www.telogica.com

Date: 03 August 2026

To
The Manager,
Corporate Relations Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001.

Scrip Code: 532975

ISIN: INE778I01024

Ref: TELOGICA LIMITED

Sub: Notice of Annual General Meeting, details of cut-off date for E-voting and E-voting Period and Annual Report for the Financial Year 2025-26

Dear Sir/ Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that an Annual General Meeting ("AGM") of the Company is scheduled to be held on Tuesday, 25 August 2026 at 04:00 P.M (IST) through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM"). [the Registered Office of the Company shall be deemed venue of the AGM].

You are also requested to take on record the following:

Particulars	**Details**
Cut-off date	18 August 2026
Remote e-voting commencement date and time	22 August 2026 at 9:00 A.M (IST)
Remote e-voting end date and time	24 August 2026 at 5:00 P.M (IST)
E-voting Service Provider	Bigshare Services Private Limited (BIGSHARE)
E-voting Platform URL	https://ivote.bigshareonline.com
RTA	Bigshare Services Private Limited
Scrutinizer	Ms. Priyanka Rajora, Practicing Company Secretary

Further, in compliance with the provisions of the Companies Act, 2013 ("Act"), the rules made thereunder, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, please find enclosed the Annual Report and the Notice of the Annual General Meeting ("AGM") for the financial year 2025-26. These documents are being circulated to shareholders through electronic mode whose e-mail addresses are registered with the Company or their Depository Participant(s) ("DPs").

Furthermore, pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide remote e-voting facility to its members to cast their votes electronically on all resolutions set forth in enclosed Notice.

The following report will be made available on the Company's website:

Particulars	**Link**
Annual report for the financial year 2025-26	https://telogica.com/images/pdf/AnnualReport_2025-2026.pdf

Please take the above information on record and arrange for dissemination.

For TELOGICA LIMITED

TELOGICA LIMITED HYDERABAD

D Venkateswara Rao
Whole-time Director & CFO
DIN: 03616715

TELOGICA LIMITED

31st

ANNUAL REPORT

2025-26

CORPORATE INFORMATION

CIN: L72200TG1995PLC020569

BOARD OF DIRECTORS

Mr.Sudhakara Reddy Allam (DIN: 02902130) – Executive, Managing Director*

Mr.Hari Krishna Reddy Kallam (DIN: 01302713) – Executive, Chairman, Whole-time Director

Mr.Venkateswara Rao Devineni (DIN: 03616715) – Executive, Chief Financial Officer, Whole-time Director

Mr.Mahesh Ambalal Kuvadia (DIN: 07195042) – Non-executive, Independent Director

Ms.Arpitha Mettu (DIN: 03553277) – Non-executive, Independent Director

Mr.Sreekanth Bolla (DIN: 05306196) – Non-executive, Independent Director

Mr.Srinivas Kumar Medisetti (DIN: 07878337) – Non-executive, Independent Director

*Appointed as Additional Director and Managing Director w.e.f. May 27, 2026, in place of Mr. Srinivasa Rao Mandava (resigned w.e.f. May 26, 2026); appointment subject to regularisation by the Members at the ensuing AGM.

COMPANY SECRETARY & COMPLIANCE OFFICER

Ms Deesha Rohit Shroff

REGISTERED OFFICE

9thFloor, The Watermark Building,Plot No.11, Survey No.9, Kondapur, Hitech City, Hyderabad – 500081, Telangana, India.

Ph.Nos:040- 27531324/25/26

Fax: 040-27535423

Email: legal@telogica.com

Website: https://telogica.com/

COMMITTEES:
AUDIT COMMITTEE:

1. Mr. B. Sreekanth - Chairman
2. Ms. Arpitha Reddy Mettu - Member
3. Mr. Mahesh A. Kuvadia – Member

NOMINATION & REMUNERATION COMMITTEE:

1. Mr. B. Sreekanth - Chairman
2. Ms. Arpitha Reddy Mettu - Member
3. Mr. Mahesh A. Kuvadia – Member

STAKEHOLDERS RELATIONSHIP COMMITTEE:

1. Mr. B. Sreekanth - Chairman
2. Ms. Arpitha Reddy Mettu - Member
3. Mr. Mahesh A. Kuvadia - Member

STATUTORY AUDITORS

M/s. P. Murali & Co., Chartered Accountants, Hyderabad

SECRETARIAL AUDITORS

Ms. Priyanka Rajora, Proprietor of M/s. Rajora & Co., Practicing Company Secretaries, Hyderabad

INTERNAL AUDITORS

M/s. P. Jitender Reddy & Co., Chartered Accountants, Hyderabad

BANKERS

State Bank of India, City Center
13270, 8-2-626/B, Road No. 1, Banjarahills, Hyderabad. Telangana -500034.

ICICI Bank, 1-11-251/19/A, Jaya Lakshmi TowersMotilal Nehru Nagar, Prakash Nagar, Begumpet, Hyderabad- 500 016, Telangana, India.

Punjab National Bank, 3-6-271, Sudheer Tapanj Towers, Opp: Telugu Academy, Hyderabad-500029, Telangana, India

REGISTRAR AND SHARE TRANSFER AGENTS

Bigshare Services Private Limited

306, Right Wing, 3rdFloor, Amrutha Ville,Opp. Yashoda Hospital Somajiguda,Rajbhavan Road, Hyderabad 500082, Telangana, India.
Telephone No.: 040-2337 4967, 040-2337 0295
E-mail Id: bsshyd@bigshareonline.com

LISTED WITH

BSE Limited (BSE), Mumbai (Scrip Code: 532975)

ISIN: INE778I01024

WEBSITE: www.telogica.com

INVESTOR E-MAIL ID: legal@telogica.com

PRODUCT PORTFOLIO

Telogica Limited is a design and manufacturing company producing a comprehensive range of test and measuring equipment for the telecommunications, optical fibre, RF/microwave and defence electronics sectors. With over 20 microprocessor-based products designed and manufactured in-house — several holding Telecom Engineering Centre (DoT) approvals — and a track record of more than two decades in supplying customised testers and sub-systems to DRDO laboratories and the Ministry of Defence, the Company positions itself as a single-window source for test and measurement solutions spanning copper, optical, digital and RF technologies. Where a solution is not manufactured in-house, the Company sources equipment from leading global manufacturers to offer customers a complete range under one roof, supported by qualified applications engineers.

The Company's product portfolio is organised around four broad segments: Telecommunication Test & Measuring Equipment, Optical Fibre Products & Splicing Machines, RF & Microwave Test Instruments, and Defence & Aerospace Systems.

1. Telecommunication Test & Measuring Equipment

Telogica offers a wide range of copper and data-cable test equipment used for cable verification, fault location and network/Layer-1 testing by telecom operators and cable companies:

- Cable Fault Locators — including Digital Cable Fault Locators and the Universal Cable Fault Locator (FM 111), covering copper telecom cables from two-wire communication lines to data cables (with Time Domain Reflectometry-based fault location up to 20 km range).
- Cable & Pipe Locators (e.g., AG-309.15G) and Electronic Route Markers / Passive Electronic Marker Locating Systems for underground cable route identification.
- xDSL/ADSL Testers and High-Speed Data Circuit Testers for broadband and data-line diagnostics.
- Network Testers and Ethernet Analyzers (e.g., GEA-8120A, GEA-8130A Two-Port Ethernet Analyzer) for Layer-1 cable certification and Ethernet transmission testing.
- SDH Analyzers, Data Transmission Analyzers and BER Testers for digital transmission network testing.

2. Optical Fibre Products & Splicing Machines

As the largest optical fibre testing and manufacturing company in India within its category, Telogica's optical portfolio includes:

- Optical Time Domain Reflectometers (OTDRs) — including Smart OTDR, Ultra Smart OTDR and handheld OTDR variants — for fibre link characterisation and fault location.
- Optical Fusion Splicing Machines — core-to-core and active V-groove alignment splicers as well as ribbon fibre splicing machines, featuring PAS fibre-adjustment technology, industrial-grade quad-core processors and long-duration lithium battery packs for field deployment.
- Optical Power Meters, Laser Sources and Variable Attenuators for optical link-loss measurement.
- Optical Talksets, Fibre Identifiers, Visual Fault Locators, Connector Inspectors and Fibre Cleavers (including auto-rotate-blade cleavers) supporting fibre installation and maintenance.
- PON Power Meters for passive optical network deployments.

3. RF & Microwave Test Instruments

Telogica offers RF test instrumentation spanning DC to 40 GHz, positioning itself as a single source for signal generation through network analysis:

- Spectrum Analyzers and Vector/Network Analyzers (e.g., 2-port/4-port network analyzers up to 8 GHz) for RF signal and network characterisation.
- Cable & Antenna Analyzers and BTS Testers (e.g., UCTT 8901 BTS) for base transceiver station commissioning and maintenance.

- RF Power Meters and Solid-State Power Amplifiers across multiple frequency bands (80 MHz–1 GHz, 1–6 GHz, 6–18 GHz, 18–26.5 GHz and 26.5–40 GHz), including rack-mount configurations.
- Standard and custom-designed DC-DC Converters, supplied to DRDO laboratories in single- and multi-output configurations to MIL-STD requirements.

4. Defence & Aerospace Systems

Telogica has a long-standing relationship with India's defence research establishments and the Ministry of Defence, supplying RF, microwave and optical sub-systems and customised testers across commercial, industrial, military, naval, space and telecommunication applications, including:

- RF Components, Instruments and Microwave Sub-systems, including W-Band up/down converters and wideband solid-state GaN amplifiers.
- Fibre Optic Gyroscope (FOG) Winding Machines, supporting the manufacture of fibre-optic gyroscopes used in navigation and guidance systems for commercial and military applications.
- Synchronisation equipment for telecommunications network clock sources (stratum-based synchronisation status monitoring).
- RF Proximity Fuze systems (height-of-burst up to 300 metres), based on FMCW RF front-end technology.
- Optical instruments and other customised sub-systems developed and delivered to DRDO laboratories and defence research establishments.

The Company continues to invest in research and development to expand this portfolio, with a particular focus on next-generation modular vector analyzers and splicing hardware, while pursuing distribution partnerships to widen the international reach of its products.

NOTICE OF 31ST ANNUAL GENERAL MEETING

Notice is hereby given that the 31st Annual General Meeting ("AGM" or 'the Meeting') of the Members of Telogica Limited will be held on Tuesday, 25th August 2026 at 04:00 P.M (IST) through video conferencing facility ('VC') / other audio-visual means ('OAVM') for which purpose the Registered office of the Company shall be deemed as the venue for the Meeting and the proceedings of the AGM shall be deemed to be made thereat, to transact the following business:

ORDINARY BUSINESS:

Item No 01: To receive, consider, and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon

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

"**RESOLVED THAT** the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

Item No 02: To appoint Mr. Hari Krishna Reddy Kallam, Whole Time Director (DIN: 01302713), who retires by rotation as a director

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

"RESOLVED THAT Mr. Hari Krishna Reddy Kallam, Whole Time Director (DIN: 01302713), who retires by rotation at this meeting and being eligible for re-election by rotation, has offered himself for re-appointment in accordance with the applicable provisions of the Companies Act, 2013, be and is hereby re-appointed as a Whole Time Director of the Company."

SPECIAL BUSINESS:

Item No 03: To consider and approve appointment of Ms. Priyanka Rajora, Practicing Company Secretary (CP No. 22886), Proprietor of M/s Rajora and Co, Practicing Company Secretaries as Secretarial Auditor of the Company.

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

"**RESOLVED THAT** pursuant to the provisions of Sections 179 and 204 and other applicable provisions of the Companies Act, 2013, read with the rules made thereunder, and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and based on the recommendations of the Audit Committee and the Board of Directors, the approval of the members be and is hereby accorded for the appointment of Ms. Priyanka Rajora, Practicing Company Secretary (CP No. 22886), Proprietor of M/s Rajora and Co, Practicing Company Secretaries (Unique Identification No.: S2020TL722100) as Secretarial Auditor of the Company for a term of five consecutive years, commencing from Financial Year 2026- 27 till Financial Year 2030-31 at such remuneration and on such terms and conditions as may be determined by the Board of Directors (including its committees thereof), and to avail any other services, certificates, or reports as may be permissible under applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company, (including its committees thereof), be and is hereby authorized to do all such acts, deeds, matters and things as may be deemed proper, necessary, or expedient, including filing the requisite forms or submission of documents with any authority or accepting any modifications to the clauses as required by such authorities, for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto."

Item No 04: Regularisation of the appointment of Mr. Sudhakara Reddy Allam (DIN: 02902130) as Managing Director of the Company.

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

"RESOLVED THAT pursuant to the provisions of Sections 152, 161, 196, 197, 198, 203 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule V thereto, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 17(1C) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Articles of Association of the Company and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors, the consent of the Members of the Company be and is hereby accorded to regularize appointment of Mr. Sudhakara Reddy Allam (DIN: 02902130), who was appointed by the Board of Directors as an Additional Director in the category of Professional-Executive Director with effect from May 27, 2026, pursuant to Section 161(1) of the Act and the Articles of Association of the Company and who holds office up to the date of this Annual General Meeting, as a Managing Director of the Company, not liable to retire by rotation, in the category of Professional-Executive Director for a period of five (5) years, commencing from May 27, 2026 up to May 26, 2031, on the terms and conditions, including remuneration, perquisites and other benefits, as set out in the Explanatory Statement annexed to the Notice convening this Annual General Meeting.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to alter, vary or revise the terms and conditions of the appointment, including remuneration, perquisites and other benefits payable to Mr. Sudhakara Reddy Allam, from time to time, as it may deem fit, provided that such variation is within the limits prescribed under Section 197 read with Schedule V and other applicable provisions of the Act, the SEBI Listing Regulations and such other statutory provisions as may be applicable from time to time.

RESOLVED FURTHER THAT the Board of Directors and the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things, execute all such documents, filings and writings, and take all such steps as may be necessary, desirable or expedient to give effect to this resolution."

By order of the Board
For Telogica Limited

Sd/-
Hari Krishna Reddy Kallam
Chairman & Whole-time Director
DIN: 01302713

Date: July 31, 2026
Place: Hyderabad

NOTES:

1. The Ministry of Corporate Affairs ("MCA") has vide its General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to "Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013 and the rules made thereunder on account of the threat posed by "COVID-19", General Circular Nos. 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022 and subsequent circulars issued in this regard, the latest being 09/2023 dated September 25, 2023 and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024 in relation to "Clarification on holding of Annual General Meeting ("AGM") through Video Conferencing (VC) or Other Audio Visual Means (OAVM)", (collectively referred to as "MCA Circulars") permitted the holding of the AGM through VC/OAVM, without the physical presence of the Members at a common venue. In compliance with the MCA Circulars, the AGM of the Company is being held through VC /OAVM. The registered office of the Company shall be deemed to be the venue for the AGM.

2. The Explanatory Statement pursuant to Section 102 of the Companies Act,2013 setting out material facts concerning the business under Item Nos. 3 & 4 of the Notice, is annexed hereto. Further, the relevant details pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director seeking re-appointment at this AGM are also annexed.

3. In accordance with the aforesaid MCA Circulars and Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 issued by Securities Exchange Board of India (collectively referred to as "SEBI Circulars"), Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose e-mail address(es) are registered with the Company/ Depositories/Depository Participants. Members may note that the Notice and the Annual Report 2025-26 will also be available on the Company's website www.telogica.com , website of the Stock Exchange, that is, BSE Limited at www.bseindia.com , and on the website of Company's Registrar and Transfer Agent, Bigshare Services Private Limited ("RTA") at https://www.bigshareonline.com/. Physical copy of the notice of the AGM and annexures shall be sent to those Members who request for the same.

4. For receiving all communication (including Annual Report) from the Company electronically:

a) Members holding shares in physical mode and who have not registered / updated their email address with the Company are requested to register / update the same by writing to the Company with details of folio number and attaching a self-attested copy of PAN card at legal@telogica.com or to the RTA at info@bigshareonline.com.

b) Members holding shares in dematerialised mode are requested to register / update their email addresses with the relevant Depository Participant.

5. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC/OAVM, 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 and hence the Proxy Form, Attendance Slip and route map of AGM are not annexed to this Notice.

6. Ms. Priyanka Rajora, Practicing Company Secretary [C P No. 22886] (Proprietor of M/s. Rajora and Co, Practicing Company Secretaries) has been appointed by the Board of Directors as the Scrutinizer to scrutinize the e-voting system during AGM and remote e-voting process in a fair and transparent manner. Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board Resolution or Authority letter, etc., authorizing its representative [with attested specimen signature of the duly authorized signatory(ies)] to attend the AGM through VC / OAVM on its behalf and/or to vote through remote e-voting/e-voting system provided in AGM. The said Resolution/Authority letter shall be sent to the Scrutinizer by email through its registered email address to priyanka@rajoraandco.com with a copy marked to evoting@nsdl.co.in or helpdesk.evoting@cdslindia.com as may be applicable. 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. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

7. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the Listed Companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4 (Click here), the format of which is available on the website of the Company's RTA, Bigshare Services Private Limited at https://bigshareonline.com/docs/Form_ISR-4_Duplicate_and_other_serices_in_demat.pdf. It may be noted that any service request can be processed only after the folio is KYC Compliant.

8. In terms of Regulation 40(1) of SEBI Listing Regulations, as amended from time to time, transfer, transmission and transposition of securities shall be affected only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members can contact the Company or Bigshare Services Private Limited ("RTA") for assistance in this regard.

9. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or RTA, the details of such folios together with the share certificates along with the requisite KYC Documents for consolidating their holdings in one folio. Requests for consolidation of share certificates shall be processed in dematerialized form.

10. Pursuant to the provisions of Section 72 of the Companies Act, 2013, Members holding shares in physical form may nominate a person in respect of all the rights attached to their shareholding by submitting Form No. SH-13 (Click here). Members who wish to cancel or vary an existing nomination may submit Form No. SH-14 (Click here), while Members desirous of opting out of the nomination facility may submit Form ISR-3 (Click here), as applicable. The prescribed forms are available on the website of the Ministry of Corporate Affairs and the website of the Company's Registrar and Share Transfer Agent ("RTA"). Members holding shares in dematerialized form are requested to submit the nomination details to their respective Depository Participant ("DP"), whereas Members holding shares in physical form should submit the duly completed forms to the Company's RTA.

11. For updating the signature of the securities holder, the holder / claimant shall furnish original cancelled cheque and banker's attestation of the signature in Form ISR-2 (Click here) which is also available at the RTA's website.

12. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on the cut-off date will be entitled to vote during the AGM.

13. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/ OIAE_IAD-1/P/CIR/2023/135 dated August 4, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_IAD-1/P/ CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market. Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login) and the same can also be accessed through the Company's website at https://telogica.com/investors. Further, The Company has designated an exclusive email ID legal@telogica.com, which would enable the investors/ shareholders to post their grievances, if any, by quoting their Registered Folio Number, Client ID, and Number of shares. However, it may be noted that the Company would not respond to any kind of malicious allegations made by the shareholders with ulterior motives.

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

15. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to legal@telogica.com.

16. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts.

17. Non-Resident Indian Members are requested to inform RTA, immediately on:

a) Change in their residential status on return to India for permanent settlement;

b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with PIN Code number, if not furnished earlier.

18. THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

i. The voting period begins on 22 August 2026 (9:00 AM) and ends on 24 August 2026 (5:00 PM). During this period, the shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 18 August 2026 may cast their vote electronically. The e-voting module shall be disabled by Bigshare for voting thereafter.

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

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

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

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

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

1. Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with 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 URL for users to login to Easi/Easiest is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use 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 BIGSHARE the e-Voting service provider and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. BIGSHARE, 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 https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin 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. Click on BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-voting period.
Individual Shareholders holding securities in demat mode with NSDL	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name BIGSHARE and you will be redirected to i-Vote website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting **4) For OTP based login you can** click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page with all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-vote (E-voting website) for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free No. 1800 22 55 33.
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- 48867000.

2. **Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "LOGIN" button under the 'INVESTOR LOGIN' section to Login on E-Voting Platform.
- Please enter you 'USER ID' (User id description is given below) and 'PASSWORD' which is shared separately on you register email id.
- Shareholders holding shares in CDSL demat account should enter 16 Digit Beneficiary ID as user id.
- Shareholders holding shares in NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID as user id.
- Shareholders holding shares in physical form should enter Event No + Folio Number registered with the Company as user id.

  Note If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).
- Click on I AM NOT A ROBOT (CAPTCHA) option and login.

  NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.
- If you have forgotten the password: Click on 'LOGIN' under 'INVESTOR LOGIN' tab and then Click on 'Forgot your password?
- Enter "User ID" and "Registered email ID" Click on I AM NOT A ROBOT (CAPTCHA) option and click on 'Reset'.

(In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for shareholders on i-Vote E-voting portal:

- After successful login, Bigshare E-voting system page will appear.
- Click on “VIEW EVENT DETAILS (CURRENT)” under ‘EVENTS’ option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on “VOTE NOW” option which is appearing on the right-hand side top corner of the page.
- Cast your vote by selecting an appropriate option “IN FAVOUR”, “NOT IN FAVOUR” or “ABSTAIN” and click on “SUBMIT VOTE”. A confirmation box will be displayed. Click “OK” to confirm, else “CANCEL” to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can “CHANGE PASSWORD” or “VIEW/UPDATE PROFILE” under “PROFILE” option on investor portal.

3. Custodian registration process for i-Vote E-Voting Website:

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on “REGISTER” under “CUSTODIAN LOGIN”, to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.
- After Successful registration, message will be displayed with “User id and password will be sent via email on your registered email id”.

  NOTE: If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.
- If you have forgotten the password: Click on ‘LOGIN’ under ‘CUSTODIAN LOGIN’ tab and further Click on ‘Forgot your password?
- Enter “User ID” and “Registered email ID” Click on I AM NOT A ROBOT (CAPTCHA) option and click on ‘RESET.

  (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for Custodian on i-Vote E-voting portal:

- After successful login, Bigshare E-voting system page will appear.

Investor Mapping:

- First you need to map the investor with your user ID under “DOCUMENTS” option on custodian portal.
- Click on “DOCUMENT TYPE” dropdown option and select document type power of attorney (POA).
- Click on upload document “CHOOSE FILE” and upload power of attorney (POA) or board resolution for respective investor and click on “UPLOAD”.

  Note: The power of attorney (POA) or board resolution has to be named as the “InvestorID.pdf” (Mention Demat account number as Investor ID.)
- Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select “VOTE FILE UPLOAD” option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on “UPLOAD”. Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can “CHANGE PASSWORD” or “VIEW/UPDATE PROFILE” under “PROFILE” option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	Helpdesk details
Shareholder‘s other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions (‘FAQs’) and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 022-62638338

4. Procedure for joining the AGM/EGM through VC/ OAVM:

For shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:

- The Members may attend the AGM through VC/ OAVM at https://ivote.bigshareonline.com under Investor login by using the e-voting credentials (i.e., User ID and Password).
- After successful login, Bigshare E-voting system page will appear.
- Click on “VIEW EVENT DETAILS (CURRENT)” under ‘EVENTS’ option on investor portal.
- Select event for which you are desire to attend the AGM/EGM under the dropdown option.
- For joining virtual meeting, you need to click on “VOTE NOW” “VC/OAVM” link placed beside of “VIDEO CONFERENCE LINK” option.
- Members attending the AGM/EGM through VC/ OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

The instructions for Members for e-voting on the day of the AGM/EGM are as under:-

- The Members can join the AGM/EGM in the VC/ OAVM mode 15 minutes before the scheduled time of the commencement of the meeting. The procedure for e-voting on the day of the AGM/EGM is same as the instructions mentioned above for remote e-voting.
- Only those members/shareholders, who will be present in the AGM/EGM 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/EGM.
- Members who have voted through Remote e-Voting will be eligible to attend the EGM. However, they will not be eligible to vote at the AGM/EGM.

Helpdesk for queries regarding virtual meeting:

In case shareholders/ investor have any queries regarding virtual meeting, you may refer the Frequently Asked Questions (‘FAQs’) available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22, 022-62638338

Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 and additional information as required under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circulars issued thereunder:

The following Statement sets out all material facts relating to the businesses mentioned under Item Nos. 3 and 4 in the Notice:

Item No. 3: To consider and approve appointment of Ms. Priyanka Rajora, Practicing Company Secretary (CP No. 22886), Proprietor of M/s Rajora and Co, Practicing Company Secretaries as Secretarial Auditor of the Company

Pursuant to the provisions of Section 204 of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), every listed entity is required to appoint a Secretarial Auditor for a term of five consecutive financial years, subject to the approval of the shareholders.

