at least 12 months after reporting period within which entity can rectify the breach provided lender does not demand immediate repayment
- Disclose information about the timing of settlement to understand the impact of the liability on the financial statements.

The amendments have no impact on its operations or consolidated financial statements.

Note 05: PROPERTY, PLANT AND EQUIPMENT (Rs. in Lakhs)

Particulars	Free hold land	Buildings	Plant and equipment	Furniture and fixtures	Vehicles	Office Equip-ments	Power Plants	Total
As at March 31, 2024	**170.34**	**619.37**	**3,595.73**	**388.39**	**130.67**	**37.53**	**1,741.01**	**6,683.04**
Additions	-	-	19.84	1.55	-	0.25	-	21.64
Disposals	-	-	-	-	-	-	579.00	579.00
Adjustments/translation difference	-	-	-	-	-	-	-	-
As at March 31, 2025	**170.34**	**619.37**	**3,615.57**	**389.94**	**130.67**	**37.78**	**1,162.01**	**6,125.68**
Additions	75.20	1,796.37	598.49	606.94	32.15	-	28.29	3,137.44
Disposals	-	7.99	-	-	-	-	599.00	606.99
Adjustments/translation difference	-	-	-	-	-	-	-	-
As at March 31, 2026	**245.54**	**2,407.75**	**4,214.06**	**996.88**	**162.82**	**37.78**	**591.30**	**8,656.13**
Accumulated depreciation								
As at March 31, 2024	**-**	**108.65**	**2249.68**	**216.94**	**95.87**	**24.37**	**1392.88**	**4,088.39**
Depreciation charge for the year	-	9.80	469.82	53.68	6.68	0.46	62.69	603.13
Disposals	-	-	-	-	-	-	533.48	533.48
Adjustments/translation difference	-	-	-	-	-	-	-	-
As at March 31, 2025	**-**	**118.45**	**2,719.50**	**270.62**	**102.55**	**24.83**	**922.09**	**4,158.04**
Depreciation charge for the year	-	18.95	470.70	68.83	7.46	0.47	29.97	596.38
Disposals	-	2.12	-	-	-	-	544.00	546.11
Adjustments/translation difference	-	-	-	-	-	-	-	-
As at March 31, 2026	**-**	**135.28**	**3,190.20**	**339.45**	**110.01**	**25.30**	**408.06**	**4,208.30**
Net Book Value								
As at March 31, 2025	**170.34**	**500.92**	**896.07**	**119.32**	**28.12**	**12.95**	**239.92**	**1,967.64**
As at March 31, 2026	**245.54**	**2,272.47**	**1,023.86**	**657.43**	**52.81**	**12.48**	**183.24**	**4,447.85**

Note:-

The Group has no such immovable properties whose title deeds are not held in the name of the group.

The Group has not revalued its property, plant and equipment.

(Rs. in Lakhs)

Carrying amount of Capital work in progress	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Hotel	-	2,121.00	1,671.12
Cold Storage	1,454.12	173.22	4.44
Total	**1,454.12**	**2,294.22**	**1,675.56**

Capital work in progess (CWIP) ageing schedule for the years ended as on March 31, 2026 and March 31, 2025 is as follows:

(Rs. in Lakhs)

CWIP	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at 31 March, 2026					
Projects in progress					
Hotel	-	-	-	-	-
Cold Storage	1280.90	168.77	0.97	3.48	1,454.12
Total	**1280.90**	**168.77**	**0.97**	**3.48**	**1454.12**
As at 31 March, 2025					
Projects in progress					
Hotel	449.88	56.01	257.49	1357.62	2,121.00
Cold Storage	168.77	0.97	3.48	-	173.22
Total	**618.65**	**56.98**	**260.97**	**1357.62**	**2294.22**

Note 05A Investment Property (Rs. in Lakhs)

Particulars	2025-26	2024-25
Cost		
Opening Balance	55.05	55.05
Additions	-	-
Disposals/Adjustments	-	-
Closing Balance	55.05	55.05
Accumulated depreciation		
Opening Balance	21.51	20.63
Depreciation charge for the year	0.88	0.88
Disposals/Adjustments	-	-
Closing Balance	22.39	21.51
Net Book Value		
Opening Balance	**33.56**	**34.42**
Closing Balance	**32.68**	**33.56**

Note:- Group has an investment property having a fair value of Rs. 182.32 lakhs.

Note 06 INTANGIBLE ASSETS (Rs. in Lakhs)

Particulars	Computer Software	Marketing rights	Intangible Asset	Licenses and Franchise	Total
As at March 31, 2024	**169.21**	**80.21**	**46.36**	**20.51**	**316.29**
Additions	-	-	-	-	-
Disposals/ adjustments	-	-	-	-	-
As at March 31, 2025	**169.21**	**80.21**	**46.36**	**20.51**	**316.29**
Additions	-	-	5.65	-	**5.65**
Disposals/ adjustments	-	-	-	-	**-**
As at March 31, 2026	**169.21**	**80.21**	**52.01**	**20.51**	**321.94**
AmortizationAs at April 1, 2019					
As at March 31, 2024	**169.21**	**80.21**	**13.13**	**20.39**	**282.94**
Charge for the year	-	-	4.79	0.05	4.84
Disposals/Adjustments	-	-	-	-	-
As at March 31, 2025	**169.21**	**80.21**	**17.92**	**20.44**	**287.78**
Charge for the year	-	-	5.00	0.05	5.05
Disposals/Adjustments	-	-	-	-	-
As at March 31, 2026	**169.21**	**80.21**	**22.92**	**20.49**	**292.83**
As at March 31, 2025	**-**	**-**	**28.44**	**0.07**	**28.51**
As at March 31, 2026	**-**	**-**	**29.09**	**0.02**	**29.11**

Note: Group has no such intangible asset under development.

Note 07 INVESTMENTS (Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Financial assets measured at amortized cost		
Investment in national saving certificate	0.56	0.54
Financial assets measured at fair value through profit and loss		
Investment in mutual funds-quoted	0.43	0.78
Investment in equity instruments quoted	0.08	3.96
Total	**1.07**	**5.28**
Aggregate amount of quoted investment	0.51	4.74
Market value of quoted investment	0.51	4.74

Note 08 TRADE RECEIVABLES (Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-Current:		
Unsecured, considered good	446.61	446.61
Total	**446.61**	**446.61**
Current:		
Unsecured, considered good	3043.07	4093.66
Total	**3043.07**	**4093.66**

Trade Receivables ageing schedule for the years ended as on March 31, 2026 and March 31, 2025 is as follows:

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
As at 31 March,2026						
Current						
Undisputed trade receivables - considered good	985.59	335.53	316.68	242.05	1,163.32	3043.07
Disputed trade receivables - considered good	-	-	-	-	-	-
Non-Current						
Disputed trade receivable - considered good	-	-	-	-	446.61	446.61
Total	**985.59**	**335.53**	**316.68**	**242.05**	**1609.93**	**3489.68**
As at 31 March,2025						
Current						
Undisputed trade receivables - considered good	1136.04	158.00	1501.44	180.19	1117.99	4093.66
Disputed trade receivables - considered good	-	-	-	-	-	
Non-Current						
Disputed trade receivable - considered good	-	-	-	-	446.61	446.61
Total	**1136.04**	**158.00**	**1501.44**	**180.19**	**1564.60**	**4540.27**

