

**Date:** May 18, 2026

To

**Listing Compliance Department**

**M/s. BSE Limited**

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai- 400001

Scrip code: 539122

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting held on Monday, May 18, 2026 – Financial Results for the Quarter and Year ended March 31, 2026 and others.**

Pursuant to Regulation 29, 30, 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform that, the meeting of the Board of Directors held on Monday, May 18, 2026, commenced at 12:30 P.M and concluded at 04:00 P.M.

The Board, inter-alia, discussed and approved the following:

1. Audited Financial Results of the Company for the Quarter and Year ended March 31, 2026, Statement of Assets and Liabilities as at March 31, 2026, and the Cash Flow Statement for the Year ended March 31, 2026. (Enclosed as Annexure - I).
2. Noted the Audit Report of the Statutory Auditors, M/s. RSM & Associates., on the Financial Results for the Quarter and Year ended March 31, 2026. (Enclosed as Annexure - II).
3. Statement on Deviation or Variation of Proceeds of Rights Issue made by Bodhtree Consulting Limited for the Quarter ended March 31, March 2026. (Enclosed as Annexure - III).
4. The Board has re-appointed M/s. GMK Associates, Chartered Accountants, as the Internal Auditors of the Company for the Financial Year 2026–27.  
Disclosures required under Regulation 30 read with Schedule III of the SEBI Listing Regulations read along with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is provided in 'Annexure - IV'.
5. The Board took note of the progress on development of the GenB1 product of the Company and discussed its strategic roadmap and business potential. (Enclosed as Annexure - V).

Request you to take the same on record.

Thanking you,

For **Bodhtree Consulting Limited**

**Prashanth Mitta**

Whole-time Director & CEO

DIN: 02459109

Encl: A/a



**Date: May 18, 2026**

**To**

**Listing Compliance Department**

**M/s. BSE Limited**

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Dalal Street

Mumbai- 400001

Scrip code: 539122

Dear Sir/Madam,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [the SEBI (LODR) Regulations].**

I, Prashanth Mitta, CEO & Whole-time Director of M/s. Bodhtree Consulting Limited, having its Registered Office at Workafella Cyber Crown- 409,423, Sec-II, HUDA Techno Enclave Madhapur Hyderabad Telangana -500081, hereby declare that, the Statutory Auditors of the Company, M/s RSM & Associates., (FRN: 002813S) have issued an Audit Report with unmodified opinion on the Audited Financial Results and Statements of the Company for the Quarter and Year ended March 31, 2026.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, as amended by the SEBI (LODR) (Amendment) Regulations, 2016, vide Notification No. SEBI/LAD-NRO/GN/2016-17/001, dated May 25, 2016, and Circular No. CIR/CFD/CMD/56/2016, dated May 27, 2016.

Request you to take this declaration on record.

Thanking you,

Yours truly

**For Bodhtree Consulting Limited**



**Prashanth Mitta**

CEO & Whole-time Director

DIN: 02459109

<b>BODHTREE CONSULTING LIMITED</b>					
<b>Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2026</b>					
(INR. Lakhs)					
<b>Particulars</b>	<b>Quarter ended</b>			<b>Year Ended</b>	
	March 31,2026	Dec 31,2025	March 31,2025	March 31,2026	March 31,2025
	Audited	Un-Audited	Audited	Audited	Audited
<b><u>Income:</u></b>					
Income from Operations	835.88	557.96	64.53	1,942.99	607.41
Other Income	11.65	11.20	37.69	121.74	49.85
<b>Total Income</b>	<b>847.53</b>	<b>569.16</b>	<b>102.21</b>	<b>2,064.73</b>	<b>657.26</b>
<b><u>Expenses:</u></b>					
Work Execution expenses	737.01	238.12	143.54	1,201.13	469.85
Employee Benefits Expense	81.97	223.50	10.89	514.74	215.03
Finance costs	9.66	0.28	6.84	19.88	9.22
Depreciation and Amortization Expense	4.75	3.19	1.57	11.15	6.52
Other expenses	4.98	44.36	21.85	163.92	82.58
<b>Total Expenditure</b>	<b>838.37</b>	<b>509.46</b>	<b>184.68</b>	<b>1,910.83</b>	<b>783.20</b>
<b>Profit / (loss) before tax</b>	<b>9.16</b>	<b>59.70</b>	<b>(82.47)</b>	<b>153.91</b>	<b>(125.94)</b>
<b><u>Tax expense</u></b>					
Current tax	-	-		10.67	-
Deferred tax	1.59	(0.84)	(0.07)	(0.66)	(0.84)
<b>Net Profit / (loss) for the period</b>	<b>10.75</b>	<b>58.86</b>	<b>(82.54)</b>	<b>142.58</b>	<b>(126.77)</b>
<b><u>Other Comprehensive Income (OCI)</u></b>					
(a) (i) Items that will not be reclassified to profit or loss	(0.04)	0.09	4.61	(3.91)	3.22
(ii) Tax on items that will not be reclassified to profit or loss	0.01	(0.02)	(1.16)	0.98	(0.81)
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
<b>Other Comprehensive Income / (Loss) for the period</b>	<b>(0.03)</b>	<b>0.06</b>	<b>3.45</b>	<b>(2.92)</b>	<b>2.41</b>
<b>Total Comprehensive Income for the period (Comprising Net Profit / (loss))</b>	<b>10.72</b>	<b>58.92</b>	<b>(79.09)</b>	<b>139.65</b>	<b>(124.36)</b>
<b>Paid-up Equity Share Capital (Face Value: Rs.10 per share)</b>	<b>2,186.56</b>	<b>2,186.56</b>	<b>1,717.31</b>	<b>2,186.56</b>	<b>1,717.31</b>
<b>Other equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157.16</b>	<b>(361.02)</b>
Earnings Per Share (Basic) (*)	0.05	0.23	(0.46)	0.65	(0.74)
Earnings Per Share (Diluted) (*)	0.05	0.23	(0.46)	0.65	(0.74)
(*Not Annualized)					