Based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on 20 March 2026, approved the appointment of Ms. Priyanka Rajora (CP No. 22886), Proprietor of M/s Rajora & Co., Practicing Company Secretaries (Unique Identification No. S2020TL722100), as the Secretarial Auditor of the Company in case of casual vacancy for the FY 2025-26 and recommended for appointment for a term of five consecutive financial years, commencing from Financial Year 2026-27 and ending with Financial Year 2030-31, subject to the approval of the Members.

M/s Rajora & Co., Company Secretaries, Hyderabad, represented by Ms. Priyanka Rajora, Associate Member of the Institute of Company Secretaries of India (ACS) and holding Certificate of Practice No. 22886, possesses extensive professional experience in the field of corporate laws, secretarial and legal compliances, securities laws, corporate restructuring, due diligence, corporate governance and regulatory matters. The firm is a Peer Reviewed firm of Practicing Company Secretaries and has been rendering professional services in the areas of the Companies Act, 2013, SEBI Regulations, FEMA compliances, corporate governance advisory, secretarial audits, due diligence, capital market transactions and other allied corporate advisory and compliance services.

The Audit Committee and the Board, after evaluating the qualifications, experience, expertise, peer review status and professional capabilities of M/s Rajora & Co., were of the opinion that the firm possesses the requisite competence and experience to effectively discharge the duties of Secretarial Auditor of the Company.

M/s Rajora & Co. has conveyed its consent to act as the Secretarial Auditor of the Company and has confirmed that its appointment, if approved by the Members, would be in accordance with the provisions of the Companies Act, 2013, the SEBI Listing Regulations and other applicable laws. The firm has further confirmed that it holds a valid Peer Review Certificate issued by the Institute of Company Secretaries of India and satisfies the eligibility criteria prescribed under the applicable statutory provisions.

The remuneration payable to the Secretarial Auditor for the said term shall be INR 1,00,000/- per annum and as determined by the Board of Directors (including any Committee thereof) from time to time, based on the scope of work and applicable statutory requirements. The Board shall also be authorised to engage the Secretarial Auditor for such other certifications, reports or professional services as may be permissible under applicable laws, on mutually agreed terms.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

The Board of Directors recommends the Ordinary Resolution set out at Item No. 03 of the Notice for approval of the Members.

Item No 04: Regularisation of the appointment of Mr. Sudhakara Reddy Allam (DIN: 02902130) as Managing Director of the Company.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on May 26, 2026, appointed Mr. Sudhakara Reddy Allam (DIN: 02902130) as an Additional Director in the category of Professional-Executive Director with effect from May 27, 2026, pursuant to the provisions of Section 161(1) of the Companies Act, 2013 ("the Act") and the Articles of Association of the Company. Simultaneously, the Board also appointed him as the Managing Director of the Company for a period of five (5) years commencing from May 27, 2026 up to May 26, 2031, subject to the approval of the Members.

Pursuant to Section 161(1) of the Act, Mr. Sudhakara Reddy Allam holds office as an Additional Director only up to the date of this Annual General Meeting ("AGM"). Accordingly, the approval of the Members is being sought for his appointment as a Director of the Company and for confirming his appointment as the Managing Director of the Company for the aforesaid term.

Further, in terms of Regulation 17(1C) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), a person appointed by the Board as a Director or Managing Director is required to obtain the approval of the Members within the prescribed timeline. Accordingly, the approval of the Members is being sought by way of the proposed Ordinary Resolution.

The Board has, on the basis of the declarations, disclosures and confirmations received from Mr. Sudhakara Reddy Allam, satisfied itself that he possesses the requisite integrity, qualifications, expertise, experience and proficiency for appointment as Director and Managing Director of the Company. The Board is also satisfied that his continued association with the Company would be beneficial to the Company.

Mr. Sudhakara Reddy Allam has furnished his consent to act as a Director in Form DIR-2, declaration of non-disqualification in Form DIR-8 under Section 164 of the Act, disclosure of interest in Form MBP-1 under Section 184(1) of the Act, and such other declarations, disclosures and confirmations as required under the Companies Act, 2013, the Rules made thereunder and the SEBI Listing Regulations. He is not disqualified from being appointed as a Director under the provisions of the Act and is not debarred from holding the office of Director by virtue of any order passed by the Securities and Exchange Board of India or any other statutory or regulatory authority.

The principal terms and conditions governing the appointment of Mr. Sudhakara Reddy Allam as Managing Director, including remuneration, are set out below:

Particulars	**Terms**
Period of appointment	5 (Five) years commencing from May 27, 2026 up to May 26, 2031, not liable to retire by rotation
Basic Salary	INR 3,00,000 (Three Lakhs) per month, with authority to the Board / Nomination and Remuneration Committee to decide annual increments
Perquisites and Allowances	NIL
Performance Incentive/Bonus	NIL
Commission	NIL
Contribution to Provident Fund, Gratuity, Superannuation, Leave Encashment	As per the rules of the Company, not treated as part of the ceiling on remuneration to the extent permissible under the Act
Minimum remuneration in case of loss/inadequate profits	As per Section II of Part II of Schedule V to the Act, or such other limits as may be prescribed

The above remuneration is subject to the overall ceiling limits prescribed under Section 197 read with Schedule V to the Act. The Board of Directors and/or the Nomination and Remuneration Committee shall have the liberty to alter and vary the terms and conditions of the said appointment, including remuneration, from time to time, within the limits prescribed under the Act and the SEBI Listing Regulations.

The disclosures required under Schedule V to the Companies Act, 2013, the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, and Regulation 36(3) of the SEBI Listing Regulations, in respect of the appointment of Mr. Sudhakara Reddy Allam, are set out in the Annexure to this Explanatory Statement.

A copy of the Board Resolution dated May 26, 2026, the letter of appointment/terms of appointment as Managing Director, and the disclosures/declarations furnished by Mr. Sudhakara Reddy Allam are available for inspection by the Members without any fee, in electronic form, on all working days during business hours up to the date of the AGM, and shall also be available for inspection at the AGM, on request.

Interest of Directors

Except Mr. Sudhakara Reddy Allam, being the appointee, and his relatives, to the extent of their shareholding interest, if any, in the Company, none of the other Directors or Key Managerial Personnel of the Company, or their respective relatives, is in any way, financially or otherwise, concerned or interested in the resolution set out at Item No. 4 of the Notice.

Board Recommendation

The Board of Directors is of the opinion that the appointment of Mr. Sudhakara Reddy Allam as a Managing Director of the Company would be in the best interests of the Company, having regard to his integrity, expertise, experience and proficiency, and accordingly recommends the Ordinary Resolution set out at Item No. 4 of the Notice for approval of the Members.

ANNEXURE TO THE EXPLANATORY STATEMENT

Details of the Director seeking appointment, pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings (SS-2)

Name of the Director	Mr. Sudhakara Reddy Allam
DIN	02902130
Date of Birth / Age	May 17, 1982 / 44 years
Nationality	Indian
Date of first appointment on the Board	May 27, 2026 (as Additional – Managing Director)
Qualification	Graduate in Commerce from Nagarjuna University.
Nature of expertise in specific functional areas	Business Development, Project Planning and Management, Commercial Operations, and Supply Chain Management.
Brief profile / experience	Mr. Sudhakara Reddy Allam has over 15 years of rich and diverse experience in business development, project planning and management, commercial operations, and supply chain management. He has played a significant role in driving business growth, operational efficiency, strategic planning, and execution across various business functions. His extensive industry experience and leadership capabilities enable him to contribute effectively towards the Company's growth and long-term strategic objectives.
Terms and conditions of appointment, including remuneration proposed and remuneration last drawn (if any)	As set out under the heading “Principal terms and conditions” in this Explanatory Statement; remuneration last drawn from the Company: Not Applicable, being a new appointment, unless otherwise stated
Shareholding in the Company (as on 30th June 2026)	60616 shares

Disclosure of relationships between Directors inter-se	Mr. Sudhakara Reddy Allam is not related to any other Director or Key Managerial Personnel of the Company
Names of listed entities in which he also holds directorship	NIL
Names of listed entities from which he has resigned in the past three years	NIL
Directorship in other companies (as on date)	Sree Suvidha Industries Limited; Sudhakara Industries Private Limited; Sudhakara Infratech Private Limited (Director & Managing Director)
Membership/Chairmanship of committees of the Board of the Company	NIL
Membership/Chairmanship of committees of the Board of other companies	NIL
Number of Board meetings attended during the year	NIL (for the FY 2025-26)

By order of the Board
For Telogica Limited

Sd/-
Hari Krishna Reddy Kallam
Chairman & Whole-time Director
DIN: 01302713

Date: July 31, 2026
Place: Hyderabad

DIRECTORS' REPORT

Dear Members,

The Board of Directors ("the Board") are pleased to present their 31st (Thirty First) Annual Report of Telogica Limited ("the Company/ Telogica") on the business and operations of the Company, together with the Audited Standalone Financial Statements of the Company for the Financial Year ("Financial year") ended March 31, 2026 (hereinafter referred as "Financial year 2025-26" or "during the year").

FINANCIAL PERFORMANCE/SUMMARY

The financial highlights of the Company are as follows:

(Indian Rupees in Lakhs)

Particulars	2025-26	2024-25
Revenue from Operations	3,238.88	1,928.27
Other Income	34.88	21.07
Total Income	**3,273.76**	**1,949.33**
Total Expenses	3,099.10	1,847.11
Profit/ (Loss) before exceptional items and tax	**174.66**	**102.22**
Exceptional items	-	-
Profit / (Loss) before tax	**174.66**	**102.22**
Less: Current tax	6.59	-
Deferred Tax	32.05	(67.81)
MAT Credit Entitlement	(6.59)	-
Profit/ (Loss) for the period	**32.05**	**170.03**
Other Comprehensive Income	(15.35)	4.55
Total Comprehensive Income	127.26	174.57
Earning per Equity Share		
Basic	0.27	0.65
Diluted	0.27	0.37

REVIEW OF OPERATIONS / STATE OF COMPANY'S AFFAIRS FOR THE FY 2025-26

The company is engaged in the business of providing end-to-end technology solutions and products for the telecommunications and information technology sectors. The Company operates in the areas of telecommunications, networking, fibre optic communication, timing and synchronization, test and measurement, network monitoring, communication infrastructure and allied technology solutions. Its portfolio comprises products, systems and services catering to the requirements of telecom service providers, government and public sector undertakings, defence establishments, utilities, research institutions and enterprise customers.

The Company collaborates with leading global technology partners for the supply, integration and deployment of advanced communication technologies and solutions. Through its diversified product portfolio and technical expertise, the Company endeavours to address the evolving requirements of next-generation communication networks, digital infrastructure and mission-critical applications. The Company continues to focus on delivering quality products and value-added services, strengthening customer relationships, enhancing operational efficiencies and pursuing sustainable business growth while maintaining high standards of corporate governance and regulatory compliance.

During the financial year under review, the Company continued to focus on prudent financial management, business development, operational excellence and expansion of its market presence. The management remains committed to strengthening the Company's competitive position by leveraging technological advancements, identifying emerging business opportunities and creating sustainable value for all stakeholders.

There has been no change in the business of the Company during the financial year ended March 31, 2026. Please refer our website www.telogica.com redirect also to www.aishwaryatechtele.com for details on business.

Financial Performance

During the year under review, your Company achieved Revenue from Operations of INR 3,238.88 Lakhs (Standalone) for the financial year 2025-26, as compared to INR 1,928.27 Lakhs (Standalone) in the previous financial year 2024-25. The Net Profit after Tax stood at INR 142.61 Lakhs (Standalone) for the financial year 2025-26, as against INR 170.03 Lakhs (Standalone) in the previous financial year 2024-25.

The annual Audited Financial Statements for the financial year ended March 31, 2026 have been prepared in accordance with the applicable provisions of the Companies Act 2013 (“the Act”), Indian Accounting Standards (“IND AS”) and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, (“SEBI Listing Regulations”), if any.

As required under Section 136 of the Companies Act, 2013, audited financial statements including all other documents required to be attached thereto are available on the website of the company i.e., www.telogica.com redirect also to www.aishwaryatechtele.com. These documents will also be available for inspection during the business hours at the registered office of the Company.

DIVIDEND

Considering the estimated cash flow requirements and the need to conserve resources for future business operations, expansion, and growth, the Board of Directors has decided not to recommend any dividend for the financial year ended March 31, 2026.

TRANSFER TO RESERVES

Your Company did not transfer any amount to reserves for the financial year 2025-26.

CHANGE IN THE NATURE OF THE BUSINESS

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

SHARE CAPITAL

Authorized Share Capital:

As on March 31, 2026, the authorized share capital of the Company stands at INR. 40,00,00,000/- (Indian Rupees Forty Crores Only) divided into 8,00,00,000 (Eight Crores) equity shares of INR. 5/- (Indian Rupees Five Only) each.

Subscribed, Issued, and Paid-Up Capital:

The Paid-up Equity Share Capital of the Company as on March 31, 2026 stood at INR 32,66,15,160/- (Indian Rupees Thirty-Two Crore Sixty-Six Lakh Fifteen Thousand One Hundred Sixty only), comprising 6,53,23,032 (Six Crore Fifty-Three Lakh Twenty-Three Thousand and Thirty-Two) equity shares of INR. 5/- (Indian Rupees Five only) each.

During the year under review, 3,15,50,000 (Three Crore Fifteen Lakh Fifty Thousand) warrants were converted into an equivalent number of equity shares, as follows:

S. No	Particulars	Date of Allotment	Number of Shares	Issue Price (INR)
1.	Conversion of warrants to equity	29-10-2025	1,40,62,754 (One Crore Forty Lakh Sixty-Two Thousand Seven Hundred and Fifty-Four)	INR. 8/- (Indian Rupees Eight only)
2.	Conversion of warrants to equity	31-10-2025	46,40,290 (Forty-Six Lakh Forty Thousand Two Hundred and Ninety)	INR. 8/- (Indian Rupees Eight only)
3.	Conversion of warrants to equity	01-11-2025	47,00,000 (Forty-Seven Lakh)	INR. 8/- (Indian Rupees Eight only)
4.	Conversion of warrants to equity	04-11-2025	81,46,956 (Eighty-One Lakh Forty-Six Thousand Nine Hundred and Fifty-Six)	INR. 8/- (Indian Rupees Eight only)

Pursuant to the above allotments, the Company has obtained listing and trading approval from BSE Limited for the new equity shares.

In accordance with Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has submitted the Statement of Deviation(s) or Variation(s), confirming that there has been no deviation in the utilization of proceeds raised through the preferential issue. The entire proceeds have been utilized for the purposes approved by the shareholders through their resolution.

STOCK EXCHANGE LISTING

Presently, the Equity Shares of the Company are listed on BSE (Bombay Stock Exchange). The Company confirms that it has paid Annual Listing Fees to the stock exchange.

ANNUAL RETURN

Pursuant to Section 92(3) read with Section 134(3) (a) of the Act, the Annual Return as on March 31, 2026 is available on the Company's website at www.telogica.com.

COMPANY'S WEBSITE

Your Company has developed and maintains a fully functional website, www.telogica.com, designed to prominently exhibit the Company's business on the home page, along with all other relevant details about the Company.

The website carries a comprehensive repository of information relating to the Company, including its Financial Results, Shareholding Pattern, details of the Board and its Committees, Corporate Policies, business activities and current developments concerning the Company. All mandatory information and disclosures required under the Companies Act, 2013 and the Rules made thereunder, and under Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as well as other information of interest to investors, have been duly hosted on the Company's website.

NUMBER OF MEETINGS OF THE BOARD

The Board 9 (Nine) times during the financial year ended March 31, 2026, on the following dates: May 23, 2025; August 12, 2025; August 28, 2025; October 22, 2025; November 13, 2025; December 20, 2025; December 30, 2025; February 5, 2026; and March 20, 2026.

The details of the composition of the Board and its Committees and the number of meetings held and attendance of Directors at such meetings are provided in the Corporate Governance Report, which forms part of the Annual Report.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134 of the Companies Act, 2013, with respect to the Directors' Responsibility Statement, the Board of Directors of the Company hereby confirms:

a) that in the preparation of the Annual Accounts, the applicable accounting standards have been followed;

b) that the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as of March 31, 2026 and of Profit and Loss Account of the Company for that period;

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

d) that the Directors have prepared the Annual Accounts for the Financial Year ended March 31, 2026 on a going concern basis;

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

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

STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SECTION 149

As required under Section 149 of the Companies Act, 2013, the Independent Directors have submitted the declaration affirming that they meet the criteria of independence as provided in Section 149(6) of the Act and Regulation 25 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. There has been no change in the circumstances affecting their status as independent directors of the Company.

The Board is of the opinion that all the Independent Directors appointed during the year under review are persons of integrity and possess relevant expertise and experience to act as Independent Director of the Company. The Independent Directors of the Company have confirmed that they have registered themselves with the Indian Institute of Corporate Affairs, Manesar and have included their name in the databank of Independent Directors within the statutory timeline and they have also appeared and qualified for the online proficiency test, wherever applicable.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION AND OTHER DETAILS

The policy of the Company relating to the remuneration of the Directors, Key Managerial Personnel and other employees, including criteria for determining qualifications, positive attributes, independence of a Director and other matters, as required under sub-section (3) of Section 178 of the Companies Act, 2013, is governed by the Nomination and Remuneration Policy.

The Company's policy relating to the appointment of directors and remuneration including other matters provided in Section 178(3) of the Act is also available at:

https://aishwaryatechtele.com/images/pdf/Nomination%20&%20Remuneration%20Policy.pdf.

LOANS, GUARANTEES OR INVESTMENTS

a) Whether any loan, guarantee is given by the company or securities of any other body corporate purchased- No

b) Are there any reportable transactions on which section 186 applies? (whether or not- threshold exceeds 60% of its paid-up share capital, free reserves, and securities premium account or 100% of its free reserves and securities premium account)- No

c) Brief details as to why transaction is not reportable- There are no Loans, Guarantees, or Investments during the FY 2025-26 which are reportable under this section.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All transactions entered into by the Company with related parties during the financial year under review were on an arm's length basis and in the ordinary course of business.

All Related Party Transactions are placed before the Audit Committee for prior approval, and omnibus approval is obtained for transactions which are repetitive in nature, wherever applicable. The Board of Directors has framed a Policy on Related Party Transactions to ensure a robust process for the approval, review and reporting of transactions between the Company and its related parties. The said Policy is available on the Company's website under the Investors' section at:

https://aishwaryatechtele.com/images/pdf/Related%20party%20policy.pdf

During the year under review, none of the transactions with related parties were of a nature falling under the scope of Section 188(1) of the Companies Act, 2013. Accordingly, the disclosure required under Section 134(3)(h) of the Companies Act, 2013, in Form AOC-2, is not applicable to the Company for FY 2025-26 and, therefore, does not form part of this Report.

Details of related party transactions, as required under accounting standards, are provided in the Notes to the Financial Statements forming part of this Annual Report.

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

The particulars as prescribed under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to Conservation of Energy, Technology Absorption, and Foreign Exchange Earnings and Outgo are provided in Annexure I to this Report.

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The Company has established a structured Risk Management Framework to identify, assess, monitor and mitigate key business risks that may impact its operations, financial performance or strategic objectives. The framework enables timely identification of existing and emerging risks — including strategic, financial, liquidity, security, regulatory, legal, reputational and other risks — and ensures that appropriate mitigation measures are implemented to minimise their potential impact and support the Company's sustainable growth.

In line with the provisions of the Companies Act and Regulation 21 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, the Company has adopted a Risk Management Policy, which guides the Board in approving the Risk Management Framework and overseeing the risks faced by the organisation. The risk management process encompasses risk identification, assessment, analysis and mitigation, with sustainability considerations integrated into the process to align potential exposures with the Company's risk appetite and highlight risks associated with its chosen strategies.

The Board periodically reviews the key risks faced by the Company and the effectiveness of the measures adopted to manage them, while the Audit Committee provides additional oversight of financial risks and controls. Major risks identified across businesses and functions are systematically addressed through mitigation actions on a continuing basis.

Further details on the Company's risk profile and mitigation measures are provided under the "Threats, Risks and Concerns" and "Internal Control Systems and their Adequacy" sections of the Management Discussion and Analysis Report. The Risk Management Policy is also available under the Investors' section of the Company's website at:

https://aishwaryatechtele.com/images/pdf/Risk_Management%20Policy.pdf.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provisions of Section 135 of the Companies Act, 2013, read with the rules made thereunder, relating to Corporate Social Responsibility, are not applicable to the Company for the financial year under review, as the Company does not meet the threshold criteria prescribed thereunder. Accordingly, the disclosure requirements under Section 134(3)(o) of the Companies Act, 2013 are not applicable to the Company and do not form part of this Report.

EVALUATION OF PERFORMANCE OF THE BOARD, ITS COMMITTEES AND DIRECTORS

Pursuant to the provisions of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has established a structured framework for the annual evaluation of its own performance, that of its Committees and Individual Directors, including the Chairperson, with specific focus on the performance and effective functioning of the Board and individual Directors.

The evaluation was undertaken through a comprehensive assessment process covering, inter alia, the effectiveness of the Board and Committee composition, diversity of skills and experience, discharge of statutory and fiduciary responsibilities, quality of deliberations and decision-making, governance practices, strategic oversight and the overall functioning of the Board and its Committees.

The performance of Individual Directors was evaluated based on various parameters, including attendance and participation in meetings, quality of contribution to Board deliberations, strategic guidance, professional expertise, independent judgment and fulfilment of their roles and responsibilities. The performance of the Chairperson, Non-Independent Directors and the Board as a whole was evaluated by the Independent Directors, while the Independent Directors were evaluated by the entire Board, excluding the Director being evaluated.

Criteria for Performance Evaluation

a) Ability of the Director to devote sufficient time and attention to his/her professional obligations for informed and balanced decision-making.

b) Adherence to the Code of Conduct in letter and in spirit by the Directors.

c) Bringing objectivity and independence of view to the Board's discussions in relation to the Company's strategy, performance and risk management.

d) Statutory compliance and ensuring high standards of financial probity and Corporate Governance.

e) Fulfilment of responsibilities under the Companies Act, 2013, including responsibilities of the Board and accountability under the Directors' Responsibility Statement.

In accordance with Schedule IV to the Companies Act, 2013 and the SEBI Listing Regulations, a separate meeting of the Independent Directors was held on March 20,2026, without the presence of Non-Independent Directors and members of the Management. At the meeting, the Independent Directors reviewed the performance of the Non-Independent Directors, the Chairman and the Board as a whole, and assessed the quality, quantity and timeliness of the flow of information between the Management and the Board necessary for the Board to effectively and reasonably perform its duties. All the Independent Directors were present at the meeting.

Opinion of the Board

Based on the outcome of the evaluation, the Board is of the opinion that all the Directors, including the Independent Directors, possess the requisite integrity, expertise, experience and proficiency necessary for effectively discharging their duties and responsibilities. The Board further confirms that, in its opinion, the Independent Directors satisfy the criteria of independence as prescribed under the Companies Act, 2013 read with the Rules made thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and are independent of the Management.

FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

Familiarization Programme for Independent Directors

The Company has put in place a structured Familiarization/Orientation Programme for Independent Directors to acquaint them with the Company's operations, business model, industry landscape and their roles, rights and responsibilities as Board members. On induction, every Independent Director is taken through this programme, covering aspects such as the nature of the industry in which the Company operates, business model, operational and financial performance, organisation structure, and the roles, duties and responsibilities expected of them as Independent Directors.

In addition, the Company periodically organises programmes and updates for Independent Directors on regulatory developments, industry trends, changes in the business environment and other significant matters, to enable them to effectively discharge their duties and contribute meaningfully to Board deliberations.

Every Independent Director, at the time of appointment, is issued a formal Letter of Appointment setting out in detail their role, functions, duties and responsibilities as a Director of the Company. The format of the Letter of Appointment is available on the Company's website.

The details of the Familiarization Programme, including programmes attended by Independent Directors, are disclosed on the Company's website at:

https://aishwaryatechtele.com/images/pdf/Familiarisation%20Programme%20New%20folder.pdf.

DIRECTORS

The Board is duly constituted.

As on March 31, 2026, the Board of Directors comprised seven (7) Directors, comprising two Whole-time/Executive Directors, one Managing Director and four Independent (Non-Executive) Directors, including a Woman Director.