Note:-

Trade Receivables of Rs.446.61 lacs (previous year 446.61 lacs) shown under non-current trade receivable (Shown in the Balance Sheet under Non-Current Assets) relate to the Board of Secondary Education, Rajasthan (BSER) Project and are outstanding for more than 10 years. In respect of these receivables the Company was in the Arbitration Proceedings as directed by The Honorable Rajasthan High Court on a plea filed by the Company. The arbitration proceeding was decided in favour of the company. The BSER then preferred an appeal with the Commercial Court. The Commercial Court has rejected the appeal of BSER. The BSER filed an appeal with Honorable Rajasthan High Court, against the order of Honorable Commercial Court. The Company filed its objections before the Rajasthan High Court. The Rajasthan High Court in its order dated 4.01.22 stayed the order of Commercial Court with the condition that 50% of the amount as decreed by the Commercial court shall be deposited by BSER with the Commercial Court and the company shall be at liberty to withdraw that amount on the condition that if BSER succeeds in the appeal the amount shall be refunded by the company with 9% interest p.a. Accordingly the company was received a sum of Rs. 396.44 lacs during the financial year 2021-22, and the remaining amount of Rs. 446.61 lacs is shown above.

Note 09 OTHER FINANCIAL ASSETS (Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-Current:		
Investment in term deposit having maturity more than 12 months	4966.20	3082.44
Total	**4966.20**	**3082.44**
Current:		
Interest accrued but not due	131.45	117.08
Total	**131.45**	**117.08**

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Note 10 OTHER ASSETS		
Non-current		
Unsecured, considered good		
Capital advances	108.65	141.74
Security Deposits	76.80	73.59
Total	**185.45**	**215.33**
Current		
Unsecured, considered good		
Accrued income	1.28	65.27
Advances against government dues	0.85	62.67
Advance for supply of goods and services	29.53	75.02
Advances to employees- salary advance	46.13	19.44
Deferred revenue expense	147.39	272.43
Prepaid expenses	81.97	84.88
Total	**307.15**	**579.71**
NOTE 11 INVENTORIES		
Non-current		
Raw Materials	3.12	-
Total	**3.12**	**-**

Note:-

Inventories consists of Raw materials which are carried at lower of cost and net realisable value. The cost of raw materials components is determined on First in First Out (FIFO) basis.

Note 12 CASH AND CASH EQUIVALENTS

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with banks		
In current accounts	798.46	272.15
In deposit accounts	15.50	10.75
Cheques on hand	50.43	112.33
Cash on hand	18.66	10.38
Total	**883.05**	**405.61**
Note 13 OTHER BANK BALANCES		
Investment in term deposit (with original maturity of more than 3 months but less than 12 months)	3101.26	4604.08
Earmarked unpaid dividend accounts	16.96	17.58
Total	**3118.22**	**4621.66**
Note 14 Equity Share Capital		
A. Authorized equity share capital		
Equity share of Rs. 2 each	2000.00	2000.00
No. of shares (In Lacs)	1000.00	1000.00
B. Issued, subscribed and paid up		
Equity share of Rs. 2 each	1582.50	1582.50
No. of shares (In Lacs)	791.25	791.25

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
C. Details of shareholders holding more than 5% shares in the company		
Rishab Infotech Private Limited		
No. of shares (In Lakhs)	152.39	152.39
% of holding	19.26%	19.26%
Sambhav Infotech Private Limited		
No. of shares (In Lakhs)	187.45	187.45
% of holding	23.69%	23.69%
Compucom Technologies Private Limited		
No. of shares (In Lakhs)	202.81	198.69
% of holding	25.63%	25.11%

Shares held by promoters as at 31 March, 2026

S. No.	Promoter Name	No. of Shares (In Lakhs)	% of total Shares	% Change during the year
1	Surendra Kumar Surana	21.06	2.66	3.10%
2	Soma Surana	0.05	0.01	-
3	Vaibhav Suranaa	1.89	0.24	-
4	Compucom Technologies Private Limited	202.81	25.63	2.07%
5	Rishab Infotech Private Limited	152.39	19.26	-
6	Sambhav Infotech Private Limited	187.45	23.69	-
7	Ajay Kumar Surana	-	-	-
	Total	**565.65**	**71.49**	

Shares held by promoters as at 31 March, 2025

S. No.	Promoter Name	No. of Shares (In Lakhs)	% of total Shares	% Change during the year
1	Surendra Kumar Surana	20.38	2.58	-
2	Soma Surana	0.05	0.01	-
3	Vaibhav Suranaa	1.89	0.24	-
4	Compucom Technologies Private Limited	198.69	25.11	0.22%
5	Rishab Infotech Private Limited	152.39	19.26	-0.12%
6	Sambhav Infotech Private Limited	187.45	23.69	-0.10%
7	Ajay Kumar Surana	-	-	-100.00%
Total		**560.85**	**70.89**	

Terms/Rights attached to equity shares

The company has one class of equity shares having a par value of Rs.2 per share. Each equity shareholder is eligible for one vote per share held. Each equity shareholder is entitled to dividend as and when declared by the company. Interim dividend is paid as and when declared by the board. Final dividend is paid after obtaining shareholders' approval.

Note 15 BORROWINGS

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current:		
Secured Loan from Bank	814.72	102.63
Unsecured loan from related parties	1,350.00	1400.00
Total	**2164.72**	**1502.63**
Current:		
Secured Loan-		
Overdraft from banks	2,692.80	1273.45
Unsecured loan from related parties	-	185.00
Total	**2692.80**	**1458.45**

Movement in Borrowings during the year is provided below: (Rs. in Lakhs)

Particulars	Current borrowings	Non-current borrowings
As at March 31,2024	**3863.52**	**0.08**
Cash inflow/(outflow)	(2,405.07)	1502.55
As at March 31,2025	**1458.45**	**1502.63**
Cash inflow/(outflow)	1,234.35	662.09
As at March 31,2026	**2692.80**	**2,164.72**

Note 16 TRADE PAYABLES (Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-Current		
Trade Payables	144.26	577.03
Total	**144.26**	**577.03**
Current		
Total outstanding dues of micro and small enterprises	0.10	38.60
Total outstanding dues of creditors other than micro and small enterprises	71.71	59.86
Total	**71.81**	**98.46**

Trade Payable ageing schedule for the years ended as on March 31, 2026 and March 31, 2025 is as follows:

(Rs. in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at 31 March, 2026					
Current					
(i) MSME	0.10	-	-	-	0.10
(ii) Other than MSME	71.71	-	-	-	71.71
Non-current					
(i) MSME	-	-	-	-	-
(ii) Other than MSME – Disputed	-	-	-	144.26	144.26
Total	**71.81**	**-**	**-**	**144.26**	**216.07**
As at 31 March, 2025					
Current					
(i) MSME	38.60	-	-	-	38.60
(ii) Other than MSME	59.32	-	0.54	-	59.86
Non-current					
(i) MSME	-	-	-	-	-
(ii) Other than MSME – Disputed	-	-	-	577.03	577.03
Total	**97.92**	**-**	**0.54**	**577.03**	**675.49**

Note:-

- There is no interest on the dues to Micro, Small and Medium Enterprises (MSME).
- **Derecognition of Trade Payables (ABAs):** The company had a non-current liability being trade payable (ABAs) in its books amounting to Rs. 577.03 lakhs which had been running for more than 15 years. Having regard to past experience the management of the company has arrived at a decision to derecognize 75% of this amount i.e. 432.78 lakhs. The above amount of Rs. 432.78 lakhs has been shown as an income in exceptional items along with Rs. 41.05 lakhs as an expense being provision for gratuity on account of changes in the labour laws, therefore, total exceptional items is Rs. 391.73 lakhs for the financial year 2025-26.

