

SVAM AGRITECH LIMITED

(Formerly known as Svam Software Limited)

Regd. Off: 224, G/F, Swayam Sewa, Co-Operative Housing Society Ltd., Jhilmil, Delhi-110032

Corporate Office: Office No. 514, Cliftan Corporate Park, AB Road, Vijay Nagar, Indore, Madhya Pradesh, India, 452010

Email: svamsoftwareltd@gmail.com Website: www.svamsoftwareltd.in

Date: 8th September, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Subject: Submission of Annual Report for Financial Year 2025-26

Ref: Security Id: SVAMSOF / Script Code: 523722

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report of the 34th Annual General Meeting ("AGM") of the Company to be held on Wednesday, 30th September, 2026 at 12:00 P.M. through Video Conferencing (VC) / Other Audio-Visual Means (OAVM).

Kindly take the same on your record and oblige us.

Thanking You.

For, Svam Agritech Limited
(Formerly known as Svam Software Limited)

**Harish Kumar
Sharma**

Digitally signed by Harish Kumar Sharma
DN: c=IN, st=Haryana, 2.5.4.20=603406d9f8bda3a980b12d79d4f57ba545c5dd84efeeb
817eac4e39685855d, postalCode=312605, street=pratapgah
Pratapgah pratapgah,
pseudonym=929911a226d54627aff806c9fb71f55f, title=2981,
serialNumber=4c9c79c48c452b626f117866b27542ccb5fec90
43588b6da62c22500d, cn=Personal, cn=Harish Kumar Sharma
Date: 2026.09.08 14:36:09 +05'30'

Harish Kumar Sharma
Managing Director
DIN: 10785775

Svam Agritech Limited
(Formerly known as Svam Software Limited)

34th Annual Report

2025-26

INDEX

Sr. No.	Particulars	Page No.
1.	Company Information	4
2.	Notice of Annual General Meeting	5
3.	Board's Report	17
3(a)	Annexure 1 – Management Discussion and Analysis Report	29
3(b)	Annexure 2 – Corporate Governance Report	33
3(C)	Annexure 3 – Secretarial Audit Report	53
4.	Independent Auditor's Report	60
5.	Financial Statements for the Financial Year 2025-26	
5(a)	Balance Sheet	70
5(b)	Statement of Profit and Loss	71
5(c)	Cash Flow Statement	72
5(d)	Notes to Financial Statement	73

COMPANY INFORMATION

Board of Directors	1. Mr. Harish Kumar Sharma	: Managing Director
	2. Mr. Megha Panchal	: Non-Executive Director
	3. Ms. Ambika	: Independent Director
	4. Mr. Gunjan Mittal	: Independent Director
	5. Ms. Ritu Tiwari	: Independent Director
Audit Committee	1. Ms. Ritu Tiwari	: Chairperson
	2. Ms. Gunjan Mittal	: Member
	3. Ms. Megha Panchal	: Member
Nomination and Remuneration Committee	1. Ms. Ambika	: Chairperson
	2. Ms. Gunjan Mittal	: Member
	3. Ms. Megha Panchal	: Member
Stakeholders' Relationship Committee	1. Ms. Megha Panchal	: Chairperson
	2. Ms. Ambika	: Member
	3. Mr. Harish Kumar Sharma	: Member
Key Managerial Personnel	1. Mr. Harish Kumar Sharma	: Managing Director and Chief Financial Officer
	1. Ms. Anshu Gupta	: Company Secretary
Statutory Auditor	M/s. G A M S & Associates LLP, Chartered Accountants	
Secretarial Auditor	M/s. CS Divya Rani, Company Secretaries	
Internal Auditor	Sandeep Kumar Singh & Co. Chartered Accountants	
Share Transfer Agent	Skyline Financial Service Pvt. Ltd, D-153A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi-110020	
Registered Office	224, G/F Swayam Sewa, Co-Operative Housing Society Ltd., Jhilmil Delhi - 110032	

NOTICE OF THE 34TH ANNUAL GENERAL MEETING

Notice is hereby given that the 34th Annual General Meeting of the Shareholders of **Svam Agritech Limited (Formerly known as Svam Software Limited) ("Company" or "SVAMSOF")** will be held on Wednesday, 30th September, 2026 at 12:00 P.M. through Video Conferencing (VC) / Other Audio-Visual Means (OAVM) to transact the following businesses.

ORDINARY BUSINESS:

- 1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on 31st March, 2026 and Statement of Profit and Loss together with the notes forming part thereof and Cash Flow Statement for the financial year ended on that date, and the reports of the Board of Directors ("The Board") and Auditors thereon.**

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

"RESOLVED THAT, the Audited Financial Statement of the Company for the financial year ended 31st March, 2026 and the Report of the Directors and the Auditors thereon, placed before the Meeting, be and are hereby considered and adopted."

- 2. To appoint Ms. Megha Panchal (DIN: 10785600), who retires by rotation and being eligible, offers herself for re-appointment.**

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

"RESOLVED THAT, Ms. Megha Panchal (DIN: 10785600), who retires by rotation from the Board of Directors pursuant to the provisions of Section 152 of the Companies Act, 2013 and Articles of Association of the Company, and being eligible offers herself for re-appointment, be and is hereby re-appointed as the Director of the Company."

- 3. To appoint M/s. Jyoti Harpalani & Associates, Chartered Accountants, (FRN: 165641W), as the Statutory 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 Section 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification or re-enactment thereof) and pursuant to the recommendations of the Audit Committee and the Board of Directors, approval of the Members of the Company, be and is hereby accorded for the appointment of M/s. Jyoti Harpalani & Associates, Chartered Accountants, (FRN: 165641W), whose term, as per the provisions of Section 139(2) of the Companies Act, 2013, as Statutory Auditor of the Company, to hold office for 5 years i.e. from financial year 2026-27 to 2030-31, from the conclusion of this 34th Annual General Meeting (AGM) till the conclusion of the 39th AGM of the Company to be held in the year 2031, at such remuneration plus service tax, out-of-pocket, travelling and living expenses, etc., as may be mutually agreed between the Board of Directors of the Company and the Auditors."

SPECIAL BUSINESS:

4. Appointment of M/s. Jay Pandya & Associates, Practicing Company Secretaries, Ahmedabad (FRN: S2024GJ963300) as the Secretarial Auditor of the Company for a period of five (5) years:

*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 Regulation 24A and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (‘SEBI Listing Regulations’), Section 204 of the Companies Act, 2013 (‘Act’) and other applicable provisions of the Act, if any and the Rules framed thereunder, as amended from time to time, and based on the recommendation of the Audit Committee and the Board of Directors of the Company (hereinafter referred to as the ‘Board’), M/s. Jay Pandya & Associates, Practicing Company Secretaries, Ahmedabad (FRN: S2024GJ963300, Peer Review Certificate No. 5532/2024) (Membership No.: ACS – 63213) be and are hereby appointed as the Secretarial Auditor of the Company for an Audit period of five consecutive years commencing from FY 2026-27 until FY 2030-31, on such remuneration as may be mutually agreed upon between the Board and the Secretarial Auditor.

“RESOLVED FURTHER THAT, the Board be and is hereby authorized to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required and to delegate all or any of its powers herein conferred to any Committee of Directors or Director(s) to give effect to the aforesaid resolution.”

5. To appoint Statutory Auditors to fill casual vacancy:

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

“RESOLVED THAT, pursuant to provisions of Section 139(8) and other applicable provisions of the Companies Act, 2013 (‘Act’), if any, read with the Companies (Audit & Auditors) Rules, 2014 including any statutory enactment(s) or modification(s) thereof, on the recommendation of Audit Committee and Board of Directors, the consent of the members of the Company be and is hereby accorded to appoint M/s. Jyoti Harpalani & Associates, Chartered Accountants, (FRN: 165641W), be and hereby appointed as the Statutory Auditors of the Company for the Financial Year 2026-27 to fill up the Casual vacancy caused by the resignation of M/s. G A M S & Associates LLP, and they shall hold office until the conclusion of the 34th Annual General Meeting, on such terms and condition, including remuneration and reimbursement of travelling and other out-of-pocket expenses incurred by them in connection with the audit of the Company, as may be determined by the Board of Directors of the Company in consultation with the Statutory Auditors.”