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Hari Krishna Reddy Kallam, Whole Time Director (DIN: 01302713), retires by rotation at the ensuing Annual General Meeting and, being eligible, offers himself for re-appointment. The Board recommends his re-appointment for the approval of the Members.

In compliance with Regulation 36(3) of the Listing Regulations and Secretarial Standard – 2 on General Meetings, a brief resume of the Director proposed to be re-appointed is attached along with the Notice of the ensuing Annual General Meeting (AGM).

Moreover, the Directors have devised proper systems and processes for complying with the requirements of applicable Secretarial Standards issued by the Institute of Company Secretaries of India, and confirm that such systems were adequate and operating effectively.

CHANGES IN THE DIRECTORS OR KEY MANAGERIAL PERSONNEL (KMP):

Board of Directors:

Mr. Satish Kumar Maddineni (DIN: 03452107), Whole-time Director, ceased to be a Director of the Company with effect from April 1, 2025.

Apart from the above, there were no other changes in the Directors of the Company during FY 2025-26.

Changes after the closure of FY 2025-26:

Members may note the following changes in the Board of Directors and Key Managerial Personnel of the Company after March 31, 2026 and up to the date of this Report:

a. Mr. Srinivasa Rao Mandava (DIN: 03456187) resigned as Managing Director of the Company with effect from May 26, 2026.

b. Mr. Sudhakara Reddy Allam (DIN: 02902130) was appointed by the Board of Directors as an Additional Director and Managing Director of the Company with effect from May 27, 2026, based on the recommendation of the Nomination and Remuneration Committee. His appointment as a Director is being placed before the Members for regularisation, and his appointment as Managing Director is being placed for approval, at the ensuing Annual General Meeting. Further details, including his profile and terms of appointment, are set out in the Explanatory Statement annexed to the Notice of the AGM.

Company Secretary and Compliance Officer:

During the year under review, there was a change in the office of Company Secretary and Compliance Officer of the Company. Mr. Khush Mohammad, Associate Member of the Institute of Company Secretaries of India (ICSI), who held the position for part of the year, ceased to hold office with effect from January 12, 2026. Ms. Deesha Rohit Shroff, Company Secretary and Compliance Officer, was appointed with effect from March 20, 2026.

Moreover, in the 30th AGM of the Company held on September 30, 2025,

a. Venkateswara Rao Devineni (DIN: 03616715), Executive Director of the company, who was liable to retire by rotation, was reappointed as Whole-Time Director;

b. Sreekanth Bolla (DIN:05306196) was reappointed as Independent Director for a second term of five (5) consecutive years i.e., from September 04, 2025 till September 03, 2030 (both days inclusive);

Apart from the above, there were no other changes in the Directors and the KMPs.

KEY MANAGERIAL PERSONNEL (KMP)

In terms of Section 203 of the Act, the following are the Key Managerial Personnel of the Company as on March 31, 2026:

Name	Designation
Srinivasa Rao Mandava	Managing Director
Hari Krishna Reddy Kallam	Whole-time Director
Venkateswara Rao Devineni	Whole-time Director and Chief Financial Officer
Deesha Rohit Shroff	Company Secretary and Compliance Officer

SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES

The Company did not have a Subsidiary / Associate/ Joint Venture Company as on the beginning of the financial year or close of financial year under report and even as on date. Further, no Company has become or ceased to become the Subsidiary/ Associate/ Joint Venture of the Company during the financial year under review.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

No significant or material orders were passed by the Regulators or Courts or Tribunals that impact the going concern status and Company's operations in future.

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

Your Company has established and maintained a framework of internal financial controls and compliance systems. Based on the framework of internal financial controls and compliance systems established and maintained by the Company, the work performed by the internal, statutory and secretarial auditors and external consultants, including the audit of internal financial controls over financial reporting by the statutory auditors and the reviews performed by management and the relevant board committees, including the audit committee, the Board is of the opinion that the Company's internal financial controls were adequate and your Company is constantly endeavouring to improve the standards of internal control in various areas and taking steps to strengthen the internal control system to make it commensurate and effective with the nature of its business.

Further, the statutory auditors of your Company have also issued an attestation report on internal control over financial reporting (as defined in section 143 of Companies Act, 2013) for the financial year ended March 31, 2026, which forms part to the Statutory Auditor's Report.

VIGIL MECHANISM

The Board of Directors, on the recommendation of the Audit Committee, established a vigil mechanism for directors and employees called "Whistle Blower Policy", pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, to report genuine concerns or grievances about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics Policy and to provide adequate safeguards against victimization of persons who use such mechanism and to provide direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases.

The Whistle Blower Policy is posted under the Investors section of the Company's website at https://aishwaryatechtele.com.com/images/pdf/Vigil%20Mechanism.pdf

PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

The Company has adopted a policy on Prevention of Sexual Harassment of Women at Workplace in accordance with The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company has taken several initiatives across the organization to build awareness amongst employees about the

Policy and the provisions of the Prevention of Sexual Harassment of Women at Workplace Act. The Company has constituted Internal Complaints Committee as required under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Sl. No	Particulars	No.
1	Number of complaints on Sexual harassment Received	Nil
2	Number of complaints disposed off during the Year	Nil
3	Number of cases pending for more than ninety Days	Nil
4	Number of workshops or awareness programme against sexual harassment carried out The Company regularly conducts necessary awareness programmes for its employees	Nil
5	Nature of action taken by the employer or district officer	Nil

The Company has constituted an Internal Complaints Committee (ICC) in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, to address complaints relating to sexual harassment at the workplace.

The Company's policy is applicable to all women employees, including permanent, contractual, temporary employees and trainees, as well as women visiting the Company's premises for any official purpose. The Company is committed to providing a safe, secure and respectful work environment that is free from sexual harassment in any form, whether physical, verbal or psychological.

During the financial year under review, no complaints relating to sexual harassment were received by the Internal Complaints Committee.

STATEMENT ON COMPLIANCE WITH THE PROVISIONS OF MATERNITY BENEFITS ACT, 1961

The Company is in compliance with the applicable provisions of the Maternity Benefit Act, 1961, as amended from time to time. Necessary measures and policies are in place to ensure that all eligible employees receive the benefits and protections mandated under the Act.

CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING

In accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Board of Directors has adopted a Code of Conduct to Regulate, Monitor and Report Trading by Insiders ("the Code") and a Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("UPSI").

The Code lays down guidelines and procedures to be followed, and disclosures to be made, by Directors, Designated Persons and other Insiders while in possession of Unpublished Price Sensitive Information and while dealing in the securities of the Company, along with the consequences of violation. The Policy has been formulated to regulate, monitor and ensure reporting of trading by Insiders, to preserve the confidentiality of UPSI and to prevent misuse thereof, thereby maintaining the highest ethical standards of dealing in the Company's securities.

All Directors, Designated Persons and connected persons have affirmed compliance with the Code during the financial year under review.

The Insider Trading Policy of the Company, including the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and the Code of Conduct to Regulate, Monitor and Report Trading by Insiders, is available on the Company's website at the following links:

- Code of Practices and Procedures for Fair Disclosure of UPSI
- Code of Conduct to Regulate, Monitor and Report Trading by Insiders
- PIT Policies

MANAGEMENT DISCUSSION & ANALYSIS REPORT

A Report on Management Discussion & Analysis forms part of the Annual Report as per the requirements of Regulation 34 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to 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 ("the IEPF Rules"), all unpaid or unclaimed dividends are required to be transferred by the Company to the Investor Education and Protection Fund ("IEPF") established by the Central Government, upon expiry of seven years from the date they became due for payment.

Further, in terms of the IEPF Rules, all shares in respect of which dividend has not been paid or claimed for seven consecutive years or more are also required to be transferred by the Company to the demat account created by the IEPF Authority, in the manner prescribed under the said Rules.

Since the Company has not declared any dividend till date, the provisions relating to transfer of unpaid/unclaimed dividend and corresponding shares to the IEPF are not applicable to the Company for the year under review.

AUDITORS

STATUTORY AUDITORS

The Members of the Company, at the 27th Annual General Meeting held on September 30, 2022, appointed M/s. P. Murali & Co., Chartered Accountants (Firm Registration No. 007257S), Hyderabad, as the Statutory Auditors of the Company for a term of five (5) consecutive years, to hold office from the conclusion of the 27th AGM till the conclusion of the 32nd AGM, i.e., from FY 2022-23 to FY 2026-27.

The Statutory Auditors have confirmed that they hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India (ICAI), in terms of Regulation 33(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

AUDITORS' QUALIFICATION AND REMARKS:

The Auditors' Report on the financial statements for FY 2025-26 does not contain any qualification, reservation, adverse remark or disclaimer.

However, the Auditors have drawn attention, by way of an observation/remark, to the fact that the Company has not been regular in depositing certain undisputed statutory dues 136.76 Lakhs including Provident Fund, Sales Tax,, TDS, Professional Tax, and TCS with the appropriate authorities, and that arrears of such undisputed statutory dues have remained outstanding for a period exceeding six months from the date they became payable.

Board's Explanation:

The Board of Directors has examined the aforesaid observation and wishes to clarify that the delay in depositing the said statutory dues was on account of temporary cash flow constraints faced by the Company during the year. The Board confirms that there is no dispute regarding the liability in respect of the said dues, and the Company is taking necessary steps to regularise the outstanding statutory dues at the earliest, in a phased manner, based on improvement in its cash flow position.

SECRETARIAL AUDITORS

M/s. P S Rao & Associates, Company Secretaries, Hyderabad, were appointed as the Secretarial Auditors of the Company at the Board Meeting held on May 23, 2025, for a term of five (5) consecutive years, from the conclusion of the 30th AGM till the conclusion of the 35th AGM, i.e., from FY 2025-26 till FY 2029-30, at a remuneration of Rs. 1,00,000/-, subject to the approval of the Members at the ensuing AGM.

Subsequently, based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on March 20, 2026, approved the appointment of Ms. Priyanka Rajora (CP No. 22886), Proprietor of M/s. Rajora & Co., Practicing Company Secretaries (Unique Indentification No. S2020TL722100), as the Secretarial Auditor of the Company to fill the casual vacancy so arising, for the remainder of FY 2025-26.

The Board has further recommended the appointment of Ms. Priyanka Rajora, Proprietor of M/s. Rajora & Co., as the Secretarial Auditor of the Company for a term of five (5) consecutive financial years, commencing from FY 2026-27 and ending with FY 2030-31, subject to the approval of the Members at the ensuing Annual General Meeting.

Pursuant to Section 204 of the Companies Act, 2013, and the Rules made thereunder, the Secretarial Audit Report for the financial year ended March 31, 2026, in Form MR-3, is annexed to this Annual Report as Annexure-II.

Secretarial Auditors' Qualification and Remarks:

S. No	Auditor's qualification / adverse remark / reservation	Board's Explanation
1.	Delay in submission of the newspaper advertisement clipping for the AGM Notice (published September 5, 2025) to the Stock Exchange beyond the prescribed 24-hour timeline under Regulation 30 of the Listing Regulations.	The delay was inadvertent. The Company has taken note of the observation and is strengthening its compliance mechanism to ensure timely disclosures going forward.
2.	Delay in submission of the outcome of the Board Meetings held on May 23, 2025 and August 12, 2025 to the Stock Exchange beyond the prescribed 30-minute timeline under Regulation 30 read with Schedule III of the Listing Regulations.	The delays were inadvertent and occurred due to operational oversight. The Company has since put in place internal checks to ensure that outcomes of future Board Meetings are submitted within the prescribed timeline.
3.	Non-inclusion of the mandatory QR code and webpage link in the newspaper publication of financial results for the quarter ended December 31, 2025, as required under Regulation 47 of the Listing Regulations.	The omission was inadvertent and occurred due to oversight at the time of releasing the advertisement. The Company will ensure that all future newspaper publications of financial results incorporate the QR code and webpage link.
4.	Non-submission of the statement of utilisation of issue proceeds/statement of deviation or variation, in respect of equity shares allotted on conversion of warrants on October 29, October 31, November 1 and November 4, 2025, as required under Regulation 32(1) of the Listing Regulations.	The Company is in the process of compiling the requisite statement and will ensure its timely submission to the Stock Exchange at the earliest.
5.	Delay in disclosure of the submission of the application for reclassification of promoter to public category (submitted to BSE on December 19, 2023) beyond the prescribed 24-hour timeline under Regulation 31A(8)(c) of the Listing Regulations.	The delay was inadvertent and occurred due to a lack of awareness of the specific requirement under the said sub-regulation. The Company confirms there was no mala fide intention.
6.	On verification of the Annual Report for the previous financial year, it was observed that although the Board's Report referred to the Corporate Governance Report together with the Compliance Certificate as Annexure IV and the Certificate confirming that none of the Directors were debarred or disqualified from holding office as Annexure V, the said annexures were not attached to the Annual Report.	The omission to attach the Corporate Governance Report along with the Compliance Certificate and the Certificate confirming that none of the Directors were debarred or disqualified from holding office, though referred to in the Board's Report as Annexure IV and Annexure V, respectively, was inadvertent and purely clerical in nature. The Company had obtained the requisite certificates for the relevant financial year; however, the same were inadvertently omitted from the Annual Report at the time of finalization. The Company has strengthened its internal review process to ensure that all statutory annexures and disclosures are duly incorporated in the Annual Report going forward.

7.	Based on the information and records made available for our verification, the Company has informed us that the Foreign Liabilities and Assets (FLA) Return for the financial year 2024-25 was not filed.	The Foreign Liabilities and Assets (FLA) Return for the financial year 2024-25 could not be filed within the prescribed timeline due to an inadvertent oversight. The Company is taking necessary steps to ensure compliance with the applicable provisions in near future.
8. 9.	Certain inadvertent delays were found during the course of audit and strict measures to comply has been taken by the company in this regard. It was observed that certain statutory filings with Ministry of Corporate Affairs (MCA) were made with additional fees, and a few statutory e-forms were pending filing as on the date of this Report.	The Board notes the observation(s) and submits that the delays were inadvertent in nature. Necessary corrective measures and strengthened compliance monitoring mechanisms have been implemented to ensure timely statutory filings going forward.

Apart from the above, no other qualification, reservation or adverse remark has been made by the Secretarial Auditor in the Secretarial Audit Report/Secretarial Compliance Report for FY 2025-26.

Cost Auditors

The provisions relating to maintenance of cost records and cost audit, as prescribed under the Companies (Cost Records and Audit) Rules, 2014, as amended from time to time, are not applicable to the Company, since the Company's business activities do not fall within the classes of companies specified thereunder, and/or the Company's turnover during the immediately preceding financial year did not exceed the threshold limits prescribed under the said Rules.

Accordingly, the Company was not required to maintain cost records under Section 148(1) of the Companies Act, 2013 for the financial year under review, and the provisions of Section 148(3) of the Act relating to appointment of a Cost Auditor are not applicable to the Company.

Internal Auditors

M/s. P. Jitender Reddy & Co., Chartered Accountants (Firm Registration No. 010203S), Hyderabad, were appointed as the Internal Auditors of the Company for FY 2025-26, at the Board Meeting held on May 23, 2025, pursuant to Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014.

The Internal Auditors carry out the internal audit of the Company in accordance with the audit plan approved by the Audit Committee, and their reports/findings are placed before, and reviewed by, the Audit Committee at its meetings on a periodic basis.

The scope and authority of the Internal Auditors, and the periodicity of internal audit, are determined by the Audit Committee in consultation with the Internal Auditors and the Management, and are reviewed periodically to ensure that the internal audit function remains adequate to the size and nature of the Company's business.

Significant observations and recommendations made by the Internal Auditors in the course of their audit, along with the corrective actions taken/proposed by the Management, are reviewed by the Audit Committee. The Internal Auditors expressed satisfaction with the Management's response to the observations and recommendations made during the year.

REPORTING OF FRAUDS BY AUDITOR

During the year under review, neither the Statutory Auditors nor the Internal Auditors has reported to the Audit committee under Section 143(12) of the Companies Act 2013, any instances or fraud committed against the company by its officers or employees, the details of which need to be mentioned in the Board’s report.

AUDIT COMMITTEE

The details of the composition of the Audit Committee as required under the provisions of Section 177(8) of the Companies Act, 2013 is given in the Corporate Governance Report furnished as part of the Annual Report. There have been no instances during the year where recommendations of the Audit Committee were not accepted by the Board.

NOMINATION AND REMUNERATION COMMITTEE

The details of the composition of the Nomination and Remuneration Committee are given in the Corporate Governance Report furnished as a part of the Annual Report.

STAKEHOLDERS' RELATIONSHIP COMMITTEE

The details of the composition of the Stakeholders' Relationship Committee are given in the Corporate Governance Report furnished as part of the Annual Report.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The remuneration paid to your directors is in accordance with the Nomination and Remuneration Policy formulated in accordance with Section 178 of the Companies Act, 2013 and Regulation 19 of the Listing Regulations.

The information required under Section 197 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) in respect of directors/employees of the Company is appended as Annexure –III to this Report.

The number of employees as on the closure of financial year March 31, 2026:

Female: 7

Male: 74

Transgender: 0

CORPORATE GOVERNANCE

Your Company is committed to maintaining high standards of Corporate Governance and adheres to the Corporate Governance requirements set out by the Securities and Exchange Board of India ("SEBI").

The Report on Corporate Governance, as stipulated under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), forms part of this Annual Report.

The detailed report on Corporate Governance, prepared in accordance with the format prescribed by SEBI under Schedule V (Part C) of the Listing Regulations, together with a certificate from M/s. Rajora & Co., Practicing Company Secretaries, confirming compliance with the requirements of Corporate Governance, is annexed to this Report as Annexure IV.

As required under the Listing Regulations, a certificate from M/s. Rajora & Co., Practicing Company Secretaries, confirming that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, the Ministry of Corporate Affairs, or any such statutory authority, is annexed to this Report as Annexure V.

SECRETARIAL STANDARDS

The Company has in place proper systems to ensure compliance with the provisions of the applicable secretarial standards issued by The Institute of Company Secretaries of India and such systems are adequate and operating effectively.

DEPOSITS

The Company did not accept any deposits within the meaning of provisions of Chapter V – Acceptance of Deposits by Companies of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

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

There were no material changes and commitments affecting the financial position of your Company that have occurred between the end of the financial year (March 31, 2026) of the company to which the financial statements relate and the date of this report.

However, the BSE Limited, vide its letter dated June 30, 2026 (Ref: LIST/COMP/SJ/127/2026-27), approved the Company's application dated June 3, 2023 for reclassification of the following promoter shareholders from the "Promoter" category to the "Public" category, under Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

S. No.	Name of Outgoing Promoter(s)
1.	Veerababa Reddy Pendru
2.	Binu Bhansali
3.	Pavani Yemula
4.	K V Ramana Reddy
5.	Pidugu Ganga Reddy
6.	Venkatrami Reddi Gorla
7.	Venkata Sundara Ramagopal Achanta
8.	Nayansukh Reddy Baddam
9.	Chilakapati Peda Bapulu
10.	Rahul Katpally
11.	Shailaja Gangavaram
12.	Katpally Prashanthi Reddy
13.	Gangavaram Rama Manohar Reddy
14.	Amulya Reddy Gangavaram

THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

No applications were made and no proceedings were pending under the Insolvency and Bankruptcy Code, 2016 during the year under the review.

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

There is no one time settlement done with bank or any financial institution. Hence, the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions is not applicable.

GENERAL

Your directors further state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

a. The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1)(d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

b. There is no issue of equity shares with differential rights as to dividend, voting or otherwise.

c. During the year under review no such shares in the Demat suspense account or unclaimed suspense account which are required to be reported as per Para F of Schedule V of the SEBI (LODR) Regulations, 2015.

d. As all the agreements entered into by the Company are in normal course of business are not required to be disclosed as they either directly or indirectly or potentially or whose purpose and effect will not impact the management or control of the Company.

ACKNOWLEDGMENTS

Your Directors thank the Company's employees, customers, vendors, and investors for their continuous support. The Directors also thank the Government of India, Governments of various states in India, and concerned Government departments and agencies for their co-operation.

By order of the Board
For Telogica Limited

	Sd/-	**Sd/-**
	Sudhakara Reddy Allam	**Venkateswara Rao Devineni**
Date: July 31, 2026	**Managing Director (Additional Director)**	**Whole-time Director**
Place: Hyderabad	**DIN: 02902130**	**DIN: 03616715**

MANAGEMENT DISCUSSION & ANALYSIS REPORT

(a) Industry structure and developments.

Company Overview:

Telogica Limited is a leading manufacturer of high-quality fiber optic instruments and telecommunication solutions, specializing in the development and production of state-of-the-art equipment for the telecommunications, research, and defense sectors. With a robust track record of innovation, Telogica focuses on staying ahead of technological trends and evolving market needs, offering cutting-edge products that support the ever-growing demands for reliable and efficient communication systems.

Our product range includes a wide variety of fiber optic instruments such as Splicing Machines, Optical Time Domain Reflectometers (OTDR), Laser Sources, Optical Power Meters, Cable Route Tracers, Cable Fault Locators, Markers & Marker Locators, and many other specialized tools for the fiber optic industry. These products are integral to ensuring the successful installation, maintenance, and troubleshooting of fiber optic networks, offering exceptional precision and performance.

Core Manufacturing Capabilities:

At Telogica, we pride ourselves on manufacturing innovative products that cater to a diverse range of industries, especially those that require high-performance communication systems. Our capabilities are built around:

- **Advanced Fiber Optic Instrumentation:**

  We manufacture a wide range of fiber optic instruments designed for high-precision tasks in fiber installation, maintenance, and diagnostics. These include fiber splicing machines that provide reliable fusion splicing of optical fibers, OTDRs for accurate fault detection and measurement, and optical power meters for measuring signal strength across optical networks. Our tools ensure that fiber optic installations meet the highest standards of quality, speed, and reliability.

- **Cable Fault Detection & Tracing:**

  Our Cable Route Tracers and Cable Fault Locators are essential tools for accurately identifying the path of cables and locating faults in underground or hard-to-reach cable networks. These devices play a crucial role in minimizing downtime and ensuring rapid response in network maintenance.

- **Fiber Optic Marking Solutions:**

  Our Marker (Active (RFID) and Passive) and Marker Locators offer a unique solution for marking and locating fiber optic cables, helping field engineers track and maintain cable routes in complex network environments.

- **Adaptation to Changing Technology:**

  Telogica recognizes that the technology landscape is constantly evolving. We continuously upgrade our manufacturing processes and product offerings to keep pace with emerging trends in the telecommunications industry, such as advancements in 5G, fiber-to-the-home (FTTH), and next-generation optical networks. Our ability to integrate new technologies and meet market demands positions us as a leader in the fiber optic equipment space.

Key Industry Segments:

1. Telecommunications:

   Telogica serves the telecommunications sector by offering high-performance fiber optic testing and installation equipment. Our products ensure efficient, reliable, and cost-effective deployment of fiber optic networks, which are essential for internet infrastructure, broadband access, and high-speed communication. T&M tools help telecom providers detect faults, verify signal integrity, and maintain uptime across increasingly complex networks

2. **Research & Development:**

Our products are trusted by research laboratories, including prestigious organizations like **DRDO (Defence Research and Development Organisation) and ISRO (Indian Space Research Organisation).** These institutions rely on our fiber optic solutions for their cutting-edge research and development work in fields ranging from defense technology to space exploration. Our products help them maintain the highest standards of precision and reliability in their critical communication systems.

3. **Public Sector Projects:**

Telogica has a proven track record of providing essential telecommunications and fiber optic instruments to public sector organizations. These include government departments, utilities, and infrastructure projects, where the need for high-quality, durable, and high-performance testing equipment is paramount.

Expansion into Defense Sector:

Telogica is actively working to expand its presence in the **defense sector,** focusing on the development and manufacturing of highly specialized equipment for defense applications. As part of this strategic expansion, the company is venturing into the production of **Solid-State Power Amplifiers (SSPAs),** with a frequency range starting from **DC-40 GHz.** These amplifiers are critical for applications in communication systems, radar systems, electronic warfare, and satellite communications.

- **Solid-State Power Amplifiers (SSPA):**

  Our SSPAs are designed to deliver high power, efficiency, and reliability in demanding environments. With frequencies ranging from DC to 40 GHz, and power up to few KW these amplifiers can be used in a variety of military and defense applications, such as secure communication systems, radar, satellite links, and other high-frequency technologies.