Note 17 OTHER FINANCIAL LIABILITIES

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current:		
EMD/ SD from Vendors	102.11	209.95
Total	**102.11**	**209.95**
Current:		
Expenses payable	22.75	21.91
Income received in advance	237.58	481.54
Salary & allowances payable	46.96	38.19
Unpaid dividends	16.96	17.58
Total	**324.25**	**559.22**

• Unpaid dividends represent the dividends not paid before they are transferred to investor education and protection fund.

Note 18 PROVISIONS

Non- current

(Rs.in Lakhs)

Particulars	Total
As at March 31, 2024	**137.20**
Addition during the year	42.66
Reverse/ utilized	(6.55)
As at March 31, 2025	**173.30**
Addition during the year	121.52
Utilized/Reversed	(62.12)
As at March 31, 2026	**232.70**

Note:-

· The provision for gratuity represents the company's best estimate of the costs which will be incurred in the future to meet the obligations under the laws of the Payment of Gratuity Act, 1972 (Code of social security, 2020 (part of new labour code introduced from November 21, 2025) subject to fulfillment of certain conditions based on actuarial valuation as on 31st March 2026.

Current

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for gratuity	20.89	23.69
Provision for Projects Execution Expense	121.97	203.98
Total	**142.86**	**227.67**

The movement in Provision for project execution expenses are as follows:

Particular	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening Balance	203.98	232.14
Provision recognised/(reversed)	497.13	452.42
Provision Utilized	(579.15)	(480.58)
Closing Balance	**121.97**	**203.98**

Note 19 OTHER CURRENT LIABILITIES

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Statutory and Other liabilities	45.48	56.88
Total	**45.48**	**56.88**

• Statutory liabilities are the dues to government like GST payable, TDS payable etc.

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Note 20 REVENUE FROM OPERATIONS		
Sale of Services	3375.91	3287.40
Sale of products	38.10	80.24
Total	**3414.01**	**3367.64**
Note 21 OTHER INCOME		
Interest Income	571.96	500.09
Profit on sale of Property, Plant & equipment	1.00	34.48
Other non-operating income	105.12	107.26
Total	**678.08**	**641.83**
Note 22 EMPLOYEE BENEFIT EXPENSE		
Salaries, wages and bonus	597.70	577.30
Contributions to Gratuity fund	61.19	58.43
Contribution to provident and other funds	45.32	26.41
Staff welfare expenses	8.05	3.22
Total	**712.26**	**665.36**
Note 23 FINANCE COSTS		
Interest expense on borrowings	259.77	368.21
Bank Guarantee commission & bank charges	37.84	14.45
Total	**297.61**	**382.66**
Note 24 DEPRECIATION AND AMORTIZATION EXPENSES		
Depreciation on property, plant and equipment	596.38	603.13
Depreciation on investment property	0.88	0.88
Amortization of intangible assets	5.05	4.84
Total	**602.31**	**608.83**
Note 25 OTHER EXPENSES		
Advertisement and publicity expenditures	44.69	2.93
Auditor's remuneration (Refer Note 25 A)	5.81	5.40
Bad debts written off	79.09	-
Bank charges	5.09	-
Charity and donation expenses	6.60	11.11
Cleaning and maintenance expenses	8.62	3.94
Consultancy expenses	25.52	23.45
Corporate social responsibility (Refer Note 31)	-	20.00
Data operation and management expenses	32.00	9.00
Director's sitting fees	1.20	1.60
Foreign exchange diff – realized	0.04	0.10
Indirect tax expenses	1.61	-
Insurance expenses	8.18	6.92
Interest on goods and service tax	0.18	0.03
Net loss on investments	4.22	-
Legal and professional expenses	38.26	20.47
Listing fees	5.85	5.85
Office & general expenses	68.21	46.67

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Other hotel operational expenses	51.23	-
Power and fuel	7.37	-
Printing and stationery expenses	16.24	8.72
Rent and facility support expenses	26.24	36.67
Repair and maintenance expenses	55.66	48.40
Satellite and skill service expenses	970.88	1,134.01
Telephone & internet expenses	15.31	-
Travelling and conveyance expenses	56.84	35.89
Water and electricity expenses	27.67	22.82
Wind power operation and maintenance expenses	16.40	35.34
Total	**1,579.01**	**1,493.77**
Note 25A Remuneration to auditors		
Audit fees	4.65	4.32
Other services	1.16	1.08
Total	**5.81**	**5.40**

NOTE 26 Exceptional Items

The group had a non-current liability being trade payable (ABAs) in its books amounting to Rs. 577.03 lakhs which had been running for more than 15 years. Having regard to past experience the management of the group has arrived at a decision to derecognize 75% of this amount i.e. 432.78 lakhs. The above amount of Rs. 432.78 lakhs has been shown as an income in exceptional items along with Rs. 45.88 lakhs as an expense being provision for gratuity on account of changes in the labour laws, therefore, total exceptional items is Rs. 386.90 lakhs for the financial year 2025-26.

Note-27 Earnings Per Share (Rs.in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Basic earnings per share (')	0.36	0.19
Diluted earnings per share (')	0.36	0.19

• The earnings and weighted average number of equity shares used in the calculation of basic earnings per share are as follows:

(Rs.in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Profit after tax attributable to owners of the company	287.66	148.00
Earnings used in the calculation of basic earnings for the year	287.66	148.00
Weighted average number of equity shares outstanding	791.25	791.25
Nominal Value per share	2.00	2.00

Note 28 CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS (Rs.in Lakhs)

Summary of contingent liability	As at March 31, 2026	As at March 31, 2025
Guarantees issued by the banks (excluding Financial guarantee)	1,835.90	1,642.27
Income tax demands	1,447.60	1,493.67
Others	1,216.39	1,179.20
Total	**4,499.89**	**4,315.14**

Details of Contingent liabilities: (Rs. in Lakhs)

