LEX NIMBLE SOLUTIONS

CIN: L74140TG2005PLC045904
Date: August 18, 2026

To,
The Secretary,
BSE Limited,
PJ Towers, Dalal Street,
Mumbai, Maharashtra - 400001
Scrip Code: 541196

Dear Sir/Madam,

Sub:- Submission of Annual Report for the Financial Year ended March 31, 2026

We wish to inform you that the 21st Annual General Meeting ("AGM") of Lex Nimble Solutions Limited ("the Company") is scheduled to be held on Friday, September 11, 2026 at 09:00 a.m. (IST) through Video Conference ("VC")/ Other Audio-Visual Means ("OAVM").

Accordingly, pursuant to Regulation 34(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a copy of Annual Report of Company for the financial year 2025-26.

We request you to kindly take the above information on your records.

Thanking you,

Yours faithfully
For **Lex Nimble Solutions Limited**

Swarali Sachin Shingne
Digitally signed by Swarali Sachin Shingne
Date: 2026.08.18 20:58:46 +05'30'

Swarali Sachin Shingne
Company Secretary & Compliance Officer
ACS 60690

Enc. a/a

LEX NIMBLE SOLUTIONS

21ST ANNUAL REPORT

FY 2025 - 26

Lex Nimble Solutions Limited

21st Annual Report for the Financial Year 2025-26

Contents

- Corporate Information
- Notice of 21st Annual General Meeting
- Instructions for E-voting process
- Director's Report
- Management Discussion and Analysis Report
- Secretarial Audit Report
- Statement of Disclosures under Section 197 of the Companies Act, 2013
- Independent Audit Report
- Balance Sheet
- Statement of Profit and Loss
- Cash Flow Statement
- Notes on Financial Statements
- Form AOC-2

Corporate Information

Board of Directors

• Praveen Chakravarthy Medikundam	:	Chairman & Non-Executive Director
• Sarada Devi Medikundam	:	Non-Executive Director
• Gopal Rao Arigoppula	:	Executive/Whole-time Director
• Venkata Muralidhar Koduri	:	Independent Director
• Rakesh Choudhary	:	Independent Director
• Sreenivas Katragadda	:	Independent Director

Audit Committee

• Rakesh Choudhary	:	Chairman
• Gopal Rao Arigoppula	:	Member
• Venkata Muralidhar Koduri	:	Member

Nomination & Remuneration Committee

• Sreenivas Katragadda	:	Chairman
• Rakesh Choudhary	:	Member
• Praveen Chakravarthy Medikundam	:	Member

Registered Office

Lex Nimble Solutions Limited
CIN: L74140TG2005PLC045904
Q3, Module A1, 10th Floor, Cyber Towers, Hitec City, Madhapur,
Hyderabad – 500081, Telangana
Website: www.lexnimble.in
Contact Email ID: Compliance@lexnimble.com
Contact Telephone No.: 040-23122330

Chief Financial Officer

Udayasri Mavuleti
Contact: udayasri@lexnimble.com

Company Secretary & Compliance Officer

Swarali Sachin Shingne
Contact: Compliance@lexnimble.com

Statutory Auditors:

akasam & associates
Chartered Accountants
Address: Level 1& 2, 10-1-17/1/1
Masab Tank
Hyderabad – 500004, Telangana

Secretarial Auditors:

Pravesh Palod & Associates
Practicing Company Secretary
Address: 303, Silver Sanchora Castle,
South Tukoganj, Indore – 452001,
Madhya Pradesh

Bankers:

HDFC Bank Limited, Hitec City Branch, Madhapur, Hyderabad – 500081, Telangana

Registrar & Share Transfer Agent

Bigshare Services Private Limited
Office No. S6-2, 6th Floor, Pinnacle
Business Park, Mahakali Caves
Road, Andheri East
Mumbai-400093, Maharashtra

Stock Exchange

BSE Limited (SME platform)
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001, Maharashtra
Scrip Code: 541196

Chairman's Message

Dear Shareholders,

It is my privilege to present the 21st Annual Report of Lex Nimble Solutions Limited and share with you the Company's performance during the financial year.

The year under review brought both opportunities and challenges. Despite an evolving business environment, we remained focused on strengthening our business, improving operational efficiency, and creating long-term value for our stakeholders. The commitment of our employees, the trust of our customers, and the continued support of our shareholders enabled us to move forward with confidence.

During the year, the Company recorded healthy revenue growth while continuing to invest in strengthening our capabilities and expanding our international presence. Our branch office in the United States continued to support our presence in international markets and create new business opportunities. Although profitability moderated during the year, we remained focused on prudent financial management and strengthening the Company's foundation for future growth.

We believe that sustainable growth is built on strong governance, financial discipline, operational excellence, and continuous improvement. These principles guide our decisions and help us respond effectively to changing business conditions while creating value for our employees, customers, shareholders, business partners, and the communities we serve. We remain committed to conducting our business with integrity, transparency, and responsibility.

As we celebrate 21 years of our journey, we look to the future with optimism. With a dedicated team, a clear vision, and a strong foundation, we are confident in our ability to build on our achievements and create sustainable value in the years ahead.

On behalf of the Board of Directors, I sincerely thank our employees for their commitment, our customers for their trust, our shareholders for their confidence, and our bankers, business partners, and all other stakeholders for their continued support throughout the year.

Yours sincerely,

For Lex Nimble Solutions Limited

Sd/-

Praveen Chakravarthy Medikundam
Chairman & Director

NOTICE OF 21ST ANNUAL GENERAL MEETING

Notice is hereby given that the Twenty First Annual General Meeting of the members of M/s. Lex Nimble Solutions Limited will be held through Video Conferencing on Friday, the 11th day of September, 2026 at 09.00 AM IST through the NSDL e-meeting platform, in accordance with the applicable provisions of the Companies Act, 2013, read with MCA General Circular Nos. 14/2020 dated 8th April, 2020, 17/2020 dated 13th April, 2020, 20/2020 dated 5th May, 2020, 02/2021 dated 13th January, 2021, 02/2022 dated 5th May, 2022, 10/2022 dated 28th December, 2022, 09/2023 dated 25th September, 2023, 09/2024 dated 19th September, 2024 and 03/2025 dated 22nd September, 2025, and other applicable circulars/clarifications issued by the Ministry of Corporate Affairs ("MCA") from time to time, and applicable circulars issued by the Securities and Exchange Board of India ("SEBI"), to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Financial Statements including the Audited Balance Sheet, Profit & Loss Account and the cash flow statement along with various other schedules as on 31st March, 2026, together with the reports of the Board of Directors and Auditors thereon.

2. To re-appoint a Director in place of **Mrs. Sarada Devi Medikundam** (DIN: 03258451), who retires by rotation and, being eligible, offers herself for re- appointment.

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

   "RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013 and the Articles of Association of the Company, Mrs. Sarada Devi Medikundam (DIN: 03258451), who retires by rotation and being eligible, offers herself for re-appointment, be and is hereby re-appointed as a Non-Executive Non-Independent Director of the Company, liable to retire by rotation.

   Explanation: Details of Mrs. Sarada Devi Medikundam, as required under SEBI (LODR) Regulations, 2015, for the proposed re-appointment are annexed to this notice.

By the order of the Board
For Lex Nimble Solutions Limited

Sd/-

(Praveen Chakravarthy Medikundam)
Chairman & Director

Place: Hyderabad
Date: 14.08.2026

LEX NIMBLE SOLUTIONS

Notes:

1. Pursuant to the General Circular No. 03/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 (“SEBI Circular”) and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

2. The AGM is being held pursuant to the MCA Circulars through VC/OAVM facility, therefore physical attendance of Members has been dispensed with, accordingly the facility for appointment of proxy(ies) by the Members will not be available for the AGM. Hence, the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice.

3. 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 for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. The Members attending the AGM through VC / OAVM facility shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

5. Members may join the AGM through the VC/OAVM facility using the link and credentials provided in the e-mail sent to them. Members are advised to join the AGM through their respective devices with a stable internet connection.

6. The relevant documents referred to in this Notice will be available for inspection electronically by the Members. Members seeking inspection of such documents may write to the Company at Compliance@lexnimble.com.

7. The Register of Members and Share transfer books of the Company will remain closed from Saturday, September 05, 2026 to Friday, September 11, 2026 (both days inclusive) for the purpose of AGM.

8. The Register of Directors and Key Managerial Personnel and their shareholding,

maintained under Section 170 of the Act, will be available for inspection by the Members in electronic mode.

9. Members are requested to send in their queries in respect of financial statement of accounts of the Company for the year ended on March 31, 2026, at least 10 (Ten) Days in advance so as to enable the information ready.

10. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

11. The Notice of the AGM and the Annual Report for the financial year ended March 31, 2026 are being sent only through electronic mode to those Members whose email addresses are registered with the Company / Registrar and Transfer Agent ("RTA") / Depository Participant(s), as applicable. The Notice and Annual Report shall also be made available on the website of the Company and on the website of BSE Limited, as applicable.

12. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.lexnimble.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

13. As the Company has adopted the practice of Green Initiative, Members who have not registered their email addresses are requested to do so for receiving all communications, including Annual Report, Notices, Circulars, etc., from the Company electronically.

14. Members who wish to register themselves as speakers at the AGM may do so by following the procedure specified in the instructions for participation in the AGM through VC/OAVM. The Company reserves the right to restrict the number of speakers and/or the time allotted to each speaker, depending upon the availability of time at the AGM.

15. Relevancy of questions and the order of speakers at the Meeting will be decided by the Chairman.

16. Members holding shares in dematerialised form are requested to intimate any change in their address, email address, bank details and other particulars to their respective Depository Participant(s).

17. Pursuant to the provisions of Sections 124 and 125 of the Companies Act, 2013 read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, dividends remaining unpaid or unclaimed for a period of seven consecutive years from the date of their transfer to the Unpaid Dividend Account of the Company are required to be transferred to the Investor Education and Protection Fund ("IEPF"). Further, the corresponding equity shares in respect of which dividend remains unpaid or unclaimed for seven consecutive years are also required to be transferred to the Demat Account of the IEPF Authority. As there is no dividend amount which has remained unpaid or unclaimed for a period of seven consecutive years, hence, no amount is due or liable to be transferred to the Unpaid Dividend Account. Further, no amount or equity shares were liable to be transferred to the Investor Education and Protection Fund (IEPF).

18. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

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

The remote e-voting period begins on ***September 08, 2026 at 09:00 A.M***. and ends on ***September 10, 2026 at 05:00 P.M***. The remote e-voting module shall be disabled by NSDL for voting thereafter. Members, whose names appear in the Register of Members/ Beneficial Owners as on the **record date (cut-off date) i.e., September 04, 2026**, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the **cut-off date, i.e., September 04, 2026.**

<u>How do I vote electronically using NSDL e-Voting system?</u>

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned as follows:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

In terms of SEBI circular 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.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	3. If you are 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 4. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play

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

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

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. 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.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12******, then your user ID is N300***12******
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12**************, then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

   c) How to retrieve your 'initial password'?

      i. If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

      ii. If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?
1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status. 2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting". 3. Now you are ready for e-Voting as the Voting page opens. 4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted. 5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cspalodpravesh@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Swapneel Puppala at evoting@nsdl.com .

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide 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 Compliance@lexnimble.com.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to Compliance@lexnimble.com. If you are

an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

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

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

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

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member

login where the EVEN i.e. 140944 of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. 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.

5. Shareholders, who would like to express their views/have questions during the meeting may register themselves as a speaker by sending their request in advance at least 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at Compliance@lexnimble.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at compliance@lexnimble.com. These queries will be replied to by the company suitably by email.

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

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

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

Other Instructions:

1. Resolutions passed by the members through remote e-voting and voting during the AGM shall be deemed to have been passed as if they were passed at the AGM.

2. Members must quote their Folio Number/DP ID & Client ID and contact details such as e- mail address and contact no. etc. in all correspondences with the company/RTA.

3. Sri Pravesh Palod, Practicing Company Secretary, Address: Pravesh Palod & Associates, Company Secretaries, 303, Silver Sanchora Castle, South Tukoganj, Indore, Madhya Pradesh – 452001, cspalodpravesh@gmail.com, has been appointed as a Scrutinizer to scrutinize the remote e-voting process and e-voting process at AGM in a fair and transparent manner.

4. The Scrutinizer after scrutinizing the votes cast at the meeting and through remote e-voting will not later than two days of conclusion of the meeting, makes a consolidated Scrutinizer's Report and submit the same to Chairman.

By the order of the Board
For Lex Nimble Solutions Limited

Sd/-

(Praveen Chakravarthy Medikundam)
Chairman & Director

Place: Hyderabad
Date: 14.08.2026

ANNEXURE – A

Details of Directors seeking appointment/re-appointment at the ensuing Annual General Meeting (Pursuant to Regulation 36(3) of SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, and Secretarial Standard -2 on General Meetings)

Name of the Director	**Mrs. Sarada Devi Medikundam**
Director Identification Number	03258451
Designation and Category of Director	Non Executive Director
Date of birth and age	03.01.1947; 79 years
Date of First Appointment on Board	17.10.2010
Qualifications	Graduate
Brief profile and Expertise in specific functional areas	She worked in the government sector for over 35 years and has extensive experience in pay and accounts, accounts payable, and internal audit
Terms and Conditions of Appointment/Re-appointment	Non-Executive Non-Independent Director, liable to retire by rotation
Directorships held in other companies (excluding foreign companies)	NA
Listed Entities from which she has resigned as Director in past 3 years	NA
Memberships/Chairpersonships of Committees of other companies	NA
Committee Positions held in other Companies	NA
Details of Remuneration sought to be paid	NA
Last Remuneration Drawn (Per Annum))	NA
Number of Equity Shares held in the Company	89278
Relationship with other Directors, Managers, and KMP of the Company	Mother of Mr. Praveen Chakravarthy Medikundam
No. of Board Meetings attended / held during Financial Year 2025-26	4 Board Meetings attended
Resignation from listed entities in the past three years	NA

Note: The above Annexure does not include the position in foreign companies, and position in companies under Section 8 of the Companies Act, 2013.