- **RF Cable Assemblies:**

  We also specialize in the design and manufacturing of **RF cable assemblies,** which are essential components in advanced communication systems, radar, and defense electronics. These assemblies are engineered for high-frequency applications, ensuring minimal signal loss and optimal performance in military and aerospace systems.

- **RF Over Fiber:**

  We are proud to collaborate with a leading Original Equipment Manufacturer (OEM) based in the United States renowned for its pioneering innovations in RF technologies for the design and development of advanced RF-over-Fiber solutions. These systems are engineered to operate across an exceptionally wide frequency range, spanning from **10 kHz to 70 GHz,** making them suitable for a broad spectrum of high-performance applications.

Our RF-over-Fiber products are tailored to meet the demanding requirements of diverse sectors including:

- **Telecommunications** for high-speed, low-loss signal transmission over long distances
- **Space and Satellite Communications** ensuring precision and reliability in harsh environments
- **Defence and Military Systems** supporting secure, high-frequency signal transport
- **Laboratory and R&D Facilities** enabling accurate testing and measurement capabilities

To cater to varied deployment needs, our product line is available in multiple configurations:

- **Compact Modules** for embedded systems
- **Rackmount Units** for centralized installations
- **Mainframe-Based Systems** for scalable, high-density setups

In addition to RF-over-Fiber solutions, we also offer **programmable delay line systems** that cover a frequency range from **30 MHz to 40 GHz.** These delay lines are critical for applications requiring precise timing control, signal synchronization, and phase alignment—especially in radar systems, phased array antennas, and advanced communication setups.

Telogica's entry into the defense vertical reflects our commitment to meeting the specialized needs of the defense sector, where precision, reliability, and cutting-edge technology are critical. We are dedicated to expanding our capabilities to support the growth and technological advancements in defense systems, contributing to national security and defense infrastructure.

- **Polarization-Maintaining:**

  Polarization-Maintaining (PM) fibers are crucial in navigation systems because they enable highly accurate angular velocity measurements in fiber optic gyroscopes (FOGs), which are the backbone of modern inertial navigation systems (INS). By preserving a stable polarization state, PM fibers reduce phase noise and signal distortion, ensuring precise navigation even in environments where GPS is unavailable.

(b) Opportunities and Threats.

OPPORTUNITIES

5G Rollout: The ongoing deployment of **5G networks** is fueling demand for advanced testing solutions that validate **performance, latency, and reliability.** Manufacturers are well-positioned to support operators in ensuring seamless 5G experiences.

IoT and M2M Growth: The proliferation of Internet of Things (IoT) devices and Machine-to-Machine (M2M) communication is creating a need for specialized testing tools. Companies can leverage this momentum by offering tailored solutions that address the unique challenges of connected ecosystems.

Network Virtualization and SDN

The shift toward network virtualization and Software-Defined Networking (SDN) opens doors for testing platforms that adapt to dynamic, software-driven environments, ensuring flexibility and scalability.

Cybersecurity Imperatives

With rising concerns around network security, there's a growing market for cybersecurity testing equipment that can proactively detect vulnerabilities and safeguard digital assets.

Automation and AI Integration:

The integration of automation and artificial intelligence into testing workflows is revolutionizing the industry. These technologies enhance efficiency, reduce manual intervention, and enable intelligent analysis of complex network behaviours.

THREATS:

Rapid Technological Advancements: The fast pace of technological change can pose a threat. Companies must constantly innovate to keep up with evolving network technologies.

Competition: Tough competition between leading companies in the testing equipment space can squeeze prices and cut into profits.

Regulatory Changes: Evolving regulations and standards pose compliance risks and may demand substantial investments in product adaptation.

Economic Downturns: A weakened economic climate can prompt telecom providers to scale back investments, negatively impacting the market for testing equipment.

Environmental Concerns: Enhanced environmental standards can disrupt production workflows and disposal practices, resulting in increased expenses for testing equipment manufacturers.

(c) Segment–wise or product-wise performance.

Telogica remains a key player in wireless communications, with its equipment for testing and measuring wireless networks performing reliably. This ensures optimal network performance, crucial for the growth of 5G systems.

Optical Networks: Telogica’s initiative to develop EDFA amplifiers signals its intent to deepen its presence in the optical networking space. These amplifiers are crucial for long-haul fiber infrastructure, highlighting the company’s focus on advancing core technologies.

IoT and M2M: Telogica's move to produce GPS-integrated cable route racers internally reflects its commitment to innovation in the IoT and M2M space. These racers play a key role in mapping buried cable networks, which are foundational to smart infrastructure.

PRODUCT DEVELOPMENTS:

During the financial year, Telogica Limited continued to strengthen its product portfolio through the introduction of several innovative products and strategic technology developments. In addition to our established range of Testing & Measuring (T&M) equipment, the Company has successfully expanded into Telecom Network Solutions by introducing the following products:

- Digital Earthing Device – A state-of-the-art solution for continuous monitoring of earthing systems.
- FXS Gateway – A carrier-grade VoIP gateway enabling seamless integration of analog telephones with IP networks.
- Optimux – A high-performance Optical Multiplexer for reliable transmission of voice, data and Ethernet services over optical fiber networks.

The introduction of these products marks a significant milestone in the Company's strategy to evolve into a comprehensive Telecom Solutions provider. Further strengthening our portfolio, we have introduced RFID Markers and RFID Locators. The Company is targeting the sale of 100,000 RFID Markers and 200 RFID Locators during the financial year.

The Company has obtained TSEC Certification for RFMS and RFTS, enabling participation in major national projects including BharatNet. We have also established a state-of-the-art testing laboratory to simulate field conditions.

Furthermore, we are developing a cost-effective Cable Route Tracer and an indigenous Solid-State Power Amplifier (SSPA) operating from DC to 40 GHz for defence and high-frequency communication applications.

These developments reinforce Telogica's commitment to innovation, indigenous manufacturing, import substitution, and sustainable growth across telecom, railways, defence, utilities and smart infrastructure sectors.

(d) Outlook

Telogica Limited enters the coming financial year with a diversified growth strategy spanning telecommunications, defense, and telecom network solutions. The Company's continued investment in indigenous manufacturing and import substitution is expected to strengthen its competitive position across the sectors it serves.

In the telecommunications segment, the ongoing rollout of 5G infrastructure, coupled with growing demand for fiber-to-the-home and next-generation optical networks, is expected to sustain demand for the Company's core T&M product range. The expansion into Telecom Network Solutions—through products such as the Digital Earthing Device, FXS Gateway, and Optimux—positions Telogica to capture a larger share of wallet from existing telecom customers while opening new revenue streams.

The Company's entry into the defense sector remains a key strategic priority. Development of the indigenous Solid-State Power Amplifier (DC–40 GHz) and continued collaboration on RF-over-Fiber solutions are expected to open access to defense, space, and satellite communication programs over the medium term. Management believes these initiatives, though currently in early stages, have the potential to meaningfully diversify the Company's revenue base and reduce dependence on the traditional telecom testing equipment market.

The Company's RFID Markers and Locators, along with TSEC-certified RFMS and RFTS platforms, are expected to benefit from participation in large national infrastructure programs such as BharatNet. With a target of 100,000 RFID Markers and 200 RFID Locators for the coming year, this segment is anticipated to be an incremental growth driver, subject to timely client adoption and system integration.

On the financial front, while FY 2025–26 saw moderation in profitability metrics—reflected in the decline in Net Profit Margin and Return on Net Worth—the Company remains focused on operational efficiency and margin recovery through its expanded product mix and higher-value defense and telecom solutions offerings.

Overall, while near-term performance may continue to be influenced by competitive pricing pressure, regulatory compliance requirements, and supply chain variability, the Company is optimistic that its investments in new product categories, R&D, and manufacturing capabilities will support sustainable long-term growth.

(e) Risks and concerns

As we expand into new product categories and markets, several key challenges require careful attention:

- **Market Competition**

  Entering new domains brings us into direct competition with well-established players. Our success hinges on effectively differentiating our offerings and clearly demonstrating their value to customers.

- **Regulatory and Compliance Complexity**

  Adhering to diverse regulatory frameworks and local standards remains a critical priority. While our T&M equipment has received TEC approval, maintaining ongoing compliance across all regions is essential to avoid disruptions.

- **Supply Chain and Logistics Vulnerabilities**

  Global supply chain fluctuations and logistical constraints pose potential risks to timely product delivery. We are proactively managing these factors to ensure consistent performance and customer satisfaction.

- **Client Adoption and System Integration**

  For our RFID solutions and RFMS/RFTS platforms, seamless client adoption and integration into existing infrastructures are vital. We are collaborating closely with stakeholders to support smooth deployment and maximize impact.

Despite these challenges, we remain confident in our strategic direction and committed to strengthening our market position. Your continued support is invaluable as we navigate this evolving landscape.

(f) Internal control systems and their adequacy.

The Company has implemented a robust internal control framework that is well-aligned with the scale and nature of its operations. These systems are continuously evaluated and reinforced through enhanced control procedures to ensure optimal effectiveness.

Our internal controls are designed to:

- Safeguard assets and resources
- Ensure operational efficiency
- Promote adherence to internal policies and applicable legal and regulatory standards
- Support accurate and transparent financial reporting

The Audit Committee plays a pivotal role in overseeing the adequacy and performance of these controls. It conducts regular reviews and promptly addresses any issues that arise, ensuring the integrity and reliability of our internal control environment.

(g) Discussion on financial performance with respect to operational performance.

The following Management Discussion and Analysis pertains to the Audited Financial Statements of Telogica Limited for the financial year ended 31 March 2026.

This discussion should be read in conjunction with the accompanying financial statements and notes, which provide detailed insights into the Company's financial and operational outcomes for the period under review.

SUMMARY:

During the financial year ended **31st March 2026,** the Company recorded a total revenue of INR **3,273.76Lakhs**, comprising:

- **Core business segment revenue:** INR 3,238.88 Lakhs
- **Non-operating income:** INR 34.88 Lakhs

The Company generated operating profit of INR 174.66 Lakhs during the period, reflecting its continued focus on core operations and revenue optimization.

(h) Material developments in Human Resources / Industrial Relations front, including number of people employed.

Hybrid Work Models: Telogica adopted flexible work arrangements, blending remote and on-site work.

Skills-Based Hiring: Focus has shifted from degrees to demonstrable skills.

Upskilling & Reskilling: Massive investment in training programs to address skill gaps

(i) details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations therefor, including:

Sl. No.	Financial Ratios	FY 2025-26	FY 2024-25	% Change
i.	Debtors Turnover Ratio	2.11	1.97	7.11%
ii.	Inventory Turnover Ratio	2.59	2.78	- 6.83%
iii.	Interest Coverage Ratio	3.58	3.58	0.00%
iv.	Current Ratio	2.09	2.40	- 12.92%
v.	Debt Equity Ratio	0.15	0.13	15.38%
vi.	Operating Profit Margin (%)	6.44%	7.35%	- 12.38%
vii.	Net Profit Margin (%)	4.40%	8.82%	- 50.11%
viii.	Return on Net Worth (%)	4.32%	12.81 %	- 66.28%

(j) details of any change in Return on Net Worth as compared to the immediately previous financial year along with a detailed explanation thereof.:

In FY 2025–26, Telogica’s Return on Net Worth is 0.04, compared to 0.13 in FY 2024–25. The decrease is primarily attributable to the reduction in the Company's net profit during the year, resulting in lower returns generated on shareholders' funds.

Disclosure of Accounting Treatment:

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS), strictly adhering to the principles outlined therein. The management confirms that no alternative accounting standards have been adopted beyond those prescribed under Ind AS in the preparation of these financial statements.

CAUTIONARY STATEMENT/ DISCLAIMER CLAUSE:

This Management Discussion and Analysis Report may contain forward-looking statements within the scope of applicable securities laws and regulations. These statements are based on certain assumptions and expectations regarding future events. However, actual outcomes may differ materially from those anticipated or implied.

Factors that could significantly impact the Company's operations include, but are not limited to: changes in economic conditions affecting domestic demand and supply, fluctuations in finished goods prices, modifications in government regulations, and shifts in the tax regime.

The Company undertakes no obligation to publicly update, amend, or revise any forward-looking statements in light of subsequent developments, new information, or future events.

Annexure I

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

The particulars as prescribed under Section 134 (3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are as follows:

A. Conservation of Energy:

i. the steps taken or impact on conservation of energy: your company is not energy intensive

ii. the steps taken by the company for utilizing alternate sources of energy: adequate measures have been taken.

iii. the capital investment on energy conservation equipment: wherever possible by using energy efficient computers and purchase of energy efficient equipment.

B. Technology Absorption:

i. the efforts made towards technology absorption: Technology absorption is not applicable

ii. the benefits derived like product improvement, cost reduction, product development or import substitution: company has taken adequate steps to reduce the cost of the product.

iii. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- your company has not imported any technology

(a) the details of technology imported; -

(b) the year of import; -

(c) whether the technology been fully abs orbed; -

(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof: and

iv. the expenditure incurred on Research and Development – Company has not incurred on Research and Development.

C. Foreign Exchange Earnings and Outgo during the year:

i. Foreign Exchange Earned : INR 3,77,66,092

ii. Foreign Exchange Outgo : INR 4,59,89,591

For and on behalf of Telogica Limited

	Sd/-	**Sd/-**
	Sudhakara Reddy Allam	**Venkateswara Rao Devineni**
Date: 31.07.2026	**Managing Director,**	**Whole-time Director & CFO**
Place: Hyderabad	**Additional Director**	**DIN: 03616715**
	DIN: 02902130	

Annexure IV

CORPORATE GOVERNANCE REPORT

For the Financial Year 2025-26 (April 1, 2025 to March 31, 2026)

This report is prepared in accordance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and sets out the details of the Corporate Governance systems and processes at Telogica Limited ("Telogica" or "the Company") for the financial year ended March 31, 2026.

Corporate governance is the set of processes, customs, policies, laws and institutions affecting the way a company is directed, administered or controlled. It is a system of structuring, operating and controlling a company with a view to achieve long-term strategic goals to satisfy shareholders, creditors, employees, customers and suppliers.

Corporate governance is based on principles such as conducting business with all integrity and fairness, being transparent with regard to all transactions, making all necessary disclosures and decisions, complying with all applicable laws, accountability and responsibility towards stakeholders and commitment to conducting business in an ethical manner.

The detailed report on Corporate Governance as per the format prescribed by the Securities and Exchange Board of India under Schedule V (Part C) of the Listing Regulations is set out below:

1) Company's Philosophy on Code of Governance

Telogica is committed to good corporate governance. It aims to achieve the objective of enhancing shareholders' value by ensuring effective relationships with stakeholders and protecting their interests. The Company believes that the Company's business strategy and plans should be consistent with the welfare of all its stakeholders, bringing sustained corporate growth and long-term benefit to all.

Effective corporate governance practices constitute the strong foundation on which successful commercial enterprises are built to last. The Company's philosophy on corporate governance oversees business strategies and ensures fiscal accountability, ethical corporate behaviour and fairness to all stakeholders comprising regulators, employees, customers, vendors, investors, the environment and society at large.

Telogica has been practicing the principles of good corporate governance with commitment and sincerity. The Company's principle of corporate governance comes from the belief that high standards of ethics, timely disclosures, accountability and transparency go a long way in preserving shareholders' trust and creating wealth.

The compliance with the corporate governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V continue to be applicable to the Company; the Company confirms compliance with each of the aforesaid provisions during FY 2025-26, as set out in this Report.

2) Board of Directors

The Company believes that an active, well-informed and independent Board is necessary to ensure the highest standards of corporate governance.

(a) Composition and Category of Directors

The Board of Directors, along with its Committees, provides leadership and guidance to the Management and directs and supervises the performance of the Company, thereby enhancing stakeholder value. Your Company has an engaged and well-informed Board with qualifications and experience in diverse areas. The Board composition is in conformity with Regulation 17 of the Listing Regulations read with Section 149 of the Companies Act, 2013 ("the Act").

The Board of Directors of the Company consisted of Eight (8) Directors as on April 1, 2025. Mr. Satish Kumar Maddineni (DIN: 03452107), Whole-time Director, ceased to be a Director with effect from April 1, 2025. Consequently, the Board of Directors of the Company consisted of Seven (7) Directors as on March 31, 2026, comprising two Whole-time/Executive Directors, one Managing Director and four Independent (Non-Executive) Directors, including a Woman Director. Independent Directors constitute more than one-half (approx. 57%) of the Board strength.

The Composition of the Board as on March 31, 2026 is given below:

DIN	Name of the Director	Designation	Category
01302713	Hari Krishna Reddy Kallam	Whole-time Director, Chairperson	Executive
03616715	Venkateswara Rao Devineni	Whole-time Director, CFO	Executive
03456187	Srinivasa Rao Mandava	Managing Director	Executive
07195042	Mahesh Ambalal Kuvadia	Independent Director	Non-Executive
03553277	Arpitha Mettu	Independent Director	Non-Executive
05306196	Sreekanth Bolla*	Independent Director	Non-Executive
07878337	Srinivas Kumar Medisetti	Independent Director	Non-Executive

*Re-appointed as an Independent Director for a second term of five (5) consecutive years with effect from September 4, 2025 up to September 3, 2030.

Note: Mr. Satish Kumar Maddineni (DIN: 03452107) ceased to be a Whole-time Director of the Company with effect from April 1, 2025.

Changes in Directors and Key Managerial Personnel after the closure of FY 2025-26

Members may note the following changes in the Board of Directors and Key Managerial Personnel of the Company after March 31, 2026 and up to the date of this Report:

Mr. Srinivasa Rao Mandava (DIN: 03456187) resigned as Managing Director of the Company with effect from May 26, 2026.

Mr. Sudhakara Reddy Allam (DIN: 02902130) was appointed by the Board of Directors as an Additional Director and Managing Director of the Company with effect from May 27, 2026, based on the recommendation of the Nomination and Remuneration Committee. His appointment as a Director is being placed before the Members for regularisation, and his appointment as Managing Director is being placed for approval, at this Annual General Meeting. Further details, including his profile and terms of appointment, are set out in the Explanatory Statement annexed to the Notice of this Annual General Meeting.

Accordingly, as on the date of this Report, the Board comprises Mr. Sudhakara Reddy Allam as Managing Director in place of Mr. Srinivasa Rao Mandava; the composition table above reflects the position as on March 31, 2026 (the last day of FY 2025-26), being the period to which this Report relates.

(b) Attendance of each Director at the Meetings of the Board of Directors and the Last Annual General Meeting

Nine (9) Board Meetings were held during the financial year ended March 31, 2026. Based on the aggregate attendance disclosed by the Company in its quarterly Integrated Governance filings to BSE Limited, all Directors were present at each of the Board Meetings held during their respective tenure.

Name of the Directors	No. of Board Meeting entitled to attend	No. of Board Meetings attended	Attendance at last AGM (held Sept. 30, 2025)
Hari Krishna Reddy Kallam	9	9	Yes
Venkateswara Rao Devineni	9	9	Yes
Srinivasa Rao Mandava	9	9	Yes
Mahesh Ambalal Kuvadia	9	9	Yes
Arpitha Mettu	9	9	Yes
Sreekanth Bolla	9	9	Yes
Srinivas Kumar Medisetti	9	9	Yes

(c) Number of Other Boards or Board Committees in which the Director of the Company is a member or Chairperson

Name of Director	No. of other directorships held*	Committee membership (as Member)**	Committee membership (as Chairman)**	Directorship in other listed entities
Hari Krishna Reddy Kallam	1	-	-	0
Venkateswara Rao Devineni	1	-	-	0
Srinivasa Rao Mandava	2	-	-	0
Mahesh Ambalal Kuvadia	2	1	1	2
Arpitha Mettu	0	-	-	0
Sreekanth Bolla	1	-	-	0
Srinivas Kumar Medisetti	2	-	-	0

*Excluding Foreign Companies and Section 8 Companies under the Companies Act 2013.

**Only membership of Audit Committee and Stakeholders' Relationship Committee is considered, in terms of Regulation 26(1) of the Listing Regulations.

None of the Directors on the Board is a Director in more than 7 (seven) listed entities. None of the Non-Executive Directors is an Independent Director in more than 7 (seven) listed entities, as required under the Listing Regulations. The Managing Director does not serve as an Independent Director in any listed company. None of the Directors held Directorships in more than 20 Indian companies or more than 10 public limited companies. None of the Directors is a member of more than ten Committees or Chairman of more than five Committees (Audit Committee and Stakeholders' Relationship Committee) across all Public Companies in India in which he/she is a Director. All Directors are in compliance with the limits on Directorships/Independent Directorships of listed companies prescribed under Regulation 17A of the Listing Regulations.

The Company has received declarations of independence, as provided in Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations, from the Directors classified as Independent Directors as on March 31, 2026.

(d) Number of Board Meetings held, and dates on which held

Nine (9) Board Meetings were held during the financial year ended March 31, 2026, on the following dates: May 23, 2025; August 12, 2025; August 28, 2025; October 22, 2025; November 13, 2025; December 20, 2025; December 30, 2025; February 5, 2026; and March 20, 2026.

The maximum gap between any two consecutive Board Meetings did not exceed one hundred and twenty (120) days, in compliance with Regulation 17(2) of the Listing Regulations. The necessary quorum was present at all the meetings. Minutes of the meetings of the Board and its Committees are circulated to all the Directors.

During FY 2025-26, information as mentioned in Part A of Schedule II of the Listing Regulations was placed before the Board for its consideration. The Board periodically reviews the compliance reports of all laws applicable to the Company.

Meeting of Independent Directors

A separate meeting of the Independent Directors was held on March 20, 2026, inter alia, to review the performance of the Non-Independent Directors and the Board as a whole, review the performance of the Chairman of the Company, and assess the quality, quantity and timeliness of the flow of information between the Management and the Board necessary for the Board to effectively and reasonably perform its duties, in terms of Schedule IV to the Companies Act, 2013 and Regulation 25(3) of the Listing Regulations. All four Independent Directors were present at the meeting.

(e) Disclosure of relationship between Directors inter-se

None of the Directors on the Board are related to each other. The Chairperson of the Company is not related to the Managing Director.

(f) Number of shares and convertible instruments held by non- executive directors

Name of the Director	No. of Equity Shares/Convertible Instruments held as on March 31, 2026
Mahesh Ambalal Kuvadia	Nil
Arpitha Mettu	Nil
Sreekanth Bolla	Nil
Srinivas Kumar Medisetti	Nil

(g) web link where details of familiarisation programmes imparted to independent directors is disclosed.

Details of the programmes for familiarisation of Independent Directors with the Company, their roles, rights and responsibilities, the nature of the industry in which the Company operates, its business model and related matters are available on the Company's website at https://telogica.com/docs-category/terms-conditions-of-appointment-of-independent-directors/ and https://telogica.com/investors.

(h) Skills/Expertise/Competence of the Board of Directors

As required under the Listing Regulations, the list of core skills/expertise/competencies identified by the Board of Directors in the context of the Company's business and sector for it to function effectively, and those available with the Board, are as under:

Skill/Expertise/Competency	Description
Knowledge of the Company's business	Understanding of the Company's business, policies and culture (including its mission, vision, values, goals, current strategic plan, governance structure, major risks and threats and potential opportunities) and knowledge of the industry in which the Company operates.
Technical / Professional skills	Designs and manufactures a range of test and measuring equipment such as fibre, data and copper cable fault locators; trades in telecom equipment such as spectrum analyzers, vector network analyzers, signal generators, site analyzers, BTS testers, SDH analyzers, splicing machines, OTDRs, cable fault locators, cable route locators, and electronic markers and locating systems.
Behavioural skills	Attributes and competencies to use knowledge and skills to function well as team members and to interact with key stakeholders.
Strategic thinking and planning	Appreciation of long-term trends, strategic choices, and experience in guiding and leading management teams to make decisions in uncertain environments.
Leadership	Leadership skill to ensure effective guidance to and monitoring of the management and to set a corporate culture and values by which executives throughout the group should behave.
Sales and marketing	Experience in developing strategies to grow sales and market share, build brand awareness and equity, and enhance enterprise reputation.
Financial discipline and risk oversight	Understanding of financial management, financial reporting processes and financial and operational controls; oversight of internal and external risks and appropriate policies/procedures to manage such risks.
Corporate governance	Experience in implementation of statutory laws, rules and regulations for effective implementation and ensuring proper corporate governance.