**Notes:**

1. The above financial results of the Company have been reviewed by the Audit Committee at its meeting held on May 18, 2026, and approved by the Board of Directors of the Company at its meeting held on May 18, 2026. The above financial results for the year ended March 31, 2026, have been audited and for the quarter ended March 31, 2026, have been reviewed by our statutory auditors. The statutory auditors of the Company have expressed an unmodified opinion on the financial results and statements in their reports for the quarter and year ended March 31, 2026.
2. The above financial results and the statements of the Company for the quarter and year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standards prescribed u/s.133 of the Companies Act, 2013 read vide relevant rules issued thereunder (Ind AS) and other accounting principles generally accepted in India and guidelines issued by SEBI.
3. The Company has only one segment i.e., IT-enabled services.
4. Figures have been regrouped or rearranged wherever necessary.

Date: May 18, 2026  
Place: Hyderabad

By Order of the Board  
**For Bodhtree Consulting Limited**



**Prashanth Mitta**  
CEO & Whole-time Director  
DIN: 02459109

**BODHTREE CONSULTING LIMITED**

**Statement of Assets & Liabilities as at 31st March, 2026**

(INR. Lakhs)

Particulars	As At 31st March 2026 (Audited)	As At 31st March 2025 (Audited)
<b>I. ASSETS</b>		
<b><u>(1) Non-Current Assets</u></b>		
(a) Property, Plant and Equipment	53.47	24.14
(b) Intangible Assets	-	-
(c) Intangible Asset Under Development	457.63	-
	<b>511.10</b>	<b>24.14</b>
(d) Financial Assets		
(i) Investments	-	7.35
(e) Deferred Tax Asset	0.36	0.03
	<b>0.36</b>	<b>7.38</b>
<b><u>(2) Current Assets</u></b>		
Inventories	-	-
(a) Financial Assets		
(i) Trade receivables	535.55	608.83
(ii) Cash and cash equivalents	43.73	13.57
(iii) Bank balances other than (ii) above	665.72	666.62
(iv) Loans and advances	699.75	-
(v) Other Financial Assets	202.81	200.63
(b) Current Tax Assets (Net)	-	-
(c) Other Current Assets	23.30	57.95
	<b>2,170.86</b>	<b>1,547.59</b>
<b>Total Assets</b>	<b>2,682.32</b>	<b>1,579.11</b>
<b>II. EQUITY AND LIABILITIES: -</b>		
<b><u>EQUITY</u></b>		
(a) Equity Share Capital	2,186.56	1,717.31
(b) Other Equity	157.16	-364.02
	<b>2,343.72</b>	<b>1,353.30</b>
<b><u>LIABILITIES</u></b>		
<b><u>(1) Non-Current Liabilities</u></b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	8.83	1.90
	<b>8.83</b>	<b>1.90</b>
<b><u>(2) Current Liabilities</u></b>		
(a) Financial Liabilities		
(i) Borrowings	26.00	48.88
(ii) Trade Payables	235.85	55.12
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	67.93	119.91
(c) Provisions	-	-
(d) Current Tax Liability	-	-
	<b>329.77</b>	<b>223.91</b>
<b>Total Equity &amp; Liabilities</b>	<b>2,682.32</b>	<b>1,579.11</b>

**BODHTREE CONSULTING LIMITED**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026**

(INR. Lakhs)