DIRECTOR'S REPORT

To,
The Members
M/s. LEX NIMBLE SOLUTIONS LIMITED
Hyderabad.

Dear Members,

Your Directors have pleasure in presenting the Company's 21st Annual Report along with the audited financial statements of the Company for the year ended 31st March, 2026.

FINANCIAL HIGHLIGHTS:

(Amount in Rs.)

S. No	Particulars	31.03.2025	31.03.2026
1.	Income from Operations	7,16,60,419	7,90,58,113
2.	Other Income	1,12,11,922	1,12,35,391
3.	Expenses	6,64,71,287	7,58,75,213
4.	Finance Charges	-	-
5.	Depreciation	1,08,825	54,778.15
6.	Profit Before Tax and Exceptional items	1,62,92,228	1,43,63,513
7.	Exceptional items (Prior Period)	-	3,38,122
8.	Tax Including deferred tax	44,10,252	34,75,941
9.	Profit After Tax	1,18,81,975	1,05,49,450
10.	Other Comprehensive Income	9,92,290	9,313
11.	Total Comprehensive Income for the period	1,28,74,265	1,05,58,762

SUMMARY OF BUSINESS OPERATIONS:

The financial year 2025–26 marked a period of positive growth for the Company. Income from Operations increased by 10.32% to ₹790.58 lakh from ₹716.6 lakh in 2024–25, primarily driven by higher business volumes and the continued contribution of the Company's overseas branch, which contributed significantly to revenue expansion. Other Income grew to ₹112.35 lakh from ₹112.11 lakh.

Total expenses rose to ₹758.75 lakh compared to ₹664.71 lakh in the previous year, in line with the increased scale of operations. Profit Before Tax and Exceptional Items reduced by 13.92 % to ₹143.63 lakh from ₹162.92 lakh, while Profit After Tax reduced by 11.22% to ₹105.49 lakh from ₹118.81 lakh. Earnings Per Share (EPS) reduced to

₹2.52 from ₹2.84.
The Company's performance reflects the positive contribution of its overseas operations and continued focus on operational efficiency, while profitability moderated during the year.

TRANSFER TO RESERVES:

During the financial year 2025–26, the Company has not transferred any amount to the Reserves and Surplus account.

DIVIDEND:

With a view to plough back of profits and using net profits for liquidity purposes and day to-day operational activities, our Board of Directors does not recommend any Dividends for the financial year 2025-26.

During the year under review, the Board of Directors recommended a final dividend of ₹1/- per equity share (10% on the face value of ₹10/- each) for the financial year 2024-25, which was duly approved by the Members and paid within the prescribed timeline.

As there was no unpaid or unclaimed dividend pertaining to the said dividend declaration, no amount was required to be transferred to the Unpaid Dividend Account under the provisions of the Companies Act, 2013. Further, no amount was due in the company's unpaid dividend account of the company and hence no amount was due for transfer to the Investor Education and Protection Fund (IEPF) during the year under review.

SHARE CAPITAL:

As on 31st March, 2026, the authorized capital of the company was ₹5,70,00,000/- comprising 57,00,000 equity shares of ₹10/-each. The issued, subscribed, and paid-up share capital stood at ₹4,19,00,000, comprising 41,90,000 equity shares of ₹10 each.

CHANGE IN NATURE OF BUSINESS OF THE COMPANY:

There was no change in the nature of the Company's business during the financial year under review.

LISTING OF SECURITIES ON BOMBAY STOCK EXCHANGE-SME PLATFORM:

The equity shares of the Company have been listed on the Bombay Stock Exchange – SME Platform with effect from 4th April, 2018.

LEX NIMBLE SOLUTIONS

CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL:

BOARD STRUCTURE INCLUDING KMP AS ON 31.03.2026:

S. No	DIN/PAN/ Membership №	Name of the Person	Designation	Date of Appointment
1.	02816167	Praveen Chakravarthy Medikundam	Chairman and Non-executive Director	15/04/2005
2.	03258451	Sarada Devi Medikundam	Non-executive Director	17/10/2010
3.	11117746	Gopal Rao Arigoppula	Whole-time Director	16/07/2025
4.	07934262	Rakesh Choudhary	Independent Director	22/11/2017
5.	07953521	Sreenivas Katragadda	Independent Director	22/11/2017
6.	07264259	Venkata Muralidhar Koduri	Independent Director	13/10/2018
7.	EZJPS4671F	Swarali Sachin Shingne	Company Secretary	01/03/2024
8.	AVXPM6458Q	Mavuleti Udayasri	Chief Financial Officer	02/04/2018

RESIGNATION AND APPOINTMENT:

Dr. Chandra Sekhar Vanumu, Whole-time Director, resigned from his post of Directorship due to personal engagements, with effect from 15.07.2025. Mr. Gopal Rao Arigoppula was appointed as a Whole-time Director of the Company, with effect from 16.07.2025.

COMMITTEES TO THE BOARD:

The details of the Committees to the Board, viz., Audit Committee and Nomination and Remuneration Committee, are as follows. Please note that there are no changes in the composition of the Committees during the financial year except for Audit Committee as it was reconstituted due to resignation of Whole-time Director of the Company.

AUDIT COMMITTEE:

Description and Terms of Reference:

The Audit Committee was constituted pursuant to Section 177 of the Companies Act, 2013, and other applicable provisions and rules of the said Act, with the following members.

S. No.	Name	Designation	Category
1.	Mr. Rakesh Choudhary	Chairman	Independent Director
2.	Mr. Gopal Rao Arigoppula	Member	Whole-time Director

3.	Mr. Venkata Muralidhar Koduri	Member	Independent Director

Meetings:

The members of the Audit Committee met four times during the financial year 2025–26.

S. No.	Meeting Date	Attendance
1.	21.05.2025	3
2.	14.08.2025	3
3.	06.11.2025	3
4.	17.02.2026	3

NOMINATION AND REMUNERATION COMMITTEE:

Description and Terms of Reference:

The Nomination and Remuneration Committee was constituted pursuant to Section 178 of the Companies Act, 2013, and other applicable provisions and rules of the said Act, with the following members:

S. No.	Name	Designation	Category
1.	Mr. Sreenivas Katragadda	Chairman	Independent Director
2.	Mr. Rakesh Choudhary	Member	Independent Director
3.	Mr. Praveen Chakravarthy Medikundam	Member	Non-Executive Director

Meetings:

Members of Nomination & Remuneration Committee met thrice during the financial year 2025-26.

S. No.	Meeting Date	Attendance
1.	21.05.2025	2
2.	16.07.2025	2
3.	14.08.2025	2

STAKEHOLDERS RELATIONSHIP COMMITTEE:

Pursuant to Section 178 of the Companies Act, 2013, the Company is not required to constitute a Stakeholders Relationship Committee. The Company Secretary & Compliance Officer is entrusted with the responsibility of reviewing and resolving investor complaints, if any, and reporting the same to the Board from time to time.

MEETINGS OF BOARD OF DIRECTORS HELD DURING THE FINANCIALYEAR 2025-26 AND ATTENDANCE OF DIRECTORS THEREOF:

Meetings of Board of Directors:

The Board of Directors met five (5) times during the financial year 2025–26, on the following dates:

S. No.	Date of Board Meeting	No. of Directors attended
1.	21.05.2025	4
2.	16.07.2025	3
3.	14.08.2025	3
4.	06.11.2025	4
5.	17.02.2026	4

Attendance of Directors

S. No	Name of Director	Designation	Meetings held in the tenure	Meetings attended	Attendance at last AGM
1.	Mr. Praveen Chakravarthy Medikundam	Chairman & Non-Executive Director	5	5	Yes
2.	Mrs. Sarada Devi Medikundam	Non-Executive Director	5	4	Yes
3.	Mr. Sreenivas Katragadda	Independent Director	5	4	Yes
4.	Mr. Venkata Muralidhar Koduri	Independent Director	5	1	No
5.	Dr. Chandrasekhar Vanumu	Whole-time Director	1	1	No
6.	Mr. Rakesh Choudhary	Independent Director	5	1	Yes
7.	Mr. Gopal Rao Arigoppula	Whole-time Director	3	2	Yes

MEETING OF INDEPENDENT DIRECTORS:

A separate meeting of the Independent Directors, without the attendance of Non-Independent Directors and members of the management, was held on 17.02.2026. The Independent Directors reviewed the performance of the Non-Independent Directors and the Chairperson based on the criteria prescribed by SEBI and the Companies Act, 2013.

PERFORMANCE EVALUATION:

The Board of Directors carried out an evaluation of its own performance, the performance of the Board Committees, and individual Directors, pursuant to the provisions of the Companies Act, 2013.

The Nomination and Remuneration Committee evaluated the performance of the Board after seeking inputs from all Directors, based on criteria such as Board composition and structure, effectiveness of Board processes, availability of information, and overall functioning.

The Board evaluated the performance of its Committees after seeking inputs from the respective Committee members, based on criteria such as the composition of Committees, effectiveness of meetings, and the discharge of roles and responsibilities.

DECLARATION BY INDEPENDENT DIRECTORS:

Mr. Sreenivas Katragadda, Mr. Rakesh Choudhary, and Mr. Venkata Muralidhar Koduri are the Independent Directors on the Board as of 31.03.2026.

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013, read with the rules issued thereunder, as well as Regulation 16(1)(b) of SEBI (LODR) Regulations.

Pursuant to the Companies (Appointment and Qualification of Directors) Rules, 2019, all the Independent Directors of the Company have registered themselves with the Independent Directors' Data Bank. Further, Mr. Rakesh Choudhary, Mr. Venkata Muralidhar Koduri, and Mr. Sreenivas Katragadda have qualified the online proficiency self-assessment test during the financial year 2020–21.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, the Directors hereby confirm that:

a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
b) The Directors have selected such accounting policies and applied them consistently, and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit 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 the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d) The Directors have prepared the annual accounts on a going concern basis;
e) The Directors have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;
f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively;

NOMINATION AND REMUNERATION POLICY:

The Board, on the recommendation of the Nomination & Remuneration Committee, has framed a policy for the selection, appointment, and remuneration of Directors and Key Managerial Personnel, including the criteria for determining qualifications, positive attributes, and independence of Directors.

The policy is available on the Company's website at the following link: **https://lexnimble.in/#investors**.

PARTICULARS OF EMPLOYEES:

The provisions of Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable to the Company, as none of its employees has received remuneration above the limits specified therein during the financial year 2025–26.

The information required under Section 197(12) of the Companies Act, 2013, read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided in the statement annexed herewith as **Annexure–III**.

EXTRACT OF ANNUAL RETURN:

Pursuant to Section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company as on

March 31, 2026 is available on the Company's website at **www.lexnimble.in**.

PUBLIC DEPOSITS:

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

SUBSIDIARY COMPANY:

The Company has no subsidiaries as on 31.03.2026.

BRANCH OFFICE:

The Company's branch office in Illinois, USA has materially contributed to the significant growth in the Company's revenue and operations during the year.

CORPORATE GOVERNANCE:

The equity shares of the Company are listed on the BSE-SME Exchange. Therefore, pursuant to Regulation 15(2)(b), 27 of the SEBI (LODR) Regulations, 2015, and Part C of Schedule V relating to compliance with Corporate Governance, these provisions are not applicable to the Company. Hence, the Company is not required to comply with the requirements specified in Part E of Schedule II pursuant to Regulation 27 of the SEBI (LODR) Regulations, 2015.

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

The Company has not made any loans, guarantees, or investments during the financial year 2025–26 under review.

PARTICULARS OF MATERIAL CONTRACTS OR ARRANGEMENTS MADE WITH THE RELATED PARTIES:

During the year under review, the Company has not entered into any new related party transactions.

However, details of existing contracts/arrangements entered into in previous financial years and renewed/revised during the current financial year, which were in compliance with the applicable provisions of the Companies Act, 2013 and were on an arm's length basis, have been reported in Form AOC-2 as required under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014. The said Form AOC-2 is annexed to and forms

part of this Report.
The applicable related party transactions were placed before the Audit Committee and the Board, as required under the applicable provisions.

WHISTLE BLOWER POLICY:

Pursuant to the provisions of Section 177 of the Companies Act, 2013, read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, the Board of Directors has approved the Policy on Vigil Mechanism/Whistleblower Policy.

Through this policy, Directors and employees may report concerns about unethical behavior, actual or suspected fraud, or violation of the Company's Code of Conduct or Ethics Policy.
The policy is available on the Company's website at **www.lexnimble.in**.

PREVENTION OF INSIDER TRADING:

Pursuant to the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has formulated a Code for Prevention of Insider Trading. The same is available on the Company's website at **www.lexnimble.in**.

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

During the year under review, no cases were filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Further, there were no complaints pending at the beginning or at the end of the financial year.

The Company has constituted an Internal Complaints Committee to resolve any such cases and to sensitize the women workforce on the issues covered under this Act.

The Members of the Committee are as follows:

Name of the Person	**Designation**	**Designation in Company**
Ms. Udayasri Mavuleti	Presiding Officer	Chief Financial Officer
Ms. Vempati Uma Maheswari	Member	External Member
Mr. Arigoppula Gopal Rao	Member	Employee
Mrs. Konda Namratha	Member	Employee

The Company is committed to providing a safe and healthy working environment for all employees, particularly women, and ensures that all necessary measures are in place to prevent any form of sexual harassment at the workplace.