The Board is structured to ensure a high degree of diversity by age, education/qualification, professional background, sector expertise and special skills. The eligibility of a person for appointment as a Director depends on whether the person possesses the requisite skill sets identified above and is a proven leader/academician relevant to the Company's business.

The details of Directors of the Company who possess the above referred skills/expertise/competencies are as given below:

Director	Knowledge of the Company's business	Behavioural Skills	Strategic thinking and Planning	Financial Skills	Sales and marketing	Governance Skills	Technical/ Professional skills and specialized Knowledge
Hari Krishna Reddy Kallam	#	#	#	#	-	#	#
Venkateswara Rao Devineni	#	#	-	#	-	#	#
Mahesh Ambalal Kuvadia	#	#	-	#	-	#	#
Srinivasa Rao Mandava	#	#	#	-	#	#	#
Mahesh Ambalal Kuvadia	#	#	-	#	-	#	#
Arpitha Mettu	#	#	-	#	-	-	#
Sreekanth Bolla	#	#	#	-	-	-	#
Srinivas Kumar Medisetti	#	#	#	-	#	-	#

(i) Confirmation that in the opinion of the board, the independent directors fulfill the conditions specified in these regulations and are independent of the management

The Independent Directors are Non-Executive Directors as defined under Regulation 16(1)(b) of the Listing Regulations read with Section 149(6) of the Act. In terms of Regulation 25(8) of the Listing Regulations, they have confirmed that they are not aware of any circumstance or situation that exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties. Based on the declarations received, the Board of Directors has confirmed that the Independent Directors meet the criteria of independence and are independent of the Management.

In terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, the Independent Directors have confirmed enrolment in the Independent Directors' Databank maintained by the Indian Institute of Corporate Affairs.

(j) detailed reasons for the resignation of an independent director who resigns before the expiry of his /her] tenure along with a confirmation by such director that there are no other material reasons other than those provided.

Not Applicable. No Independent Director resigned from the Board before the expiry of their tenure during FY 2025-26.

(k) Code of Conduct

The Board has laid down Codes of Conduct for all Board Members and Senior Management of the Company, posted on the Company's website at https://telogica.com/investors. All Board Members and Senior Management have affirmed compliance with the Code. A declaration to this effect, signed by the Chairman/Managing Director, is annexed to this Report (Annexure-A). The Code of Conduct is in line with the Companies Act, 2013, and includes a Code for Independent Directors pursuant to Section 149(8) and Schedule IV of the Act.

(I) MD and CFO Certification

As required under the Listing Regulations, the Managing Director and Chief Financial Officer of the Company have certified the Financial Statements for the year ended March 31, 2026 before their submission to the Board, and have furnished quarterly certifications in terms of Regulation 17(8). The Annual Certificate forms part of the Annual Report (Annexure-B).

3) Audit Committee

a) Brief description of terms of reference

The Committee is empowered with the role and powers prescribed under Regulation 18 of the Listing Regulations and Section 177 of the Act. Terms of reference of the Audit Committee, inter alia, include:

- Oversight of the Company's financial reporting process and disclosure of financial information to ensure the financial statements are correct, sufficient and credible.
- Recommending the appointment, remuneration and terms of appointment of auditors.
- Approval of payments to statutory auditors for other services rendered by them.
- Reviewing, with the management, the annual and quarterly financial statements and the auditor's report before submission to the Board, including matters under Section 134(3)(c) of the Act, changes in accounting policies, significant adjustments arising from audit findings, related party transactions and modified audit opinions.
- Review of statements of utilisation/deviation of funds raised through public issue, rights issue, preferential issue, etc., and reports of monitoring agencies.
- Reviewing and monitoring the auditor's independence and performance and the effectiveness of the audit process.
- Approval or subsequent modification of related party transactions.
- Scrutiny of inter-corporate loans and investments; valuation of undertakings/assets, where necessary.
- Evaluation of internal financial controls and risk management systems.
- Reviewing the adequacy of the internal audit function, and discussion of significant internal/statutory audit findings.
- Reviewing the functioning of the whistle blower mechanism.
- Approval of appointment of the Chief Financial Officer after assessing qualifications, experience and background.
- Statement of deviations, quarterly and annual, and such other roles as may be referred by the Board from time to time.
- Allied duties.

b) Composition, Name of Members and Chairperson, including Meetings and Attendance

The Audit Committee is constituted with three (3) Directors, all financially literate with adequate accounting knowledge, in conformity with Regulation 18 of the Listing Regulations. The Audit Committee met four (4) times during FY 2025-26, on May 23, 2025; August 12, 2025; November 13, 2025; and February 5, 2026.

Name of Director	Designation	No. of Meetings Held	No. of Meetings attended
Sreekanth Bolla	Chairperson	4	4
Mahesh Ambalal Kuvadia	Member	4	4
Arpitha Mettu	Member	4	4

The Statutory Auditor, Internal Auditor, Chief Financial Officer and Manager (Finance) are invited to the Audit Committee meetings. The Company Secretary acts as Secretary to the Audit Committee. All recommendations of the Audit Committee made during the year were accepted by the Board of Directors.

4) Nomination and Remuneration Committee (NRC)

a) Brief description of terms of reference

The Committee is empowered with the role and powers prescribed under Regulation 19 of the Listing Regulations, Section 178 of the Act, and the Company's Nomination and Remuneration Policy. Terms of reference, inter alia, include formulating criteria for determining qualifications, positive attributes and independence of a director and the remuneration policy for directors, KMP and other employees; evaluating the balance of skills, knowledge and experience on the Board for every appointment of an Independent Director; formulating criteria for performance evaluation of Independent Directors and the Board; devising a policy on Board diversity; identifying persons qualified to become directors/senior management; and recommending to the Board remuneration payable to senior management.

b) Composition, Name of Members and Chairperson, including Meetings and Attendance

The NRC is constituted with three Independent Directors. The Committee met two (2) times during FY 2025-26, on August 12, 2025 and March 20, 2026.

Name of Director	Designation	No. of Meetings Held	No. of Meetings attended
Sreekanth Bolla	Chairperson	2	2
Mahesh Ambalal Kuvadia	Member	2	2
Arpitha Mettu	Member	2	2

c) Performance Evaluation Criteria for Independent Directors

The performance evaluation criteria for Independent Directors is determined by the NRC. Factors considered include participation and contribution, commitment, effective deployment of knowledge and expertise, integrity, maintenance of confidentiality, and independence of behaviour and judgement.

Nomination and Remuneration Policy

The Committee recommends the compensation package of Directors, comprising salary, perquisites, allowances and commission, directed towards rewarding performance and attracting/retaining high-caliber talent. The Nomination and Remuneration Policy is available on the Company's website at https://telogica.com/docs/view-all-policies/.

5) Stakeholders' Relationship Committee

a) Brief description of terms of reference

The Committee is empowered with the role and powers prescribed under Regulation 20 of the Listing Regulations and Section 178(5) of the Act, including: resolving grievances of security holders including complaints related to transfer/transmission of shares, non-receipt of annual report/dividends, issue of duplicate certificates and general meetings; reviewing measures for effective exercise of voting rights by shareholders; and reviewing adherence to service standards by the Registrar and Share Transfer Agent.

b) Composition, Name of Members and Chairperson, including Meetings and Attendance

The Committee is constituted with three Independent Directors and met one (1) time during FY 2025-26, on March 20, 2026.

Name of Director	Designation	No. of Meetings Held	No. of Meetings attended
Sreekanth Bolla	Chairperson	1	1
Mahesh Ambalal Kuvadia	Member	1	1
Arpitha Mettu	Member	1	1

c) Name and Designation of the Compliance Officer

Ms. Deesha Rohit Shroff, Company Secretary and Compliance Officer, with effect from March 20, 2026 (E-mail for investor grievances: legal@telogica.com).

d) Complaints of Shareholders

Particulars	Number
Number of complaints pending at the beginning of the year	0
Number of complaints received during FY 2025-26	1
Number of complaints resolved during FY 2025-26	1
Number of complaints not resolved to the satisfaction of shareholders	0
Number of complaints pending at the end of the year	0

5A) Risk Management Committee

The provisions of Regulation 21 of the Listing Regulations relating to the constitution of a Risk Management Committee are not applicable to the Company for FY 2025-26, and accordingly no Risk Management Committee has been constituted, as confirmed in the Company's quarterly Integrated Governance filings to BSE Limited.

5B) Senior Management

Particulars of Senior Management of the Company as on March 31, 2026, including changes since the close of the previous financial year, are given below:

Name	Designation	Change during FY 2025-26
K V Shiva Kumar	Vice President	NIL
Khush Mohammad	Company Secretary & Compliance Officer (up to a date during FY 2025-26 — see note under Item 5(c))	Ceased to hold the position of Company Secretary & Compliance Officer effective January 12, 2026.
Deesha Rohit Shroff	Company Secretary & Compliance Officer	Appointed with effect from March 20, 2026.
R. Narasing Rao	General Manager	NIL

6) Remuneration of Directors

There are no pecuniary transactions with any Non-Executive Director of the Company except sitting fees paid for attending Board and Committee meetings. The criteria for making payments to Non-Executive Directors is displayed on the Company's website at www.telogica.com.

Name of the Director	Sitting Fees (Rs.)
Mahesh Ambalal Kuvadia	65,000
Arpitha Mettu	65,000
Sreekanth Bolla	65,000
Srinivas Kumar Medisetti	45,000

Details of remuneration paid/service contract terms of Executive and Non-Executive Directors during FY 2025-26:

Name and Designation	Salary/Benefits/Bonus/Commission (Rs. in Lakhs)	Service Contract	Notice Period
Hari Krishna Reddy Kallam (Whole-time Director & Chairman)	Nil	Re-appointed for a period of 3 years w.e.f. October 12, 2024 till October 11, 2027	As per Company rules
Venkateswara Rao Devineni (Whole-time Director & CFO)	15.18	Re-appointed for a period of 3 years w.e.f. October 12, 2024 till October 11, 2027	As per Company rules
Srinivasa Rao Mandava (Managing Director)	9.00	Appointed for a period of 3 years w.e.f. August 13, 2024 till August 12, 2027	As per Company rules
Mahesh Ambalal Kuvadia (Independent Director)	Sitting fees only	Re-appointed for a period of 5 years w.e.f. October 12, 2023 till October 11, 2028	Not Applicable
Arpitha Mettu (Independent Director)	Sitting fees only	Re-appointed for a period of 5 years w.e.f. August 14, 2024 till August 13, 2029	Not Applicable
Sreekanth Bolla (Independent Director)	Sitting fees only	Re-appointed for a period of 5 years w.e.f. September 4, 2025 till September 3, 2030	Not Applicable

Srinivas Kumar Medisetti (Independent Director)	Sitting fees only	Appointed for a period of 5 years w.e.f. May 6, 2023 till May 5, 2028	Not Applicable

There were no severance fees, stock option plans or performance-linked incentives for Executive/Non-Executive Directors during the year.

7) General Body Meetings

a) Location and time of the last three Annual General Meetings

Financial Year	Date	Time	Venue
2024-25	September 30, 2025	04.00 PM	Video Conferencing / Other Audio-Visual Means (VC/OAVM)
2023-24	September 30, 2024	04.00 PM	Video Conferencing / Other Audio-Visual Means (VC/OAVM)
2022-23	September 30, 2023	04.00 PM	Video Conferencing / Other Audio-Visual Means (VC/OAVM)

b) Special Resolutions passed in the previous three AGMs

Financial Year	Special Resolution(s)
2024-25	To re-appoint Sreekanth Bolla (DIN:05306196) as Independent Director of the company
2023-24	None
2022-23	Appointment of Mr. Satish Kumar Maddineni (DIN: 03452107) as Whole-time Director; re-appointment of Mr. Mahesh Ambalal Kuvadia (DIN: 07195042) as Independent Director; re-appointment of Ms. Arpitha Mettu (DIN: 03553277) as Independent Director; appointment of Mr. Srinivas Kumar Medisetti (DIN: 07878337) as Independent Director; and change of name of the Company from 'Aishwarya Technologies and Telecom Limited' to 'Telogica Limited'

c) Special Resolution passed last year through Postal Ballot – details of voting pattern

None.

d) Person who conducted the Postal Ballot exercise

Not Applicable.

e) Whether any Special Resolution is proposed to be conducted through Postal Ballot

At present, there is no proposal to pass any special resolution through Postal Ballot.

f) Procedure for Postal Ballot

Since Postal Ballot was neither conducted nor proposed to be conducted, no procedure was followed for Postal Ballot during FY 2025-26.

8) Means of Communication

a) Quarterly results: The quarterly results of the Company are published in accordance with the requirements of the Listing Regulations.

b) Newspapers wherein results normally published: Financial Express (English daily) and Andhra Prabha (Regional Newspaper – Telugu daily).

c) Website: Quarterly/Half-Yearly/Annual Audited Results, Annual Reports, announcements, investor information and policies are displayed on the Company's website at https://telogica.com/docs-category/financial-results/ and https://telogica.com/investors/.

d) Whether it also displays official news releases: None.

e) Presentations made to institutional investors or analysts: NIL.

f) Annual Report: Pursuant to MCA and SEBI circulars, the Annual Report for FY 2025-26, containing the Notice of AGM, will be sent through e-mail to all Members whose e-mail IDs are registered with the Company/Depository Participants.

9) General Shareholder Information

(a) Annual General Meeting: Monday, August 24, 2026 at 04:00 P.M (IST) through video conferencing facility

(b) Financial Year: April 1, 2025 to March 31, 2026.

(c) Dividend Payment Date: Not Applicable

(d) Listing on Stock Exchanges: BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 (Scrip Code: 532975). The Company confirms that it has paid the annual listing fees to BSE Limited for FY 2025-26.

(e) Distribution of Shareholding / Shareholding Pattern as on March 31, 2026:

Distribution of Shareholding (In Shares)

Nominal Value of Shareholding (INR)	No. of Shareholders	% of Total Shareholders	No. of Shares	% of Total Share Capital
1 – 500	4,796	73.29	6,77,995	1.04
501 – 1,000	670	10.24	5,55,215	0.85
1,001 – 2,000	355	5.42	5,69,359	0.87
2,001 – 3,000	169	2.58	4,32,102	0.66
3,001 – 4,000	82	1.25	2,97,308	0.46
4,001 – 5,000	89	1.36	4,23,396	0.65
5,001 – 10,000	158	2.41	11,55,183	1.77
10,001 and Above	225	3.44	6,12,12,474	93.70
Total	**6,544**	**100**	**6,53,23,032**	**100.00**

Distribution of Shareholding (In Rupees)

Nominal Value of Shareholding (INR)	No. of Shareholders	% of Total Shareholders	Share Amount (INR)	% of Total Share Capital
1 – 5,000	5,466	83.53	61,66,050	1.89
5,001 – 10,000	355	5.42	28,46,795	0.87
10,001 – 20,000	251	3.84	36,47,050	1.12
20,001 – 30,000	146	2.23	37,29,925	1.14
30,001 – 40,000	53	0.81	18,94,795	0.58
40,001 – 50,000	48	0.73	22,68,175	0.69
50,001 – 1,00,000	88	1.34	66,06,565	2.02
1,00,001 and Above	137	2.09	29,94,55,805	91.69
Total	**6,544**	**100**	**32,66,15,160**	**100**

(f) Dematerialisation of shares and liquidity: Most of the Company's shares are held in dematerialised form. The number of shares held in physical form as on March 31, 2026 are 80,465. The ISIN of the Company's equity shares is INE778I01024.

(g) Outstanding warrants/convertible instruments: During the year under review, 3,15,50,000 (Three Crore Fifteen Lakh Fifty Thousand) warrants were converted into an equivalent number of equity shares, as follows:

S. No	Particulars	Date of Allotment	Number of Shares	Issue Price (INR)
1.	Conversion of warrants to equity	29-10-2025	1,40,62,754 (One Crore Forty Lakh Sixty-Two Thousand Seven Hundred and Fifty-Four)	INR. 8/- (Indian Rupees Eight only)
2.	Conversion of warrants to equity	31-10-2025	46,40,290 (Forty-Six Lakh Forty Thousand Two Hundred and Ninety)	INR. 8/- (Indian Rupees Eight only)
3.	Conversion of warrants to equity	01-11-2025	47,00,000 (Forty-Seven Lakh)	INR. 8/- (Indian Rupees Eight only)
4.	Conversion of warrants to equity	04-11-2025	81,46,956 (Eighty-One Lakh Forty-Six Thousand Nine Hundred and Fifty-Six)	INR. 8/- (Indian Rupees Eight only)

(h) Commodity Price Risk or Foreign Exchange Risk and hedging activities: The Company is not carrying on any commodity business and has not undertaken any hedging activities; hence this is not applicable to the Company.

(i) Plant Location: The Company carries out its operations from its registered office 9th Floor, The Watermark Building, Plot No.11, Survey No.9, Kondapur, Hitech City, Hyderabad – 500081

(j) Address for correspondence: The Company Secretary and Compliance Officer, Telogica Limited, 9th Floor, The Watermark Building, Plot No.11, Survey No.9, Kondapur, Hitech City, Hyderabad – 500081. Telangana, India

. Phone: +91 7660007497, +91-40-27531324 to 26. E-mail: legal@telogica.com.

(k) Corporate Identity Number: L72200TG1995PLC020569.

(l) Credit Rating: Not Applicable, as the Company has neither issued any debt instruments nor commenced any fixed deposit programme or scheme involving mobilisation of funds.

10) Other Disclosures

(a) Materially significant related party transactions: During FY 2025-26, all related party transactions entered into by the Company were placed before the Audit Committee for prior/omnibus approval in terms of Regulation 23 of the Listing Regulations, and there was no materially significant related party transaction that had a potential conflict with the interests of the Company at large, as confirmed by the Company in its quarterly Integrated Governance filings to BSE Limited. Details of related party transactions are disclosed in the notes to the financial statements forming part of the Annual Report. The Related Party Transaction Policy is available at https://telogica.com/investors.

(b) Details of non-compliance and penalties: The Company has complied with the requirements of the Stock Exchange/SEBI and other statutory authorities on all matters related to capital markets during FY 2025-26. No penalty or stricture was imposed on the Company by any such authority during the year, as confirmed in the Company's quarterly Integrated Governance filings to BSE Limited. None of the Company's listed securities is suspended from trading.

(c) Whistle Blower Policy/Vigil Mechanism: The Company has framed a Whistle Blower Policy providing a vigil mechanism for Directors and Employees to report genuine concerns about unethical behaviour, wrongdoing, actual or suspected fraud, or violation of the Company's Code of Conduct, with direct access to the Chairperson of the Audit Committee in appropriate cases. No personnel have been denied access to the Audit Committee. The Policy is available at https://telogica.com/investors. The number of complaints received under the Whistle Blower Policy during FY 2025-26 are as reported at Item 5(d) above.

(d) Compliance with mandatory requirements and adoption of non-mandatory (discretionary) requirements: The Company has complied with all mandatory requirements of the Listing Regulations. Extent of adoption of discretionary requirements specified in Part E of Schedule II: the Company discloses its financial performance on its website; the Auditors have expressed an unmodified opinion on the financial statements; the positions of Chairperson and Managing Director/CEO are held by different individuals who are not related to each other; and the Internal Auditor reports directly to the Audit Committee.

(e) Web-link – Policy for determining material subsidiaries: Not Applicable, as the Company has no subsidiaries (including material subsidiaries) as confirmed in the Company's quarterly Integrated Governance filings for FY 2025-26.

(f) Web-link – Policy on dealing with Related Party Transactions: https://telogica.com/investors

(g) Commodity price risks and commodity hedging activities: Not Applicable

(h) Utilisation of funds raised through preferential allotment or Qualified Institutions Placement (Regulation 32(7A)): the Company has submitted the Statement of Deviation(s) or Variation(s), confirming that there has been no deviation in the utilization of proceeds raised through the preferential issue. The entire proceeds have been utilized for the purposes approved by the shareholders through their resolution.

(i) Certificate from a Company Secretary in practice confirming that none of the Directors on the Board have been debarred or disqualified from being appointed or continuing as directors of companies by the SEBI/Ministry of Corporate Affairs or any such statutory authority: annexed to this Report.

(j) Instances where the Board did not accept a mandatory recommendation of any Committee of the Board: None. The Board accepted all recommendations of its committees made during FY 2025-26.

(k) Total fees paid to the Statutory Auditor and its network entities, on a consolidated basis: M/s. P Murali & Co., Chartered Accountants (Firm Registration No. 007257S), continue as the Statutory Auditors of the Company.

Particulars	**INR**
Services as Statutory Auditors	2,00,000
Other matters (including quarterly audits)	-
Reimbursement of out-of-pocket expenses	-
Total	**2,00,000**

(l) Disclosures under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: The Company has adopted a policy on prevention, prohibition and redressal of sexual harassment at the workplace and has constituted an Internal Complaints Committee in accordance with the Act and the Rules made thereunder.

Particulars	**Number**
Number of complaints filed during FY 2025-26	0
Number of complaints disposed of during FY 2025-26	0
Number of complaints pending as on March 31, 2026	0

(m) Loans and advances in the nature of loans to firms/companies in which Directors are interested: None. The Company confirmed in its quarterly Integrated Governance filings that it has not advanced or availed any loans, guarantees, comfort letters or securities during FY 2025-26.

(n) Details of material subsidiaries of the Company: Not Applicable, as the Company has no subsidiaries as on March 31, 2026.

11) Non-compliance of any requirement of the Corporate Governance Report

There has been no non-compliance of any requirement of the Corporate Governance Report specified in sub-paras (2) to (10) of Para C of Schedule V of the Listing Regulations during FY 2025-26, based on the compliance confirmations recorded in the Company's quarterly Integrated Governance filings to BSE Limited.

12) Adoption of Discretionary Requirements (Part E of Schedule II)

The extent of adoption of the discretionary requirements specified in Part E of Schedule II of the Listing Regulations by the Company is set out at Item 10(d) above.

13) Compliance with Corporate Governance Requirements (Regulations 17 to 27 and Regulation 46(2)(b) to (i))

The Company has complied with the corporate governance requirements specified in Regulations 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 of the Listing Regulations during FY 2025-26, as confirmed through the annual affirmations recorded in the Company's Integrated Governance filing (Annexure II) for the quarter/year ended March 31, 2026, filed with BSE Limited.

D) Declaration on Code of Conduct

A declaration signed by the Chairman/Managing Director, stating that the Members of the Board of Directors and Senior Management Personnel have affirmed compliance with the Code of Conduct of the Board of Directors and Senior Management for FY 2025-26, is annexed to this Report.

E) Compliance Certificate on Corporate Governance

A certificate regarding compliance of the conditions of Corporate Governance, from Ms. Priyanka Rajora, Proprietor of Rajora & Co., Practicing Company Secretaries, is annexed to the Directors' Report.

F) Disclosures with respect to Demat Suspense Account/Unclaimed Suspense Account

Not Applicable. There were no shares lying in the demat suspense account or unclaimed suspense account of the Company as on March 31, 2026.

G) Disclosure of certain types of Agreements Binding Listed Entities

No agreements of the nature specified under clause 5A of paragraph A of Part A of Schedule III of the Listing Regulations were entered into by the shareholders, promoters, promoter group entities, related parties, Directors, Key Managerial Personnel or employees of the Company, among themselves or with the Company or with any third party, during FY 2025-26.