Registered Office:

S-524, Neelkanth House, 2nd Floor, Office
No. – 202, Vikash Marg, Shakarpur, New
Delhi – 110 092

By the Order of the Board of

Svam Agritech Limited
(Formerly known as Svam Software Limited)

Corporate Office:

Office No. 514, Cliffian Corporate Park, AB
Road, Vijay Nagar, Indore, Indore, Madhya
Pradesh, India, 452010

Sd/-

Harish Kumar Sharma
Managing Director
DIN: 10785775

Sd/-

Ms. Megha Panchal
Director
DIN: 10785600

Place: Indore

Date: 8th September, 2026

NOTES:

1. The relevant statement pursuant to the provisions of Section 102 of the Companies Act, 2013 ('Act') read with Section 110 of the Act and Rule 22 of the Companies (Management and Administration) Rules, 2014 ('Rules'), each as amended, setting out the material facts relating to the aforesaid Resolutions and the reasons thereof is annexed hereto and forms part of this Notice.

In compliance with General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and Circular issued by SEBI vide Circular No. SEBI/HO/CFD/CFDPoD-2/P/CIR/2024/133 dated October 3, 2024 ("SEBI Circular"), other applicable circulars and notifications issued (including any statutory modifications or reenactment thereof) for the time being in force and as amended from time to time and the provisions of the Companies Act, 2013 ("Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the 34th Annual General Meeting ("AGM") of the Company is being held through VC/OAVM without the physical presence of Members at a common venue. The deemed venue for the 34th AGM will be the Registered Office of the Company – S-524, Neelkanth House, 2nd Floor, Office No. – 202, Vikash Marg, Shakarpur, New Delhi – 110 092.

2. This AGM is being held through VC / OAVM pursuant to MCA Circulars, physical attendance of the Members has been dispensed with. **Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice.** Members have to attend and participate in the ensuing AGM through VC/OAVM. However, the Body Corporates are entitled to appoint Authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. Members of the Company under the category of 'Institutional Investors' are encouraged to attend and vote at the AGM through VC. Body Corporates whose Authorised Representatives are intending to attend the Meeting through VC/OAVM are requested to Email at svamsoftwareltd@gmail.com and / or at info@accuratesecurities.com, a certified copy of the Board Resolution / authorization letter authorizing their representative to attend and vote on their behalf at AGM through E-voting.
4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended) and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.
7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com and Company Website i.e. www.svamsoftwareltd.in respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
8. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021.

9. The Board of Directors has appointed Mr. Jay Pandya, Proprietor of M/s. Jay Pandya & Associates (Membership No: 63213 ACS, CP No: 24319), Ahmedabad, Practicing Company Secretary, as the Scrutinizer to scrutinize the remote voting and e-voting process in fair and transparent manner.
10. The Scrutinizer will submit his consolidated report to the Chairman, or any other person authorised by him, after completion of scrutiny of the votes cast, and the result of the voting will be announced by the Chairman or any other person authorized by him. The Scrutinizer's decision on the validity of votes cast will be final.
11. The Results declared along with the Scrutinizer's Report shall be communicated to the Stock Exchange, where the equity shares of the Company are listed viz. BSE Limited and be made available on its website viz. www.bseindia.com.

12. DISPATCH OF ANNUAL REPORT THROUGH ELECTRONIC MODE:

In compliance with the MCA Circulars and SEBI Circular No SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12th May, 2020, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report 2025-26 will be available on website of the Stock Exchange, i.e., BSE Limited at www.bseindia.com, Company Website i.e. www.svamssoftwareltd.in and on the website of NSDL at <https://www.evoting.nsdl.com/>. **Annual Report will not be sent in physical form.**

13. Members of the Company holding shares, either in physical form or in Dematerialized form, as on 28th August, 2026 will receive Annual Report for the financial year 2025-26 through electronic mode only.
14. The Register of Members and Share Transfer Books will remain closed from 23rd September, 2026 to 30th September, 2026 (both days inclusive) for the purpose of Annual General Meeting (AGM).
15. Members holding shares in the dematerialized mode are requested to intimate all changes with respect to their bank details, ECS mandate, nomination, power of attorney, change of address, change in name, etc. to their Depository Participant ("DP"). These changes will be automatically reflected in the Company's records, which will help the Company to provide efficient and better service to the Members. Members holding shares in physical form are requested to intimate the changes to the Registrar & Share Transfer Agents of the Company ("RTA") at its following address: Skyline Financial Services Private Limited, D-153 A, 1st Floor, Okhla Industrial Area, Phase - I, New Delhi - 110 020, Email id: info@skylinerta.com.
16. In terms of the provisions of Section 152 of the Act, Ms. Megha Panchal (DIN: 10785600), Director of the Company, who retires by rotation at this Annual General Meeting. Nomination and Remuneration Committee and the Board of Directors of the Company re-commend her re-appointment.

Ms. Megha Panchal is interested in the Ordinary Resolutions set out at Item Nos. 2 of the Notice with regard to her re-appointment of Director. The other relatives of Ms. Megha Panchal being shareholders of the Company may be deemed to be interested in the resolutions set out at Item Nos. 2 of the Notice, to the extent of their shareholding interest, if any, in the Company.

Save and except the above, none of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, Accurate financially or otherwise, in the Ordinary Businesses set out under Item Nos. 2 of the Notice.

17. 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 DPs with whom they are maintaining their demat accounts and members holding shares in physical form to the Company/RTA.
18. Pursuant to Section 72 of the Companies Act, 2013, members holding shares in physical form may file nomination in the prescribed Form SH-13 and for cancellation/variation in nomination in the prescribed Form SH-14 with the Company's RTA. In respect of shares held in electronic/ demat form, the nomination form may be filed with the respective Depository Participant.

19. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred / traded only in dematerialized form with effect from 1st April, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialize.
20. Members are requested to quote their Folio No. or DP ID/Client ID, in case shares are in physical/dematerialized form, as the case may be, in all correspondence with the Company/ Registrar and Share Transfer Agent.
21. Details of Directors retiring by rotation/seeking appointment/re-appointment at this Meeting are provided in the "Annexure" to the Notice as per Regulation 26(4) and 36(3) of SEBI (LODR), 2015 and Secretarial Standard on General Meetings ("SS-2") issued by Institute of Company Secretaries of India.
22. As the AGM is to be held through VC/OAVM, Members seeking any information with regard to the accounts or any documents are requested to write to the Company at least 10 days before the date of AGM through email on svamsoftwareltd@gmail.com and/or at info@accuratesecurities.com. The same will be replied/made available by the Company suitably.
23. The business set out in the Notice of AGM will be transacted through electronic voting system and the Company is providing facility for voting by electronic means. Instructions and other information relating to e-voting are given in this Notice.
24. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
25. In case of joint holders attending the AGM, only such joint holder who is higher in the order of names will be entitled to vote.
26. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. Instructions and other information for members for attending the AGM through VC/OAVM are given in this Notice.
27. Since the AGM will be held through VC/OAVM, the route map of the venue of the Meeting is not annexed hereto.
28. The Company has set Wednesday, 23rd September, 2026 as the "Cut-off Date" for taking record of the shareholders of the Company who will be eligible for casting their vote on the resolution to be passed in the ensuing "Thirty-Four (34th) Annual General Meeting", for both E- Voting.

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

The remote e-voting period begins on Sunday, 27th September, 2026 at 9:00 A.M. and ends on Tuesday, 29th September, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Wednesday, 23rd September, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, 23rd September, 2026.

How do I vote electronically using NSDL e-Voting system?

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

Step 1: Access to NSDL e-Voting system

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

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies.

Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. 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 options available against company name or e-Voting service provider - NSDL and you will be re-directed to NSDL e-Voting 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 digits demat account number held 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 options available against company name or e-Voting service provider - NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders holding securities in demat mode with CDSL	1. Existing users who have opted for Easi / Easiest, they can login through their 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 are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi. 2. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote. 3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration. 4. Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. NSDL where the e-Voting is in progress.
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. Once 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 options available against company name or e-Voting service provider-NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30
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 022- 23058738 or 022 – 2305 8542-43

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

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

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below:

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

5. Password details for shareholders other than Individual shareholders are given below:
6. If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.

7. If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
8. How to retrieve your 'initial password'?
9. If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
10. If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.
11. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "**Forgot User Details/Password?**" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
12. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
13. Now, you will have to click on "Login" button.
14. After you click on the "Login" button, Home page of e-Voting will open.

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

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and who's voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csjaypandya@gmail.com with a copy marked to evoting@nsdl.co.in.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "**Forgot User Details/Password?**" or "**Physical User Reset Password?**" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request at evoting@nsdl.co.in

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to svamsoftwareltd@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to (svamsoftwareltd@gmail.com). If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

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

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

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

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under **"Join General meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders, who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at (svamsoftwareltd@gmail.com). The same will be replied by the company suitably.

ANNEXURE TO NOTICE

EXPLANATORY STATEMENT UNDER SECTION 102 (1) OF THE COMPANIES ACT, 2013

Item No. 4:

Appointment of M/s. Jay Pandya & Associates Practicing Company Secretaries, Ahmedabad as the Secretarial Auditor of the Company for a period of five (5) years:

In accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Third Amendment Regulations dated December 12, 2024 and Regulation 24A (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, every listed entity shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary. The Company may appoint an individual as Secretarial Auditor for not more than one term of five consecutive years or a Secretarial Audit firm as Secretarial Auditor for not more than two terms of five consecutive years.

It is proposed to appoint M/s. Jay Pandya & Associates, Practicing Company Secretary, as Secretarial Auditor of the Company for an Audit period of five consecutive years commencing from 2026-27 till 2030-31, at a remuneration as may be mutually agreed upon, between the Board of Directors of the Company and the Secretarial Auditor. The firm has confirmed its eligibility and provided the necessary documents, including the consent letter, peer review certificate, and eligibility confirmation.

The Board and the Audit Committee, while considering the appointment of M/s. Jay Pandya & Associates as Secretarial Auditor of the Company, evaluated the firm's credentials, expertise to manage secretarial audits in the sector that the Company operates, its professional standing, technical competence, and the diversity of its client portfolio. Based on this assessment, M/s. Jay Pandya & Associates was found to be well-qualified to conduct the Secretarial Audit for the Company.

Item No. 5:

To appoint Statutory Auditors to fill casual vacancy:

To appoint M/s. Jyoti Harpalani & Associates, Chartered Accountants, (FRN: 165641W), as the Statutory Auditor of the Company to fill-in casual vacancy:

M/s. G A M S & Associates LLP, have tendered their resignation from the position of Statutory Auditors of M/s. Svam Agritech Limited, resulting into a casual vacancy in the office of Statutory Auditor of the Company as envisaged by Section 139(8) of the Companies Act, 2013. Casual vacancy caused by the resignation of auditor should be filled by the Board is required to fill up the casual vacancy within 30 days, subject to the approval of the shareholders at a General Meeting convened within three months from the recommendation of the Board of Directors of the Company.

The Board of Directors of the Company, on recommendation of the Audit Committee and in compliance of Section 139(8) of Companies Act, 2013 and rules there under, had in their meeting held on 8th September, 2026 appointed M/s. Jyoti Harpalani & Associates, Chartered Accountants, (FRN: 165641W), as Statutory Auditors of the Company to hold office with effect from on 8th September, 2026 till the conclusion of the 34th AGM to fill the casual vacancy caused by the resignation of M/s. G A M S & Associates LLP, subject to the approval of members of the Company at the 34th AGM.

The Company has received eligibility certificate as required under Section 141 of Companies Act 2013 from M/s. Jyoti Harpalani & Associates, Chartered Accountants, (FRN: 165641W), who have also conveyed their consent to be appointed as the Statutory Auditors of the Company in casual vacancy along with a confirmation that their appointment, if made by the members, would be within the limits prescribed under the Companies Act, 2013.

The Board recommends this resolution for approval of the Members of the Company by way of Ordinary Resolution.

None of the Directors or Key Managerial Persons of the Company (including their relatives), except to the extent of their shareholding in the Company is concerned or interested in the said resolution.

Registered Office:

S-524, Neelkanth House, 2nd Floor, Office
No. – 202, Vikash Marg, Shakarpur, New
Delhi – 110 092

**By the Order of the Board of
Svam Agritech Limited
(Formerly known as Svam Software Limited)**

Corporate Office:

Office No. 514, Cliffian Corporate Park, AB
Road, Vijay Nagar, Indore, Indore, Madhya
Pradesh, India, 452010

Place: Indore

Date: 8th September, 2026

**Sd/-
Harish Kumar Sharma
Managing Director
DIN: 10785775**

**Sd/-
Ms. Megha Panchal
Director
DIN: 10785600**

ANNEXURE

Relevant details as stipulated under Regulation 36(3) of SEBI (LODR), 2015 and Secretarial Standard on General Meetings ("SS-2") issued by Institute of Company Secretaries of India, in respect of directors seeking appointment / reappointment as director under Resolution No. 2 is as under:

Name of the Director	Ms. Megha Panchal (DIN: 10785600)
Date of Birth	29/07/1987
Date of first Appointment on the Board	17/10/2024
Qualifications	Ms. Megha Panchal has completed her Higher Secondary education.
Experience/Brief Resume/Nature of expertise in specific functional areas.	Ms. Megha Panchal is having 26+ years of experience as a business enthusiast with strong passion for agriculture and related activities. She drives Business Development through new sales channels & new geographies addition for procurement & distribution of F&V's. Her immense experience of managing business organization. The varied exposure has made her wise and a result-oriented person. The most significant aspect prominent in her personality is her credibility amongst the people she comes across in her day-to-day business dealings. She plays a key role in implementation of the business plans as well as conceptualization of the same.
Terms and Conditions of Appointment along with remuneration sought to be paid	Appointed as liable to retired by rotation
Remuneration last drawn by such person, if any	NIL
No. of Shares held in the Company as on date	NIL
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company/ Disclosure of relationships between directors inter-se;	Ms. Megha Panchal is not related to any director in the company.
Number of Meetings of the Board attended during the year	8
Directorship / Designated Partner in other Companies / LLPs	TNV Essentials India Private Limited
Chairman/Member of the Committees of Board of other Companies/ Names of listed entities in which the person also holds the directorship and the membership of the Committees of the board	NIL

DIRECTOR'S REPORT

To,
The Members,
Svam Agritech Limited
(Formerly known as Svam Software Limited)

Your Director's are pleased to present the 34th Director's Report on the Business and Operations of the Company together with the Audited Financial Statements along with the Auditor's Report for the Financial Year ended on 31st March, 2026.

1. **FINANCIAL RESULTS:**

The financial performance of the Company for the Financial Year ended on 31st March, 2026 and for the previous financial year ended on 31st March, 2025 is summarized as below:

(Amount in Lakhs)		
Particulars	Financial Year 2025-26	Financial Year 2024-25
Revenue from Operations	22.02	19.14
Other Income	57.42	11.48
Total Expenses	66.72	28.37
Profit / Loss before Tax Expenses	12.72	2.25
Less: Current Tax	-3.65	-0.11
Total Comprehensive Income (Loss) for the Year	9.07	2.14
Profit / Loss for the Period	9.07	2.14

2. **OPERATIONS:**

Total revenue for Financial Year 2025-26 is Rs. 22.02 Lakhs compared to the total revenue of Rs. 19.14 Lakhs of previous Financial Year. The Company has incurred Profit before tax for the Financial Year 2025-26 of Rs. 12.72 Lakhs as compared to Profit of Rs. 2.25 Lakhs of previous Financial Year. Net Profit after Tax for the Financial Year 2025-26 is Rs. 9.07 Lakhs as against Net Profit of Rs. 2.14 Lakhs of previous Financial Year. The Directors are continuously looking for the new avenues for future growth of the Company and expect more growth in the future period.