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

As the Company is not engaged in any manufacturing activity:

a) **Conservation of Energy** - Not Applicable

b) **Technology Absorption**

i. **Research & Development** - Nil

ii. **Technology Absorption and Innovation** -
During the year, the Company has adopted and implemented modern software development frameworks and tools, including Docker containerization technology and microservices-based architecture, to enhance scalability, deployment efficiency, and maintainability of its solutions. Continuous training programs were conducted to keep employees abreast of these emerging technologies.

The Company continues to make consistent efforts to keep its workforce informed of and skilled in new technological advancements.

c) **Foreign Exchange earnings & Out go**

i.	Earnings	: Rs. 789.74 Lakhs/-
ii.	Out go	: Rs.0/-

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

As per Regulation 34(e) read with Schedule V of the SEBI (LODR) Regulations, 2015, the Management Discussion and Analysis Report of the Company for the financial year 2025–26 is set out in this report as **Annexure-I**.

COST AUDIT:

Pursuant to the provisions of Section 148 of the Companies Act, 2013, the maintenance of cost records is not applicable to the Company.

INTERNAL FINANCIAL CONTROLS:

The internal financial controls with reference to the financial statements for the year ended 31st March, 2026 are commensurate with the size and nature of the Company's business. These controls include budgetary controls, monitoring of expenses at various levels of authority, adherence to the Company's policies in the preparation and reporting of financial information, and continuous oversight of internal controls through the internal audit process.

AUDITORS:

STATUTORY AUDITORS:

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the rules framed thereunder, M/s akasam & associates, Chartered Accountants, Hyderabad (Firm Registration No: 005832S), were appointed as the Statutory Auditors of the Company from the conclusion of the Eighteenth (18^{th}) Annual General Meeting (AGM) till the conclusion of the Twenty-Third (23^{rd}) AGM to be held in the year 2028.

There is no qualification, reservation, adverse remark, or disclaimer made by the Statutory Auditors in their report for the financial year 2025–26.

SECRETARIAL AUDITOR:

Pursuant to Section 204 of the Companies Act, 2013 and the rules made thereunder, the Company has appointed M/s Pravesh Palod & Associates, Practicing Company Secretary, as the Secretarial Auditor of the Company for the financial year from 2025–26 to 2029-30. The Secretarial Audit Report for the year 2025–26 is attached herewith as **Annexure II.** The Report does not contain any qualifications, reservations, or adverse remarks.

INTERNAL AUDITOR:

Pursuant to Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, Board of Directors has appointed M/s QMICS Solutions Pvt Ltd, as the Internal Auditor of the Company for a period of five years from F.Y. 2026-27 to 2030-31. The Internal Auditor reports directly to the Audit Committee. The audit is conducted based on an internal audit plan, which is reviewed and approved by the Audit Committee. The Committee periodically reviews the internal audit reports, considers suggestions for improvement, and follows up on the implementation of corrective actions.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS:

During the year under review, the Company has not received any significant or material orders passed by any regulatory authority, court, or tribunal that would impact its going concern status. The operations of the Company continued in the normal course without any such adverse directions or restrictions.

RISK MANAGEMENT:

Generally, we believe that high risk gives high returns, but it fails without appropriate risk management. An appropriate risk management policy mitigates the risk and maximizes the return.

Therefore, the Company has established a well-defined risk management policy, which is available on the website of the Company at **www.lexnimble.in**.

CORPORATE SOCIAL RESPONSIBILITY:

The Company is not covered under Section 135 of the Companies Act, 2013, and the rules made thereunder; hence, a Corporate Social Responsibility report is not required to be annexed.

MATERIAL CHANGES OCCURRED AFTER THE END OF FINANCIAL YEAR AND BEFORE THE DATE OF THIS REPORT:

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

LEX NIMBLE SOLUTIONS EMPLOYEE STOCK OPTION SCHEME :

The members of the Company, at the Annual General Meeting held on 12 September 2025, approved the implementation of the "Lex Nimble Solutions Employee Stock Option Scheme 2025" ("ESOS 2025"), including the grant of Employee Stock Options to eligible employees of the Company and the extension of ESOS 2025 to eligible employees of the Group Companies, including its holding, subsidiary and associate companies, as applicable. The Company has also constituted a Trust for the purpose of administration and implementation of ESOS 2025.

During the financial year under review, no Employee Stock Options were granted under ESOS 2025 and no equity shares were acquired by or allotted to the Trust pursuant to the said Scheme. Consequently, no Options have been exercised and no equity shares have been allotted or transferred to any employee under ESOS 2025 during the year.

Pursuant to Regulation 13 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, the Company has obtained the requisite Compliance Certificate from the Secretarial Auditor confirming compliance with the applicable provisions of the said Regulations and the resolution passed by the members in relation to ESOS 2025. The said Compliance Certificate is available on the website of the Company at www.lexnimble.in.

ACKNOWLEDGMENTS:

The Board of Directors wishes to place on record its sincere appreciation for the continued support, cooperation, and trust of all stakeholders. The Directors also acknowledge the dedication, hard work, and commitment of the Company's employees, whose efforts have been instrumental in its progress. Further, the Board extends its gratitude to valued customers, business associates, and partners for their continued patronage.

For and on behalf of the Board of
Lex Nimble Solutions Limited

Sd/-
Praveen Chakravarthy Medikundam
Chairman & Director

Place: Hyderabad
Date: 14.08.2026

LEX NIMBLE SOLUTIONS

Annexure I

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

a. Industry Structure and Developments:

Lex Nimble Solutions Ltd is a leading provider in the IT sector, specializing in IT consulting, product development, support services, quality assurance solutions, and BPO services. Our core IT services primarily support our Parent Company, Lex Nimble Solutions Inc., while continually striving for high standards and innovation.

The IT sector continues to experience strong growth driven by increasing demand for digital transformation across industries. This expanding market presents significant opportunities for the company to broaden its service offerings and enhance operational capabilities. Lex Nimble Solutions Ltd remains committed to innovation and efficiency to maintain a competitive edge in this dynamic environment.

b. Opportunities and Threats:

Strengths:

- Experienced management team
- Strategic location
- Efficient and skilled employees
- Robust infrastructure and technology platforms

Weaknesses:

- Rapid technological changes causing obsolescence
- High employee attrition rate
- Dependence on IT network infrastructure
- Challenges in scaling during rapid growth

Opportunities:

- Expansion into new markets and geographies
- Growing global outsourcing trends
- Increasing demand for digital transformation (cloud, AI, IoT)
- Enhancing operational efficiency and cost reduction

Threats:

- Intense competition in the IT sector
- Fast-paced technology changes
- Security and cybersecurity risks

- Talent retention challenges

The company is fully committed to leveraging its strengths to capitalize on opportunities while actively addressing weaknesses and managing threats. This balanced approach positions the company for a positive outlook and sustained growth in the coming years.

c. Financial Performance Overview:

During the financial year 2025–26, Lex Nimble Solutions Ltd experienced growth driven by increased business volumes, while the Company continued to benefit from its overseas operations. The Company managed its operational costs in line with the expanded scale of activities, although profitability and earnings per share moderated during the year.

This performance reflects the Company's focus on innovation, client acquisition, and operational efficiency. Looking ahead, management plans to continue building on these efforts by exploring new market opportunities and investing in technology and talent.

d. Outlook:

The company remains cautiously optimistic about the future, anticipating steady growth driven by ongoing demand for IT services and digital transformation initiatives. Expansion into new markets, both domestic and international, is expected to open additional revenue streams.

Management is focused on enhancing service quality, adopting emerging technologies, and strengthening client relationships to maintain competitiveness. While challenges such as technological changes and market competition persist, the company is committed to adapting and innovating to sustain long-term growth.

e. Risks and Concerns:

The company acknowledges the risks highlighted in the SWOT analysis, including technological changes, employee retention, cybersecurity, and regulatory challenges. To address these, management has implemented proactive risk management practices, ongoing employee training, technology upgrades, and strict compliance measures to safeguard operations and ensure business continuity.

Additionally, exchange rate fluctuations pose a concern as a significant portion of the company's customers are based in the USA. Global economic, political, and social factors—such as fiscal and monetary policy changes and inflation—are beyond the company's control but can impact business performance. The company actively manages exchange rate risk through pricing strategies aimed at minimizing currency volatility exposure.

f. Internal Control Systems and Their Adequacy:

The Company has implemented effective systems and processes to safeguard its assets and ensure accurate financial reporting. These measures help prevent fraud and errors by maintaining thorough and transparent accounting records while promoting accountability across all levels of the organization. The systems also facilitate risk assessment and ensure compliance with applicable laws and regulations.

Regular internal audits are conducted to evaluate the effectiveness of these controls, and the statutory requirement for an internal auditor for listed companies further strengthens the control framework.

Management remains committed to continuously reviewing and enhancing these controls to address evolving business needs and risks.

g. Material Developments in Human Resources / Corporate Relations including Number of People Employed:

During the financial year 2025–26, the Company focused on strengthening its human resources by attracting and retaining skilled professionals essential to support its growth and operational needs. It consistently provides expert training and development programs to enhance employee skills, morale, and engagement.

The employees have shown strong cooperation with management in driving the Company towards greater success. Performance appraisals and welfare measures have contributed to maintaining healthy corporate relations and a positive workplace culture. The total number of employees as on 31.03.2026 is **17.**

On the corporate relations front, the Company continued transparent engagement with stakeholders, promoting trust and collaboration, while actively pursuing initiatives to improve corporate governance and compliance.

h. Details of Significant Changes in Key Financial Ratios:

S. No.	Ratios	For the FY 2025-26	For the FY 2024-25
1	Debtors Turnover Ratio	10.4	13.8
2	Current Ratio	13.7	14.0
3	Debt Equity Ratio	0.0	0.0
4	Operating Profit Margin Ratio	0.2	0.2
5	Net Profit Margin Ratio	0.1	0.2
6	Return on Net Worth Ratio	0.1	0.1

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members of
Lex Nimble Solutions Limited
Q3, Module A-1, 10th Floor,
Cyber Towers, Hitech City,
Madhapur, Hyderabad, Telangana - 500081.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Lex Nimble Solutions Limited (CIN: L74140TG2005PLC045904)** (hereinafter called **"the Company"**). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended March 31, 2026 ("period under review"), complied with the statutory provisions listed hereunder and also that the Company had proper Board processes and compliance mechanisms in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended 31st March, 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 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");

i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

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

iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not Applicable to the Company during the Audit Period)

iv. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

v. 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)

vi. 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;

vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not Applicable to the Company during the Audit Period)

viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not Applicable to the Company during the Audit Period).

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

a) Secretarial Standards issued by The Institute of Company Secretaries of India;

b) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Listing Agreement entered into by the Company with Stock Exchange;

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

I further report that

The 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 except that some of the Board Meetings of the Company during the year under review, were held at a shorter notice with the consent of the directors 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. However, in the minutes of the meetings of Board and its Committees, for the period under review, no dissents were noted and hence we have no reason to believe that decisions by the Board were not approved by all the directors present.

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

I further report that during the audit period:

1. The Company has implemented the Employee Stock Option Scheme, 2025 ("ESOP 2025") in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, through the trust route, by establishing the Lex Nimble Solutions Employee Welfare Trust for the implementation and administration of the Scheme and for granting Stock Options to eligible employees of the Company, its Holding Company and Group Companies. However, as on the date of this Report, the Company has neither granted any Stock Options under the ESOP 2025 nor has the Trust acquired or purchased any equity shares of the Company.

2. The Company had declared a dividend during the Financial Year 2025-26, which was duly paid to all eligible shareholders. As informed to us, there is no amount of dividend remaining unpaid or unclaimed as on the date of this Report.

This report is to be read with my letter of even date which is annexed as “Annexure – I” and forms an integral part of this report.

For Pravesh Palod & Associates
Practicing Company Secretary

Sd/-
Pravesh Palod
Company Secretary
Mem. No.: A57964
COP: 26765
UDIN: A057964H001122478
Date: August 14, 2026
Place: Indore

'ANNEXURE-I'

To,
The Members of
Lex Nimble Solutions Limited
Q3, Module A-1, 10th Floor,
Cyber Towers, Hitech City,
Madhapur, Hyderabad-500081.

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

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

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test-check basis (by verifying records as were made available to me) to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provided a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company and have relied on Statutory Auditors' independent assessment on the same.

4. Wherever required, I 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. My examination was limited to the verification of process followed by Company to ensure adequate Compliance on test-check basis.