For and on behalf of Telogica Limited

Date: 31.07.2026 **Place: Hyderabad**	**Sd/-** **Sudhakara Reddy Allam** **Managing Director** **(Additional Director)** **DIN: 02902130**	**Sd/-** **Venkateswara Rao Devineni** **Whole-time Director & CFO** **DIN: 03616715**

Annexure III

Details in accordance with the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

i. The ratio of remuneration of each director to the median remuneration of the employees and the percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary of the Company for the financial year:

S.No	Name of the Director/KMP, Designation	Ratio of remuneration to the median remuneration of the employees	Percentage increase in remuneration
1	Hari Krishna Reddy Kallam	-	-
2	Venkateswara Rao Devineni	3.10:1	-
3	Mahesh Ambalal Kuvadia	0.13:1	-
4	Srinivasa Rao Mandava	1.84:1	-
5	Arpitha Mettu	0.13:1	-
6	Sreekanth Bolla	0.13:1	-
7	Srinivas Kumar Medisetti	0.09:1	-
8	Khush Mohammad	0.46:1	-
9	Deesha Shroff	0.05:1	

Note: Independent Directors were paid sitting fees for attending the Meetings.

ii. The percentage increase in the median remuneration of employees in the financial year: 19.38%

iii. The number of permanent employees on the rolls of company: 81

iv. Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year: 44%

v. Percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: There is no increase in the remuneration of both the Whole Time Directors. Remuneration to Managing Director was started from July 2025.

vi. The key parameters for any variable component of remuneration availed by the directors: Not Applicable

vii. It is hereby affirmed that the remuneration paid is as per the Nomination and Remuneration Policy, applicable for Directors, Key Managerial Personnel and other employees, adopted by the Company.

viii. Particulars of Employees in accordance with the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment of Remuneration of Managerial Personnel) Rules, 2014:

S. No	Employee Name	Designation & Nature of Employment	Educational Qualifications	Age	Experience (In years)	Date of Joining	Gross Remuneration Paid (Rs. In Lacs)	Previous Employment and Designation, if any	%. of share held, if any	Whether any such employee is a relative of any director / manager of the company
1	K. Siva Kumar	Vice President - Technical	AMIE	46	22 yrs	21.07.2005	21.56	NIL	-	No
2	R. Narasinga Rao	GM-Technical	B. Tech, MBA	43	20 yrs	01.08.2007	19.83	Hindustan aeronautics	-	No
3	M. Satish Kumar	Director-Sales & Marketing	MBA, DME	52	35 yrs		16.54	-	-	No
4	D. Venkateswar Rao	Whole Time Director & CFO	B.Com, ICWA	54	31 yrs	30.11.2018	15.18	-	6.45%	
5	Chaitanya Krishna Kothapalli	Manager - Operations	B. Tech	35	6 yr	01.04.2025	13.80	Easy Stones	-	No
6	R. Kantharaju	DGM-Technical	B. Tech (ECE)	58	26 yrs	04.12.2001	12.87	Nil	-	No
7	Parmanand Singh	Manager Sales – Delhi	MBA	40	8 yrs	01.06.2024	12.65	Reach International	-	No
8	D. S. R. K. Sharma	DGM-Sales	B.E Electronics, PG Diploma	60	33 yrs	12.04.2013	11.00	Kaytronics Exim Pvt Ltd	-	No
9	Murakonda Lakshmi Prasanna	GM-Sales	B.Com		6 yrs	16.04.2025	10.80	--	-	No
10	Murakonda Yagnanarayana	Gm - Sales	B COM		5 yrs	16.04.2025	10.80	--	-	No

For and on behalf of Telogica Limited

Sd/-
Sudhakara Reddy Allam
Managing Director
(Additional Director)
DIN: 02902130

Sd/-
Venkateswara Rao Devineni
Whole-time Director & CFO
DIN: 03616715

Date: 31.07.2026
Place: Hyderabad

Annexure II

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

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

To
The Members,
Telogica Limited
CIN: L72200TG1995PLC020569
Empire Square, Plot No 233-A, 234 & 235,
3rd Floor, Road No 36, Jubilee Hills, Jubilee Hills,
Hyderabad, Shaikpet-500033, Telangana, India.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Telogica Limited having CIN: L72200TG1995PLC020569 (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 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, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

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

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

iii) The Depositories Act, 1996 and the Regulations and Byelaws framed thereunder;

iv) The Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings (Not applicable to the Company during the audit period);

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

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

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

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equities), Regulations, 2021; (Not applicable to the Company during the audit period)

e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period)

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period)

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

i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 subject to observations mentioned under this report.

vi) Other laws applicable specifically to the Company namely:

a) The Payment of Gratuity Act, 1972

b) Employees Provident Fund and Miscellaneous Provisions Act, 1952

c) Employees State Insurance Act, 1948

d) Income Tax Act, 2025 (successor to the 1961 Act)

e) Customs Act, 1962 and Customs Tariff Act, 1975

f) Foreign Trade (Development and Regulation) Act, 1992

g) Indian Stamp Act, 1899

h) Minimum Wages Act, 1948

i) Payment of Bonus Act, 1965

j) Payment of Wages Act, 1936

k) Factories Act, 1948

l) Shops and Establishments Act, 1948

m) Telecommunications Act, 2023

n) Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

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

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

ii. The Listing Agreement(s) entered into by the Company with Stock Exchange(s), if any.

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

1. Delay in submission of the newspaper advertisement clipping for the AGM Notice (published September 5, 2025) to the Stock Exchange beyond the prescribed 24-hour timeline under Regulation 30 of the Listing Regulations.

2. Delay in submission of the outcome of the Board Meetings held on May 23, 2025 and August 12, 2025 to the Stock Exchange beyond the prescribed 30-minute timeline under Regulation 30 read with Schedule III of the Listing Regulations.

3. Non-inclusion of the mandatory QR code and webpage link in the newspaper publication of financial results for the quarter ended December 31, 2025, as required under Regulation 47 of the Listing Regulations.

4. Non-submission of the statement of utilisation of issue proceeds/statement of deviation or variation, in respect of equity shares allotted on conversion of warrants on October 29, October 31, November 1 and November 4, 2025, as required under Regulation 32(1) of the Listing Regulations.

5. Delay in disclosure of the submission of the application for reclassification of promoter to public category (submitted to BSE on December 19, 2023) beyond the prescribed 24-hour timeline under Regulation 31A(8)(c) of the Listing Regulations.

6. On verification of the Annual Report for the previous financial year, it was observed that although the Board's Report referred to the Corporate Governance Report together with the Compliance Certificate as Annexure IV and the Certificate confirming that none of the Directors were debarred or disqualified from holding office as Annexure V, the said annexures were not attached to the Annual Report.

7. Based on the information and records made available for our verification, the Company has informed us that the Foreign Liabilities and Assets (FLA) Return for the financial year 2024-25 was not filed.

8. Certain inadvertent delays were found during the course of audit and strict measures to comply has been taken by the company in this regard.

9. It was observed that certain statutory filings with Ministry of Corporate Affairs (MCA) were made with additional fees, and a few statutory e-forms were pending filing as on the date of this Report.

We further report that:

a) The Board 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.

b) Adequate notice is given to all Directors to schedule the Board Meetings at least seven days in advance/ shorter notice wherever required and complied with. Agenda and detailed notes on agenda were also sent to all 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.

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

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

We further report that during the audit period, the following event/action taken place which have major bearing on the affairs of the Company in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

1. During the year under review, the Company converted 3,15,50,000 (Three Crore Fifteen Lakh Fifty Thousand) warrants into an equivalent number of fully paid-up equity shares of face value as applicable, at an issue price of INR 8/- (Indian Rupees Eight only) per equity share, pursuant to the terms of issue and applicable provisions of the Companies Act, 2013 and the SEBI (ICDR) Regulations. The conversion and allotment of equity shares were carried out in the following tranches:

a) 29 October 2025: Allotment of 1,40,62,754 (One Crore Forty Lakh Sixty-Two Thousand Seven Hundred and Fifty-Four) equity shares upon conversion of an equivalent number of warrants at an issue price of INR 8/- per equity share.

b) 31 October 2025: Allotment of 46,40,290 (Forty-Six Lakh Forty Thousand Two Hundred and Ninety) equity shares upon conversion of an equivalent number of warrants at an issue price of INR 8/- per equity share.

c) 01 November 2025: Allotment of 47,00,000 (Forty-Seven Lakh) equity shares upon conversion of an equivalent number of warrants at an issue price of INR 8/- per equity share.

d) 04 November 2025: Allotment of 81,46,956 (Eighty-One Lakh Forty-Six Thousand Nine Hundred and Fifty-Six) equity shares upon conversion of an equivalent number of warrants at an issue price of INR 8/- per equity share.

2. The company has received certain queries from BSE which has been replied to the satisfaction of the exchange.

As per information provided by the Company, barring this, no event/action has taken place which have major bearing on the affairs of the Company in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

For Rajora & Co.,
Practicing Company Secretaries

Sd/-
Priyanka Rajora
Proprietor
Peer Review No.: S2020TL722100
Membership No: 38168
C.P. No: 22886
UDIN: A038168H000990891

Date: 31 July 2026
Place: Hyderabad

Note: This report is to be read with Annexure- A which forms an integral part of this report.

Annexure-A

To
The Members,
Telogica Limited
CIN: L72200TG1995PLC020569
Empire Square, Plot No 233-A, 234 & 235,
3rd Floor, Road No 36, Jubilee Hills, Jubilee Hills,
Hyderabad, Shaikpet-500033, Telangana, India.

1. My Secretarial Audit Report for the financial year ended March 31, 2026 of even date is to be read along with this letter.
2. Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.
3. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.
4. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
5. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
6. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of management. My examination was limited to the verification of procedures on test basis.
7. 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 Rajora & Co.,
Practicing Company Secretaries

Sd/-
Priyanka Rajora
Proprietor
Peer Review No.: S2020TL722100
Membership No: 38168
C.P. No: 22886
UDIN: A038168H000990891

Date: 31 July 2026
Place: Hyderabad

Annexure - V

To
The Members,
Telogica Limited
CIN: L72200TG1995PLC020569
Empire Square, Plot No 233-A, 234 & 235,
3rd Floor, Road No 36, Jubilee Hills, Jubilee Hills,
Hyderabad, Shaikpet-500033, Telangana, India.

1. My Secretarial Audit Report for the financial year ended March 31, 2026 of even date is to be read along with this letter.

2. Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.

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

4. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

5. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

6. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of management. My examination was limited to the verification of procedures on test basis.

7. 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.

TABLE A

Name of the Director	Director Identification Number (DIN)	Date of appointment in the Company
Hari Krishna Reddy Kallam	01302713	12-10-2018
Venkateswara Rao Devineni	03616715	12-10-2018
Mahesh Ambalal Kuvadia	07195042	12-10-2018
Srinivasa Rao Mandava	03456187	12-10-2018
Arpitha Mettu	03553277	14-08-2019
Sreekanth Bolla	05306196	04-09-2020
Srinivas Kumar Medisetti	07878337	06-05-2023

For Rajora & Co.,
Company Secretaries

Sd/-
Priyanka Rajora
Proprietor
UDIN: A038168H000993749
C.P. # 22886

Date: 31 July 2026
Place: Hyderabad

Annexure A to the corporate governance report

DECLARATION BY THE CHIEF EXECUTIVE OFFICER PURSUANT TO REGULATION 34(3) READ WITH SCHEDULE V OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

We, Hari Krishna Reddy Kallam, Chairperson, and Sudhakara Reddy Allam, Managing Director ("Chief Executive Officer" for the purposes of this declaration) of Telogica Limited ("the Company"), confirm that the Company has adopted a Code of Conduct for its Board of Directors and Senior Management Personnel, and that the said Code of Conduct is available on the Company's website at https://telogica.com/investors.

We further confirm that the Company has, in respect of the financial year ended March 31, 2026, received from all the Members of the Board of Directors and Senior Management Personnel of the Company, affirmations as to compliance with the Code of Conduct of the Company for the said financial year.

	Sd /-	**Sd /-**
	Hari Krishna Reddy Kallam	**Sudhakara Reddy Allam**
Place: Hyderabad	**Chairman and Whole-Time Director**	**Managing Director (Additional Director)**
Date: 31 July 2026	**DIN: 01302713**	**DIN: 02902130**

Annexure C to corporate governance report

[Pursuant to Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To the Members of M/s. Telogica Limited

1. I have examined the compliance of conditions of Corporate Governance by M/s. Telogica Limited ('the Company'), for the year ended March 31, 2026, as stipulated in Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Regulations").

Managements' Responsibility

2. The compliance of conditions of Corporate Governance is the responsibility of the management. My examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

Opinion

3. In our opinion and to the best of our information and according to the explanations given to us, and the representations made by the Directors and the Management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the year ended on March 31, 2026 subject to observations as reported under Annual Secretarial Compliance Report and Secretarial Audit Report.

4. I further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Rajora & Co.,
Company Secretaries

Sd/-
Priyanka Rajora
Proprietor
UDIN: A038168H000990999
C.P. # 22886

Date: 31 July 2026
Place: Hyderabad

Annexure B to corporate governance report

CERTIFICATE BY THE CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER PURSUANT TO REGULATION 17(8) READ WITH PART B OF SCHEDULE II OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors,
Telogica Limited,
Hyderabad.

Dear Members of the Board,

A. We have reviewed the financial statements and the cash flow statement of the Company for the year ended March 31, 2026 and, to the best of our knowledge and belief:

1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

2) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting, and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware, and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit Committee:

1) that there are no significant changes in internal control over financial reporting during the year;

2) that there are no significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

3) that there are no instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

	Sd /-	**Sd/-**
	Sudhakara Reddy Allam	**Venkateswara Rao Devineni**
Place: Hyderabad	**Managing Director (Additional Director)**	**Chief Financial Officer**
Date: 31 July 2026	**DIN: 02902130**	**DIN: 03616715**

INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/s. Telogica Limited (Formerly Known as Aishwarya Technologies and Telecom Limited)
Report on the Audit of IND AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of M/s. Telogica Limited (Formerly Known as Aishwarya Technologies and Telecom Limited) ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS 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 31st March, 2026, and it's profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the Independence requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the IND AS financial statements of the current period.

We have determined the matters described below to be the Key Audit Matters to be included in our Audit procedures.

Key audit matters	How the matter was addressed in our audit report
a) During the year, the Company Converted 3,15,50,000 share warrants into equity shares, resulting in a significant change to its share capital.	Our audit procedures included, but were not limited to: • Reviewed the share issuance and conversion documentation to ensure compliance with the Companies Act and other applicable laws. • Verified the authorization process for the issuance of share warrants and conversion of shares by reviewing board resolutions and shareholder approvals. • Testing the mathematical accuracy of the calculations related to the conversion, including verifying the issuance of share warrants against the proceeds received. • Assessed the disclosures in the financial statements to ensure they are in line with the applicable disclosure requirements under IND AS 1

Emphasis of Matter:

1. The company is irregular in payment of statutory dues of PF, TDS, PT, Sales Tax and Service Tax. The total outstanding statutory dues as on 31st March 2026 of Rs. 136.76 Lakhs.

Our Opinion is not modified in respect of the above Emphasis of Matter.

Information other than the Financial Statements and the 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report but does not include the Standalone 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 identified above when it becomes available 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 we conclude that there is a material misstatement therein, we are required to communicate the fact. We have nothing to report in this regard.

Management's Responsibility for the Ind AS Financial Statements

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

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 Ind AS 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 Ind AS 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also

responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Ind AS 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 Ind AS financial statements, including the disclosures, and whether the Ind AS 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 Ind AS financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report if any unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of sub-section (11) of Section 143 of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:

I. 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.

II. 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.

III. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

IV. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.

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

VI. 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 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.

VII. 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 of the Act.

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

i. The Company has disclosed the pending litigations in its notes to accounts in the financial statements of the company.

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 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, 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 persons or entities, 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 (“Ultimate Beneficiaries”) by or on behalf of the Company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, 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 (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries;

c. Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under (a) and (b) above contain any material mis-statement.

v. The Company has not declared any dividend during the year.

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 for record retention.

For P. Murali& Co,
Chartered Accountants,
Firm Registration No: 007257S.

Sd/-
A. Krishna Rao
Partner
M.No:020085
UDIN: 26020085EGHGWD1279

Place: Hyderabad
Date: 29.05.2026

ANNEXURE - A TO THE INDEPENDENT AUDITOR'S REPORT

Annexure referred to in paragraph 1 of Our Report of even date to the members of M/s. Telogica Limited on the accounts of the company for the year ended 31st March, 2026 Under "Report on other Legal & Regulatory Requirements"

Based on the audit procedure performed for the purpose of reporting a true and fair view on the financial statements of Telogica Limited (Formerly Known as Aishwarya Technologies and Telecom Limited) and taking into consideration the information and explanations given to us and the books of account and other records examined by us in a normal course of audit, and to the best of our knowledge and belief, we report that:

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

c) According to the information and explanations given to us and on the basis of examination of records, there are no immovable properties held by the Company.

d) According to the information and explanations given to us and on the basis of our examination of records, the company has not revalued the Property Plant and Equipment or intangible assets during the period under review.

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

II.

a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by the management were appropriate.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned any working capital limits in excess of five crore rupees in aggregate from banks and financial institutions on the basis of security of current assets at any point of time of the year.

III. The company has not granted any loans, secured or unsecured, to companies, firms, and Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

IV. In our opinion and according to the information and explanations given to us, the Company has not given any loans, guarantees and securities as referred to in section 185 and 186 of the Act. The investments made are in compliance with section 186 of the Act.

V. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits within the meaning of section 73 to 76 or any other relevant provisions of the Companies Act,2013 and the rules framed there under.

VI. As informed to us, the maintenance of Cost Records has been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company however, maintenance of cost records is not applicable because of threshold limit.

VII.

a) According to the information and explanations given to us and based on the records of the company examined by us, the company is not regular in depositing the undisputed statutory dues with the appropriate authorities in. There were undisputed amounts payable as on March 31st,2026 for a period of more than 6 months from the date they became payable as given below:

S. No	Particulars	Amount (INR) in Lakhs
1	Provident Fund	58.10
2	Sales tax/VAT	54.91
3	Service tax	5.22
4	TDS &TCS	16.71
5	PT	1.82
	TOTAL	**136.76**

b) According to the information and explanations given to us and based on the records of the company examined by us, the following are the dues which have not been deposited on account of disputes-

Income Tax: -

Name of the Statue	Nature of Dues	Section	Amount (INR) in Lakhs	Period to which it relates	Case is pending at
Income Tax Act, 1961	Income Tax	144	Rs. 90.76	A.Y 2021-22	Commissioner of Income Tax (Appeals)
Income Tax Act, 1961	Penalty	272A(1)(d)	Rs. 0.30	A.Y 2021-22	Commissioner of Income Tax (Appeals)

VIII. As per the information and explanation given to us, there are no instances where the company has surrendered or disclosed such transactions as income during the period ended 31st March, 2026 in the tax assessments under the Income Tax Act, 1961.

IX. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year. The company has not issued any debentures.

X.

a) The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) during the year.

b) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

XI.

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

b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed in form ADT- 4 as prescribed under rule 13 of the companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

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

XII. As the Company is not a Nidhi Company and hence the Nidhi Rules, 2014 are not applicable to it.

XIII. In our opinion, the Company is in compliance with section 177 of Companies Act 2013. The Company has not entered into any transaction with related parties as specified in section 188.

XIV.

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

b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

XV. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act 2013 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.

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) In our opinion, there is no Core Investment Companies (“CIC’s”) in the Group (as defined in Core Investment Companies (Reserve Bank) Directions, 2016) that are registered with the Reserve Bank of India (“RBI”).

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 of the Company during the year.

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 and 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 indicating 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. The company is not covered under the provisions of sec 135 of the Companies Act, 2013.

For P. Murali& Co,
Chartered Accountants,
Firm Registration No: 007257S.

Sd/-
A. Krishna Rao
Partner
M.No:020085
UDIN: 26020085EGHGWD1279

Place: Hyderabad
Date: 29.05.2026

ANNEXURE - B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Telogica Limited of even date Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s. Telogica Limited (Formerly Known as Aishwarya Technologies and Telecom Limited) ("the Company") as of 31st March 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, prescribed under section 143(10) of the Companies Act, 2013, 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 Ind AS 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 Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

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

2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Ind AS financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorization of management and directors of the company; and

3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Ind AS 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, to the best of our information and according to the explanations given to us, 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 31st March 2026, based on the criteria for internal control over financial reporting 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 P. Murali& Co,
Chartered Accountants,
Firm Registration No: 007257S.

Sd/-
A. Krishna Rao
Partner
M.No:020085
UDIN: 26020085EGHGWD1279

Place: Hyderabad
Date: 29.05.2026

Balance Sheet as at March 31st, 2026

(Amount Rs in Lakhs.)

Particulars	Notes	As at 31-03-2026	As at 31.03.2025
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	3	338.13	106.48
(b) Goodwill			
(c) Other Intangible Assets	3	0.64	0.85
Right of use assets	3	36.36	51.94
(d) Financial Assets			
(i) Investment		-	
(ii) Trade Receivable			
(iii) Loans		-	
(d) Deferred Tax Assets (Net)	4	1,239.82	1,271.87
(e) Other non-current assets	5	6.59	-
Total Non - Current Assets		**1,621.54**	**1,431.14**
Current Assets			
Inventories	6	1,657.84	840.23
Financial Assets			
(a) Investment			
(b) Trade Receivables	7	2,096.21	979.10
(c) Cash and Cash Equivalents	8	16.85	229.16
(d) Other Financial Assets	9	204.66	151.03
Current Tax Assets (Net)	10	28.41	25.85
Other Current Assets	11	218.08	277.50
Total Current Assets		**4,222.05**	**2,502.87**
Total Assets		**5,843.59**	**3,934.01**
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	12	3,266.15	1,688.65
Other Equity	13	32.28	(361.59)
Total Equity		**3,298.43**	**1,327.06**
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	15.47	3.39
Lease Liabilities	14	28.74	44.11
(ii) Trade Payables			
(i) Total outstanding dues of micro and small enterprises			
(ii) Total outstanding dues of creditors other than micro and small enterprises	18	380.53	1,299.82
(b) Provisions	15	46.85	21.19
(c) Other non-current liabilities	16	51.48	179.05
Total Non-current liabilities		**523.08**	**1,547.56**
Current Liabilities			
(a) Financial Liabilities			
(a) Borrowings	17	478.45	164.64
(b) Trade Payables			
(i) Total outstanding dues of micro and small enterprises			
(ii) Total outstanding dues of creditors other than micro and small enterprises	18	1,309.13	476.05
(c) Other Financial Liabilities	19	30.96	57.90
(b) Provisions	15	24.38	19.56
(c) Other Current Liabilities	20	179.16	341.24
Total Current Liabilities		**2,022.07**	**1,059.38**
Total Liabilities		**2,545.16**	**2,606.95**
Total Equity and Liabilities		**5,843.59**	**3,934.01**
Summary of Material Accounting Policies	1 & 2		

The accompanying notes are an integral part of the Financial Statements

As per our report of even date annexed
For P MURALI & Co
Chartered Accountants
Firm Registration No : 007257S

Sd/-
A Krishna Rao
Partner
Membership No : 020085
UDIN: 26020085EGHGWD1279

Place : Hyderabad
Date : 29-05-2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF TELOGICA LIMITED

Sd/-
MR. SUDHAKAR REDDY ALLAM
Managing Director
(Additonal Director)
DIN: 02902130

Sd/-
D. VENKATESWARA RAO
Whole Time Director & CFO
DIN:03616715

Sd/-
DEESHA SHROFF
Company Secretary
M.No.A38427

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

(Amount Rs in Lakhs.)

Particulars	Notes	For the period ended March 31,2026	For the period ended March 31,2025
INCOME			
Revenue from Operations	21	3,238.88	1,928.27
Other Income	22	34.88	21.07
Total Income		3,273.76	1,949.33
EXPENSES			
Cost of Raw Materials Consumed	23	10.64	1,331.06
Cost of Goods Sold	24	2213.96	(293.33)
Employee Benefits Expense	25	497.82	362.27
Finance Costs	26	33.91	39.54
Depreciation and Amortisation Expense	3	34.12	24.06
Other Expenses	27	308.66	383.51
Total Expenses		**3,099.10**	**1847.11**
Profit Before Exceptional Items and Tax		174.65	102.23
Exceptional Items (Net)		-	
Profit Before Tax		174.65	102.23
Tax Expense			
Current Tax		6.59	-
Deferred Tax		32.05	(67.81)
MAT Credit Entitlement		(6.59)	
Total Tax Expense		32.05	(67.81)
Profit/(loss) for the year		**142.60**	**170.04**
Other comprehensive income			
A Items that will will not be reclassified subsequently to profit or loss			
(a) Remeasurements of the defined benefit plans		(15.35)	4.55
(b) Deferred tax relating to items that will not be reclassified to profit or loss			
Total other comprehensive income		(15.35)	4.55
Total comprehensive income for the year		**127.25**	**174.58**
Earnings per equity share			
(Equity shares, par value of ` 5 each)			
Basic		0.27	0.65
Diluted		0.27	0.37

Summary of Material Accounting Policies
The accompanying notes are an integral part of the Financial Statements

As per our report of even date annexed
For P MURALI & Co
Chartered Accountants
Firm Registration No : 007257S

Sd/-
A Krishna Rao
Partner
Membership No : 020085
UDIN: 26020085EGHGWD1279

Place : Hyderabad
Date : 29-05-2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF
TELOGICA LIMITED

Sd/-
MR. SUDHAKAR REDDY ALLAM
Managing Director
(Additonal Director)
DIN: 02902130

Sd/-
D. VENKATESWARA RAO
Whole Time Director & CFO
DIN:03616715

Sd/-
DEESHA SHROFF
Company Secretary
M.No.A38427

Statement of Cash Flow for the Year ended 31st March, 2026

(Rs in Lakhs.)