3. **CHANGE IN NATURE OF BUSINESS, IF ANY:**

During the Financial Year 2025-26, there was no change in nature of Business of the Company.

4. **WEBLINK OF 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.svamsoftwareltd

5. **SHARE CAPITAL:**

A. AUTHORISED SHARE CAPITAL:

The authorized share capital of the Company as on 31st March, 2026 is Rs. 30,00,00,000/- (Rupees Thirty Crores Only) divided into 3,00,00,000 (Three Crores) Equity Shares of Rs. 10/- (Rupees Ten Only) each.

B. PAID-UP SHARE CAPITAL:

The paid-up share capital of the Company as on 31st March, 2026 is Rs. 16,88,90,000/- (Rupees Sixteen Crores Eighty-Eight Lakhs and Ninety Thousand Only) divided into 1,68,89,000 (One Crores Sixty-Eight Lakhs and Eighty-Nine Thousand Eight Hundred) equity shares of Rs. 10/- (Rupees Ten Only) each.

6. DIVIDEND:

To conserve the resources for future prospect and growth of the Company, your directors do not recommend any dividend for the Financial Year 2025-26 (Previous year - Nil).

7. DEPOSITS

During the year under review the Company has not accepted or remain unpaid or unclaimed any deposits covered under chapter V of the Companies Act, 2013. Falling within the meaning of section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

There was none of case, which did not comply with the requirements of chapter V of Companies Act, 2013.

8. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

Pursuant to Section 124 of the Companies Act, 2013, the amount of dividend remaining unpaid or unclaimed for a period of seven years shall be transferred to the Investor Education and Protection Fund ("IEPF"). During the year under review, there was no unpaid or unclaimed dividend in the "Unpaid Dividend Account" lying for a period of seven years from the date of transfer of such unpaid dividend to the said account. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund.

9. TRANSFER TO RESERVES:

The Profit of the Company for the Financial Year ending on 31st March, 2026 is transferred to profit and loss account of the Company under Reserves and Surplus.

10. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THE FINANCIAL STATEMENTS RELATES AND THE DATE OF THE REPORT:

There have been no material changes and commitments, which affect the financial position of the Company which have occurred during the financial year.

After the closure of Financial Year following material changes in the Company till date

- **Change in the Name of the Company:**

The name of the Company was changed from **Svam Software Limited** to **Svam Agritech Limited** pursuant to the approval of members at the Extra-Ordinary General Meeting ("EGM") held on 14th July, 2026. The Registrar of Companies approved the change of name and issued the **Certificate of Incorporation pursuant to Change of Name** on 11th August, 2026

- **Alteration of object clause in the Memorandum of Association of the Company:**

The Board of Directors of the Company, at its meeting held on 22nd June, 2026, duly approved the alteration of the Object Clause of the Memorandum of Association of the Company. The Board members decided to expand the business activities of the Company by undertaking additional businesses which may be beneficial for and conducive to the furtherance of the operations of the Company, by adding Points No. 7 to 9 to the Main Object Clause (III)(A) of the Memorandum of Association, subject to the approval of the Members at the ensuing Extra-Ordinary General Meeting.

Consequently, the Members of the Company, at the Extra-Ordinary General Meeting ("EGM") held on 14th July, 2026, duly approved the alteration of the Object Clause of the Memorandum of Association of the Company. Subsequently, the necessary filings were made with the Registrar of Companies, and the Registrar of Companies duly approved the alteration of the Object Clause of

the Memorandum of Association of the Company.

- **Change in Registered Office of the Company:**

The Board of Directors of the Company, at its meeting held on 8th September, 2026, approved the change in the Registered Office of the Company from 224, G/F, Swayam Sewa Co-operative Housing Society Ltd., Jhilmil, East Delhi, Delhi, India – 110032 to S-524, Neelkanth House, 2nd Floor, Office No. 202, Vikash Marg, Shakarpur, New Delhi – 110092, with effect from 8th September, 2026.

- **Corporate Office of the Company where Books of Accounts of the Company are Kept & Maintained:**

The Board of Directors of the Company, at its meeting held on 6th May, 2026, approved the Corporate Office of the Company at Office No. 514, Clifftan Corporate Park, A.B. Road, Indore, Madhya Pradesh – 452010, where the books of accounts of the Company are kept and maintained.

11. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS:

There is no significant material orders passed by the Regulators or Courts or Tribunal, which would impact the going concern status of the Company and its future operation.

12. MEETINGS OF THE BOARD OF DIRECTORS:

The Directors of the Company met at regular intervals at least once in a quarter with the gap between two meetings not exceeding 120 days to take a view of the Company's policies and strategies apart from the Board Matters.

During the year under the review, the Board of Directors met 8 (Eight) times viz. 30th May, 2025, 9th June, 2025, 11th August, 2025, 6th September, 2026, 14th November, 2025, 1st January, 2026, 13th February, 2026, 24th February, 2026.

13. DIRECTORS RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134 (3)(c) and Section 134(5) of the Companies Act, 2013, to the best of their knowledge and belief the Board of Directors hereby submit that:

- a. In the preparation of the Annual Accounts, for the year ended on 31st March, 2026 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there is no material departure from the same;
- b. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of financial year and of the profit of the Company for the financial year ended on 31st March, 2026.
- c. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. The Directors had prepared the Annual Accounts on a going concern basis;
- e. The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively and;
- f. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

14. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The provisions of section 135 of the Companies Act, 2013 is not applicable to your Company as the Company does not fall under the criteria limits mentioned in the said section of the Act.

Hence, the Company has not taken voluntary initiative towards any activity mentioned for Corporate Social Responsibility.

15. EXPLANATIONS / COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE:

i. Auditors' Report:

There were no qualifications, reservations, adverse remarks or disclaimer made by the Auditors in their report on the financial statement of the Company for the financial year ended on 31st March, 2026.

ii. Secretarial Auditor's Report:

The report of the Secretarial auditor has not made any adverse remark in their Audit Report for the financial year ended on 31st March, 2026.

16. PARTICULARS OF LOANS, GUARANTEES, SECURITIES COVERED OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

The detail of any loan or guarantees or securities and investment made during the year 2025-26 covered under the provisions of section 186 of the Companies Act, 2013 given under note 22 to financial statement.

17. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

During the year under review, Company has not entered in any Related Party Transactions.

Pursuant to Section 188 of the Act read with rules made thereunder and Regulation 23 of the Listing Regulations, all Material Related Party Transactions ("material RPTs") require prior approval of the shareholders of the Company vide ordinary resolution.

The Company has formulated and adopted a policy on dealing with related party transactions, in line with Regulation 23 of the Listing Regulations, which is available on the website of the Company at www.svamssoftwareltd

As a part of the mandate under the Listing Regulations and the terms of reference, the Audit Committee undertakes quarterly review of related party transactions entered into by the Company with its related parties. Pursuant to Regulation 23 of Listing Regulations and Section 177 of the Act, the Audit Committee has granted omnibus approval in respect of transactions which are repetitive in nature, which may or may not be foreseen, not exceeding the limits specified thereunder. The transactions under the purview of omnibus approval are reviewed on quarterly basis by the Audit Committee. Pursuant to Regulation 23(9) of the Listing Regulations, your Company has filed the disclosures on Related Party Transactions in prescribed format with the Stock Exchanges.

18. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report as required under Regulation 34 and Schedule V of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 forms an integral part of this Report, and provides the Company's current working and future outlook as per **Annexure – 1**.

19. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has in place adequate internal financial controls with reference to financial statement across the organization. The same is subject to review periodically by the internal audit cell for its

effectiveness. During the financial year, such controls were tested and no reportable material weaknesses in the design or operations were observed. The Statutory Auditors of the Company also test the effectiveness of Internal Financial Controls in accordance with the requisite standards prescribed by ICAI. Their expressed opinion forms part of the Independent Auditor's report.