Sr. No.	Nature of Contingent Liability	For FY 2025-26	For FY 2024-25	Remarks
1	Bank guarantee outstanding	1,835.90	1,642.27	This includes bank guarantees of Rs. 854.82 lacs which were expired till 31.03.2026 but the original bank guarantee has not been received so far from the concerned debtor, therefore the same has not been cancelled by the bank hence included in the total bank guarantee amount. Counter Guarantees have been given by the Company of the same amount of the bank guarantee.
2	Income Tax demand (AY 2012-13)	319.18	319.18	Against the assessment order passed u/s 143(3) of the Income Tax Act, 1961 for the A.Y. 2012-13, the company has gone into appeal before Commissioner of Income Tax (Appeals). The company has made last submission on 29.02.2024 and awaiting action thereon from the department. However, the total demand has been adjusted by the department against the refund receivable for the A.Y. 2013-14 and A.Y. 14-15.
3	Income Tax demand (AY 2017-18)	1,089.63	1,089.63	The Company received order u/s 263 dtd 30 March 2024 setting aside the Assessment Order u/s 143(3) dtd 27 December 2019. Pursuant to this, the company has received order u/s 144 r.w.s. 263 dtd 20 March 2025 assessing Total Income at Rs. 27.19 Cr & raising demand u/s 156 of Rs. 10.89 Cr & the company has preferred appeal before Commissioner of Income Tax (Appeals) dtd 04 April 2025 & made written submissions dtd 29 August 2025.
4	Income Tax demand (AY 2018-19)	38.79	38.79	The Company has received a notice of demand u/s 156 of Income Tax Act, 1961, amounting to Rs. 38.79 lacs. Assessing officer has disallowed deduction u/s 80IA for Rs.92.12 lacs and also disallowed income from other source of Rs. 6.78 lacs, the company has gone into appeal before Commissioner of Income Tax (Appeals). The company has made last submission on 23.02.2024 and awaiting action thereon from the department. Further, the total demand has been adjusted by the department against the refund receivable for the A.Y. 2020-21.
6	Labour Court-Kota	84.66	84.66	Some ex-employees have filed suits against the company, which the company is contesting. According to the management the company is hopeful of getting favorable decision.
5	Provident Fund demand by JVVNL (a Rajasthan State Government Electricity Company)	174.16	169.49	Since 2014, there is a dispute between the company on one part and Rajasthan Vidyut Kamgar Federation (CITU) labour union, jointly with EPFO on the other part in respect of applicability and payment of PF by the company in connection with the work contract of JVVNL executed by the company in the past. Meanwhile the company had separately approached the Rajasthan High Court for release of dues of the company from JVVNL. The Rajasthan High Court allowed the appeal of the company and directed JVVNL to release a sum of Rs. 115.18 lacs and keep the said sum in Fixed Deposit with bank in the joint name of the company and JVVNL until the aforesaid PF matter is settled. The amount of this FD has become Rs. 174.16 lacs as on 31st March, 2026 because of accrual of interest. The EPFO had passed order dated 06.08.2014 in 7a proceedings determining applicability of PF, but the company against this order of EPFO went into appeal before the EPFAT on 07.10.2014, which by its order dated 24.03.2022 while implying that although PF is applicable but beneficiaries are unidentified, remanded back the issue to EPFO for fresh 7a proceedings with the direction to identify the beneficiaries (the workers to whom the benefits is to be disbursed). EPFO has by its order dated 23.03.2026 has reduced the amount payable to Rs. 64.41 lakhs towards outstanding PF. The company in

(Rs. in Lakhs)

Sr. No.	Nature of Contingent Liability	Amount C.Y.	Amount P.Y.	Remarks
				the meanwhile has also appealed the finding of the EPFAT at the Rajasthan High Court. Thus, as such this FD amount still stands as contingent liability against any anticipated liability that may be ascertained finally in this matter.
7	Board of Secondary Education of Raj. (BSER) partial dues received by Company following Rajasthan High Court Order.	396.44	396.44	There is a dispute between the Company and the Board of Secondary Education of Rajasthan pending for more than 10 years. The Company got favorable decision in lower forums. However Board of Secondary Education of Rajasthan filed appeal before the Rajasthan High Court and stayed the order of lower forums with the condition to release 50% disputed amount to the company with 9% interest p.a. Accordingly the Company received a sum of Rs. 396.44 lacs during the year 2021-22. This amount may be refundable subject to the final decision of the Rajasthan High Court.
8	Goods & Service Tax Demand (FY 2017-18)	0.65	-	GST demand pertains to FY 2017-18 of Rs. 0.68 lakhs (tax 0.34 lakhs, interest Nil and penalty 0.34 lakhs) for Facebook RCM. The company has pre-deposited 0.03 lakhs against this demand. The Management expect that its position will likely be upheld on ultimate resolution and will not have a material adverse effect on the Group's financial position and results of operations. According to the management the company is hopeful of getting favorable decision.
9	Goods & Service Tax Demand(FY2019-20)	6.04	-	GST demand pertains to FY 2019-20 of Rs. 6.05 lakhs (tax Nil, interest 5.37 lakhs and penalty 0.68 lakhs) for disallowance of ITC on Elevator. The Management expect that its position will likely be upheld on ultimate resolution under the Amnesty scheme and will not have a material adverse effect on the Group's financial position and results of operations. According to the management the company is hopeful of getting favorable decision.
10	Goods & Service Tax Demand(FY2021-22)	14.97	-	GST demand pertains to FY 2021-22 of Rs. 17.43 lakhs (tax 9.28 lakhs, interest 7.10 lakhs and penalty 1.05 lakhs) for lower turnover reported in GSTR-3B as compared to GSTR-1. The company has pre-deposited 2.45 lakhs against this demand. The Management expect that its position will likely be upheld on ultimate resolution and will not have a material adverse effect on the Group's financial position and results of operations. According to the management the company is hopeful of getting favorable decision.
11	Goods & Service Tax Demand(FY2023-24)	4.97	4.97	The company has preferred an appeal u/s 107 on 24-Jun-2025, which has been admitted. The demand of interest has been stayed till the appeal is heard and decided on merits. There is no material impact on the financial of the company. According to the management the company is hopeful of getting favorable decision.
12	Goods and Service Tax (FY 2019-20)	8.65	-	GST demand pertains to FY 2019-20 of Rs. 8.65 lakhs (tax 4.33 lakhs, interest 3.89 lakhs and penalty 0.43 lakhs) for lower turnover reported in GSTR-3B as compared to GSTR-1. The company has pre deposited 0.43 lakhs against this demand. The Management expect that its position will likely be upheld on ultimate resolution and will not have a material adverse effect on the company's financial position and results of operations. According to the management the company is hopeful of getting favorable decision.
13	Goods and Service Tax (FY 2018-19)	2.21	-	GST demand pertains to FY 2018-19 of Rs. 2.21 lakhs (tax 0.96 lakhs, interest 0.95 lakhs and penalty 0.30 lakhs) for excess input tax credit

(Rs. in Lakhs)

Sr. No.	Nature of Contingent Liability	Amount C.Y.	Amount P.Y.	Remarks
				availed in GSTR-3B as compared to GSTR-2A. The company has pre deposited 0.96 lakhs against this demand. The Management expect that its position will likely be upheld on ultimate resolution and will not have a material adverse effect on the company's financial position and results of operations. According to the management the company is hopeful of getting favorable decision.
14	Stamp Duty Demand	175.00	175.00	The Company got a demand notice from Rajasthan State Government for payment of stamp duty paid short as alleged by the State Government, on an industrial plot of the Company. The company won the case in Rajasthan High Court. However, the State Government has filed a SLP in Honorable Supreme Court. The decision of the Honorable Supreme Court is pending.
15	Retention Charges demand by RIICO	335.00	335.00	RIICO, an Undertaking of State Government of Rajasthan has raised a demand of Rs. 335 lacs being retention charges on an industrial plot of the company. On account of the alleged reason that the industrial activity has not yet commenced on the said industrial plot. The company has filed a writ petition before Rajasthan High Court to treat hotel as industry and not commercial as determined by RIICO and consequently raising demand of retention charges. The Company has filed for Arbitration before the District Collector, Jaipur.
16	Ganesh Lal Kumawat V/S State of Rajasthan	2.00	2.00	Ganesh Lal Kumawat is demanding a compensation of Rs. 2 lacs from State Government of Rajasthan through a writ petition filed in Rajasthan High Court. The Company has also been made a pro-forma party in this case. However, the Company is contesting the case with hopes of positive outcome.
17	Suit filed by Siti network on Jan TV	11.64	11.64	The company had received Notices in the year 2020-21,seeking damages of Rs. 11.64 lakhs from Siti Networks Ltd.for failure to pay the outstanding liabilities towards placement fee in violation of the channel placement agreement under section 14 and 14A of the Telecom Regulatory Authority of India Act, 1997. As per the estimate and judgment of the management there would be no damages to be payable to Siti network without proper and legally binding agreement.
	Total	**4,499.89**	**4,269.07**	