Particulars	For the Year ended 31-03-2026	For the year ended 31-03-2025
CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit before taxation, and extraordinary items	174.65	102.22
Adjustment for		
Depreciation	34.12	24.06
Cash flow before working capital changes		
Finance Costs	33.91	39.54
Interest cost on lease liability	-	6.39
Comprehensive income for the year	(15.35)	4.55
Interest Income	(6.89)	(5.87)
Dividend	(4.05)	(1.59)
Gain on chit closing	(2.03)	
Share Forfieture Income	(21.42)	
Operating Profit before working capital changes	**192.95**	**169.29**
Adjustments for:		
(Increase)/Decrease in Inventories	(817.61)	(293.89)
(Increase)/Decrease in Trade receivables	(1,117.11)	(3.57)
(Increase)/Decrease in Other Financial Assets	(53.63)	(37.20)
(increase)/Decrease in Other Current Assets	59.41	(192.96)
(increase)/Decrease in Current Tax Assets	(2.56)	(2.59)
Increase/(Decrease) in Trade Payables	(86.22)	(281.13)
Increase/(Decrease) in Other Financial Liabilities	(26.94)	(86.07)
Increase/ (decrease) in Provisions	30.48	3.16
Increase/ (decrease) in other Non current liabilities	(127.57)	(143.17)
Increase / (decrease) in other current liabilities	(162.08)	(216.38)
Increase / (decrease) in other Non Current Assets	(6.59)	-
Cash generated from operations	**(2,117.45)**	**(1,084.53)**
Less: Tax Paid		
Cash flow before extraordinary items	**(2,117.45)**	**(1,084.53)**
Extraordinary items		
NET CASH FLOW FROM OPERATING ACTIVITIES	**(2,117.45)**	**(1,084.53)**
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	**(249.98)**	(25.41)
Sale of Fixed Assets	-	1.48
Interest income	6.89	5.87
Dividend income	4.05	1.59
Gain on chit closing	2.03	-
Net Cash Flow From Investing Activities	**(237.02)**	**(16.46)**
CASH FLOW FROM FINANCING ACTIVITIES:		
Repayment of long term Loans	12.08	(82.44)
Repayment of Short Term Loan	313.80	(5.42)
Repayment of Lease liabilities	(15.37)	(18.67)
Proceeds from issue of share warrants	-	679.88
Further Issue of Equity Share Capital incl. Premium	1,865.54	790.33
Finance Costs	(33.91)	(39.54)
Net Cash Flow From Financing Activities	**2,142.15**	**1,324.14**
Net Cash Flow During the year	**(212.32)**	**223.15**
Cash & Cash Equivalent At the Beginning Of the Year	**229.16**	**6.01**
Cash & Cash Equivalent At the End Of the Year	**16.85**	**229.16**

As per our report of even date annexed
For P MURALI & Co
Chartered Accountants
Firm Registration No : 007257S

Sd/-
A Krishna Rao
Partner
Membership No : 020085
UDIN: 26020085EGHGWD1279

Place : Hyderabad
Date : 29-05-2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF TELOGICA LIMITED

Sd/-
MR. SUDHAKAR REDDY ALLAM
Managing Director
(Additonal Director)
DIN: 02902130

Sd/-
D. VENKATESWARA RAO
Whole Time Director & CFO
DIN:03616715

Sd/-
DEESHA SHROFF
Company Secretary
M.No.A38427

Statement of changes in equity for the year ended 31st March 2026

(Rs in Lakhs.)

A) Equity share capital

1) Current Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
1,688.65	-	-	1,577.50	3,266.15

2) Previous Reporting Period

Balance at the beginning of the Previous reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the Previous reporting period	Changes in equity share capital during the Previous year	Balance at the end of the Previous reporting period
1,194.70	-	-	493.95	1,688.65

B) Other equity

1) Current Reporting Period

			Reserves and Surplus				Items of other comprehensive income			
	Share application money pending allotment	Equity component of compound financial instruments	Capital Reserve	Securities Premium	Other Reserves - General Reserve	Retained Earnings	Revaluation of surplus	Remeasurements of defined benefits plan	Money received against share warrants	Total
Balance at the beginning of reporting period	-			1,482.46	146.64	(2,670.57)				**(1,041.47)**
Changes in reserves				946.50						**946.50**
Total comprehensive income for the year								(15.35)		**(15.35)**
Dividends	-									**-**
Transfer to retained earnings						142.60				**142.60**
Any other change (to be specified)	-									**-**
Balance at the end of the year	**-**	**-**	**-**	**2,428.96**	**146.64**	**(2,527.97)**	**-**	**(15.35)**	**-**	**32.28**

2) Previous Reporting Period

			Reserves and Surplus				Items of other comprehensive income			
	Share application money pending allotment	Equity component of compound financial instruments	Capital Reserve	Securities Premium	Other Reserves - General Reserve	Retained Earnings	Revaluation of surplus	Remeasurements of defined benefits plan	Money received against share warrants	Total
Balance at the beginning of reporting period				1,186.09	146.64	(2,841.79)				(1,509.07)
Changes in reserves				296.37						296.37
Total comprehensive income for the year								4.55		4.55
Dividends										0.00
Transfer to retained earnings						170.04				170.04
Any other change (to be specified)						-3.35				-3.35
Balance at the end of the year									679.88	679.88
Summary of Significant Accounting Policies			**-**	**1,482.46**	**146.64**	**(2675.10)**	**-**	**4.55**	**679.88**	**(361.58)**

The accompanying notes are an integral part of the Financial Statements
As per our report of even date annexed

As per our report of even date annexed
For P MURALI & Co
Chartered Accountants
Firm Registration No : 007257S

Sd/-
A Krishna Rao
Partner
Membership No : 020085
UDIN: 26020085EGHGWD1279

Place : Hyderabad
Date : 29-05-2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF
TELOGICA LIMITED

Sd/-
MR. SUDHAKAR REDDY ALLAM
Managing Director
(Additonal Director)
DIN: 02902130

Sd/-
D. VENKATESWARA RAO
Whole Time Director & CFO
DIN:03616715

Sd/-
DEESHA SHROFF
Company Secretary
M.No.A38427

Notes forming part of the financial statements

1. Corporate Information

Telogica Limited (Formerly Known as Aishwarya Technologies and Telecom Limited) is a public company incorporated on 02nd June, 1995 and the company is listed on Bombay Stock Exchange. The Company is primarily engaged in manufacturer and distributor of Test and measuring instruments in Telecom field. It designs, develops, manufactures and markets over 25 Telecom testers like OTDR, Splicing Machines, Optical Power Meter, Laser sources, Variable attenuators etc. The company is incorporated and domiciled in India and has its registered office at Empire Square, Plot no. 233-A, 234 & 235, TF7, 3rd Floor, Road no. 36, Jubilee Hills, Hyderabad, Telangana 500033. These financial statements are authorized for issue in accordance with a resolution of the directors on May 29, 2026.

2. Material Accounting Policies

The Financial Statements are presented in Indian Rupees (Rounded Off to Lakhs). The financial statements have been prepared on the following basis:

a. Statement of Compliance

These financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and other provisions of the Companies Act, 2013 as amended from time to time.

b. Basis of preparation

These financial statements have been prepared on a historical cost basis, except for certain financial instruments which are measured at fair value at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

c. Use of Estimates

The preparation of financial statements in conformity with Ind AS recognition and measurement principles and, in particular, making the critical accounting judgments require the use of estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. Management reviews its estimates on an ongoing basis using currently available information. Changes in facts and circumstances or obtaining new information or more experience may result in revised estimates, and actual results could differ from those estimates.

d. Classification of Assets and Liabilities as Current or Non-Current

The Company presents current and non-current assets, and current and non-current liabilities, as separate classifications in its statement of financial position on the basis of realization of assets.

An asset is classified as current when it is:

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

A liability is classified as current when:

- it is expected to be settled in the normal operating cycle
- it is held primarily for the purpose of trading
- it is due to be settled within twelve months after the reporting period, or

- there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other assets and liabilities are classified as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

e. Revenue Recognition

Revenue from sale of goods is recognized when control of the products is being sold is transferred to our customer and when there are no longer any fulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured on the basis of contracted price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognized to the extent that it is highly probable a significant reversal will not occur.

Our customers have the contractual right to return goods only when authorized by the Company. An estimate is made of the goods that will be returned and a liability is recognized for this amount using a best estimate based on accumulated experience.

f. Interest

Interest income is accrued on a time proportion basis using the effective interest rate method. Interest income is included in other income in the statement of profit and loss.

g. Dividend

Dividend income is recognized when the Company's right to receive the amount is established.

h. Property, plant and equipment

Property, plant and equipment is recorded at cost less accumulated depreciation and impairment. Cost includes all related costs directly attributable to the acquisition or construction of the asset. Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately using written down value method.

Depreciation is provided for property, plant and equipment on written down value basis so as to expense the written down value over their estimated useful lives based on a technical evaluation. The estimated useful lives and residual values are reviewed at the end of each reporting period, with the effect of any change in estimate accounted for on a prospective basis. Depreciation methods applied to property, plant and equipment are reviewed at each reporting date and changed if there has been a significant change in the expected pattern of consumption of the future economic benefits embodied in the asset. The useful lives have been determined based on the estimated useful life of assets and in the manner laid down under Schedule II of the Companies Act, 2013. The residual values are not more than 5% of the original cost of the asset.

The estimated useful lives are as mentioned below:

Description of the Asset	Useful Life in Years
Building	30years
Optical Testing	15 years
R&D Equipment	18 years
Computers	3 years
Furniture and Fixtures	15 years
Office Equipment	5 years
Vehicles	8 to 10 years

Gains or losses arising from de-recognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit or loss when the asset is derecognized.

i. Intangible Assets

Intangible assets are measured on initial recognition at cost less accumulated amortization and accumulated impairment losses, if any.

The useful lives of intangible assets are assessed as finite. Intangible assets are amortized over their useful economic lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense is recognized in the statement of profit or loss.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit or loss when the asset is derecognized.

j. Impairment of Assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or Cash Generating Unit (CGU)'s fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or company of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators. An impairment loss is recognized immediately in the Statement of Profit and Loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years a reversal of an impairment loss is recognized immediately in Statement of Profit and Loss.

k. 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.

(i) Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as financial assets at fair value through profit or loss, fair value through OCI or at amortized cost as appropriate. The Company determines the classification of its financial assets at initial recognition. All financial assets are recognised initially at fair value plus, in the case of assets not at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

The Company has the following financial assets in its statement of financial position

- Trade receivables
- Cash and Cash Equivalents
- Other Financial Assets

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as described below:

Financial assets at FVTPL or FVTOCI

Financial assets at fair value through profit or loss include financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held-for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets at fair value through profit and loss are carried in the statement of financial position at fair value with net changes in fair value presented as finance income (positive net changes in fair value) or finance costs (negative net changes in fair value) in the statement of profit or loss. If the company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment.

Financial assets at amortised cost

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit or loss. The losses arising from impairment are recognised in the statement of profit or loss in finance costs for loans and in cost of sales or other operating expenses for receivables. This category generally applies to trade and other receivables.

De-recognition

A financial asset is derecognised only when the Company has transferred the rights to receive cash flows from the financial asset. Where the Company has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Impairment of financial assets

The Company assesses, at each reporting date, whether a financial asset or a group of financial assets is impaired. Ind AS-109 on Financial Instruments, requires expected credit losses to be measured through a loss allowance. For trade receivables only, the Company recognises expected lifetime losses using the simplified approach permitted by Ind AS-109, from initial recognition of the receivables. For other financial assets (not being equity instruments or debt instruments measured subsequently at FVTPL) the expected credit losses are measured at the 12 month expected credit losses or an amount equal to the lifetime expected credit losses if there has been a significant increase in credit risk since initial recognition.

(ii) Financial Liabilities

The Company has the following financial liabilities in its statement of financial position-

- Borrowings
- Trade payables
- Other Financial Liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as follows:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held-for-trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held-for-trading if they are acquired for the purpose of selling in the near term. Gains or losses on liabilities held-for-trading are recognised in the statement of profit or loss. Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in Ind AS-109 are satisfied.

Financial liabilities at amortised cost

After initial recognition, financial liabilities are subsequently measured at amortised cost using the effective interest rate method. Gains and losses are recognised in the statement of profit or loss when the liabilities are derecognized as well as through the effective interest rate method (EIR) amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR.

Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

Fair Value of Financial Instruments

Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair values of the financial instruments are not materially different at the reporting date.

l. Cash and Cash Equivalents

Cash and Cash Equivalents in the statement of financial position comprise cash on hand and balance with banks, which are subject to an insignificant risk of changes in value.

m. Borrowing Cost

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset. All other borrowing costs are expensed in the period in which they occur.

n. Provisions

General 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 resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit or loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

o. Statement of Cash Flows

Cash flows are reported using the indirect method, whereby profit/ (loss) before tax is adjusted for the effects of transactions of noncash nature and any deferrals or accruals of past or future cash receipts or payments. Cash Flow for the year is classified by operating, investing and financing activities.

p. Leases

At the commencement date of lease, a lessee will recognize a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right of use of asset). Lessee will be required to separately recognize the interest expense on the lease liability and the depreciation expense on the right-of-use asset.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, and the Company's incremental borrowing rate. Lease payments included in the measurement of the lease liability comprise the fixed payments, including in substance fixed payments; the lease liability is measured at amortised cost using the effective interest method

Lessee will be also required to measure the lease liability upon the occurrence of certain events (eg. change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee will generally recognize the amount of measurement of lease liability as an adjustment to the right-of-use asset.

q. Employee benefits

Employee benefits are all forms of consideration given by the Company in exchange for service rendered by employees. Employee benefits include-

Short Term Employee Benefits

When an employee has rendered service to the Company during an accounting period, the Company recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service as a liability (accrued expense), after deducting any amount already paid and as an expense. Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

Defined Contribution Plan

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. When an employee has rendered service during the year, the Company recognises the contribution payable to a defined contribution plan in exchange for that service as a liability (accrued expense) and as an expense.

Defined Benefit Plan

Defined benefit plans are those plans that provide guaranteed benefits to certain categories of employees, either by way of contractual obligations or through a collective agreement. The Company operates unfunded defined benefit plan. The cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at each fiscal year end. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of high quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension obligation. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to other comprehensive income in the period in which they arise.

Current service cost, which is the increase of the present value of the defined benefit obligation resulting from the employee service in the current period, is recorded as an expense as part of cost of sales and selling, general and administrative expenses in the statement of profit and loss. The interest cost, which is the change during the period in the defined benefit liability that arises from the passage of time, is recognized as part of financing costs in the statement of profit and loss.

r. Income Tax

Tax expense comprises of current tax and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred Tax arises due to temporary differences between the carrying amount of an asset or liability in the statement of financial position and its tax base. Temporary differences may be either taxable temporary differences, which are temporary differences that will result in taxable amounts in determining taxable profit (tax loss) of future periods when the carrying amount of the asset or liability is recovered or settled or deductible temporary differences, which are temporary differences that will result in amounts that are deductible in determining taxable profit (tax loss) of future periods when the carrying amount of the asset or liability is recovered or settled. A deferred tax asset is recognized for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised. A deferred tax liability is recognised for all taxable temporary differences.

s. Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Raw materials and stores: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

Stock in trade including Finished goods: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs. Cost is determined on first in, first out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

t. Contingent Liabilities

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

u. Foreign Currency Translation:

The functional currency of the Company is Indian rupee

Initial Recognition

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Subsequent Recognition

As at the reporting date, non-monetary items which are carried at historical cost and denominated in a foreign currency are reported using the exchange rate at the date of the transaction. All non-monetary items which are carried at fair value denominated in a foreign currency are retranslated at the rates prevailing at the date when the fair value was determined. Income and expenses in foreign currencies are recorded at exchange rates prevailing on the date of the transaction. Foreign currency denominated monetary assets and liabilities are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses arising on settlement and restatement are recognised in the Statement of Profit and Loss

v. Exceptional items:

The company discloses certain financial information both including and excluding exceptional Items. The presentation of information excluding exceptional items allows a better Understanding of the underlying trading performance of the company and provides consistency with the company’s internal management reporting. Exceptional items are identified by virtue of either their size or nature so as to facilitate Comparison with prior periods and to assess underlying trends in the financial performance of the company. Exceptional items can include, but are not restricted to, gains and losses on the disposal of assets/ investments, impairment charges, exchange gain/ loss on long term borrowings/ assets and changes in fair value of derivative contracts.

w. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(Amount Rs in Lakhs.)

4 Deferred Tax Assets/(Liability)

Particulars	As at 31.03.2026	As at 31.03.2025
Opening Deferred tax Assets	1,271.87	1,204.07
Add: Deferred Tax Asset/(Liability) for the year	(32.05)	67.81
Total	**1,239.82**	**1,271.87**

Note - 5: Other Non Current Assets

Particulars	As at 31.03.2026	As at 31.03.2025
MAT Credit	6.59	-
Total	**6.59**	**-**

6 Inventories

Particulars	As at 31.03.2026	As at 31.03.2025
Current		
Inventories (lower of cost and net realisable value)		
Raw materials	41.98	41.30
Stock in trade (including Finished goods)	1,615.86	798.93
Total	**1,657.84**	**840.23**

7. Trade receivables

Particulars	As at 31.03.2026	As at 31.03.2025
Trade receivables - Current		
Unsecured, considered good	2,096.21	979.10
Less: Allowance for doubtful debts (expected credit loss allowance)		
Total	**2,096.21**	**979.10**

(Amount Rs in Lakhs.)

Trade receivables ageing schedule As at March 31, 2026	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade receivables - considered good	1,747.10	9.82	11.34	67.87	260.08	2,096.21
(ii) Undisputed trade receivables - considered doubtful						
(iii) Disputed trade receivables - considered good						
(iv) Disputed trade receivables considered doubtful						
Total	**1,747.10**	**9.82**	**11.34**	**67.87**	**260.08**	**2,096.21**

Trade receivables ageing schedule As at March 31, 2025	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade receivables - considered good	509.94	14.30	203.91	8.47	242.48	979.10
(ii) Undisputed trade receivables - considered doubtful						
(iii) Disputed trade receivables - considered good						
(iv) Disputed trade receivables considered doubtful						
Total	**509.94**	**14.30**	**203.91**	**8.47**	**242.48**	**979.10**

8: Cash and Cash Equivalents

Particulars	As at 31.03.2026	As at 31.03.2025
Balances with Banks		
in current accounts	11.16	223.91
Cash on hand	5.69	5.25
Total Cash and cash equivalents	**16.85**	**229.16**

9. Other financial assets

Particulars	As at 31.03.2026	As at 31.03.2025
Current		
FDs and Interest accured on deposits	83.37	98.21
Security deposits	121.29	52.82
Total current other financial assets	**204.66**	**151.03**

10.Current Tax Assets

Particulars	As at 31.03.2026	As at 31.03.2025
Current		
Income Tax Refund Receivable, TDS and TCS	28.41	25.85
Total current tax assets	**28.41**	**25.85**

(Amount Rs in Lakhs.)

11.Other current assets

Particulars	As at 31.03.2026	As at 31.03.2025
Current:		
Prepaid expenses	34.05	31.40
Advances to suppliers	123.41	210.43
Other advances		
- Unsecured, considered good	34.68	35.67
Chit funds	25.94	
Total current assets	**218.08**	**277.50**

12. Equity share capital

Particulars	As at 31.03.2026	As at 31.03.2025
Authorised share capital:		
8,00,00,000 fully paid up equity shares of Rs. 5/- each	4,000.00	4,000.00
8,00,00,000 fully paid up equity shares of Rs. 5/- each		
Issued and subscribed and paid up capital:		
6,53,23,032 Equity Shares of Rs.5/- each fully paid up	3,266.15	-
3,37,73,032 Equity Shares of Rs.5/- each fully paid up	-	1,688.65
Total	**3,266.15**	**1,688.65**

(A) Reconciliation of the number of shares outstanding:

Particulars	Number of shares	Amount
Balance at April 1, 2024	**3,37,73,032**	**2,38,93,942**
Issue of Shares		98,79,090
Balance at March 31, 2025	**3,37,73,032**	**3,37,73,032**
Issue of shares	3,15,50,000	
Balance at March 31, 2026	**6,53,23,032**	**3,37,73,032**

(B) Details of shares held by each shareholder holding more than 5% shares

	As at 31.03.2026		As at 31.03.2025	
	Number of shares held	% holding of equity shares	Number of shares held	% holding of equity shares
Fully paid equity shares				
Srinivasa Rao Mandava	1,14,40,688	17.51	81,90,688	24.25
Kallam Hari krishna Reddy	63,20,045	9.68		
Venkateswara Rao Devineni	51,77,345	7.93	21,77,345	6.45
Nandanampati Hanuman	49,71,838	7.61	50,00,000	14.80
Techmagix IT Solutions India Pvt Ltd	50,00,000	7.65		
Logiclinx Corporation	1,00,00,000	15.31		

(C). Rights, preferences and restrictions attached to equity shares:

The company has one class of equity shares having a par value of Rs.5/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholdings.

d) Shareholding of promoter

The details of the shares held by promoters as at March 31, 2026 are as follows:

Promoter name	No. of shares at the end of the year	% of total shares	% of change during the year
Equity shares of ₹ 5 each fully paid			
Srinivasa Rao Mandava	1,14,40,688	17.51	
Shailaja Gangavaram	2,11,685	0.32	
Katpally Prashanthi Reddy	54,668	0.08	
Veerababa Reddy Pendru	45,117	0.07	-
Venkatramireddy Gorla	8,741	0.01	-
Nayanasukh Reddy Baddam	17,369	0.03	-
Rahul Katpally	12,457	0.02	-
K. V. Ramana Reddy	6,738	0.01	-
Pedugu Ganga Reddy	6,000	0.01	-
Venkata Sundara Ramagopla Achanta	6,000	0.01	-
Binu Bhansali	4,800	0.01	-
Pavani Yemula	100	-	-
Chilakalapati Peda Bapulu	-	-	-
Rama Krishna Reddy Gangavaram	-	-	-
Rama Manohar Reddy Gangavaram	10	-	-
Amulya Reddy Gangavaram	-	-	-
Aishwarya Reddy Gangavaram	-	-	-
Yemula Deepa	-	-	-
Total	**1,18,14,373**	**18.08**	

The details of the shares held by promoters as at March 31, 2025 are as follows:

Promoter name	No. of shares at the end of the year	% of total shares	% of change during the year
Equity shares of ₹ 5 each fully paid			
Srinivasa Rao Mandava	81,90,688	24.25	0.26
Shailaja Gangavaram	2,16,685	0.64	0.44
Katpally Prashanthi Reddy	54,668	0.16	-
Veerababa Reddy Pendru	45,117	0.13	-
Venkatramireddy Gorla	39,636	0.12	-
Nayanasukh Reddy Baddam	17,369	0.05	-
Rahul Katpally	12,457	0.04	-
K. V. Ramana Reddy	6,738	0.02	-
Pedugu Ganga Reddy	6,000	0.02	-
Venkata Sundara Ramagopla Achanta	6,000	0.02	-
Binu Bhansali	4,800	0.01	-
Pavani Yemula	100	-	-
Chilakalapati Peda Bapulu	-	-	-
Rama Krishna Reddy Gangavaram	-	-	-
Rama Manohar Reddy Gangavaram	-	-	-
Amulya Reddy Gangavaram	-	-	-
Aishwarya Reddy Gangavaram	-	-	-
Yemula Deepa	-	-	-
Total	**86,00,258**	**25.46**	

13. Other equity

Particulars	As at 31.03.2026	As at 31.03.2025
General Reserve	146.64	146.64
Securities Premium	2,428.96	1,482.46
Retained Earnings	(2,543.32)	(2,670.57)
Money Received Against share warrants	-	679.88
Balance at end of year	**32.28**	**(361.59)**

13.1 General Reserve

Balance at beginning of year	146.64	146.64
Balance at end of year	146.64	146.64

The general reserve is used from time to time to transfer profits from retained earnings for appropriation purposes. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.