Internal Financial Controls are an integrated part of the risk management process, addressing financial and financial reporting risks. The internal financial controls have been documented, digitized and embedded in the business processes.

Assurance on the effectiveness of internal financial controls is obtained through management reviews, control self-assessment, continuous monitoring by functional experts. We believe that these systems provide reasonable assurance that our internal financial controls are designed effectively and are operating as intended.

During the year, no reportable material weakness was observed.

20. RESERVES & SURPLUS:

(Amount in Lakhs)		
Sr. No.	Particulars	Amount
1.	Balance at the beginning of the year	250.72
2.	Current Year's Profit / ~~Loss~~	9.06
3.	Other Comprehensive Income	-
Total		241.66

21. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF THE RISK MANAGEMENT POLICY OF THE COMPANY:

The Company has framed formal Risk Management framework for risk assessment and risk minimization for Indian operation which is periodically reviewed by the Board of Directors to ensure smooth operations and effective management control. The Audit Committee also reviews the adequacy of the risk management frame work of the Company, the key risks associated with the business and measures and steps in place to minimize the same.

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

The details of conservation of energy, technology absorption etc. as required to be given under section 134(3)(m) of the Companies Act 2013 read with the Companies (Accounts) Rules, 2014, is not given as the Company has not taken any major step to conserve the energy etc.

There were no foreign exchange earnings or outgo during the year under review.

Sr. No.	Foreign exchange earnings and outgo	F.Y. 2025-26	F.Y. 2024-25
1.	Foreign exchange earnings	Nil	Nil
2.	CIF value of imports	Nil	Nil
3.	Expenditure in foreign currency	Nil	Nil
4.	Value of Imported and indigenous Raw Materials, Spare-parts and Components Consumption	Nil	Nil

23. POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION:

The Remuneration policy is directed towards rewarding performance based on review of achievements on a periodical basis. The remuneration policy is in consonance with the existing industry practice and is designed to create a high-performance culture. It enables the Company to attract, retain and motivate employees to achieve results. The Company has made adequate disclosures to the members on the remuneration paid to Directors from time to time. The Company's Policy on director's appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under Section 178 (3) of the Act is available on the website of the Company at www.svamssoftwareltd.com.

24. DISCLOSURES RELATING TO HOLDING, SUBSIDIARY, ASSOCIATE COMPANY AND JOINT VENTURES:

The Company does not have any Holding / Subsidiary / Associate Company and Joint Venture.

25. SECRETARIAL STANDARDS:

During the year under review, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI). The Company has devised proper systems to ensure compliance with its provisions and is in compliance with the same.

26. REPORTING OF FRAUDS BY THE AUDITORS:

During the year under review, neither the Statutory nor the Secretarial Auditors has reported to the Audit Committee under Section 143(12) of the Companies Act, 2013 any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in the Board's Report.

27. STATE OF COMPANY'S AFFAIRS:

Management Discussion and Analysis Report for the year under review, as stipulated in Regulation 34(2)(e) of SEBI Listing Regulations is given as a separate part of the Annual Report. It contains a detailed write up and explanation about the performance of the Company.

28. STATEMENT ON ANNUAL EVALUATION OF BOARD'S PERFORMANCE:

The Board evaluated the effectiveness of its functioning, that of the Committees and of individual Directors, pursuant to the provisions of the Act and SEBI Listing Regulations. The Board sought the feedback of Directors on various parameters including:

- Degree of fulfillment of key responsibilities towards stakeholders (by way of monitoring corporate governance practices, participation in the long-term strategic planning, etc.);
- Structure, composition, and role clarity of the Board and Committees;
- Extent of co-ordination and cohesiveness between the Board and its Committees;
- Effectiveness of the deliberations and process management;
- Board / Committee culture and dynamics; and
- Quality of relationship between Board Members and the Management.

The above criteria are broadly based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

The Chairman of the Board had one-on-one meetings with each Independent Director and the Chairman of the Nomination and Remuneration Committee had one-on-one meetings with each Executive and Non-Executive, Non-Independent Directors. These meetings were intended to obtain Directors' inputs on effectiveness of the Board/ Committee processes.

In a separate meeting of Independent Directors, performance of Non-Independent Directors, the Board as a whole, and the Chairman of the Company was evaluated, taking into account the views of Executive Directors and Non-Executive Directors.

The Nomination and Remuneration Committee reviewed the performance of the individual directors and the Board as a whole.

In the Board meeting that followed the meeting of the independent directors and the meeting of Nomination and Remuneration Committee, the performance of the Board, its committees, and individual directors was discussed.

The evaluation process endorsed the Board Members' confidence in the ethical standards of the Company, the resilience of the Board and the Management in navigating the Company during challenging

times, cohesiveness amongst the Board Members, constructive relationship between the Board and the Management, and the openness of the Management in sharing strategic information to enable Board Members to discharge their responsibilities and fiduciary duties.

The Board carried out an annual performance evaluation of its own performance and that of its committees and individual directors as per the formal mechanism for such evaluation adopted by the Board. The performance evaluation of all the Directors was carried out by the Nomination and Remuneration Committee.

The performance evaluation of the Chairman, the Non-Independent Directors and the Board as a whole was carried out by the Independent Directors. The exercise of performance evaluation was carried out through a structured evaluation process covering various aspects of the Board functioning such as composition of the Board & committees, experience & competencies, performance of specific duties & obligations, contribution at the meetings and otherwise, independent judgment, governance issues etc.

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board has carried out the annual performance evaluation of the Directors individually as well as evaluation of the working of the Board by way of individual feedback from directors.

The evaluation frameworks were the following key areas:

a) For Non-Executive & Independent Directors:

- Knowledge
- Professional Conduct
- Comply Secretarial Standard issued by ICSI Duties
- Role and functions

b) For Executive Directors:

- Performance as leader
- Evaluating Business Opportunity and analysis of Risk Reward Scenarios
- Key set investment goal
- Professional conduct and integrity
- Sharing of information with Board.
- Adherence applicable government law

The Directors expressed their satisfaction with the evaluation process.

29. MANAGING THE RISKS OF FRAUD, CORRUPTION AND UNETHICAL BUSINESS PRACTICES:

A. VIGIL MECHANISM / WHISTLE BLOWER POLICY:

The Company has established vigil mechanism and framed whistle blower policy for Directors and employees to report concerns about unethical behavior, actual or suspected fraud or violation of Company's Code of Conduct or Ethics Policy.

B. BUSINESS CONDUCT POLICY:

The Company has framed "Business Conduct Policy". Every employee is required to review and sign the policy at the time of joining and an undertaking shall be given for adherence to the policy. The objective of the policy is to conduct the business in an honest, transparent and in an ethical manner. The policy provides for anti-bribery and avoidance of other corruption practices by the employees of the Company.

30. PARTICULARS OF EMPLOYEES:

The provisions of Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company as none of the Employees of the Company has

received remuneration above the limits specified in the Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 during the financial year 2025-26.

31. LOAN FROM DIRECTOR / RELATIVE OF DIRECTOR:

During the year under review, the Company has not entered into any materially significant related party transactions which may have potential conflict with the interest of the Company at large. Suitable disclosures as required are provided in AS-18 which is forming the part of the notes to financial statement.

32. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Directors and Key Managerial Personnel of the Company are summarized below:

Sr. No.	Name	Designation	DIN/PAN
1.	Mr. Harish Kumar Sharma	Managing Director	10785775
2.	Ms. Megha Panchal	Non-Executive Director	10785600
3.	Ms. Gunjan Mittal ¹	Independent Director	03592398
4.	Ms. Ambika ¹	Independent Director	10310252
5.	Mr. Ankit Garg ²	Director cum Chief Financial Officer	10154723
6.	Mr. Malikhhan Singh Yadav ³	Independent Director	06732965
7.	Mr. Kushal Karnwal ⁴	Company Secretary	*****9397E
8.	Mr. Harish Kumar Sharma ⁵	Chief Financial Officer	*****7883R
9.	Mr. Rajeshkumar Vaid ⁶	Independent Director	09201120
10.	Ms. Ritu Tiwari ⁷	Independent Director	11040362
11.	Ms. Anshu Gupta ⁸	Company Secretary	*****6852L

¹ Ms. Gunjan Mittal and Ms. Ambika had been appointed as an Independent Director w.e.f. 9th June, 2025

² Mr. Ankit Garg has resigned from the post of Director cum CFO w.e.f. 9th June, 2025

³ Mr. Malikhhan Singh Yadav resigned from the post of Independent Director cum CFO w.e.f. 9th June, 2025

⁴ Mr. Kushal Karnwal has resigned from the post of Company Secretary w.e.f. 1st January, 2026

⁵ Mr. Harish Kumar Sharma had been appointed as a CFO w.e.f. 24th February, 2026

⁶ Mr. Rajeshkumar Vaid has resigned from the post of Independent Director w.e.f. 14th April, 2026

⁷ Ms. Ritu Tiwari had been appointed as Independent Director w.e.f. 20th April, 2026

⁸ Ms. Anshu Gupta had been appointed as Company Secretary w.e.f. 20th April, 2026

Apart from the above changes, there were no other changes in the composition of the Board of Directors of the Company during the Financial Year 2025-26 and till the date of Board's Report.

As per Companies Act, 2013, the Independent Directors are not liable to retire by rotation.

33. DECLARATION BY INDEPENDENT DIRECTORS:

Ms. Gunjan Mittal, Ms. Ambika and Ms. Ritu Tiwari Independent Directors of the Company have confirmed to the Board that they meet the criteria of Independence as specified under Section 149(6) of the Companies Act, 2013 and they qualify to be Independent Director. They have also confirmed that they meet the requirements of Independent Director as mentioned under Regulation 16(1)(b) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The confirmations were noted by the Board.

34. CORPORATE GOVERNANCE:

As per Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Report on Corporate Governance, and certificate regarding compliance with the conditions of Corporate Governance are approved to the Annual Report as **Annexure – 2**.

35. DEPOSITS:

During the year under review the Company has not accepted or remain unpaid or unclaimed any deposits covered under chapter V of the Companies Act, 2013. Falling within the meaning of section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

36. DEMATERIALISATION OF EQUITY SHARES:

As per direction of the SEBI, the shares of the Company are under compulsory demat form. The Company has established connectivity with both the Depositories i.e. National Securities Depository Limited (“NSDL”) and Central Depository Services (India) Limited (“CDSL”) and the Demat activation number allotted to the Company is ISIN: INE119B01018. Presently shares are held in electronic and physical mode.

37. FORMAL ANNUAL EVALUATION PROCESS BY BOARD:

Pursuant to the provisions of the Companies Act, 2013 and Rules made thereunder, the Board has carried the evaluation of its own performance, performance of Individual Directors, Board Committees, including the Chairman of the Board on the basis of attendance, contribution towards development of the Business and various other criteria as recommended by the Nomination and Remuneration Committee of the Company. The evaluation of the working of the Board, its committees, experience and expertise, performance of specific duties and obligations etc. were carried out. The Directors expressed their satisfaction with the evaluation process and outcome.

In a separate meeting of Independent Directors, the performances of Executive and Non - Executive Directors were evaluated in terms of their contribution towards the growth and development of the Company. The achievements of the targeted goals and the achievements of the expansion plans were too observed and evaluated, the outcome of which was satisfactory for all the Directors of the Company.

38. AUDITORS:

A. Statutory Auditor:

G A M S & Associates LLP (FRN N500094), were appointed as the Statutory Auditors of the Company from the conclusion of 31st Annual General Meeting till of 35th Annual General Meeting of the Company to be held in the year 2027.

B. Secretarial Auditor:

The Board of Directors pursuant to Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, has appointed M/S CS Divya Rani, Practicing Company Secretary (COP No. 26426), Company Secretaries, as a Secretarial Auditor of the Company to conduct Secretarial Audit for the Financial Year 2025-26.

The Secretarial Audit Report for the Financial Year 2025-26 is annexed herewith as **Annexure 3** in Form MR-3.

The report of the Secretarial auditor has not made any adverse remark in their Audit Report.

C. Internal Auditor:

The Board of directors has appointed M/s. Sandeep Kumar Singh & Co Chartered Accountants,

(FRN No: 035528N), as the internal auditor of the Company. The Internal Auditor conducts the internal audit of the functions and operations of the Company and reports to the Audit Committee and Board from time to time.

39. DISCLOSURES

A. Composition of Audit Committee:

During the year under review, meetings of members of the Audit committee as tabulated below, was held on 30th May, 2025, 11th August, 2025, 14th November, 2025 and 13th February, 2026 the attendance records of the members of the Committee are as follows:

Name	Status	No. of the Committee Meetings entitled	No. of the Committee Meetings attended
Mr. Malikhan Singh Yadav ¹	Chairperson	1	1
Ms. Ambika ^{1 & 3}	Chairperson	3	3
Ms. Ritu Tiwari ³	Chairperson	NA	NA
Mr. Rajeshkumar Vaid ²	Member	4	4
Ms. Megha Panchal	Member	4	4
Ms. Gunjan Mittal ²	Member	0	0

1. Ms. Ambika has been appointed and Mr. Malikhan Singh Yadav has resigned as Chairperson of the committee w.e.f. 9th June, 2025.

2. Ms. Gunjan Mittal has been appointed and Mr. Rajeshkumar Vaid has resigned as member of the committee w.e.f. 14th April, 2026.

3. Ms. Ritu Tiwari has been appointed and Ms. Ambika has resigned as Chairperson of the committee w.e.f. 8th September, 2026

B. Composition of Nomination and Remuneration Committee:

During the year under review, meetings of the members of the Nomination and Remuneration committee, as tabulated below, was held on, 13th February, 2026, the attendance records of the members of the Committee are as follows:

Name	Status	No. of the Committee Meetings entitled	No. of the Committee Meetings attended
Mr. Malikhan Singh Yadav ¹	Member	0	0
Ms. Ambika ¹	Member	1	1
Mr. Rajeshkumar Vaid ²	Chairperson	1	1
Ms. Megha Panchal	Member	1	1
Ms. Gunjan Mittal ²	Chairperson	0	0

1. Ms. Ambika has been appointed and Mr. Malikhan Singh Yadav has resigned as member of the committee w.e.f. 9th June, 2025.

2. Ms. Gunjan Mittal has been appointed and Mr. Rajeshkumar Vaid has resigned as chairperson of the committee w.e.f. 14th April, 2026.

C. Composition of Stakeholders' Relationship Committee:

During the year under review, meetings of members of Stakeholders' Relationship committee as tabulated below, was held on 13th February, 2026 and the attendance records of the members of the Committee are as follows:

Name	Status	No. of the Committee Meetings entitled	No. of the Committee Meetings attended
Mr. Malikhan Singh Yadav ¹	Member	0	0
Ms. Ambika ¹	Member	1	1
Mr. Rajeshkumar Vaid ²	Chairperson	1	1
Ms. Megha Panchal ³	Chairperson	1	1
Ms. Harish Kumar Sharma ⁴	Member	0	0

1. Ms. Ambika has been appointed and Mr. Malikhan Singh Yadav has resigned as member of the committee w.e.f. 9th June, 2025.

2. Mr. Rajeshkumar Vaid has resigned as chairperson of the committee w.e.f. 14th April, 2026.

3. Designation of Ms. Megha Panchal has been changed from Member to Chairperson w.e.f. 14th April, 2026

4. Mr. Harish Kumar Sharma has been appointed as member of the committee w.e.f. 14th April, 2026.

40. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

The Company has always been committed to provide a safe and conducive work environment to its employees. Your Directors further state that during the year under review there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 as confirmed by the Internal Complaints Committee as constituted by the Company.

The following no. of complaints was received under the POSH Act and the rules framed thereunder during the year:

- (a) Number of complaints filed during the financial year - Nil
- (b) Number of complaints disposed of during the financial year - Nil
- (c) Number of complaints pending as on end of the financial year – Nil

41. INDUSTRIAL RELATIONS:

The Directors are pleased to report that the relations between the employees and the management continued to remain cordial during the year under review.