Note 29 RETIREMENT AND OTHER EMPLOYEE BENEFIT SCHEMES

a. Provident Fund

The Group offers its employees, benefits under defined benefit plans in the form of provident fund scheme which covers all employees. Contributions are paid during the year into Provident fund. Both the employees and the group pay predetermined contributions into the fund.

b. Employees State Insurance scheme

The Group offers its employees, benefits under defined benefit plans in the form of ESI scheme which covers all employees. Contributions are paid during the year into ESI fund. Both the employees and the group pay predetermined contributions into the fund.

c. Gratuity Plan

The gratuity plan is governed by the Payment of Gratuity Act, 1972. Under the act, an employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement Age.

The following tables set out the funded status of the gratuity plans and the amounts recognized in the financial statements:-

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Principal actuarial assumptions		
Principal actuarial assumptions used to determine the present value of the defined benefit obligation are as follows:		
Financial assumptions		
Discount rate	7.25%	6.75%
Expected rate of increase in compensation level of covered employees	7.00%	7.00%
Demographic assumptions		
i) Retirement Age (Years)	60	60
ii) Mortality rates inclusive of provision for disability	Indian Assured Lives Mortality (2012-14)	

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Amount recognized in the balance sheet consists of:		
Fair value of planned assets		
Present value of defined benefit obligations	253.59	(197.00)
Net liability arising from defined benefit obligation	**253.59**	**(197.00)**
The movement during the year of the present value of the defined benefit obligation was as follows:		
Opening Balance	197.00	160.92
Current Service cost	46.90	47.57
Past Service cost	45.88	-
Benefits paid	(6.48)	(6.55)
Interest cost	14.29	10.86
Actuarial loss/(gains) on obligation	(44.00)	(15.80)
Closing Balance	**253.59**	**197.00**
Amounts recognized in Statement of Profit and loss in respect of defined benefit plan are as follows:		
Current service cost	46.90	47.57
Net Interest cost	14.29	10.86
Total charge to Statement of Profit and Loss	**61.19**	**58.43**
Amounts recognized in Other Comprehensive Income in respect of defined benefit plan are as follows:		
Actuarial (Gain)/Loss arising from Change in Demographic Assumption		
Actuarial (Gain)/Loss arising from change in financial assumption	(15.40)	8.24
Actuarial (Gain)/Loss arising from experience adjustment	(28.60)	(24.04)
Loss on Plan assets (excluding amounts included in net interest cost)		
Remeasurement of the net defined benefit liability	**(44.00)**	**(15.80)**
Expected contribution for the next Annual reporting period:		
Year 1 (undiscounted)	20.89	23.69
Year 2 (undiscounted)	10.81	5.26
Expected expense for the next annual reporting period (3 year to 10 year)	**156.91**	**87.91**

Sensitivity Analysis

Below is the sensitivity analysis determined for significant actuarial assumptions for the determination of defined benefit obligations and based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period while holding all other assumptions constant.

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Impact of change discount rate		
Increase by 1%	226.91	174.93
Decrease by 1%	286.02	224.15
Impact of change in salary increase rate		
Increase by 1%	285.78	223.79
Decrease by 1%	226.62	174.78
Impact of change in withdrawal rate		
Increase by 1%	254.27	196.42
Decrease by 1%	252.81	197.66

The above sensitivity analysis may not be representative of the actual benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

In presenting the above sensitivity analysis, the present value of defined benefit obligation has been calculated using the projected unit credit method at the end of reporting period, which is the same as that applied in calculating the defined obligation liability recognized in the balance sheet.

Particulars	As at March 31, 2026	As at March 31, 2025
Note 30 INCOME TAX EXPENSES		
a. Tax charge recognized in Profit and Loss		
Current tax:		
Current tax on profit for the year & earlier years	185.82	164.00
Total Current tax & earlier Years	**185.82**	**164.00**
Deferred tax:		
Property, plant and equipment	(13.26)	(60.59)
Investment measured at FVTPL	(0.93)	0.21
Provision for gratuity	(16.15)	(8.47)
Unused tax losses	(23.78)	
Others	3.48	(5.96)
Total Deferred tax expenses	**(50.64)**	**(74.81)**
Tax expense for the year (net of deferred tax and current tax)	**135.18**	**89.19**
b. Statement of other comprehensive income tax (credit)/ charge on;		
Actuarial gain on remeasurements of defined benefit plan	44.00	15.80
Tax charge	(12.24)	(4.18)
Total	**31.76**	**11.62**

A reconciliation of income tax expense applicable to accounting profits before tax at the statutory income tax rate to recognized income tax expense for the year is as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Accounting profit before tax (after exceptional item)	**422.84**	**237.19**
Corporate tax rate as per Income Tax Act, 1961	27.82%	27.82%
Tax on Accounting Profit	**117.63**	**65.99**
Tax effect on expenses not tax deductible	183.04	203.21
Tax effect of deduction under Income Tax Act	(0.87)	(1.53)
Tax effect of depreciation under income tax	(133.79)	(118.46)
Tax effect of current tax related to earlier years	4.66	9.19
Tax effect on unused tax losses	(23.78)	-
Tax effect on other items	(11.71)	(69.21)
Total effect of tax adjustments	**135.18**	**89.19**
Effective tax rate	**31.97%**	**37.60%**

There are certain income-tax related legal proceedings which are pending against the group. Potential liabilities, if any have been adequately provided for and the Group does not currently estimate any probable material incremental tax liabilities in respect of these matters.

Significant Components of deferred tax assets and (liabilities) recognized in the balance sheet are as follows:

(Rs. in Lakhs)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Property, plant and equipment	84.54	(71.27)
Investment measured at FVTPL	(0.11)	(1.04)
Provision for gratuity	69.47	53.32
Unused tax losses	23.78	-
Others	(10.18)	5.54
Deferred Tax Assets (net)	**167.49**	**129.09**

Movements in deferred tax assets/(liabilities) for the financial year 2024-25 (Rs. in Lakhs)

Particulars	**Opening Balance as on 1.4.24**	**Recognised in Profit & Loss**	**Recognised in Other Comprehensive Income**	**Closing Balance as on 31.3.25**
Property, plant and equipment	10.68	60.59	-	71.27
Investment measured at FVTPL	(0.83)	(0.21)	-	(1.04)
Provision for gratuity	44.85	8.47	-	53.32
Others	3.77	5.96	(4.18)	5.54
	58.47	**74.81**	**(4.18)**	**129.09**

Movements in deferred tax assets/(liabilities) for the financial year 2025-26 (Rs. in Lakhs)