13.2 Securities premium

Balance at beginning of year	1,482.46	1,186.09
Add: During The Year	946.50	296.37
Balance at end of year	**2,428.96**	**1,482.46**

13.3 Retained earnings

Balance at beginning of year	(2,670.57)	(2,841.79)
Net Profit for the year	127.25	174.57
Ind As adjustment	-	(3.35)
Balance at end of year	**(2,543.32)**	**(2,670.57)**

11.4 Share warrants

Balance at beginning of year	679.88	-
Total Amount Received During the Year	1,886.24	1,470.21
Transferred during the year	(2,566.12)	(790.33)
Balance at end of year	**-**	**679.88**

14. Borrowings

Particulars	As at 31.03.2026	As at 31.03.2025
Non - Current		
i) Vehicle Loans	21.96	8.81
Less: Current maturities of long term borrowings	(6.49)	(5.42)
Total Vehicle Loans	**15.47**	**3.39**
ii) Lease Liability	28.74	44.11
Total Lease Liabilities	**28.74**	**44.11**

The movement in lease liabilities during the year ended March 31, 2026 and March 31, 2025 is as follows :

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning	58.59	70.80
Additions		-
Finance cost accrued during the period	5.05	6.39
Deletions		-
Payment of lease liabilities	(17.88)	(18.60)
Less:		
Current Maturities of Lease	17.02	14.48
Balance at the end	**28.74**	**44.11**

15. Provisions

Particulars	As at 31.03.2026	As at 31.03.2025
Non - Current		
- Leave encashment	2.03	1.66
- Gratuity	44.83	19.53
	46.85	**21.19**
Current		
- Leave encashment	0.15	0.31
- Gratuity	15.63	17.25
- Audit Fee Payable	2.00	2.00
- Provision for Tax	6.59	-
	24.38	**19.56**

16. Other non Current liabilities

Particulars	As at 31.03.2026	As at 31.03.2025
Advance from customers	30.78	179.05
Hanuman Nandanampati and Logic linx	20.70	-
Total	**51.48**	**179.05**

17. Current borrowings

Particulars	As at 31.03.2026	As at 31.03.2025
Secured		
Current maturities of long term borrowings	6.49	5.42
Unsecured - at amortised cost		
Loans from Related Parties	197.34	159.22
SBI CC Credit	274.61	-
Total	**478.45**	**164.64**

18. Trade Payables

Particulars	As at 31.03.2026	As at 31.03.2025
Trade Payables - Current		
Dues to micro enterprises and small enterprises	-	-
Dues to creditors other than micro enterprises and small enterprises	1,309.13	476.05
Total	**1,309.13**	**476.05**

Particulars	As at 31.03.2026	As at 31.03.2025
Trade Payables - Non Current		
Dues to micro enterprises and small enterprises	-	-
Dues to creditors other than micro enterprises and small enterprises	380.53	1,299.82
Total	**380.53**	**1,299.82**

Trade payables aging schedule:

As at March 31, 2026:

Particulars	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) MSME					
(ii) Others	1,309.13	69.29	48.46	262.78	380.53
(iii) Disputed dues - MSME					
(iv) Disputed dues - Others					
Total	**1,309.13**	**69.29**	**48.46**	**262.78**	**380.53**

Trade payables aging schedule:

As at March 31, 2025:

Particulars	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) MSME					
(ii) Others	476.05	570.69	120.75	608.38	1,299.82
(iii) Disputed dues - MSME					
(iv) Disputed dues - Others					
Total	**476.05**	**570.69**	**120.75**	**608.38**	**1,299.82**

19. Other financial liabilities

Particulars	As at 31.03.2026	As at 31.03.2025
Current		
Liability on Chit funds	13.94	43.42
Lease Liability	17.02	14.48
Total	**30.96**	**57.90**

20. Other Current liabilities

Particulars	As at 31.03.2026	As at 31.03.2025
Current		
Creditors for Expenses	179.16	341.24
Total	**179.16**	**341.24**

21. Revenue from operations

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Sale of Services	30.33	7.33
Sale of Products		
Manufacturing	1,164.47	104.01
Trading	2,044.07	1,816.92
Total	**3,238.88**	**1,928.27**

22. Other income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest on Bank deposits	6.34	5.38
Interest Income on Jubilee Hills Rental Advance	0.55	0.50
Dividend from Chit Investment	4.05	11.15
Income from forfeiture of Share Warrants	21.42	-
Other Misc. Income	2.53	4.05
Total	**34.88**	**21.07**

23. Cost of Raw Materials Consumed

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening stock	41.30	40.73
Add: Purchases	11.31	1,331.62
Less: Closing stock	41.98	41.30
Material Consumed*	**10.64**	**1,331.06**

* The amount mentioned as materials consumed is based on Derived values

24. Cost of Goods Sold

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Finished Goods		
Opening Stock	798.93	505.60
Add: Purchases	3,030.89	
Less: Closing Stock	1,615.86	798.93
Cost of Goods Sold	**2,213.96**	**(293.33)**

25. Employee Benefits Expense

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries and Wages	480.87	350.09
Leave Encashment	0.50	0.77
Gratuity	8.90	4.94
Staff Welfare Expenses	7.56	6.47
Total	**497.82**	**362.27**

26. Finance costs

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest expense		
Finance Cost on Chit Liability	18.03	32.12
Interest Exp on Lease Liability	**5.05**	6.39
Interest on SBI CC A/c	9.86	-
Interest Others	0.96	1.03
Total	**33.91**	**39.54**

27. Other expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Rates & Taxes	0.19	20.85
Rent	8.96	9.78
Interest and Late fees on GST	-	6.31
Postage & Telegrams	3.88	9.01
Loan Processing Fees	3.10	-
Tour & Travelling Expenses	38.09	36.05
Office Electricity & Maintenance	18.03	18.68
Professional & Consultancy Charges Including Legal Charges	12.39	43.73
ROC and BSE Filing Fees	5.07	
Advertisement and Exhibition Expenses	9.32	10.48
Regn. Licence & Filing Fees		4.30
Fuel expenses	7.20	9.33
Business Promotion Expenses	1.92	7.89
Testing & Calibration Expenses	8.73	6.23
Other Repairs & Maintenance	1.19	7.55
Printing & Stationery	3.11	4.31
Conveyance	8.23	6.62
Gem Transaction charges	4.30	5.41
Fee and Charges	2.40	29.54
Insurance	13.58	10.30
Directors Sitting Fee	2.40	2.75
Bank Charges	1.52	1.57
Transportation charges	5.07	3.35
Telephone Expenses	1.55	1.17
Rent on IND AS Prepaid Rent	0.57	-
Software maintenance expense	1.83	3.67
Pooja Expense	-	0.20
Labour Charges	0.19	1.70
Commission on sales	30.97	48.62
Freight and Handling Charges	-	14.55
Installation and Commissioning Charges	18.65	0.28
Tender Expenses	-	0.33
Foreign Exchange Fluctuation Loss (Net)	46.61	13.94
Forex Transaction Charges	1.82	1.32
Franking and Notary Charges	-	0.05
Internet Charges	-	1.31
Late Delivery charges on goods	36.28	31.06
Penalty and Interest on Imports	0.03	0.21
Vehicle Maintenance and Insurance	4.24	4.30
Auditors Remuneration		
- Statutory Audit Fee	2.00	2.00
Internal Audit Fee	1.00	1.00
Others	4.23	3.76
Total	**308.66**	**383.51**

NOTE NO. 28: Preferential allotment

The board of directors has passed a resolution on 22/04/2023 for issue and allotment of 5 Crore convertible warrants at a price of Rs. 8/- per warrant. The same was ratified by the members in EGM held on 15/05/2023.

The Board of directors of the company has allotted on preferential basis 4,25,00,000 Convertible Warrants ("Warrants") at a price of Rs. 8/- per warrant on 11/05/2024 with a right to the warrant holders to apply for and be allotted 1 Equity share of the face value of Rs. 5/- each and premium of Rs. 3/- for each warrant. The company converted 98,79,090 Warrants into Equity Shares by the end of 31.03.2025 and 3,15,50,000 Warrants into Equity Shares by the end of 31.03.2026 and balance 10,70,910 warrants are forfeited.

NOTE NO.29: Capital and Financial risk management objectives and policies

A. Capital management and Gearing Ratio

For the purpose of the Company’s capital management, capital includes issued equity capital, convertible preference shares, share premium and all other equity reserves attributable to the equity holders of the parent. The primary objective of the Company’s capital management is to maximizes the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares.

B. Financial Risk Management Framework

The Company’s principal financial liabilities, comprise borrowings, trade payables and other financial liabilities. The main purpose of these financial liabilities is to finance the Company’s operations and to provide guarantees to support its operations. The Company’s principal financial assets include trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company’s senior management oversees the management of these risks. The Company’s senior management oversees that the Company’s financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company’s policies and risk objectives. It is the Company’s policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below.

Interest rate risk

"Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company’s exposure to the risk of changes in market interest rates relates primarily to the Company’s long-term debt obligations with floating interest rates. The Company manages its interest rate risk by having a balanced portfolio of fixed and variable rate loans and borrowings. "

Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks. Credit risk is controlled by analyzing credit limits and creditworthiness of customers on a continuous basis to whom the credit has been granted after obtaining necessary approvals for credit. Financial instruments that are subject to concentrations of credit risk principally consist of trade receivables, investments, cash and cash equivalents, bank deposits and other financial assets.

(i) Year ended 31 March, 2026:

(a) Expected credit loss for financial assets where general model is applied **(Amount Rs.in** lakhs**)**

Particulars	Asset group	Estimated gross carrying amount At default	Expected credit loss (Impairment)	Carrying amount net of provision
Financial assets for which credit risk has not increased significantly since initial recognition				
Loss allowance measured at 12 month expected credit losses	Financial assets	2,317.72/-		2,317.72/-
Loss allowance measured at Life time expected credit losses		2,317.72/-		2,317.72/-

(b) Expected credit loss for financial assets where simplified approach is followed

Particulars	Asset group	Estimated gross Carrying amount At default	Expected credit Loss (Impairment)	Carrying amount Net of provision
Loss allowance measured at Life time expected credit losses	Trade Receivable	2096.21/-	-	2096.21/-

(Amount Rs. in Lakhs)

(ii) Year ended 31 March, 2025:

(a) Expected credit loss for financial assets where general model is applied

Particulars	Asset group	Estimated gross carrying amount At default	Expected credit loss (Impairment)	Carrying amount net of provision
Financial assets for which credit risk has not increased significantly since initial recognition				
Loss allowance measured at 12 month expected credit losses	Financial assets	1359.29/-	-	1359.29/-
	Loans			
Loss allowance measured at Life time expected credit losses		-	-	-

(b) Expected credit loss for financial assets where simplified approach is followed **(Amount Rs.inLakhs)**

Particulars	Asset group	Estimated gross Carrying amount At default	Expected credit Loss (Impairment)	Carrying amount Net of provision
Loss allowance measured at Life time expected credit losses	Trade Receivables	979.10/-	-	979.10/-

Significant estimates and judgements

Impairment of financial assets the impairment provisions for financial assets disclosed above are based on assumptions about risk of default and expected loss rates. The company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period."

Liquidity Risk

Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities. The table below summarizes the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

(Amount Rs. in Lakhs)

Particulars	On Demand	in next 12 months	>1 year	Total
Year ended March 31, 2026				
Borrowings		478.45	-	478.45
Trade and other payables		1309.13	-	1309.13
Other financial liabilities		30.96	-	30.96
	-	**1818.54**	**-**	**1818.54**
Year ended March 31, 2025				
Borrowings		164.64	-	164.64
Trade and other payables		476.06	-	476.05
Other financial liabilities		43.42	-	43.42
	-	**684.11**	**-**	**684.11**

NOTE NO.30 Financial Instruments

(i) Set out below, is a comparison by class of the carrying amounts and fair value of the company's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

(Amount Rs. in Lakhs)

Particulars	Value hierarchy	Carrying Values		Fair Values		Transaction Values	
		As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Assets:							
Current Assets: i) Trade receivables	Level 3	2096.21/-	979.10/-	-	-	2096.21/-	979.10/-
ii) Cash and cash equivalents	Level 3	16.85/-	229.16/-	-	-	16.85/-	229.16/-
iii) Other balances with banks	Level 3	-	-	-	-	-	-
iv) Other financial assets	Level 3	204.66/-	151.03/-	-	-	204.66/-	151.03/-
Liabilities:							
Non- Current Liabilities: Borrowings	Level 3	15.47/-	3.39/-	- 15.47/-	- 3.39/-	- -	-
Current Liabilities: i) Borrowings	Level 3	478.45/-	164.64/-	478.45/-	164.64/-	-	-
ii) Trade Payables	Level 3	1309.13/-	476.05/-	1309.13/-	476.05/-	-	-
iii) Other Financial Liabilities	Level 3	30.96/-	57.90/-	30.96/-	57.90/-	-	-

Fair value hierarchy

Level 1 - Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments. The fair value of all equity instruments which are traded in stock exchanges is valued using the closing price as at the reporting period.

Level 2 – The fair value of financial instruments not actively traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity specific estimates. If the significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3 - If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

i) The Carrying values of Current financial liabilities and current financial assets are taken as their fair value because of their short -term nature.

ii) The Carrying values of non-Current financial liabilities and non-current financial assets are taken as their fair value based on their discounted cash flows.

iii) Management uses its best judgement in estimating the fair value of its financial instruments. However, there are inherent limitations in any estimation technique. Therefore, for substantially all financial instruments, the fair value estimates presented above are not necessarily indicative of the amounts that the company could have realized or paid in sale transactions as of respective dates. As such, fair value of financial instruments subsequent to the reporting dates may be different from the amounts reported at each reporting date.

iv) There have been no transfers between level 1, level 2 and level 3 for the years ended March 31, 2026 and March 31, 2025.

Significant estimate:

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The company uses its judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period.

NOTE NO.31

- **The changes in the carrying value of ROU assets over the period of last three years since transition.**

Class of Lease Assets: Building

(Amount Rs. in Lakhs)

Particulars	March 31st, 2026	March 31st, 2025	March 31st, 2024
Opening	51.94	67.52	-
Additions	-	-	-
Amortization	15.58	15.58	-
Deletion	-	-	-
Closing	36.36	51.94	-

The aggregate depreciation expense on ROU assets is included under depreciation and amortization expense in the Statement of Profit and Loss.

- The movement of leased liabilities over the period of last three years since transition.

(Rs. in Lakhs)

Particulars	March 31st, 2026	March 31st, 2025	March 31st, 2024
Building			
Balance at the beginning of the period	58.59	70.80	-
Additions	-	-	-
Payment of lease liabilities	(17.88)	(18.60)	-
Finance cost accrued during the period	5.05	6.39	-
Deletion	-	-	-
Balance at the end of the period	**45.76**	**58.59**	-

The Company does not face a significant liquidity risk regarding its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

Rental expense recorded for short-term leases was Rs. 17.88 /- Lakhs for the year ended March 31, 2026, and 18.60/- lakhs for the period ended March 31, 2025.

NOTE NO.32

Tax Expense

(In Lakhs)

Particulars	**Year ended 31st March 2026**	**Year ended 31st March 2025**
Income tax related items recognized directly in the statement of Profit & Loss		
Current tax		
Current year	6.59	Nil
Earlier year	0	0
MAT Credit Entitlement	(6.59)	
Deferred tax benefit	32.05	(67.81)
Total		
Effective tax rate	3.77%	25%

NOTE NO.33

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

There are no micro, small and medium enterprises, to whom the Company owes dues, which are outstanding for more than 45 days during the year and also as at March 31, 2026. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006, has been determined to the extent such parties have been identified on the basis of information available with the company.

NOTE NO.34 Earnings per Share:

Basic EPS is calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the parent (after adjusting for interest on the convertible preference shares) by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

The following reflects the income and share data used in the basic and diluted EPS computations:

(Amount Rs. in Lakhs)

Particulars	**For the year ended**	
	31-Mar-25	**31-Mar-25**
Profit after tax	**127.26**	170.03
Basic & Diluted:		
Number of shares outstanding at the year end	653.23	337.73
Weighted average number of equity shares	-	260.93
Earnings per share after exceptional Items	0.27	0.65
Earnings per share before exceptional Items	0.27	0.37

NOTE NO.35

Post-Employment Benefit Plans

The Company has an unfunded defined benefit gratuity plan. Every employee who has completed five years or more of service gets a gratuity on departure at 15 days salary (last drawn) for every completed year of service.

The following tables summarize the components of net benefit expenses recognized in the statement of profit and loss and the amounts recognized in the balance sheet for the respective plans.

a) Reconciliation of Defined Benefit Obligation:

(Amount Rs. in Lakhs)

Particulars	31-Mar-26	31-Mar-25
Liability at the beginning of the period / year	27.86	32.39
Current Services Cost	7.06	2.83
Interest Cost	1.83	2.11
Benefits Cost	(0.85)	(5.16)
Actuarial (gain)/Loss	15.63	(4.372)
Liability at the end of the period / year	51.54	27.86

b) Amount recognized in the Balance Sheet

(Amount Rs. in Lakhs)

Particulars	31-Mar-26	31-Mar-25
Liability at the end of the Period / Year	51.54	27.86
Amount in the Balance Sheet	51.54	27.86

c) Expenses recognized in the Statement of Profit and Loss under employee benefits expense

(Amount Rs. in Lakhs)

Particulars	31-Mar-26	31-Mar-25
Current Service Cost	7.06	2.83
Interest Cost	1.83	2.11
Expense recognized in Statement of Profit and Loss	**8.89**	4.94

d) Re-measurement costs for the period recognized in Other Comprehensive Income

(Amount Rs. in Lakhs)

Particulars	31-Mar-26	31-Mar-25
Experience (gain)/Loss on plan liabilities	15.63	(4.31)
Demographic (gain)/Loss on plan liabilities	-	-

e) Principal assumptions used in determining gratuity:

(Amount Rs. in Lakhs)

Particulars	2025-26	2024-25
Salary Growth Rate (per annum)	5%	5%
Discount Rate	7.52%	6.67%

f) Sensitivity Analysis

(Amount Rs. in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
a) Impact of the change in discount rate		
Present value of obligation at the end of the period		
Impact due to increase of 1 %	48.39	26.10
Impact due to decrease of 1 %	55.16	29.85
b) Impact of the change in Salary growth rate		
Present value of obligation at the end of the period		
Impact due to increase of 1 %	54.95	30.74
Impact due to decrease of 1 %	48.70	25.36
c) Impact of the change in Attrition rate		
Present value of obligation at the end of the period		
Impact due to increase of 50 %	51.99	27.74
Impact due to decrease of 50 %	51.32	28.11
d) Impact of the change in Mortality rate		
Present value of obligation at the end of the period		
Impact due to increase of 10 %	51.81	27.82
Impact due to decrease of 10 %	51.82	27.88

NOTE NO. 36
Contingent Liabilities provided for

Particulars	Current Year	Previous Year
Income tax	91.06	91.06

NOTE NO. 37

Deferred Tax:

In compliance with the Accounting Standard "IND AS-12 Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, the company has recognized Rs. 32,04,950.40/- towards deferred tax liability in P&L in the year 2025-26. The major components of deferred tax asset / liability are on account of timing differences in depreciation.

NOTE NO.38

Some of the trade Receivables and Trade Payables are subject to the confirmation and reconciliation.

NOTE NO. 39

Segment Reporting:

Information about primary business segments:

The Company is mainly in the segment of manufacture and trading of telecommunication products. Information about secondary business segment:

The Company operates in one geographical segment i.e., India

NOTE NO. 40

Transactions with the related parties: List of Related Parties

a) Names of the related parties and nature of relationship (as per Ind AS 24):

Nature of Relationship	Name of Related Party
Key Management Personnel (KMP):	Mr. K. Harikrishna Reddy
	Mr. M. Srinivasa Rao
	Mr. D. Venkateswara Rao
	Mr. G. Rama Manohar Reddy
	Mr. Khush Mohammad

Transactions with related parties: (Amount Rs. in Lakhs)

Name of the related party	Nature of transaction	Relation	Opening balance as on 01.04.2025	Transactions during the year (2025-26)	Closing balance as on 31.03.2026
D. Venkateswara Rao	Loan Taken	Director	67.50	-4.88	62.62
G. Rama Manohar Reddy	Loan Taken	Promoter	89.55		89.55
K. Hari Krishna Reddy	Loan Taken	Director			
M. Srinivasa Rao	Loan Taken	Director	2.17	43.00	45.17

Remuneration to related parties: (Amount Rs. in Lakhs)

Name of the related party	For the year ended on 31st March 2026	For the year ended on 31st March 2025
K. Harikrishna Reddy	-------	------
G. Rama Manohar Reddy	-------	------
D. Venkateswara Rao	15.18/-	14.13/-
M. Satish	-------	18.56/-
Khush Mohammad	9.00/-	------

Related party balances:

Amount due to related parties (Amount Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Remuneration	-	-
Loans Taken	197.34/-	159.22 /-
Salary	-	-

NOTE NO. 41:

Additional Disclosures:

i. The Company has not revalued its Property, Plant and Equipment.

ii. The Company has not granted any loan or advance in the nature of loan to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment.

iii. There are no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).

iv. The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets at any point of time during the year.

v. The Company is not declared as wilful defaulter by any bank or financial institution or other lenders.

vi. The Company did not have any transactions with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company.

vii. There are no charges or satisfactions yet to be registered with ROC beyond the statutory period by the Company.

i. Financial Ratios

Ratio	Numerator	Denominator	2025-26	2024-25	% of variance	Reason for change (if >25%)
Current ratio	Total current assets	Total current liabilities	2.09	2.40	0.13	-
Debt equity ratio	Total debt (non-Current +Current Liabilities)	Shareholder's Equity	0.15	0.13	-0.15	-
Debt service coverage ratio	Net Profit after tax +Depreciation +Interest	Interest +Principal Re Payments	14.57	27.79	0.48	Due to an increase in principal repayments during the year
Return on equity ratio	Net Profit after tax - Preference dividend	Net worth	0.04	0.13	0.70	The ratio changed due to an increase in share capital arising from the conversion of warrants into equity. However, the corresponding increase in profit was not proportionate to the increase in share capital.
Inventory turnover ratio	Turnover	Avg Inventory	2.59	2.78	0.07	-
Trade receivables turnover ratio	Turnover	Avg Accounts receivables	2.11	1.97	-0.07	-
Trade payables turnover ratio	Purchases	Avg trade payables	1.76	2.19	0.20	-
Net capital turnover ratio	Net sales	Working capital	1.47	1.32	-0.12	-
Net profit ratio	Earnings after tax	Sales	0.04	0.09	0.56	The Net Profit Ratio decreased due to a decline in net profit despite a significant increase in revenue from operations, indicating higher operating and/or other expenses during the year.
Return on Capital employed	Earnings After Tax	Capital Employed or Net Assets	0.06	0.06	-0.05	-

ix. There are no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

x. The Company has not advanced or loaned or invested any funds (either from borrowed funds or share premium or any other sources or kind of funds) to or in any other persons or entities, 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 ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

xi. The Company has not received any funds from any persons or entities, 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 ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

xii. The provisions of section 135 of the Companies Act, 2013 is not applicable to the Company.

xiii. The Company did not trade or invest in Crypto Currency or virtual currency during the financial year.

NOTE NO. 42: Previous year's figures and current year's figures have been regrouped, recasted, wherever necessary.

NOTE NO. 43: The figures have been rounded off to Lakhs and decimals thereof.

SIGNATURES TO NOTE "1" TO "43"

As per our report of even date annexed
For P MURALI & Co
Chartered Accountants
Firm Registration No : 007257S

Sd/-
A Krishna Rao
Partner
Membership No : 020085
UDIN: 26020085EGHGWD1279

Place : Hyderabad
Date : 29-05-2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF
TELOGICA LIMITED

Sd/-
MR. SUDHAKAR REDDY ALLAM
Managing Director
(Additonal Director)
DIN: 02902130

Sd/-
D. VENKATESWARA RAO
Whole Time Director & CFO
DIN:03616715

Sd/-
DEESHA SHROFF
Company Secretary
M.No.A38427

Book Post

If undelivered please return to :

Telogica

TELOGICA LIMITED

9th Floor, The Watermark Building, Plot No.11, Survey No.9,
Kondapur, Hitech City, Hyderabad – 500081, Telangana, India
Tel.: 040-27531324 - 26 / E-Mail: legal@telogica.com