42. MAINTENANCE OF COST RECORDS:

According to information and explanation given to us, the Central Government has not prescribed maintenance of cost records under section 148(1) of the Act in respect of activities carried out by the Company.

43. COMPLIANCE ON MATERNITY BENEFITS ACT, 1961:

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

44. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

During the year under review, there were no applications made or proceedings pending in the name of the Company under the Insolvency and Bankruptcy Code 2016.

45. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE AVAILING LOAN FROM THE BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no one time settlement of Loans taken from Banks and Financial Institutions.

46. ACKNOWLEDGEMENTS:

Your Director's would like to express their sincere appreciation for the co-operation and assistance received from the Bankers, Regulatory Bodies, Stakeholders including Financial Institutions, Suppliers, Customers and other business associates who have extended their valuable sustained support and encouragement during the year under review.

Your Director's take this opportunity to recognize and place on record their gratitude and appreciation for the commitment displayed by all executives, officers and staff at all levels of the Company. We look forward for the continued support of every stakeholder in the future.

Registered Office:

S-524, Neelkanth House, 2nd Floor, Office
No. – 202, Vikash Marg, Shakarpur, New
Delhi – 110 092

By the Order of the Board of

Svam Agritech Limited
(Formerly known as Svam Software Limited)

Corporate Office:

Office No. 514, Cliffian Corporate Park, AB
Road, Vijay Nagar, Indore, Indore, Madhya
Pradesh, India, 452010

Place: Indore

Date: 8th September, 2026

Sd/-

Harish Kumar Sharma
Managing Director
DIN: 10785775

Sd/-

Ms. Megha Panchal
Director
DIN: 10785600

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

A. Overview of the Global Economy:

The global economy during 2025-26 exhibited resilient but uneven growth, shaped by easing trade tensions for part of the year, renewed geopolitical flashpoints and continued monetary policy divergence across regions. The IMF's 2026 projections placed global GDP growth at around 3.0% to 3.3% for 2026, moderating marginally from 3.3% in 2025, with growth expected to firm up to around 3.2-3.4% in 2027. Advanced economies are estimated to grow modestly in the range of 1.5% to 1.8%, while emerging markets and developing economies are expected to expand faster, around 3.8% to 4.0%, led once again by India (real GDP growth of over 7% for FY 2025-26) with China moderating to around 4.2-4.8%.

Global trade flows saw a partial recovery as tariff-related uncertainty eased for parts of the year, though the outbreak of conflict in the Middle East during 2026 renewed volatility in energy prices and reintroduced downside risks to the outlook. Global headline inflation, having declined steadily through 2024-25, ticked up modestly during 2026 on account of these disruptions, before being expected to resume its downward trajectory in 2027, though the pace and extent of disinflation continue to vary widely across regions.

Monetary policy continued to diverge across major economies during the year, with several central banks, including the Reserve Bank of India, moving further into an easing cycle to support growth, even as others remained cautious given persistent, if moderating, inflationary pressures. Technological advances, especially in AI, continued to offer potential productivity gains while also raising labour market and equity concerns.

Overall, while resilient consumption, technology-led investment and selective regional growth continue to provide support, risks such as geopolitical conflict, renewed trade tensions, high public debt levels and financial market volatility continue to weigh heavily on the global economy.

B. Overview of the Indian Economy:

India's economy in 2025-26 continued to demonstrate strong resilience, retaining its position as the fastest-growing major economy in the world. Real GDP growth for the year is estimated by the Reserve Bank of India at around 7.4% to 7.6%, supported by robust private consumption, strong festive season demand and sustained government capital expenditure. Inflation moderated sharply during the year, with retail inflation projected at around 2.1% for FY 2025-26, among its lowest levels in years, allowing the Reserve Bank of India to continue easing monetary policy through rate cuts, while holding rates steady in early 2026 amid a favourable growth-inflation mix.

Fiscal consolidation remained a policy priority, supported by a Union Budget aimed at boosting government spending. Exports, especially in services, continued to grow, and trade agreements with key partners including the United States, United Kingdom and the European Union improved investor sentiment and foreign direct investment (FDI) flows. On the employment front, formal job creation continued to improve, though youth and urban female unemployment remain areas requiring policy attention. The financial sector continued to strengthen with improved asset quality and healthy credit growth.

While the outlook for 2026-27 remains optimistic, with the Reserve Bank of India projecting growth of around 6.9% as cyclical tailwinds gradually fade, challenges such as slow private investment, global trade tensions, geopolitical uncertainty and food price volatility persist and will need careful policy management to sustain momentum.

C. Outlook:

As of mid-2026, the global economy is navigating a complex landscape marked by moderating growth, a renewed uptick in inflation and heightened geopolitical uncertainty following the outbreak of conflict in the Middle East. Major central banks, including the U.S. Federal Reserve and the European Central Bank, have continued to calibrate policy carefully, balancing the need to support slowing growth against the risk of reigniting price pressures.

The United States remains relatively resilient, supported by consumer spending, strong labour markets and continued technology-led investment, while the Eurozone continues to face sluggish growth amid weak industrial output. China's economy shows further signs of stabilisation following stimulus efforts, but structural challenges like real estate debt and demographic shifts remain a drag.

Emerging markets are seeing varied performance, with commodity exporters benefiting from firmer prices, while others struggle with capital outflows and currency volatility. Looking ahead, the global outlook remains cautiously optimistic, with modest growth expected through 2026 and 2027, but downside risks persist due to geopolitical conflict, supply chain disruptions, and climate related shocks.

D. Industry structure and developments:

Svam Agritech Limited (formerly known as Svam Software Limited) was originally incorporated in the year 1992 and has, over the years, been engaged in the Information Technology sector, offering turnkey software projects, communication and networking, system re-engineering, software conversion/migration/redesign, customised software development and related IT-enabled services.

During the year under review, pursuant to the approval of the Board of Directors and thereafter the members of the Company at the Extra-Ordinary General Meeting, the Company altered the Object Clause of its Memorandum of Association to enable it to undertake the business of Agritech solutions, agricultural technology development, digital farming, precision agriculture, smart farming systems, agri-input management and agricultural advisory services, dealing in seeds, agricultural produce, fertilizers, pesticides and allied agricultural inputs, as well as the business of farming, cultivation and allied agricultural activities. The members also approved the addition of an object enabling the Company to undertake the business of real estate development, construction and redevelopment of residential, commercial and industrial properties, land development and allied infrastructure activities. Consequent to the above, the members also approved the change in the name of the Company from 'Svam Software Limited' to 'Svam Agritech Limited', to better reflect the Company's expanded business activities.

The Indian agritech industry continues to witness robust growth, driven by increasing adoption of digital and technology-enabled solutions across the agricultural value chain, growing government thrust on precision farming, agri-input digitisation and farmer welfare schemes, and rising private investment in the sector. The Company's foray into agritech solutions is aligned with this larger structural shift in Indian agriculture. Similarly, the real estate and construction sector in India remains an important contributor to economic growth and employment generation, supported by regulatory reforms, urbanisation and rising demand for residential, commercial and industrial infrastructure. The Company believes that its expanded object clause positions it to participate in these growth opportunities, while it continues to service its legacy IT/software business.

E. Opportunities and Threats:

Opportunities:

- **Government Thrust on Agritech:** Continued policy support through schemes promoting digital agriculture, precision farming, agri-input management and farmer welfare is widening the addressable market for technology-enabled agricultural solutions.
- **Growing Adoption of Digital Farming:** Rising penetration of smart farming systems, data-driven agri-advisory and precision agriculture tools among Indian farmers presents an opportunity for the Company to build a presence in a nascent but fast-growing segment.
- **Diversification into Real Estate and Construction:** The enabling object added for construction, redevelopment and land development allows the Company to evaluate opportunities in a sector supported by continued urbanisation, infrastructure push and demand for residential, commercial and industrial properties.
- **Leveraging Existing IT Capabilities:** The Company's legacy experience in software development and systems integration can be leveraged to build technology platforms for its new agritech initiatives, creating potential synergies across business verticals.
- **Favourable Macroeconomic Environment:** Moderating inflation, an accommodative interest rate environment and sustained government capital expenditure are supportive of investment activity across the agritech, IT and real estate sectors in which the Company now operates.