Particulars	**Opening Balance as on 1.4.25**	**Recognised in Profit & Loss**	**Recognised in Other Comprehensive Income**	**Closing Balance as on 31.3.26**
Property, plant and equipment	71.27	13.26	-	84.53
Investment measured at FVTPL	(1.04)	0.93	-	(0.11)
Provision for gratuity	53.32	16.15	-	69.47
Unused tax losses	-	23.78	-	23.78
Others	5.54	(3.48)	(12.24)	(10.18)
	129.09	**50.64**	**(12.24)**	**167.49**

Note 31 CORPORATE SOCIAL RESPONSIBILITY (Rs. in Lakhs)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Amount required to be spent during the year	-	20.95
Amount of expenditure incurred	-	20.00
Excess in previous year	-	(1.25)
Shortfall/(Excess) at the end of the year	-	(0.30)
Total of previous years' shortfall	-	-
Reason for shortfall	-	-
Nature of CSR activities	Lab Installation for Satellite Education in the Govt. Schools	
Details of related party transactions - Entities with significant influence over the entity (Compucom Foundation)	-	20.00
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately	-	-

The Group does not meet the criteria specified under Section 135(1) of the Companies Act, 2013; accordingly, the provisions relating to Corporate Social Responsibility are not applicable to the Group for the financial year 2025-26

Note 32 SEGMENT REPORTING

a. Basis of Segmentation

The Group is engaged in following reportable segments:

i) Software Development
ii) Wind power generation
iii) Learning Solution
iv) Hotel
v) Others

The assets and liabilities are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

Each of the reportable segments derives its revenues from its main products and hence these have been identified as reportable segments by the company's management. Segment profit amounts are evaluated regularly by the management, which is regularly engaged, in deciding how to allocate resources and in assessing performance.

Information about reportable segments

I. Information about primary segments (Rs. in Lakhs)

Particulars	Year ended March 31, 2026			Year ended March 31, 2025		
	Business Segment	Unallocated	Total	Business Segment	Unallocated	Total
Revenue						
Software	82.94		82.94	114.66		114.66
Learning	2,780.87		2,780.87	2,712.03		2,712.03
Wind Power	38.11		38.11	80.24		80.24
Hotel	68.27		68.27	6.64		6.64
Others	443.82		443.82	454.07		454.07
Segment Revenue	**3,414.01**		**3,414.01**	**3,367.64**		**3,367.64**
Expenses						
Software	106.69		106.69	141.09		141.09
Learning	2,618.14		2,618.14	2,808.15		2,808.15
Wind Power	50.07		50.07	114.69		114.69
Hotel	232.71		232.71	11.91		11.91
Others	634.29		634.29	-		-
Segment Expenses	**3,641.90**		**3,641.90**	**3,075.84**		**3,075.84**
Segment Results						
Software	(23.75)		(23.75)	(26.43)		(26.43)
Learning	162.73		162.73	(96.12)		(96.12)
Wind Power	(11.96)		(11.96)	(34.45)		(34.45)
Hotel	(164.44)		(164.44)	(5.27)		(5.27)
Others	(190.47)		(190.47)	(209.03)		(209.03)
Segment Results	**(227.89)**		**(227.89)**	**(371.30)**		**(371.30)**
Add: Other unallocable Income		678.08	678.08		641.83	641.83
Less: Other unallocable Expenses		27.35	27.35		33.34	33.34
Profit before tax			**422.84**			**237.19**

II. Information based on Geography (Rs. in Lakhs)

Geographical Segments	As at March 31, 2026	As at March 31, 2025
Revenue by geographical segment		
India	3,400.96	3,357.73
USA	13.05	9.91
Total	**3,414.01**	**3,367.64**

Reconciliation between segment revenue and enterprise revenue. (Rs.in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Segment Revenue		
Software	82.94	114.66
Learning	2780.87	2712.03
Wind Power	38.11	80.24
Hotel	68.27	6.64
Others	443.82	454.07
Total Segment Revenue	**3414.01**	**3367.64**
Enterprise Revenue		
Total Income	4092.09	4009.47
Less: Other operating revenues	(678.08)	(641.83)
Total Segment Revenue	**3414.01**	**3367.64**

Note 33 FINANCIAL INSTRUMENTS

This section gives an overview of the significance of financial instruments for the Group and provides additional information on the balance sheet. Details of significant accounting policies, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognized.

Financial assets and liabilities:

The accounting classification of each category of financial instruments, and their carrying amounts, are set out below:

(Rs. in Lakhs)

Particulars	Fair Value through profit and loss	Amortized Cost	Total carrying value	Total fair value
As at March 31, 2026				
Financial assets				
Cash and cash equivalents		883.05	883.05	883.05
Other bank balances		3,118.22	3,118.22	3,118.22
Non-current investments	0.51	0.56	1.07	1.07
Trade receivables		3,489.68	3,489.68	3,489.68
Other current financial assets		131.45	131.45	131.45
Other non-current financial assets		4,966.20	4,966.20	4,966.20
Total	**0.51**	**12,589.16**	**12,589.67**	**12,589.67**
Financial liabilities				
Borrowings	-	4,857.52	4,857.52	4,857.52
Trade payables - SME	-	0.10	0.10	0.10
Trade payables- other than SME	-	215.97	215.97	215.97
Other current financial liabilities	-	324.25	324.25	324.25
Other non-current financial liabilities	-	102.11	102.11	102.11
Total	**-**	**5,499.95**	**5,499.95**	**5,499.95**
As at March 31, 2025				
Financial assets				
Cash and cash equivalents		405.61	405.61	405.61
Other bank balances		4,621.66	4,621.66	4,621.66
Investments	4.74	0.54	5.28	5.28
Trade receivables		-		
Other current financial		4,540.27	4,540.27	4,540.27
Assets		117.08	117.08	117.08
Other non-current		3,082.44	3,082.44	3,082.44
financial assets	**4.74**	**12,767.60**	**12,772.34**	**12,772.34**
Total				

(Rs. in Lakhs)

Particulars	Fair Value through profit and loss	Amortized Cost	Total carrying value	Total fair value
Financial liabilities		2,961.08	2,961.08	2,961.08
Borrowings		38.60	38.60	38.60
Trade payables – other than SME		636.89	636.89	636.89
Other current financial liabilities		559.22	559.22	559.22
Other non-current financial liabilities		209.95	209.95	209.95
Total		**4,405.74**	**4,405.74**	**4,405.74**

Notes-

The management assessed that Cash and cash equivalents, other bank balances, Trade receivables, Trade payables, other current financial assets and liabilities approximate their carrying amounts due to the short term nature.

Fair value hierarchy

The table shown below analysis financial instruments carried at fair value, by measurement hierarchy. The different levels have been defined below :-

- **Level 1:** quoted prices (unadjusted) in active markets for identical assets or liabilities.
- **Level 2:** inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).
- **Level 3:** inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(Rs. in Lakhs)

Financial Assets	Level-1	Level-2	Level-3
As at March 31, 2026			
At fair value through profit and loss			
Non-current investments	0.51		0.56
Total	**0.51**	**-**	**0.56**
Financial Liabilities			
Fair value of liabilities carried at amortized cost			
Total	**-**	**-**	**-**
As at March 31, 2025			
Financial Assets			
At fair value through profit and loss			
Non-current investments	4.74		0.54
Total	**4.74**	**-**	**0.54**
Financial Liabilities			
Fair value of liabilities carried at amortized cost			
Total	**-**	**-**	**-**

Risk management framework

INTRODUCTION

The Securities and Exchange Board of India (“SEBI”) issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the ‘Listing Regulations’) on September 02, 2015, effective from December 01, 2015. The Regulation 21 mandate listed entities to formulate a policy on risk management. It is in the context that the policy on risk management (“Policy”) is being framed and implemented from 11.02.2016 and approved by the board.