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

For Pravesh Palod & Associates
Practicing Company Secretary

Sd/-
Pravesh Palod
Company Secretary
Mem. No.: A57964
COP: 26765
UDIN: A057964H001122478
Date: August 14, 2026
Place: Indore

LEX NIMBLE SOLUTIONS

Annexure III

Statement of disclosures under Section 197 of Companies Act, 2013, and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial personnel) Rules, 2014.

a) The No. of Permanent employees on the rolls of the Company as 31.03.2026: **17**

b) The ratio of remuneration of each director to the Median Employee's remuneration for the financial year 2025-26:

Name of the Director	Title	Remuneration of Directors in FY 2025-26 (Rs/-)	Median Remuneration of Employees (Rs/-) excluding WTD	Median Remuneration of Employees (Rs/-) including WTD	Ratio of Remuneration of Director to the Median Remuneration of employees excluding WTD	Ratio of Remuneration of Director to the Median Remuneration of employees including WTD
Praveen Chakravarthy Medikundam	Chairman and Non-Executive Director	**0**	**4,76,537.00**	**5,31,829.00**	0.00	0.00
Dr. Chandra Sekhar Vanumu	Whole Time Director	**9,916.00**	**4,76,537.00**	**5,31,829.00**	0.02	0.02
Mr. Gopal Rao Arigoppula	Whole Time Director	**30,39,205.00**	**4,76,537.00**	**5,31,829.00**	6.38	5.71
Sarada Devi Medikundam	Non-Executive Director	**0**	**4,76,537.00**	**5,31,829.00**	0.00	0.00
Venkata Murali Koduri	Independent Director	**0**	**4,76,537.00**	**5,31,829.00**	0.00	0.00
Rakesh Choudhary	Independent Director	**0**	**4,76,537.00**	**5,31,829.00**	0.00	0.00
Sreenivas Katragadda	Independent Director	**0**	**4,76,537.00**	**5,31,829.00**	0.00	0.00

**Independent directors receive sitting fees solely for the meetings attended during the financial year 2025-26.*

c) The percentage increase/decrease in the median remuneration of the employees of the Company during the financial year 2025-26:

	Median Remuneration of employees as on March 31, 2026	Median Remuneration of employees as on March 31, 2025	% increase/decrease inthe median remuneration of employees in the FY 2025-26
Excluding WTD	**4,76,537.00**	**4,94,329.00**	-4%
Including WTD	**5,31,829.00**	**5,12,730.00**	4%

d) The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year 2025-26.

Name	Title	Remuneration inFY 2025-26 (Rs/-)	Remuneration in FY 2024-25 (Rs/-)	% Increase of remuneration inthe F.Y 2025-26 as compared to F.Y 2024-25
Dr. Chandra SekharVanumu	Whole Time Director	9,916.00	15,87,446.00	-99%
Gopal Rao Arigoppula	Whole Time Director	30,39,205.00	0	N.A
Udayasri Mavuleti	Chief Financial Officer	32,59,313.00	31,75,000.00	3%
Swarali Sachin Shingne	Company Secretary and Compliance Officer	6,57,209.00	4,94,329.00	33%
Praveen Chakravarthy Medikundam	Chairman and Non-Executive Director	-	-	0%
Sarada Devi Medikundam	Non-Executive Director	-	-	0%
Venkata Murali Koduri	Independent Director	-	-	0%
Rakesh Choudhary	Independent Director	-	-	0%
Sreenivas Katragadda	Independent Director	-	-	0%

e) 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:

% Increase in the remuneration of employees for the F.Y 2025-26 when compared to F.Y 2024-25	% Increase in managerial remuneration for the F.Y 2025-26 when compared to F.Y 2024-25
-0.33%	0.33%

f) The marginal increase in managerial remuneration of 0.33% during the financial year was in accordance with the Company's remuneration policy and approved annual remuneration revision. The average remuneration of employees decreased by 0.33%, primarily due to the attrition of certain senior employees and the recruitment of employees at relatively lower remuneration levels during the year, which impacted the overall average employee remuneration. There were no exceptional circumstances warranting the increase in managerial remuneration.

g) It is hereby affirmed that the remuneration paid to the directors and employees is as per the remuneration policy of the Company.

For and on behalf of the Board
Lex Nimble Solutions Limited

Sd/-
Praveen Chakravarthy Medikundam
Chairman & Director

Place: Hyderabad
Date: 14.08.2026

INDEPENDENT AUDITOR'S REPORT

To the members of M/s. LEX NIMBLE SOLUTIONS LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **M/s. LEX NIMBLE SOLUTIONS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the statement of Profit and Loss (including other comprehensive income), the statement of Changes in Equity, the statement of Cash Flows for the year on that date and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information ("hereinafter referred to as "the Financial Statements").

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

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, was of most significance 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 our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report

Key Audit Matter	Auditor's Response
During the financial year under review, the Company has not issued or allotted any shares through an further public offering (FPO), or any other form of public subscription.	As a result, Based on the information and explanations received the entire IPO funds have been fully utilized in earlier / previous year.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Company's Annual Report, but does not include the Financial Statements and our auditor's report thereon. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management 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.
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

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

Materiality is the magnitude of misstatements in the 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.

Report on Other Legal and Regulatory Requirements

1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") as amended, issued by the Central Government in terms 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, we report that:

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

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

c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid Financial Statements comply with the Ind AS specified under Section 133 of the Act.

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

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure-B"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the matter to be included in the Auditor's Report under 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 Act.

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

i) The Company does not have any pending litigation which would impact its financial position.

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

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

iv)

(a)The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to financial statements, 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, 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, as disclosed in the notes to financial statements, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c)Based on such audit procedures as 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 (iv) (a) and (iv) (b) contain any material mis-statement.

v) As mentioned in the financial statements, the Company has declared dividend for the previous financial year and has been paid in current year~~,~~ in accordance with the provision of Section 123 of the Act, as applicable.

vi) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2026 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 softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements of record retention.

for akasam & associates
Chartered Accountants
Firm Regn. No: 005832S

Sd/-
S. Ravi Kumar
Partner
Membership No. 028881
UDIN No: 26028881EMFJBV4185

Place: Hyderabad
Date: May 21, 2026

Annexure-A to the Independent Auditor's Report

The "Annexure-A" referred to in clause 1 of **"Report on Other Legal and Regulatory Requirements"** Paragraph of the Independent Auditor's Report of even date to the members of **M/s. LEX NIMBLE SOLUTIONS LIMITED** on the Financial Statements for the year ended March 31, 2026.

(i)

a)

A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

B. The Company has maintained proper records showing full particulars of intangible assets.

b) The Property, Plant and Equipment of the Company have been physically verified by the management during the year in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the property, plant and equipment at reasonable intervals having regard to the size of the Company and nature of the its assets. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

c) According to the information and explanations given to us, the Company doesn't own any immovable properties, hence this clause not applicable.

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 or Intangible assets or both during the year.

e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause (i)(e) of the Order is not applicable to the Company.

(ii)

a) The Company is into rendering of services, primarily rendering software services. Accordingly, it does not hold any physical inventories. Accordingly, the provisions of clause (ii)(a) of the Order are not applicable to the Company.

b) The Company does not have any working capital limits from banks or financial institutions and hence reporting under cause (ii)(b) of the Order is not applicable to the Company.

(iii) 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 investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnerships or other parties during the year. Accordingly, the provisions of clause (iii) of the Order are not applicable to the Company.

(iv) In According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the year, the Company has not made any investments, given any loans, guarantees, or security which attracts compliance of section 185 and section 186 of Companies act. Accordingly, the provisions of clause (iv) of the Order are not applicable to the Company.

(v) According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public within the meaning of Sections 73 to 76 of the Act and rules framed thereunder. Accordingly, the provisions of clause (v) of the Order are not applicable to the Company.

(vi) The maintenance of cost records has not been specified by the Central Government under Section 148(1) of the Act for the business activities carried out by the Company. Hence reporting under Clause (vi) of the order is not applicable to the Company.

(vii) In respect of statutory dues:

a) The Company has been regular in depositing undisputed statutory dues including Income Tax, Goods and Service Tax, Provident Fund and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of aforesaid dues which were in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

b) According to the information and explanation given to us, there are no statutory dues referred in sub-clause (a) above which have not been deposited as on March 31, 2026 on account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix)

a) The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause (ix)(a) of the Order is not applicable to the Company.

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

c) The Company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year and hence, reporting under clause (ix)(c) of the Order is not applicable.

d) According to the information and explanations given to us and on overall examination of records of the Company, we report that no funds have been raised on short-term basis by the Company and hence, reporting under clause (ix)(d) of the Order is not applicable.

e) According to the information and explanation given to us, the Company does not hold any investment in subsidiaries, associates or joint ventures. Accordingly, the provisions of clause (ix)(e) of the Order is not applicable to the Company.

f) According to the information and explanation given to us, the Company does not hold any investment in subsidiaries, associates or joint ventures. Accordingly, the provisions of clause (ix)(f) of the Order is not applicable to the Company.

(x)
a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause (x)(a) of the Order is not applicable.

b) The Company has not made any preferential allotment or private placement of shares or fully or partly or optionally convertible debentures during the year. Accordingly, clause (x)(b) of the Order is not applicable.

(xi)
a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

b) No report under sub-section (12) of section 143 of the Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause (xii) of the Order is not applicable.

(xiii) In our opinion and 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 Section 177 and 188 of Act, wherever applicable, and the details of such related party transactions have been disclosed in the Financial Statements as required by the applicable Ind AS.

(xiv)
a) The Company has an internal audit system commensurate with the size and nature of its business.

b) The internal audit reports of the Company issued till the date of the audit report, for the period under audit have been considered by us.

(xv) The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Act are not applicable to the Company.

(xvi)
a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause (xvi)(a) of the Order is not applicable.

b) The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under Clause (xvi)(b) of the Order is not applicable to the Company.

c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clause (xvi)(c) of the Order is not applicable to the Company.

d) Based on the information and explanations provided by the management of the Company, the Group do not have any CIC. Accordingly, the reporting under Clause (xvi)(d) of the Order is not applicable to the Company.

(xvii) The Company has not incurred cash losses in the current year and in the immediately preceding financial year.

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

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company.

We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) According to the information and explanations given to us, the provisions of Section 135 of the Act in relation to Corporate Social Responsibility is not applicable to the Company for the year. Accordingly, reporting under clause (xx) of the Order is not applicable to the Company.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of Financial Statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

for akasam & associates
Chartered Accountants
Firm Regn. No: 005832S

Sd/-
S. Ravi Kumar
Partner
Membership No. 028881
UDIN No: 26028881EMFJBV4185

Place: Hyderabad
Date: May 21, 2026

Annexure-B to the Independent Auditor's Report

The "Annexure-B" referred to in clause 2(f) of **"Report on Other Legal and Regulatory Requirements"** Paragraph of the Independent Auditor's Report of even date to the members of **M/s. LEX NIMBLE SOLUTIONS LIMITED** on the Financial Statements for the year ended March 31, 2026.

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 **M/s. LEX NIMBLE SOLUTIONS LIMITED,** ("the Company") as at March 31, 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management and the Board of directors 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 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 Act.

Auditor's 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") issued by ICAI and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of Internal Financial Controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

(a)pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(b) 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

(c)provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

for akasam & associates
Chartered Accountants
Firm Regn. No: 005832S

Place: Hyderabad
Date: May 21, 2026

S. Ravi Kumar
Partner
Membership No. 028881
UDIN No: 26028881EMFJBV4185

Lex Nimble Solutions Limited

(CIN: L74140TG2005PLC045904)

Balance Sheet as at March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	Note No	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current Assets			
(a) Property, Plant and Equipment	2	1.20	1.55
(b) Capital work-in-progress		-	-
(c) Investment Property		-	-
(d) Other intangible Assets	3	0.01	0.02
(e) Financial Assets			
(i) Investments		-	-
(ii) Loans		-	-
(iii) Others	4	549.86	104.06
(f) Deferred Tax Assets (net)	5	2.65	0.76
(g) Other non-current Assets		-	-
Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables	6	78.05	74.64
(iii) Cash and Cash Equivalents	7		
(1) Cash on hand		0.02	0.00
(2) Balances with Bank		36.43	47.79
(iv) Bank Balances other than (iii) above		1,138.26	1,526.66
(v) Loans		-	-
(iv) Others	8	11.96	7.41
(c) Current Tax Assets	9	31.92	44.05
(d) Other Current Assets	10	12.32	15.91
Total Assets		**1,862.69**	**1,822.85**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	11	419.00	419.00
(b) Other Equity	12	1,311.92	1,248.24
Liabilities			
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities			
(b) Provisions	13	35.94	32.78
(c) Other non-current Liabilities		-	-
d) Deferred Tax Liability		-	-
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables	14		
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		52.83	74.19
(iii) Other Financial Liabilities	15	0.64	0.44
(b) Other current Liabilities	16	5.70	5.98
(c) Provisions		-	-
(d) Current Tax Liabilities	17	36.66	42.24
Total Equity and Liabilities		**1,862.69**	**1,822.85**

As per our report on even date

For akasam & associates
Chartered Accountants
FRN: 005832S

CA Ravi Kumar S
Partner
MRN: 028881
ICAI UDIN: 26028881EMFJBV4185

Place: Hyderabad
Date: 21-05-2026

For and on behalf of the Board of Lex Nimble Solutions Limited

Praveen Chakravarthy Medikundam
Chairperson & Director
DIN: 02816167

Udayasri Mavuleti
Chief Financial Officer

Swarali Sachin Shingne
Company Secretary

Lex Nimble Solutions Limited

(CIN: L74140TG2005PLC045904)

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

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	Note No	Year Ended March 31, 2026	Year Ended March 31, 2025
Income			
i) Revenue From Operations	18	790.58	716.60
ii) Other Income	19	112.35	112.12
Total Income		**902.94**	**828.72**
Expenses			
i) Employees' Benefit Expenses	20	210.06	259.41
ii) Consultancy and Professional Charges	21	519.48	372.75
iii) Depreciation and Amortization Expenses	22	0.55	1.09
iv) Other Expenses	23	29.21	32.56
Total Expenses		**759.30**	**665.80**
Profit/(Loss) before exceptional items and tax		143.64	162.92
Exceptional Items		-	-
Prior Period Items		3.38	-
Profit Before Tax		140.25	162.92
Tax Expenses	24	34.76	44.10
-Current Tax		36.66	42.24
-Deferred Tax		(1.90)	1.87
Profit/(Loss) for the period from continuing operations		105.49	118.82
Profit/(Loss) from discontinued operations		-	-
Tax expense of discontinued operations		-	-
Profit/(Loss) from discontinued operations after tax		-	-
I Profit/(Loss) for the Period		**105.49**	**118.82**
II Other Comprehensive Income:			
i) Items that will not be reclassified to profit or loss:			
-Remeasurements of the defined benefit plans	25	(0.40)	9.88
Exchange differences on translation of foreign operations		-	
-Equity Instruments through other comprehensive income		-	-
-Income Tax relating to these items		-	-
ii) Items that will be reclassified to profit or loss:			
-Debt Instruments through Other Comprehensive Income		-	-
Exchange differences on translation of foreign operations		0.49	0.05
-The effective portion of gains and loss on hedging instruments in a cash flow hedge		-	-
-Income Tax relating to these items		-	-
Other Comprehensive Income		**0.09**	**9.92**
Total Comprehensive Income for the period		**105.59**	**128.74**
Earnings per equity share :	27		
(1) Basic		2.52	2.84
(2) Diluted		2.52	2.84
(3) Adjusted Basic		-	-