Particulars	Year Ended 31.03.2026 (Audited)	Year Ended 31.03.2025 (Audited)
<b>Cash Flows from Operating Activities</b>		
<b>Net profit before tax</b>	153.91	-125.94
<b>Other Comprehensive Income</b>	-3.91	3.22
Adjustments for :		
Fair value difference of financial Instruments	2.33	-
Depreciation	11.15	6.52
Finance Costs	19.88	9.22
Provision For Expenses & Tax	3.70	10.35
Profit on Sale of Investments	-82.09	-
Interest received	-42.18	-51.22
Unrealized exchange loss /(profit)	2.52	1.77
Dividend Income	-0.00	-
<b>Operating profit before working capital changes</b>	<b>65.32</b>	<b>-146.08</b>
Movements in Working Capital :		
(Increase)/Decrease in Trade Receivables	73.27	72.14
(Increase)/Decrease in Other financial assets	-2.18	-179.85
(Increase)/Decrease in Other Current Assets	34.65	-13.57
(Increase)/Decrease in Short Term Loan and Advances	-699.75	-
Increase/(Decrease) in Trade Payables	180.72	27.41
Increase/(Decrease) in Other financial liabilities	-	-
Increase/(Decrease) in Other Current liabilities	-58.21	78.46
Increase/(Decrease) in Provisions	6.93	-3.22
<b>Changes in Working Capital</b>	<b>-464.56</b>	<b>-18.63</b>
<b>Cash generated from operations</b>	<b>-399.24</b>	<b>-164.71</b>
Direct Taxes Paid	-10.67	-
<b>Net Cash from operating activities (A)</b>	<b>-409.91</b>	<b>-164.71</b>
<b>Cash flows from Investing Activities</b>		
Purchase of Fixed Assets	-40.49	-
Fixed Deposits	-	-
Receipt of Interest	42.18	51.22
(Purchase)/Sale of Investment	87.11	7.39
Work in Progress	<b>-457.63</b>	
<b>Net Cash used in Investing Activities (B)</b>		-
<b>Cash flows from Financing Activities</b>		
Repayment/(Proceeds) of/from Short-term borrowings	-22.88	48.88
Repayment/(Proceeds) of/from Long-term borrowings	-	-
Finance cost	-19.88	-9.22
Movement in Other Equity	-556.98	-
Repayment/(Proceeds) of/from issue of shares	1,407.74	-
Dividend Income	0.00	-
<b>Net Cash used in Financing Activities (C)</b>	<b>808.00</b>	<b>39.66</b>
<b>Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>29.26</b>	<b>-66.44</b>
Cash and Cash equivalents at the beginning of the year	680.19	746.63
<b>Cash and Cash equivalents at the ending of the year</b>	<b>709.45</b>	<b>680.19</b>

**Statement on Deviation or Variation of Proceeds of Rights Issue made by Bodhtree Consulting Limited**

**Annexure -III**

<b>Mode of Fund Raising</b>	<b>Rights Issue</b>
Description of mode of fund raising (Applicable in case of others is selected)	NA
Date of Raising Funds	25-07-2025
Amount Raised	1407.74
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	CRISIL Rating Agency
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NIL
Comments of the auditors, if any	NIL

<b>Sr.</b>	<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation (in Rs. Lakhs)</b>	<b>Modified allocation, if any</b>	<b>Funds Utilized in Quarter (in Lakhs)</b>	<b>Total unutilized amount (in Lakhs)</b>	<b>Amount of Deviation/Variation for the quarter according to applicable object</b>	<b>Remarks if any (in Rs. Lakhs)</b>
1	Funding the Capital Expenditure for product enhancement and product development	NA	540.00	0	215.50	Nil	0	Nil
2	Long-term Working Capital Requirements	NA	530.00	0	10.20	Nil	0	Nil
3	General Corporate Purpose	NA	267.74	0	14.59	Nil	0	Nil
4	Issue (Rights) related expense	NA	70.00	0	0	Nil	0	Nil

*Note: Final Monitoring Agency report has been obtained for the Quarter ended March 31, 2026 and has been submitted to BSE within stipulated time for the Quarter ended March 31, 2026*

**Annexure -IV**

SI No.	Particulars	Internal Auditors
1	Name of Auditor	M/s. GMK & Associates
2	Reason for change viz. <b>Appointment, reappointment, resignation, removal, death or otherwise</b>	Re-appointment as Internal Auditor of the Company
3	Date of <b>appointment/reappointment/cessation (as applicable) &amp; term of appointment/re-appointment</b>	The Board of Directors at its meeting held on 18 May 2026, has re-appointed M/s GMK & Associates as the Internal Auditor of the Company to conduct Internal Audit for financial year 2026-27.
4	Brief profile (in case of appointment);	M/s. GMK Associates, Chartered Accountants, is a firm engaged in providing audit and assurance services, including internal audit, risk assessment and compliance support services. The firm possesses experience in evaluating internal financial controls and operational processes across various business functions.