This Policy is modified and/or amended with the approval of the Board of directors as on 29.05.2018

OBJECTIVE & PURPOSE OF POLICY:

The main objective of this policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues.

The specific objectives of the Risk Management Policy are:

1. To ensure that all the current and future material risk exposures of the company are identified, assessed, quantified, appropriately mitigated, minimized and managed i.e. to ensure adequate systems for risk management.
2. To establish a framework for the company's risk management process and to ensure its implementation.
3. To enable compliance with appropriate regulations, wherever applicable, through the adoption of best practices.
4. To assure business growth with financial stability.

Treasury management

The Group treasury function provides services to the business, co-ordinates access to domestic financial markets, monitors and manages the financial risks relating to the operations of the Group through internal risk reports which analyse exposures by degree and magnitude of risks. These risks include market risk (including currency risk, fair value interest rate risk and price risk), credit risk, liquidity risk and cash flow interest rate risk.

Treasury management focuses on capital protection, liquidity maintenance and yield maximization.Day-to-day treasury operations of the Group are managed by the finance team within the framework of the overall Group treasury policies. A monthly reporting system exists to inform senior management about investments, currency and, commodity derivatives. The Group has a strong system of internal control which enables effective monitoring of adherence to Group policies. The internal control measures are effectively supplemented by regular internal audits.

Market risk

Market risk is the risk that the fair values of future cash flows of a financial instrument will ?actuate because of changes in market prices. Market risk comprises interest rate risk, currency risk and commodity risk.

The sensitivity analyses given elsewhere in the following sections relate to the position As at March 31, 2026 and March 31, 2025

Financial risk

The Group does not engage in speculative treasury activity but seeks to manage risk and optimize interest and pricing through proven financial instruments.

a. Liquidity risk

The group requires funds both for short-term operational needs as well as for long-term investment program mainly in growth projects. The group generates sufficient cash flows from the current operations which together with the available cash and cash equivalents and short-term investments provide liquidity both in the short- term as well as in the long-term.

The group remains committed to maintaining a healthy liquidity, gearing ratio and strengthening the balance sheet. The maturity profile of the group financial liabilities based on the remaining period from the date of balance sheet to the contractual maturity date is given in the table below. The figures reflect the contractual undiscounted cash obligations of the group.

(Rs.in Lakhs)

Maturity profile	Less than 1 year	1-2 Years	2-3 Years	More than 3 years	Total
As at March 31, 2026					
Trade and other payables	3,088.86	41.19	-	2,369.91	5,499.95
Total	**3,088.86**	**41.19**	**-**	**2,369.91**	**5,499.95**
As at March 31, 2025					
Trade and other payables	3,379.83	4.47	375.49	645.95	4,405.74
Total	**3,379.83**	**4.47**	**375.49**	**645.95**	**4,405.74**

The group had access to following funding facilities: (Rs. in Lakhs)

Funding facility	Total facility	Drawn	Undrawn
As at March 31, 2026			
Less than 1 year	5,942.00	3,749.77	2,192.23
More than 1 year	881.00	814.72	66.28
Total	**6,823.00**	**4,564.49**	**2,258.51**
As at March 31, 2025			
Less than 1 year	5,820.00	2,133.45	3,686.55
More than 1 year	700.00	102.63	597.37
Total	**6,520.00**	**2,236.08**	**4,283.92**

b. Foreign Exchange Risk

Fluctuations in foreign currency exchange rates may have an impact on the Consolidated Statement of Profit and Loss, where any transaction references more than one currency other than the functional currency of the Group.

The group during the year is not prone to any exchange risk as it has not entered in any foreign exchange contracts the difference in exchange rates on outstanding balance of sundry debtor has been duly accounted for through consolidated statement of profit and loss.

c. Interest Rate Risk

The Group is exposed to interest rate risk on short-term and long-term borrowings. The Group policy is to maintain a balance of fixed and floating interest rate borrowings and the proportion of fixed and floating rate debt is determined by current market interest rates. The borrowings of the Group are denominated in Indian Rupees with mix of fixed and floating rates of interest. The floating rate is linked to Bank's base rate. These exposures are reviewed by appropriate levels of management on frequent basis. The Group invests cash and liquid investments in short-term deposits to achieve the Group's goal of maintaining liquidity, carrying manageable risk and achieving satisfactory returns. The returns on these financial assets fluctuate with interest rate movements dictated by the Reserve Bank of India (RBI), historical trends demonstrate that these changes are minimal, thereby keeping the associated risk well within manageable limits.

The exposure of the Group's financial assets to interest rate risk is as follows: (Rs. in Lakhs)

Particulars	Total	Floating rate	Fixed rate	Non-interest bearing
As at March 31, 2026				
Financials assets	**12,589.67**	0.51	8,214.96	4,374.20
Financial liabilities	**5,499.95**	-	4,856.32	643.63
As at March 31, 2025				
Financials assets	**12,772.34**	4.74	7,814.89	4,952.71
Financial liabilities	**4,405.74**	-	2,961.08	1,444.66

d. Counterparty and concentration of credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the group. The group has adopted a policy of obtaining sufficient security, where appropriate, as a means of mitigating the risk of financial loss from defaults. The group is exposed to credit risk for receivables, cash and cash equivalents, short-term investments etc. The group is mainly engaged in projects awarded from Government of Rajasthan and derives its key revenue from these projects. The release of funds from Government of Rajasthan depends upon availability of budget. Consequently, the dues from the State Government may rise significantly at times. However, the group expects no major credit risk therefore the group has not impaired any financial instruments regarding the same.

Derivative financial instruments

The group does not acquire or issue derivative financial instruments for trading or speculative purposes. The group does not enter into complex derivative transactions to manage the treasury and commodity risks. The group is not enrolled in any hedging contracts and is not party to any derivative financial instruments either directly or indirectly through any party.

Note 34 RELATED PARTY

A. List of Related Parties:

a) Parties where control exists:

- CSL Infomedia Private Limited (wholly owned subsidiary company)

b) Key Management Personnel:

- Mr. Surendra Kumar Surana, Managing Director, CEO
- Mr. Sanjeev Nigam, Chief Financial Officer
- Mr. Vaibhav Suranaa, Whole Time Director
- Mrs. Varsha Ranee Choudhary, Company Secretary (Compucom Software Ltd.)
- Ms. Lakshita Subnani, Company Secretary (CSL Infomedia Pvt. Ltd.)

c) Entities with significant influence over the entity:

- Rishabh Infotech Private Limited
- Sambhav Infotech Private Limited

- Compucom Technologies Private Limited
- Compucom Foundation
- Compucom (India) Private Limited
- Compucom Software Limited Employee Welfare Trust

d) Others related parties:

- Mrs. Trishla Rampuria (Relative of Managing director)
- Mr. Ajay Kumar Surana, Director
- Soma Surana (Relative of Managing director)
- Surana Associates Inc. USA.
- ITneer Inc. USA.