As per our report on even date

For akasam & associates
Chartered Accountants
FRN: 005832S

For and on behalf of the board of Lex Nimble Solutions Limited

CA Ravi Kumar S
Partner
MRN: 028881
ICAI UDIN: 26028881EMFJBV4185

Praveen Chakravarthy Medikundam
Chairperson & Director
DIN: 02816167

Place: Hyderabad
Date: 21-05-2026

Udayasri Mavuleti
Chief Financial Officer

Swarali Sachin Shingne
Company Secretary

Lex Nimble Solutions Limited

(CIN: L74140TG2005PLC045904)

Statement of Cash Flow for the Year Ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit before income tax from		
Continuing operations	140.25	162.92
Net Profit/(Loss) before income tax	140.25	162.92
Adjustments for		
Depreciation and amortization expense	0.55	1.09
Other Comprehensive Income	0.09	9.92
Assets Written off during the year	-	-
Profit on sale of asset	-	-
Interest income classified as investing cash flows	(111.53)	(112.02)
Net Foreign exchange differences (gain)/loss	(0.83)	1.49
	28.54	**63.41**
Change in operating assets and liabilities, net of effects from purchase of controlled entities and sale of subsidiary:		
(Increase)/Decrease in trade receivables	(3.41)	(45.13)
(Increase)/Decrease in Inventories	-	-
Increase/(Decrease) in trade payables	(21.36)	73.09
(Increase)/Decrease in other financial assets	-	-
(Increase)/decrease in other non-current assets	-	-
(Increase)/decrease in other current assets	3.59	15.00
(Increase)/decrease in Current Tax Assets	12.12	(11.04)
Increase/(decrease) in provisions	3.17	(0.22)
Increase/ (Decrease) in employee benefit obligations	-	-
Increase/(decrease) in derivatives not designated as hedges	-	-
Increase (decrease) in other current liabilities	(0.28)	(1.74)
Increase (decrease) in financial liabilities	0.20	(5.55)
Increase(decrease) in current liabilities	-	-
Cash generated from operations	**22.58**	**87.81**
Income taxes paid	(42.24)	(29.05)
Net cash inflow from operating activities	**(19.66)**	**58.76**
Cash flows from investing activities		
Increase in Fixed Deposits	(448.81)	518.92
Contribution to Gratuity Fund	3.01	(3.92)
Proceeds from sale of Asset	-	-
Payments for property, plant and equipment	(0.19)	(0.25)
Payments for software development costs	-	-
Interest received	106.98	166.09
Net cash outflow from investing activities	**(339.01)**	**680.84**
Cash flows from financing activities		
Proceeds from issues of shares	-	-
Bonus issue from Securities Premium	-	-
Share issue costs	-	
Repayment of borrowings	-	-
Finance lease payments	-	-
Transactions with non-controlling interests	-	-
Interest paid	-	
Dividends paid to Company's share holders	(41.90)	-
Net cash inflow (outflow) from financing activities	**(41.90)**	-
Net increase (decrease) in cash and cash equivalents	**(400.57)**	**739.60**
Cash and cash equivalents at the beginning of the financial year	1,574.45	836.34
Effects of exchange rate changes on cash and cash equivalents	0.83	(1.49)
Miscellaneous Income/ prior period items/Round Off Adjustments	-	-
Cash and cash equivalents at end of the year	**1,174.71**	**1,574.45**

As per our report as on even date

For akasam & associates
Chartered Accountants
FRN: 005832S

For and on behalf of the board of Lex Nimble Solutions Limited

Praveen Chakravarthy Medikundam
Chairperson & Director
DIN: 02816167

CA Ravi Kumar S
Partner
MRN: 028881
ICAI UDIN: 26028881EMFJBV4185

Place: Hyderabad
Date: 21-05-2026

Udayasri Mavuleti
Chief Financial Officer

Swarali Sachin Shingne
Company Secretary

Lex Nimble Solutions Limited
Statement of Changes in Equity for the period ended March 31, 2026
(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

A Equity Share Capital

Particulars	As at March 31, 2026	
	No of Shares	Amount
Opening Equity Shares	41,90,000	419.00
Changes in Equity Share Capital during the year	-	-
Closing balance	**41,90,000**	**419.00**

Particulars	As at March 31, 2025	
	No of Shares	Amount
Opening Equity Shares	41,90,000	419.00
Changes in Equity Share Capital during the year	-	-
Closing balance	**41,90,000**	**419.00**

B Other Equity as at March 31, 2026

Particulars	Share application money pending allotment	Equity Components of compound financial instruments	Reserves and Surplus			Debt instruments through OCI	Equity instruments through OCI	Effective Portion of cash flow hedges	Revaluation Surplus	Exchange difference on translation	Other items of OCI	Money received against share warrants	Total
			General Reserve	Securities premium Reserve	Retained Earnings								
Balance at the beginning of the reporting period	-	-	3.97	648.61	595.65	-	-	-	-	-	-	-	1,248.24
Profit for the year	-	-	-	-	105.49	-	-	-	-	-	-	-	105.49
Exchange differences on translation of foreign currency	-	-	-	-	0.49		-	-	-	-	-	-	0.49
Other Comprehensive Income/(losses)	-	-	-	-	(0.40)	-	-	-	-	-	-	-	(0.40)
Total comprehensive income for the year	-	-	-	-	105.59	-	-	-	-	-	-	-	105.59
Dividend and DDT	-	-	-	-	(41.90)	-	-	-	-	-	-	-	(41.90)
Unamortized premium on forward contract	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issues of shares	-	-	-	-	-	-	-	-	-	-	-	-	-
Any other changes Bonus share issued	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of the reporting period	-	-	**3.97**	**648.61**	**659.34**	-	-	-	-	-	-	-	**1,311.92**

B. Other Equity as at March 31, 2025

Particulars	Share application money	Equity Components of compound	General Reserve	Reserves and Surplus Securities premium Reserve	Retained Earnings	Debt instruments	Equity instruments	Effective Portion of cash flow	Revaluation Surpluses	Exchange difference on	Other items of OCI	Money received against	Total
Balance at the beginning of the reporting period	-	-	3.97	648.61	466.91	-	-	-	-	-	-	-	1,119.49
Profit for the year	-	-	-	-	118.82	-	-	-	-	-	-	-	118.82
Exchange differences on translation of foreign currency	-	-	-	-	0.05	-	-	-	-	-	-	-	0.05
Other Comprehensive Income/(losses)	-	-	-	-	9.88	-	-	-	-	-	-	-	9.88
Total comprehensive income for the year	-	-	-	-	128.74	-	-	-	-	-	-	-	128.74
Dividend and DDT	-	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized premium on forward contract	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-
Premium on issues of shares	-	-	-	-	-	-	-	-	-	-	-	-	-
Any other changes	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of the reporting period	-	-	**3.97**	**648.61**	**595.65**	-	-	-	-	-	-	-	**1,248.24**

LEX NIMBLE SOLUTIONS

Note 1:

COMPANY OVERVIEW AND SIGNIFICANT ACCOUNTING POLICIES:

I. **Company Overview**

Lex Nimble Solutions Limited (formally known as Lex Nimble Solutions Private Limited) is a company providing Software As A Service (SAAS) services to its holding company, outsourcing services to its associate companies outside India and Quality consulting and advisory services. Lex Nimble Solution is incorporated as private Limited company incorporated and domiciled in India and has its registered office at Q3, Module A-1, 10th Floor, Cyber Towers, Hitech City, Madhapur Hyderabad, Telangana, India. The Company has been converted into public limited in the month July 2017, and the company got listed as SME in Bombay Stock Exchange (BSE) in the month of April 2018.

II. **Basis of Preparation of Financial Statements**

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable 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 Companies (Indian The accounting policies have been applied consistently to all periods presented in these financial statements).

III. **Basis of Measurement**

These financial statements have been prepared on a historical cost convention and on an accrual basis, except for certain assets and liabilities which have been measured at fair value as per Ind AS. The financial statements are presented in Indian Rupees (INR) being the functional currency of the Company.

IV. **Use of Estimates**

The preparation of financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions (including revisions, if any). These estimates, judgments and assumptions affect the application of accounting policies and reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenue and expenses during the period. Appropriate changes in the estimates are made as management becomes aware of changes in circumstances. Changes in the estimates are reflected in the financial statements in the period in which changes are made.

V. **Revenue of Recognition**

Revenue is net of GST wherever applicable, recognized on accrual basis, to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is recognized in respect of services/software against completion of milestones/ acceptance/acknowledgement from the customers. Interest income is recognized using the effective interest rate method.

VI. **Property Plant and Equipment**

Property, Plant and Equipment are stated at cost net of GST, if any and subsequently at cost less depreciation and impairment losses if any. Assets are depreciated on the written down value method and depreciation is charged on pro rata basis for the additions/ deletions during the year. The useful lives of the assets and the rates of depreciation wherever applicable have been adopted are as per Schedule II to the Companies Act, 2013 ;except in the case of lease hold improvements which have been amortised for the period of lease.

VII. **Intangibles**

Identifiable intangible assets are recognized when the company controls the asset; it is probable that future economic benefits expected with the respective assets will flow to the company for more than one economic period; and the cost of the asset can be measured reliably. At initial recognition, intangible assets are recognized at cost. Intangible assets are amortized on straight line basis over estimated useful lives from the date on which they are available for use. Trademark is amortized for a period of 10 Years being the estimated useful life.

VIII. Impairment

The carrying amount of assets are assessed as to whether there is any indication of impairment as at the end of each Balance Sheet date. Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use.

If the estimated recoverable amount is found less than it carrying amount, the impairment loss is recognized and assets are written down to their recoverable amount, if any.

IX. Foreign Exchange Transactions/Translation

Transactions in foreign currencies are accounted at functional currency, at the exchange rate prevailing on the date of transactions. Gains/losses arising out of the fluctuations in the exchange rate between functional currency and foreign currency are recognized in the Statement of Profit &Loss in the period in which they arise. The fluctuations between foreign currency and functional currency relating to monetary items at the year ending are accounted as gains / losses in the Statement of Profit & Loss.

The Assets and Liabilities of Foreign Branch are translated in Indian rupees as per the rates specified in IND AS 21 – "The Effects of Changes in Foreign Exchange Rates".

X. Provisions, Contingent Assets/ Contingent Liabilities

Provisions are recognized when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Show cause notices issued by Government Authorities where the probability of outflow of economic resources is remote are not considered as obligations. When the demands are raised against show-cause notices and are disputed by the company, these are treated as disputed obligations along with other contingent liabilities. Such contingent liabilities are not recognized but are disclosed in the notes. Contingent Assets are not recognized but disclosed in the notes to the financial statements; if any.

XI. Leases

The company is a lessee, and the Operating lease payments are recognized as expense on a straight-line basis over the lease term.

XII. Income Tax

Income tax expense represents the sum of current tax payable and deferred tax.

Current Tax: The tax currently payable is based on the current year taxable profit for the year. The current tax is calculated using the tax rates that have been enacted or substantively enacted at the end of the reporting period.

Deferred tax: Deferred tax is provided using the Balance Sheet method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that the taxable profits will be available against which those deductible temporary differences can be utilized. Deferred tax is calculated using the tax rates that have been enacted or substantively enacted at the end of the reporting period. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized.

XIII. Earnings per Share

The Company presents basic and diluted earnings per share data for its ordinary shares. Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year, adjusted for own shares held. Diluted earnings per share is determined by adjusting the profit or loss attribute to ordinary shareholders and the weighted average number of ordinary shares outstanding, adjusted for own shares held, for the effects of all dilutive potential ordinary shares.

XIV. Employee benefits

The company provides for Gratuity, a Defined Benefit retirement plan covering eligible employees. The gratuity plan provides a lump sum payment to vested employees at retirement, death or termination of employment of an amount based on the respective employee's salary and the tenure of employment with the company. Liabilities with regard to Gratuity plan are determined by the actuarial valuation at each balance sheet date. Actuarial gain/loss is recognized in the statement of profit and loss. Retirement benefit in the form of provident fund is a Defined Contribution scheme. Contribution made to statutory provident fund is accounted on accrual basis.

XV. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Non-derivative financial instruments

Non-derivative financial instruments consist of:

1. Financial assets, which include cash and cash equivalents, trade receivables, other advances and eligible current and non-current assets;
2. Financial liabilities, which include long and short-term loans and borrowings, trade payables, eligible current and non-current liabilities.

Non derivative financial instruments are recognized initially at fair value including any directly attributable transaction costs. Financial assets are derecognized when substantial risks and rewards of ownership of the financial asset have been transferred. In cases where substantial risks and rewards of ownership of the financial assets are neither transferred nor retained, financial assets are derecognized only when the Company has not retained control over the financial asset.