**Annexure -V**

**The Company is pleased to provide an update on the progress of its AI-powered Business Intelligence platform, “GenBI”, which continues to advance steadily in line with the Company’s strategic technology roadmap.**

GenBI is currently in the advanced beta stage, with the platform undergoing User Acceptance Testing (UAT) with select customers and business users in Australia. The ongoing beta engagements are focused on validating real-world enterprise use cases, performance optimization, workflow integrations, and user experience refinement across multiple business scenarios.

The platform has demonstrated encouraging progress during the current phase, particularly in areas relating to AI-assisted analytics, natural language-driven reporting, business intelligence automation, and enterprise data interaction capabilities.

The Company believes that the feedback being received through the ongoing UAT process will further strengthen the product’s enterprise readiness and scalability. Development activities at this stage are largely centered around final refinements, optimization, security hardening, and deployment preparedness prior to broader commercial rollout considerations.

GenBI represents an important component of the Company’s long-term technology and innovation initiatives, and management remains optimistic about the platform’s potential applicability across enterprise analytics and decision-support environments.

The Company shall continue to keep stakeholders informed of material developments at appropriate stages in accordance with applicable regulatory requirements.

For and on behalf of  
**Bodhtree Consulting Limited**

**Prashanth Mitta**  
CEO & Whole-time Director  
DIN: 02459109



# RSM & Associates

CHARTERED ACCOUNTANTS

Flat No. 302, #3-5-168, victoria Towers, Opp. Shanthi Theatre, Narayanaguda, Hyderabad 500029.  
Mobile No: 9871713974 / 9848031074 / 9177000377 / 8331853074 Phone: 040-24758561  
E-mail: rsmassociates2004@yahoo.co.in / rsmindia1986@gmail.com / rsmnewdelhi@gmail.com

## INDEPENDENT AUDITOR'S REPORT

To  
The Members of  
M/s. BODHTREE CONSULTING LIMITED

### Report on the Audit of the Financial Statements

#### Opinion

We were engaged to audit the accompanying financial statements of BODHTREE CONSULTING LIMITED ("the Company"), which comprise the Balance Sheet as at 31 March 2026, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of affairs of the Organization, as at 31st March, 2026, and its Profit/Loss, Changes in Equity and its cash flows for the year ended on that date.

#### Basis Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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/loss and its cash flows for the year ended on that date.

#### Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole and in forming of our Opinion. We have nothing to report in this regard.





# RSM & Associates

CHARTERED ACCOUNTANTS

Flat No. 302, #3-5-168, victoria Towers, Opp. Shanthi Theatre, Narayanaguda, Hyderabad 500029.  
Mobile No: 9871713974 / 9848031074 / 9177000377 / 8331853074 Phone: 040-24758561  
E-mail: rsmassociates2004@yahoo.co.in / rsmindia1986@gmail.com / rsmnewdelhi@gmail.com

## Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility for the Audit of the Financial Statements

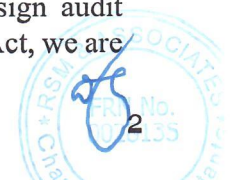
Our objectives are to obtain reasonable assurance about whether the Standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not 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:

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.

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





# RSM & Associates

CHARTERED ACCOUNTANTS

Flat No. 302, #3-5-168, victoria Towers, Opp. Shanthi Theatre, Narayanaguda, Hyderabad 500029.  
Mobile No: 9871713974 / 9848031074 / 9177000377 / 8331853074 Phone: 040-24758561  
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also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

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

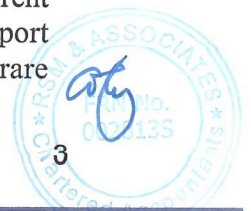
Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare



circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Information other than the financial statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report, for example, Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. The other information as stated above is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information 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.

When we read the other information as stated above, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with Governance.

### Report on Other Legal and Regulatory Requirements

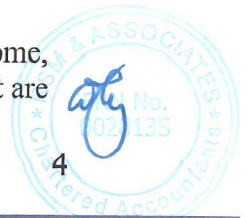
1) As required by the Companies (Auditor's Report) Order, 2020("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in "Annexure B" a Statement on the Matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

b) The proper books of account as required by law have been kept by the Company regarding with regards to all other matters the Company is maintaining proper Books of Accounts in our opinion.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are



in agreement with the relevant books of account.

d) The aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act and regarding all other matters the financial Statements of the Company is in Compliance with Ind AS as per Section 133 of the act.

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

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses unmodified opinion on the Company's internal financial controls over financial reporting for the reasons stated therein.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

**For RSM & ASSOCIATES**

Chartered Accountants,

Firm Reg No: 002813S



**CA. E. Madhusudhana Reddy**

Partner

Membership No: 202308

UDIN: 26202308EZFUUG4532

Place: Hyderabad

Date: 18<sup>th</sup> May 2026