Transactions with related parties

The details of the related party transactions entered into by the Group, for the year ended March 31, 2026 and March 31, 2025 are as follows:-

(Rs. in Lakhs)

Nature of transactions	As at March 31, 2026	As at March 31, 2025
Sale & services rendered		
Other related parties	13.05	13.59
Entities with significant influence over the entity	4.24	26.56
Key Managerial Persons	8.16	-
Total	**25.45**	**40.15**
Rent earned from property		
Rent from Key Managerial Persons	3.80	3.45
Rent from entities with significant influence over the entity	0.54	0.48
Total	**4.34**	**3.93**
Services received		
Entities with significant influence over the entity	39.00	10.13
Other related parties	0.24	0.20
Total	**39.24**	**10.33**
Dividend paid		
Key managerial person or their relatives	4.45	8.91
Entities with significant influence over the entity	113.17	226.36
Other related parties	0.01	0.02
Total	**117.63**	**235.29**
Loan & Advances Payment received		
Loans & Advances repayment received from entities with significant influence over the entity	-	400.00
Total	**-**	**400.00**
Loans and advances (liability)		
Loan and advance from the entity with significant influence over the entity	-	1,400.00
Total	**-**	**1,400.00**
Loan & Advances repaid		
Repayment to entities with significant influence over the entity	50.00	1,200.00
Total	**50.00**	**1,200.00**
Interest expense		
Interest paid to entity with significant influence over the entity	119.10	132.12
Total	**119.10**	**132.12**
Interest income		
Interest received from the entity with significant influence over the entity	-	21.57
Total	**-**	**21.57**

(Rs. in Lakhs)

Nature of transactions	As at March 31, 2026	As at March 31, 2025
Other expenses and other reimbursements		
Remuneration to key managerial person	72.91	71.27
Rent paid to entities with significant influence over the entity	90.29	73.65
Rent paid to other related parties	2.07	4.83
Water and electricity expenses paid to enterprises in which KMP has significant influence	-	0.40
Total	**165.27**	**150.15**
Donations to entities with significant influence over the entity	5.00	31.00
Total	**5.00**	**31.00**

All the transactions entered by the group with the related parties are at arm's length price.

The balances receivable/payable as at year end: (Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Receivable from		
Other related parties	7.58	3.42
Total	**7.58**	**3.42**
Payable to		
Key management personnel	1.66	1.35
Entities with significant influence over the entity	1,350.00	1,600.82
Total	**1,351.66**	**1,602.17**

Note 35 RATIOS

S. No.	Particulars	Formulas	As at March 31, 2026	As at March 31, 2025	Variance
1	Current ratio	Current Assets /Current Liabilities	2.26	4.00	-43.50%
2	Debt/Equity ratio	Total Debt/Total Equity	0.34	0.21	61.90%
3	Debt service coverage ratio	EBITDA/(Interest payment +Principal repayment during the year for long term borrowing)	4.15	3.30	25.76%
4	Return on equity ROE	Net profit after tax/ Average Shareholder's Equity	2.04%	1.05%	94.29%
5	Inventory turnover ratio	Annual Sales /Average inventory	2188.47	291.02	652.00%
6	Trade receivable turnover ratio	Net credit Sales/Average trade receivable	0.85	0.55	54.55%
7	Trade payable turnover ratio	Net credit Purchase/Average trade payable	7.96	2.48	220.97%
8	Net capital turnover ratio	Net annual Sales / Working capital	0.78	0.44	77.83%
9	Net profit	Net Profit/Sales	8.43%	4.39%	92.03%
11	Return on capital employed	EBIT/Capital employed	3.58%	3.56%	0.56%
12	Return on unquoted investment	Income generated from investment/ Average cost of unquoted investment	3.92%	3.85%	1.82%
13	Return on quoted investment	Income generated from investment/ Average cost of quoted investment	-21.07%	21.46%	-198.18%

Note: Reason of variances

1. Current ratio: It has reduced due to increase in current liabilities and decrease in current assets. However, it is still well above the standard benchmark.
2. Debt Equity ratio: It has increased due to increase in debt.

3. Debt Service Coverage ratio: It has increased due to increase in EBITDA.
4. Return on equity: It has increased due to increase in net income.
5. Inventory turnover ratio: It has increased due to increase in sales and reduction in inventory during current financial year.
6. Trade Receivable turnover ratio: It has increased due to increase in sales and reduction in trade receivables.
7. Trade Payable turnover ratio: It has increased due to increase in purchase and reduction in trade payables.
8. Net capital turnover ratio: It has increased due to increase in sales and reduction in working capital.
9. Net profit: It has increased due to increase innet profit.
10. Return on quoted investment: It has decreased due to decrease in income from investment.

NOTE 36 ADDITIONAL REGULATORY INFORMATION

a) The group has not granted any loan or advance, in the nature of loans which are repayable on demand or without specifying any terms or period of repayment, to KMP (as defined under companies act, 2013), either severally or jointly with any other person.

b) No proceedings have been initiated or are pending against the group for holding any benami property under benami transactions (prohibition) act, 1988, hence the rules specified thereunder does not apply.

c) The group is not a declared willful defaulter by any bank or financial institution or other lender.

d) The group has not been involved in any transactions with companies struck off under section 248 of the companies act, 2013.

e) There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.

f) The group has complied 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.

g) There are no such transactions which are not recorded in the books of account but have been surrendered or disclosed as income during the year in the tax assessments under the income tax act, 1961.

h) The group has not traded or invested in crypto currency or virtual currency during the financial year.

i) The group has used the borrowings from banks for the specific purpose for which it was taken.

j) The group has borrowings from banks on the basis of security of current assets and statement of current assets filed by the group with banks are in agreement with the books of accounts.

k) 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 group 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 lend or invest in party identified by or on behalf of the group (ultimate beneficiaries).

l) The group has not received any fund from any party(s) (funding party) with the understanding that the company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the group (“ultimate beneficiaries”) or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

For S. Misra & Associates
Chartered Accountants
FRN - 004972C
Sd/-
CA. Sachindra Misra
Partner
M. No. 073776
UDIN: 26073776HRGSXO4612

For and on behalf of Board of Directors
For Compucom Software Limited

Sd/-	Sd/-	Sd/-	Sd/-
Surendra Kumar Surana	**Vaibhav Suranaa**	**CA Sanjeev Nigam**	**CS Varsha Ranee Choudhary**
Managing Director	Director	Chief Financial Officer	Company Secretary &
DIN: 00340866	DIN: 05244109	(CFO)	Compliance Officer
			M.No.: ACS39034

Place : Jaipur
Date : May 28, 2026

OUR JOURNEY CONTINUES

ENDURING FOUNDATIONS. NEW POSSIBILITIES.

A GLIMPSE WITHIN

HOTEL RANAVILAS PALACE, JAIPUR

Actual present site photo of upcoming cold storage

COMPUCOM SOFTWARE LIMITED

CIN: L72200RJ1995PLC009798

REGISTERED & CORPORATE OFFICE

IT 14–15, EPIP, Sitapura, Jaipur – 302022
Rajasthan, India

INVESTOR CONTACT

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Scan for details of Hotel Ranavilas Palace

www.compucom.co.in

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