Subsequent to initial recognition, non-derivative financial instruments are measured as described below:

1. Cash and cash equivalents

For the purposes of the cash flow statement, cash and cash equivalents include cash in hand, at banks and demand deposits with banks, net of outstanding bank overdrafts, if any, that are repayable on demand and are considered part of the Company's cash management system.

2. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non-current assets. Loans and receivables are initially recognized at fair value plus directly attributable transaction costs and subsequently measured at amortized cost, less any impairment losses. Loans and receivables comprise trade receivables and other assets.

The company estimates the un-collectability of accounts receivable by analysing historical payment patterns, customer concentrations, customer credit-worthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.

3. Trade and payable

Liabilities are recognized for amounts to be paid in future for goods or services received, whether billed by the supplier or not.

4. Financial assets at fair value through other comprehensive income (FVTOCI)

A 'Financial assets' is classified as at the FVTOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

b) The asset's contractual cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Financial assets included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses and reversals in the statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to Statement of Profit and Loss.
Interest earned whilst holding FVTOCI Financial assets is reported as interest income using the effective interest rate (EIR) method.

5. **Financial assets at fair value through profit and loss (FVTPL)**
FVTPL is a residual category for Financial assets. Any Financial assets, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as FVTPL.
In addition, the Company may elect to designate Financial assets, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').
Financial assets included within FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

XVI. Segment Information

The Company has been identified one of Director as the Chief Operating Decision Maker (CODM) as defined by Ind AS-108, "Operating Segments." The CMD of the Company evaluates the segments based on their revenue growth and operating income. The Company has identified its Operating Segments as SAAS services to the holding company and consulting services performed in India. The Assets and liabilities used in the Company's business that are not identified to any of the operating segments are shown as unallocable assets/liabilities. Management believes that it is currently not practicable to provide segment disclosures relating to total assets and liabilities since the assets are used interchangeably and hence a meaningful segregation of the available data is onerous.

XVII. Events after the reporting period

Adjusting events are events that provide further evidence of condition that existed at the end of the reporting period. The financial statements are adjusted for such events before authorization for issue.

XVIII. Prior Period Errors

Errors of material amount relating to prior period(s) are disclosed by a note with nature of prior period errors, amount of correction of each such prior period presented retrospectively, to the extent practicable along with change in basic and diluted earnings per share. However, where retrospective restatement is not practicable for a particular period then the circumstances that lead to the existence of that condition and the description of how and from where the error is corrected are disclosed in Notes to Accounts.

For akasam & associates
Chartered Accountants
FRN:005832S

For and on behalf of the Board of Lex Nimble Solutions Limited

CA Ravi Kumar S.
Partner
MRN: 028881
UDIN:26028881EMFJBV4185

Praveen Chakravarthy Medikundam
Chairperson & Director

Udayasri Mavuleti
Chief Financial Officer

Swarali Sachin Shingne
Company Secretary

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 2: Property, Plant and Equipment

Particulars	Gross carrying value as at April 1, 2025	Additions	Disposal/ adjustments	Gross carrying value as at March 31, 2026	Accumulated depreciation as at April 1, 2025	Depreciation for the year	Disposal/ adjustments	Accumulated depreciation as at March 31, 2026	Carrying Value as at March 31, 2026	Carrying Value as at March 31, 2025
Property Plant and Equipment										-
Computers	24.56	0.19	-	**24.75**	**23.35**	0.45	-	**23.80**	**0.95**	1.21
Furniture and Fixtures	1.75	-	-	**1.75**	**1.63**	0.03	-	**1.66**	**0.09**	0.12
Plant and Machinery	0.80	-	-	**0.80**	**0.80**	-	-	**0.80**	**(0.00)**	(0.00)
Office Equipment and Electricals	3.29	-	-	**3.29**	**3.08**	0.05	-	**3.13**	**0.16**	0.21
Lease hold improvements	11.70	-	-	**11.70**	**11.70**	-	-	**11.70**	**-**	**-**
Total Tangible Assets - A	**42.10**	**0.19**	**-**	**42.29**	**40.56**	**0.54**	**-**	**41.09**	**1.20**	**1.55**
Previous Year	**41.85**	**0.25**	**-**	**42.10**	**39.48**	**1.08**	**-**	**40.56**	**1.55**	**2.37**

Note 3: Intangible Assets

Particulars	Gross carrying value as at April 1, 2025	Additions	Disposal/ adjustments	Gross carrying value as at March 31, 2026	Accumulated depreciation as at April 1, 2025	Depreciation for the year	Disposal/ adjustments	Accumulated depreciation as at March 31, 2026	Carrying Value as at March 31, 2026	Carrying Value as at March 31, 2025
Software	4.18			4.18	4.18	-	-	4.18	(0.00)	(0.00)
Trademark	0.09	-	-	0.09	0.07	0.01	-	0.08	0.01	0.02
Total Intangible Assets - B	**4.27**	**-**	**-**	**4.27**	**4.25**	**0.01**	**-**	**4.26**	**0.01**	**0.02**
Previous Year	**4.27**	**-**	**-**	**4.27**	**4.24**	**0.01**	**-**	**4.25**	**0.02**	**0.03**
Total (A+B)	**46.37**	**0.19**	**-**	**46.56**	**44.80**	**0.55**	**-**	**45.35**	**1.21**	**1.57**
Previous Year	**46.12**	**0.25**	**-**	**46.37**	**43.72**	**1.09**	**-**	**44.80**	**1.57**	**2.40**

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 2: Property, Plant and Equipment

Particulars	Computers	Furniture and Fixtures	Plant and Machinery	Office Equipment and Electricals	Lease hold improvements	Total Property Plant and Equipment as on 31.04.2026	Total Property Plant and Equipment as on 31.04.2025
Gross carrying value as at April 1, 2025	24.56	1.75	0.80	3.29	11.70	**42.10**	**41.85**
Additions	0.19	-	-	-	-	**0.19**	**0.25**
Disposal/ adjustments	-	-	-	-	-	-	-
Gross carrying value as at March 31, 2026	24.75	1.75	0.80	3.29	11.70	**42.29**	**42.10**
Accumulated depreciation as at April 1, 2025	23.35	1.63	0.80	3.08	11.70	**40.56**	**39.48**
Depreciation for the year	0.45	0.03	-	0.05	-	**0.54**	**1.08**
Disposal/ adjustments	-	-	-	-	-	-	-
Accumulated depreciation as at March 31, 2026	23.80	1.66	0.80	3.13	11.70	**41.09**	**40.56**
Carrying Value as at March 31, 2026	**0.95**	**0.09**	**(0.00)**	**0.16**	-	**1.20**	**1.55**
Carrying Value as at March 31, 2025	**1.21**	**0.12**	**(0.00)**	**0.21**	-	**1.55**	**2.37**

Note 3: Intangible Assets

Particulars	Software	Trademark	Total Intangible Assets 31.04.2026	Total Intangible Assets 31.04.2025
Gross carrying value as at April 1, 2025	4.18	0.09	**4.27**	**4.27**
Additions	-	-	-	-
Disposal/ adjustments	-	-	-	-
Gross carrying value as at March 31, 2026	4.18	0.09	**4.27**	**4.27**
Accumulated depreciation as at April 1, 2025	4.18	0.07	**4.25**	**4.24**
Depreciation for the year	-	0.01	**0.01**	**0.01**
Disposal/ adjustments	-	-	-	-
Accumulated depreciation as at March 31, 2026	4.18	0.08	**4.26**	**4.25**
Carrying Value as at March 31, 2026	**(0.00)**	**0.01**	**0.01**	**0.02**
Carrying Value as at March 31, 2025	**(0.00)**	**0.02**	**0.02**	**0.03**

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 4 Other Financial Assets (Non-Current)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured (considered good)		
	-	-
Security Deposits	14.30	14.30
Gratuity Fund	32.04	35.06
Fixed Deposits for more than 12 months	503.52	54.71
Total	**549.86**	**104.06**

Note 5 Deferred Tax (net)

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance of Deferred Tax Asset	0.76	2.62
Adjustment during the year	-	-
	0.76	2.62
Current year deferred tax Asset/(Liability)	1.90	(1.87)
Deferred Tax (Liability) /Asset	**2.65**	**0.76**

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 6 Trade Receivables (Current)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Trade Receivables from related parties		
Secured, considered Good	-	-
Unsecured, considered good	78.05	72.64
Doubtful	-	-
Allowances for doubtful debts	-	-
Sub-Total	**78.05**	**72.64**
(ii) Other Trade Receivables		
Secured, considered Good	-	-
Unsecured, considered good	-	2.00
Doubtful	-	-
Allowances for doubtful debts	-	-
Sub-Total	**-**	**2.00**
Total	**78.05**	**74.64**

The trade receivables ageing schedule for the year ended as on 31st March, 2026 as follows:

Particulars	Outstanding from the following periods from the date of invoice					Total
	Less than 6 months	6 months to 1 year	1 - 2 years	2-3 years	More than 3 years	
Undisputed trade receivables - considered good	78.05	-	-	-	-	78.05
Undisputed trade receivables - credit impaired	-	-	-	-	-	-
Disputed trade receivables - considered good	-	-	-	-	-	-
Disputed trade receivables - credit impaired	-	-	-	-	-	-
Total Trade Receivables	**78.05**	**-**	**-**	**-**	**-**	**78.05**

The trade receivables ageing schedule for the year ended as on 31st March, 2025 as follows:

Particulars	Outstanding from the following periods from the date of invoice					Total
	Less than 6 months	6 months to 1 year	1 - 2 years	2-3 years	More than 3 years	
Undisputed trade receivables - considered good	73.02	-	1.62	-	-	74.64
Undisputed trade receivables - credit impaired	-	-	-	-	-	-
Disputed trade receivables - considered good	-	-	-	-	-	-
Disputed trade receivables - credit impaired	-	-	-	-	-	-
Total Trade Receivables	**73.02**	**-**	**1.62**	**-**	**-**	**74.64**

Note 7 Cash and Cash Equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Cash on hand	0.02	0.00
Balances with Banks	-	-
- in Current Account (India)	30.84	27.95
- in Foreign Branch Account	5.59	19.84
Unsecured (considered good)		
Bank Balances other than mentioned above		
In deposit A/c with of Less than one year	1,138.26	1,526.66
Total	**1,174.71**	**1,574.45**

Note 8 Other Financial Assets (Current)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured (considered good)		
Cash Ledger balance in GST	-	-
Accrued Interest	11.96	7.41
Total	**11.96**	**7.41**

Note 9 Current Tax Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Advance tax paid	19.55	31.50
IT Refund Receivable	0.99	-
TDS Receivable	11.38	12.55
Total	**31.92**	**44.05**

Note 10 Other Assets (Current)

Particulars	As at March 31, 2026	As at March 31, 2025
Prepaid Expenses	4.03	2.48
Balance with GST credit ledger	8.20	13.42
Other Current Assets	0.09	0.01
Total	**12.32**	**15.91**

Note 11 Equity Shares

Particulars	As at March 31, 2026	As at March 31, 2025
Authorized		
Ordinary shares of par value of Rs. 10/- each		
Total number of shares	57,00,000	57,00,000
Total Authorized Capital in Lakhs	570.00	570.00
Issued, subscribed and fully paid		
Ordinary shares of par value of Rs.10/- each		
16,23,778 equity shares of INR 10/- each	16,23,778	16,23,778
25,58,890 bonus shares of INR 10/- each	25,58,890	25,58,890
7,332 equity shares on preferential basis of INR 10/- each	7,332	7,332
Total number of shares	**41,90,000**	**41,90,000**
Amount in Lakhs	**419.00**	**419.00**
Total Issued, subscribed and fully paid up Capital	**419.00**	**419.00**

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Reconciliation of number of shares:

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Equity Shares	41,90,000	41,90,000
Add: -No. of Shares, Share Capital issued during the year*	-	-
Less: Deduction	-	-
Closing balance	**41,90,000**	**41,90,000**

Promoters Shareholding:

Particulars	No of Shares as on March 31, 2026	% of Holding	% Changes during the year
Sarda Devi Medikundam	89,278	2.13%	0.00%
Praveen Chakravarthy Medikundam	26,000	0.62%	0.00%
Lex Nimble Solutions Inc	30,10,668	71.85%	0.00%
Closing balance	**31,25,946**		

Promoters Shareholding:

Particulars	No of Shares as on March 31, 2025	% of Holding	% Changes during the year
Sarda Devi Medikundam	89,278	2.13%	0.00%
Praveen Chakravarthy Medikundam	26,000	0.62%	100.00%
Lex Nimble Solutions Inc	30,10,668	71.85%	0.00%
Closing balance	**31,25,946**		

No. of Shares in the company held by shareholder holding more than 5 percent

Name of the Shareholder	As at March 31, 2026	As at March 31, 2025
Lex Nimble Solutions Inc	30,10,668	30,10,668

The Company has one class of share capital, comprising ordinary shares of Rs. 10/- each. Subject to the Company's Articles of Association and applicable law, the Company's ordinary shares confer on the holder the right to receive notice of and vote at general meetings of the Company, the right to receive any surplus assets on a winding-up of the Company, and an entitlement to receive any dividend declared on ordinary shares.

Lex Nimble Solution Inc Company is the holding company.

Note 12 Other Equity

Particulars	As at March 31, 2026	As at March 31, 2025
Securities Premium		
Opening balance	648.61	648.61
Add: Premium on issue of shares	-	-
Less: Issue of Bonus Shares	-	-
Total	**648.61**	**648.61**
General Reserve		
Opening balance	3.97	3.97
Add: Current Year Transfer	-	-
Less: Written Back in Current Year	-	-
Total	**3.97**	**3.97**
Surplus in Profit and Loss account		
Opening balance	595.65	466.91
Add: IndAS Adjustments	-	-
Add: Other Comprehensive Income	(0.40)	9.88
Add: Profit and loss account for the year	105.49	118.82
Add: FCTR	0.49	0.05
Less: Dividend on shares	41.90	-
Total	**659.34**	**595.65**
Total Other Equity	**1,311.92**	**1,248.24**

During the current financial year, the Company distributed a dividend of Rs. 41,90,000 to its equity shareholders. This dividend was declared and paid out of the accumulated profits pertaining to the period up to March 31, 2025

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 13 Provisions (Non Current)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for employee benefits	35.94	32.78
Total	35.94	32.78

Note 14 Trade Payable (Current)

Particulars	As at March 31, 2026	As at March 31, 2025
MSMEs	-	-
-Trade Payables	-	-
-Trade Payables to Related Parties	-	-
Other than MSMEs	-	-
-Trade Payables	52.83	74.19
-Trade Payables to Related Parties	-	-
MSMEs	-	-
Total	52.83	74.19

The information as required to be disclosed pursuant under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMEDAct, 2006) has been determined to the extent such parties have been identified

Particulars	As at March 31, 2026	As at March 31, 2025
Amounting remaining unpaid		
Principal	-	-
Interest	-	-
Interest paid by the Company under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day	-	-
Total	-	-

The trade payables ageing schedule for the year ended as on 31st March, 2026 as follows:

Particulars	Outstanding from the following periods from the date of invoice				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Outstanding dues to MSME	-	-	-	-	-
Others	52.76	-	0.07	-	52.83
Total Trade Payables	52.76	-	0.07	-	52.83

The trade payables ageing schedule for the year ended as on 31st March, 2025 as follows:

Particulars	Outstanding from the following periods from the date of invoice				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Outstanding dues to MSME	-	-	-	-	-
Others	74.13	0.05	-	-	74.19
Total Trade Payables	74.13	0.05	-	-	74.19

Note 15 Other Financial Liabilities (Current)

Particulars	As at March 31, 2026	As at March 31, 2025
Employees salaries and other payables	0.30	0.29
Others	0.34	0.15
Total	0.64	0.44

Note 16 Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Current	-	-
Advances from Customer	-	-
Gratuity fund payable	-	-
Provision for Bonus	0.00	0.00
GST Payable	0.04	0.03
Statutory dues Payable	3.22	3.66
Provision for Expenses	1.53	1.53
Other Payables	0.91	0.75
Total	5.70	5.98

Note 17 Current Tax Liabilities (Net)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Taxation	36.66	42.24
Total	36.66	42.24

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 18 Revenue From Operations

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue from Services		
Export	789.74	706.05
Domestic	0.84	10.55
Total	**790.58**	**716.60**

Note 19 Other Income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest income	111.53	112.02
Foreign Exchange Gain	0.83	-
Interest on Income Tax Refund	-	0.10
Total	**112.35**	**112.12**

Note 20 Employees' Benefit Expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries	196.24	243.71
Bonus	0.58	0.85
Gratuity	5.78	7.60
Employer Contribution to Provident Fund and ESI	4.50	5.48
Leave Encashment	0.52	0.35
Staff Welfare	0.21	0.24
Severance Pay	0.54	-
Employee Medical Insurance	1.69	1.18
TOTAL	**210.06**	**259.41**

Note 21 Consultancy and Professional Expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Consultancy Services	507.99	337.24
Professional Services	11.49	35.51
TOTAL	**519.48**	**372.75**

Note 22 Depreciation and Amortization Expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation / Amortization for the year	-	-
Depreciation on PPE	0.54	1.08
Amortization on Intangible Assets	0.01	0.01
TOTAL	**0.55**	**1.09**

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

Note 23 Other Expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Rent	15.60	15.60
Foreign Exchange Loss	-	1.49
Bad Debts	1.59	2.14
Membership and Subscriptions	5.00	5.49
Audit Fee	1.70	1.70
Office maintenance	1.87	2.42
GST Input Tax Credit Expensed	0.61	1.56
Advertisement Charges	0.22	0.09
Repairs and Maintenance:	-	-
- Computers	0.82	0.83
Travelling and Conveyance Expenses	0.18	0.15
Rates and taxes	0.87	0.31
Annual Listing Fees	0.35	0.32
ROC Filing Fee	0.01	0.05
Communication Charges	0.05	0.05
Miscellaneous Expenditure	0.35	0.36
TOTAL	**29.21**	**32.56**

(i)Amounts to auditors:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
As Statutory Auditor	1.70	1.70
For Reimbursement of Expenses	-	-
TOTAL	**1.70**	**1.70**

Prior Period Expense:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Tax Paid by Branch for previous year	3.38	-
TOTAL	**3.38**	**-**

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 24 Income Tax

A reconciliation of the Income Tax provision to the amount computed by applying the statutory income tax rate to the profit before tax is summarized as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Profit before tax	143.64	162.92
Enacted tax rates for the financial year	25.17%	25.17%
Expected tax expense (A)	36.66	42.24
Tax affect on allowable items (B)	-	-
Tax affect on disallowable items (C)	-	-
Provision for income tax for the current year (A+B+C)	36.66	42.24
Interest on income tax for the year	-	-
Current tax for the year	36.66	42.24
Tax credits allowable	-	-
Deferred tax for the year	(1.90)	1.87
Tax expense of earlier years adjusted	-	-
Net tax expense for the year	**34.76**	**44.10**

Note 25 Employee Benefits

a) Provident Fund and ESI: Company pays fixed contribution to provident fund and ESI at prescribed rates as per the respective acts to the government authorities. The contribution of Rs. 5.48 Lakhs (previous year Rs 6.18Lacs) and administrative charges also is recognized as expense and is charged in the Statement of Profit and Loss. The obligation of the Company is to make such fixed contribution and to ensure a minimum rate of return as specified by Government of India to the employees. The overall interest earnings and cumulative surplus is more than the statutory interest payment requirement during the year.

b) Gratuity: Gratuity is a funded Defined Benefit Plan payable to the qualifying employees on separation. It is managed by a "Lex Nimble Employees Gratuity Trust' with an approved gratuity fund in KOTAK GRATUITY GROUP PLAN.
Company shall make annual contribution to the Fund based on the present value of the Defined Benefit obligation and the related current service costs which are measured on actuarial valuation carried out as on Balance Sheet date. The liability has been assessed using Projected Unit Credit Method.

Reconciliation of opening and closing balances of the present value of the defined benefit obligation as at the year ended March 31, 2025 are as follows:

I. Change in Benefit obligation	As at March 31, 2026	As at March 31, 2025
Present value of obligation as at the beginning	32.78	33.00
Interest Cost	2.11	2.50
Current Service Cost	3.67	5.09
Prior Service cost	-	-
Benefits paid	(3.39)	-
Actuarial (gain) / loss	0.77	(7.82)
Present value of obligation at the end of the period	**35.94**	**32.78**

II. Change in Fair value of plan assets	As at March 31, 2026	As at March 31, 2025
Fair value of Plan Assets at the beginning of the year	35.06	31.14
Expected return on plan assets	2.33	2.14
Contributions	-	1.86
Benefits paid	(3.39)	-
Premium Expense	-	-
Actuarial gain/loss on plan assets	(1.95)	(0.08)
Fair value of planned assets at the end of the period	**32.04**	**35.06**

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

III. Expenses recognized in the Statement of Profit & Loss	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Interest Cost	2.11	2.50
Current Service Cost	3.67	5.09
Prior Service cost	-	-
Expected return on Plan Assets	(2.33)	(2.14)
Net Actuarial (gain)/loss recognized in the period	2.73	(7.74)
Actual return on plan assets	0.37	2.06
Expenses recognized in the statement of Profit & Loss	**6.18**	**(2.28)**

IV. Amounts recognized in the Balance Sheet	**As at March 31, 2026**	**As at March 31, 2025**
Present value of Obligation as at the end of the period	35.94	32.78
Fair value of Plan Assets at the end of the period	(32.04)	(35.06)
Funded Status	3.90	(2.28)
Unrecognized Past Service cost	-	-
Net Asset or Liability recognized in the Balance sheet	**3.90**	**(2.28)**

V. Actual Return of plan assets:	**As at March 31, 2026**	**As at March 31, 2025**
Actual Return on Plan Assets	0.37	2.06
	0.37	**2.06**

VI. Movement in Balance Sheet	**As at March 31, 2026**	**As at March 31, 2025**
Opening Liability	32.78	33.00
Expenses as above	6.55	(0.22)
Contribution paid	(3.39)	-
Closing Liability	**35.94**	**32.78**

VII. Principal Assumptions	**As at March 31, 2026**	**As at March 31, 2025**
Discounting Rate	**6.20%**	**6.55%**
Salary Escalation Rate	**10.00%**	**10.00%**
Expected rate of return on plan assets	**7.00%**	**7.00%**

The estimates of future salary increase considered in actuarial valuation, have been factored in inflation, seniority, promotion and other relevant factors.

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 26 Related Party Disclosures

List of Related Parties with whom the company has entered into transactions during the year/where control exists

A .Key Management Personnel

i) Mr. Chandra SekharVanumu - Whole Time Director
ii) Swarali Sachin Shingne - Company Secretary
iii) Udayasri Mavuleti - CFO
iv) Muralidhar Venkata koduri - Director
v) Praveen Chakravarthy Medikundam - Director
vi) Sarada Devi Medikundam - Director
vii) Rakesh Choudary - Director
viii) Sreenivas Katragadda - Director
Xi) Gopal Rao Arigoppula - Director

B. Holding and Associate Companies

i) Lex Nimble Solutions Inc - Holding Company
ii) ILBS - LLP - Associate LLP
iii) LNS Ltd- Branch office in USA

C. Transaction with Related Parties

Name of the Related Party	Nature of Transaction	2025-2026	2024-2025
Chandra SekharVanumu - Whole Time Director	Salary and other allowances	0.10	15.87
Muralidhar Venkata koduri	Director's Sitting Fee	0.06	0.06
Rakesh Choudary	Director's Sitting Fee	0.06	0.06
Jagan Mohan Venkata Bukkaraju	Director's Sitting Fee	-	-
Sreenivas Katragadda	Director's Sitting Fee	0.08	0.06
Kalyan Chakravarthy Medikundam	Director's Sitting Fee	-	-
Gopal Rao Arigoppula	Salary and other allowances	30.39	-
Yogiraj Hemant Atre - Company Secretary	Salary and other allowances	-	-
Swarali Sachin Shingne - Company Secretary	Salary and other allowances	6.57	4.95
Udayasri Mavuleti - Chief Financial Officer	Salary and other allowances	32.59	31.75
Lex Nimble Solutions Inc	Revenue from Operations	790.58	646.49
Lex Nimble Solutions Inc	Receivable	78.05	72.64
ILBS LLP	Rent & Receivable	15.69	15.60

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 27 Earnings per Share:

Particulars		2025-2026	2024-2025
Profit/ (Loss) after Tax	**Rs**	105.49	118.82
The weighted average number of ordinary shares for			
Basic EPS	Nos	41,90,000	41,90,000
Diluted EPS	Nos	41,90,000	41,90,000
Adjusted Basic EPS		-	-
The nominal value per Ordinary Share	**Rs**	10.00	10.00
Earnings per Share			
Basic	**Rs**	2.52	2.84
Adjusted Basic EPS	**Rs**	-	-
Diluted	**Rs**	**2.52**	**2.84**

Note 28 Contingent liabilities and commitments

Particulars	2025-2026	2024-2025
Contingent liabilities		
Claims against the company not acknowledged as debt	-	-
Total	-	-

Note 29 Segmental Reporting :

Based on the "management approach" as defined in Ind AS 108, the Chief Operating Decision Maker (CODM) evaluates the company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented for each business segment. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual business segments, and are as set out in the significant accounting policies. Business segments of the company are :

1. Software Services
2. Consulting services

Segment Revenue and Expense

Details regarding revenue and expenses attributable to each segment must be disclosed

Segment assets include all operating assets in respective segments comprising of net fixed assets and current assets, loans and advances etc. Assets relating to corporate and construction are included in unallocated segments. Segment liabilities include liabilities and provisions directly attributable to respective segment.

Segment revenues and results:

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Amount in Rs for the year ended March 31, 2026

Particulars	Software Services IT development/Consulting	Consulting Services IT staffing, Support Services/Payroll and accounting Services	Quality Certification/consulting and Training	Total
Segment Revenue from External Customers				
Within India	-	-	0.84	**0.84**
Outside India	449.22	340.52	-	**789.74**
Total Segment Revenue	449.22	340.52	0.84	**790.58**
Expenses				
For Customers Within India	-	-	3.67	**3.67**
For Customers Outside India	423.71	310.93	-	**734.65**
Total Segment Expenses	423.71	310.93	3.67	**738.32**
Segment Results				
Within India	-	-	(2.83)	**(2.83)**
Outside India	25.51	29.58	-	**55.09**
Total Segment Results	25.51	29.58	(2.83)	**52.26**
Unallocated Corporate Income and Expenses				
Interest Income	111.53			
Other Income	-			
Less: Unallocated Expenses	(24.06)			
Prior Period Items	0.53			
Profit before tax	**140.25**			

During the finanical year 2024-25, the company has opened a foreign branch in USA. The operations and revenue details from the foreign branch have been included in Segment Revenue under Outside India, for the appropriate presentation and disclosure in the financial statements.

Amount in Rs for the year ended March 31, 2025

Particulars	IT development/Consulting	IT staffing, Support Services/Payroll and accounting Services //Other Consulting Services	Quality Certification/consulting and Training	Total
Segment Revenue from External Customers				
Within India	-	-	10.55	**10.55**
Outside India	322.60	382.19	1.27	**706.05**
Total Segment Revenue	322.60	382.19	11.82	**716.60**
Expenses				
Within India	-	-	25.79	**25.79**
Outside India	299.27	322.46	3.08	**624.81**
Total Segment Expenses	299.27	322.46	28.87	**650.60**
Segment Results				
Within India	-	-	(15.24)	**(15.24)**
Outside India	23.33	59.72	(1.81)	**81.24**
Total Segment Results	23.33	59.72	(17.05)	**66.00**
Unallocated Corporate Income and Expenses				
Interest Income	112.02			
Other Income	0.10			
Less: Unallocated Expenses	(17.72)			
Prior period adjustments	2.52			
Profit before tax	**162.92**			

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Segment assets and liabilities

Amount in Rs for the year ended March 31, 2026

	Software Services	Consulting Services		
Particulars	**IT development/Consulting**	**IT staffing, Support Services/Payroll and accounting Services**	**Quality Certification/consulting and Training**	**Total**
Segment Assets :				
Assets	49.04	28.20	-	77.23
Unallocated assets		-	-	1,785.46
Total Assets	**49.04**	**28.20**	-	**1,862.69**
Segment Liabilities :				
Liabilities	-	-	-	-
Unallocated liabilities	-	-	-	1,862.69
Total Liabilities	-	-	-	**1,862.69**

Amount in Rs for the year ended March 31, 2025

Particulars	**IT development/Consulting**	**IT staffing, Support Services/Payroll and accounting Services**	**Quality Certification/consulting and Training**	**Total**
Segment Assets :				
Assets	41.91	30.74	2.00	74.64
Unallocated assets	-	-	-	1,748.21
Total Assets	**41.91**	**30.74**	**2.00**	**1,822.85**
Segment Liabilities :				
Liabilities	-	-	-	-
Unallocated liabilities	-	-	-	1,822.85
Total Liabilities	-	-	-	**1,822.85**

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 30. Financial Instruments- Fair Values and Risk Management

a. Financial Instruments by Categories

The following tables show the carrying amounts and fair values of financial assets and financial liabilities by categories. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value

As of March 31, 2026

Particulars	Cost	Financial assets/ liabilities at FVTPL	Financial assets/liabilities at fair value through OCI	Total value
Assets:				
Cash & Cash Equivalents	36.45	-	-	36.45
Bank Balances other than above	1,138.26	-	-	1,138.26
Trade Receivable	78.05	-	-	78.05
Other Financial Assets	561.82	-	-	561.82
Liabilities:				
Trade Payable	52.83	-	-	52.83
Other Financial Liabilities	0.64	-	-	0.64

As of March 31, 2025

Particulars	Cost	Financial assets/ liabilities at FVTPL	Financial assets/liabilities at fair value through OCI	Total value
Assets:				
Cash & Cash Equivalents	47.79	-	-	47.79
Bank Balances other than above	1,526.66	-	-	1,526.66
Trade Receivable	74.64	-	-	74.64
Other Financial Assets	111.48	-	-	111.48
Liabilities:				-
Trade Payable	74.19	-	-	74.19
Other Financial Liabilities	0.44	-	-	0.44

Fair Value Hierarchy Management considers that, the carrying amount of those financial assets and financial liabilities that are not subsequently measured at fair value in the Financial Statements approximate their transaction value. No financial instruments are recognized and measured at fair value for which fair values are determined using the judgments and estimates. The fair value of Financial Instruments referred below has been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active market for identical assets or liabilities (Level-1measurements) and lowest priority to unobservable (Level-3 measurements).

The Company does not hold any equity investment and no financial instruments hence the disclosures are nil.

Financial Risk Management:
The Company's activities expose to a variety of financial risks viz.,market risk, credit risk and liquidity risk. The Company's focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance. The primary market risk to the Company is credit risk and liquidity risk. The Company's exposure to credit risk is influenced mainly by the regulations made by the governing statutory bodies to the Company and other regulations by the government.

Management of Market Risk:
Market risks comprises of Price risk and Interstate risk. The Company does not designate any fixed rate financial assets as fair value through Profit and Loss nor at fair value through OCI. Therefore, the Company is not exposed to any interstate risk. Similarly, the Company does not have any Financial Instrument which is exposed to change in price.

Foreign Currency Risks:
The Company is exposed to foreign exchange risk arising from various Currency exposures primarily with respect to the US Dollars (USD), for the imports being made by the Company.

The Company exposure to foreign currency risk as at the end of the reporting periods expressed in INR are as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Financial Assets:		
Cash & Cash Equivalents	-	-
Trade Receivable	25.00	21.91
Deposits	-	-
Other Financial Assets	-	-
Financial Liabilities:		
Trade Payable	-	-
Borrowings	-	-
Other Financial Liabilities	-	-

Credit Risk:
Credit risk is the risk of financial loss to the Company if a customer fails to meet its contractual obligations. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables. The Company operations are mostly with parent companies and hence no issues on credit worthiness w.r.t transactions between parent and associate company. The Company considers that, all the financial assets that are not impaired and past due as on each reporting dates under review are considered credit worthy.

Lex Nimble Solutions Limited

Notes to accounts for the year ended March 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Credit risk exposure

An analysis of age-wise trade receivables at each reporting date is summarized as follows: :

For the year ended March 31, 2026

Particulars	Gross Carrying Amount	Less than one year		More than one year	More than two year	More than three year
Gross Carrying Amount	78.05	78.05		-	-	-
Expected Credit loss	-	-		-	-	-
Carrying amount (net of impairment)	78.05	78.05		-	-	-

For the year ended March 31, 2025

Particulars	Gross Carrying Amount	Less than one year		More than one year	More than two year	More than three year
Gross Carrying Amount	74.64	73.02	-	1.62	-	-
Expected Credit loss	-	-	-	-	-	-
Carrying amount (net of impairment)	74.64	73.02	-	1.62	-	-

Liquidity Risk:

The Company`s liquidity needs are monitored on the basis of monthly projections. The principal sources of liquidity are cash and cash equivalents, cash generated from operations and availability of cash credit.

Short term liquidity requirements consist mainly of sundry creditors, expenses payable and employee dues during the normal course of business. The Company maintains sufficient balance in cash and cash equivalents and working capital facilities to meet the short term liquidity requirements.

The Company assesses long term liquidity requirements on a periodical basis and manages them through internal accruals and committed credit lines.

The following table shows the maturity analysis of the Companies Financial Liabilities based on contractually agreed, undiscounted cash flows as at the balance sheet date

Particulars	Gross Carrying Amount	Less than one year	More than one year	More than two year	More than three year
As on March 31 2026					
Trade Payables	52.83	52.76	-	0.07	-
Other Financial liabilities	0.64	0.64	-	-	-
As on March 31 2025					
Trade Payables	74.19	74.13	0.05	-	-
Other Financial liabilities	0.44	0.44	-	-	-

Note 31 Expenditure in Foreign Currency:

Particulars	FY 25-26	FY 24-25
Fees paid for certification	0.03	-
Dues and Subscriptions	0.03	-
Total	**0.06**	-

Note 32 Confirmations

Sundry Creditors includes Rs. Nil/-(previous year Rs. 92,974/-) due to Small Scale & Ancillary undertakings. There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days at the Balance Sheet date. The above information has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

Note 33 Confirmations

The Company requested its debtors and creditors to confirm the balances as at the end of year in respect of trade payables, trade receivables and advances directly to the Statutory Auditors.

Note 34:

Previous year's figures have been regrouped/reclassified/recasted wherever necessary to confirm to the current year's presentation.

Note 35:

i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.

ii. The Company does not have any transactions with companies struck off.

iii. The Company does not have any charges or satisfaction which is yet to registered with ROC beyond the statutory period.

iv. The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

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

vi. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies) , including foreign entities (intermediaries) with the understanding that the intermediary shall: a) 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 b) Provide any guarantee, security or the like to or behalf of the Ultimate Beneficiaries.

vii. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that Group shall: a) 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 b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

viii. The Company has not such transaction which is not recorded in books of accounts that has been surrendered or disclosed as income during the year in the assessments under the income tax Act,1961(such as, search or survey or any other relevant provision of the income tax act,1961).

ix. The Company is not covered under section 135 of Companies Act, 2013.

Lex Nimble Solutions Limited
Notes to accounts for the year ended March 31, 2026
(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Note 36: Financial Ratios

Sr. No	Particulars		Amount	Ratio		% of change	Remarks
	Financial Ratio	Antecedent/Consequent		FY 2025-26	FY 2024-25		
1	Current Ratio	Antecedent - Current Assets	1,308.97	13.66	13.99	-2.36%	-
		Consequent - Current Liabilities	95.82				
2	Debt-Equity Ratio	Antecedent - Total Debt	Nil	NA			
		Consequent - Shareholder's Equity	1,730.92				
3	Debt Service Coverage Ratio	Antecedent - EBIT	140.25	NA			
		Consequent - Interest + Principal Payment	Nil				
4	Return on Equity	Antecedent - Net Profit after Tax	105.49	0.06	0.07	-14.48%	-
		Consequent - Shareholder's Equity	1,730.92				
5	Inventory Turnover Ratio	Antecedent - Revenue from Operations	790.58	NA			
		Consequent - Average Inventory	Nil				
6	Trade Receivables Turnover Ratio	Antecedent - Revenue from Operations	790.58	10.36	13.76	-24.75%	-
		Consequent - Average Trade Receivables	76.34				
7	Trade Payables Turnover Ratio	Antecedent - Purchase of services	531.22	8.36	10.38	-19.39%	-
		Consequent - Average Trade Payables	63.51				
8	Net Capital Turnover Ratio	Antecedent - Revenue from Operations	790.58	0.652	0.449	45.12%	Increase in Revenue from Operations and decrease in Average Working Capital led to increase in Net Capital Turnover Ratio .
		Consequent - Average Working Capital	1,213.15				
9	Net Profit Ratio	Antecedent - Net Profit after Tax	105.49	0.13	0.17	-19.52%	-
		Consequent - Revenue from Operations	790.58				
10	Return on Capital Employed	Antecedent - EBIT	140.25	0.081	0.098	-17.08%	-
		Consequent - Shareholder's Equity	1,730.92				
11	Return on Investment	Antecedent - Income generated from Investments	111.53	0.068	0.075	-9.38%	-
		Consequent - Average Investments	1,641.78				

As per our report on even date
For akasam & associates
Chartered Accountants
FRN: 005832S

For and on behalf of the board of Lex Nimble Solutions Limited

CA Ravi Kumar S
Partner
MRN: 028881
ICAI UDIN: 26028881EMFJBV4185

Praveen Chakravarthy Medikundam
Chairperson & Director
DIN: 02816167

Place: Hyderabad
Date: 21-05-2026

Udayasri Mavuleti
Chief Financial Officer

Swarali Sachin Shingne
Company Secretary

LEX NIMBLE SOLUTIONS

Annexure IV

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 (PURSUANT TO CLAUSE (H) OF SUB-SECTION (3) OF SECTION 134 OF THE ACT AND RULE 8(2) OF THE COMPANIES (ACCOUNTS) RULES, 2014, PURSUANT REGULATION 34 AND SCHEDULE V TO THE SEBI (LODR) REGULATIONS, 2015 AND IND AS 24.

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

   During the financial year 2025-26, there are no contracts/ arrangements/ transactions withrelated parties which are not at arm's length basis.

2. **Details of material contracts or arrangement or transactions at arm's length basis:**

Name and Nature of relationship and Nature of Contract	Duration of Contract	Date of approval by the Board/ Shareholders	Advances paid, If any	Amount of Transaction Rs/-
International Legal and Business Services LLP (Associate LLP) Contract: Rental Agreement	Continuous Contract	The terms of the contract were revised with the approval of Board vide Board Meeting dated 17.02.2026.	Nil	Rs. 15.69 Lakhs
Lex Nimble Solutions Inc. (Holding Company) Contract: Outsourcing Service Agreement	Continuous Contract	Terms of the contract were revised Vide Board Meeting dated 13.10.2018. The transaction was entered into by the Company in its ordinary course of business and at arm's length basis.	Nil	Rs.790.58 Lakhs

3. **Details of Remuneration paid to Directors and Key Managerial Personnel duringthe Financial year 2025-26 pursuant to Ind AS-24 and SEBI (LODR) Regulations, 2015.**

Name	Tenure of the Contract	Date of Appointment	Advances paid, If any	Remuneration Rs/-
Dr. Chandrasekhar Vanumu	3 Years	Resigned from the post of directorship w.e.f. 15.07.2025.	Nil	Rs. 0.10 Lakhs/- in terms of salary
Gopal Rao Arigoppula	3 yrs	16.07.2025 (Appointed for a period of 3 yrs vide Board resolution 16.07.2025 and AGM resolution 12.09.2025)	Nil	Rs. 30.39 Lakhs/-, in terms of salary for the period from the date of appointment as Whole-time Director.
Udayasri Mavuleti	N/A	02.04.2018	Nil	Rs. 32.59 Lakhs/- in terms of salary
Swarali Shingne	N/A	01.03.2024	Nil	Rs. 6.57 Lakhs/- in terms of salary and other statutory payments

By the order of the Board
For Lex Nimble Solutions Limited

Sd/-

(Praveen Chakravarthy Medikundam)
Chairman & Director

Place: Hyderabad
Date: 14.08.2026

CONTACT US

10TH Floor, Module A-1, Quadrant 3
Cyber Towers, Hi-Tec City, Madhapur
Hyderabad, Telangana - 500081, India