Threats:

- **Execution Risk in New Business Lines:** As agritech and real estate/construction are newly added business objects, the Company's ability to build the necessary operational capability, talent and infrastructure in these areas within a reasonable timeframe remains a key execution risk.
- **Dependence on Monsoon and Agricultural Cycles:** Agritech-linked business activities remain indirectly exposed to monsoon variability, crop cycles and commodity price volatility, which could affect demand for agri-input and advisory solutions.

- **Regulatory and Compliance Requirements:** Real estate and construction activities are subject to RERA and other state-level regulatory approvals, while agri-input trading may attract sector-specific licensing requirements, all of which require continuous compliance monitoring.
- **Competition:** The Company will face competition from established players in the agritech, real estate/construction and IT sectors, several of whom have greater scale, resources and market presence.
- **Capital and Working Capital Requirements:** Scaling up operations in agritech and real estate/construction is likely to be capital intensive, and the Company's ability to raise adequate and timely funding will be important to its growth plans.

F. Segment-wise or Product-wise performance:

The Company operates in a single Segment i.e. Trading during F.Y. 2025-26. The Turnover of the Company for the Financial Year 2025-26 is 22.02 Lakhs

G. Future Outlook:

Having expanded its Object Clause to include agritech solutions and real estate/construction related activities, the Company's future outlook is centred around building a diversified business model spanning Information Technology, agritech solutions and real estate/construction, while carefully managing the transition and associated execution risks. The Company intends to leverage its existing corporate and compliance framework to scale up its agritech initiatives, explore suitable opportunities in agri-input distribution, digital farming and agricultural advisory services, and evaluate real estate and construction opportunities as and when suitable. The Company will continue to service its legacy IT/software clientele while it builds capability in the newly added business verticals. The pace of growth will depend on the Company's ability to mobilise capital, build requisite expertise/partnerships and navigate the regulatory landscape applicable to each of these sectors.

H. Risks and concerns:

The Company, having recently diversified its object clause, is exposed to a range of risks across its business verticals. In the agritech segment, risks include dependence on monsoon and agricultural cycles, commodity price volatility, and the evolving and largely unproven nature of digital farming adoption in India. In the real estate and construction vertical, risks include regulatory approvals (including under RERA), project execution and cost overruns, and cyclicity of real estate demand. The Company's legacy IT/software business continues to face risks of technological obsolescence and intense competition. Additionally, as the Company builds out new business lines, it will need to manage execution risk, talent acquisition, capital requirements and internal control systems commensurate with the scale and nature of the new businesses. Regulatory compliance across multiple sectors, cybersecurity in respect of its IT operations, and general macroeconomic and geopolitical uncertainties also remain areas of ongoing monitoring.

I. Material developments in human Resources / Industrial relations:

During the year, the Company continued to maintain cordial employer-employee relations. With the addition of new business objects in agritech and real estate/construction, the Company has begun evaluating its manpower requirements to build the necessary functional capabilities for these new verticals, in addition to retaining the requisite talent for its existing IT/software operations. The Company continues to give special attention to its human resources and will augment its workforce as its new business initiatives progress.

J. Internal control systems and their adequacy:

The Company has in place internal control systems commensurate with the size and nature of its business, encompassing a framework of policies, procedures and monitoring mechanisms designed to safeguard its assets, prevent fraud and ensure the accuracy and reliability of its financial reporting. Regular audits, both internal and statutory, are conducted to assess the effectiveness of these controls, identify gaps and implement necessary improvements. With the Company's diversification into agritech and real estate/construction related activities, the Board and management will continue to review and strengthen the internal control framework to ensure it remains adequate and appropriate to the evolving scale and complexity of the Company's operations.

K. Discussion on financial performance with respect to operational performance:

The financial performance of the Company for the Financial Year 2025-26 is described in the Directors' Report forming part of this Annual Report.

L. Material developments in Human Resources / Industrial Relations front including number of people employed:

The cordial employer-employee relationship also continued during the year under review. The Company has continued to give special attention to its human resources.

M. Cautionary Statement:

The Statements made in the 'Management Discussion and Analysis' describing the various parts may be "forward looking statement" within the meaning of applicable securities laws and regulations. The actual results may differ from those expectations depending upon the economic conditions, changes in Govt. Regulations and amendments in tax laws and other internal and external factors.

Registered Office:

S-524, Neelkanth House, 2nd Floor, Office
No. – 202, Vikash Marg, Shakarpur, New
Delhi – 110 092

**By the Order of the Board of
Svam Agritech Limited
(Formerly known as Svam Software Limited)**

Corporate Office:

Office No. 514, Cliffian Corporate Park, AB
Road, Vijay Nagar, Indore, Indore, Madhya
Pradesh, India, 452010

Place: Indore

Date: 8th September, 2026

**Sd/-
Harish Kumar Sharma
Managing Director
DIN: 10785775**

**Sd/-
Ms. Megha Panchal
Director
DIN: 10785600**

Annexure 'II' to Board's Report

REPORT ON CORPORATE GOVERNANCE

1. THE COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

Management believes that Corporate Governance emerges from the application of the best and sound management practices and compliance with the laws coupled with adherence to the highest standards of the transparency and integrity of the management. We believes that Corporate Governance is critical for enhancing and retaining investor trust and thus seeks to ensure that its performance goals are met with integrity.

For Svam Agritech Limited (Formerly known as Svam Software Limited) Corporate Governance stands for responsible and value creating management and control of the Company. The company's policies and practice are not only consistent with the statutory requirement but also underline its commitment to operate in the best interest of its stakeholders. The company has always worked towards building trust with shareholders, employees, customers, suppliers and other stakeholders based on the principles of good Corporate Governance. Pursuant to Securities and Exchange Boards of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company has executed Listing Agreements with Stock Exchanges. The Company is in compliance with the requirements stipulated under regulation 17 to 27 read with Schedule V and clause (b) to (i) of sub-regulation (2) of regulation 46 of SEBI Listing Regulations, as applicable with regard to Corporate Governance.

Svam Agritech Limited (Formerly known as Svam Software Limited) is committed to maintain highest standards of ethical behavior and makes an honest endeavor to uphold the attributes of transparency, independence, accountability, responsibility and growth in all aspects of its operations.

2. BOARD OF DIRECTORS:

The company has balanced Boards of Directors. It has the number of Independent Directors which is one third of the total strength of Directors. The composition of the board is in conformity with the Listing Regulations as well as complies with the provisions of the Companies Act, 2013.

The management of the company is entrusted in the hand of the key management personnel of company and is headed by the Managing Director, who functions under the supervision and control of the board. The board reviews and approves strategy and oversees the action and result of management. None of the Independent Director has any other material pecuniary relationship or transaction with the company, its promoters and its directors which, in their judgment would affect their independence

(a) Composition:

Name of Directors	Category of Directorship in the Company	No. of other Director ship @	No. of position in other Companies**		No. of Board Meetings attended during 2025-26
			Member	Chairman	
Mr. Harish Kumar Sharma	Managing Director	0	0	0	8
Ms. Megha Panchal	Non-Executive Director	0	0	0	8
Ms. Gunjan Mittal ¹	Independent Director	1	2	0	6
Ms. Ambika ¹	Independent Director	2	4	0	6
Mr. Ankit Garg ²	Director	0	0	0	2
Mr. Malikhan Singh Yadav ³	Independent Director	1	6	0	2
Mr. Rajeshkumar Vaid ⁴	Independent Director	2	6	4	8
Ms. Ritu Tiwari ⁵	Independent Director	4	1	0	0

¹. Ms. Gunjan Mittal and Ms. Ambika had been appointed as an Independent Director w.e.f. 9th June, 2025

². Mr. Ankit Garg has resigned from the post of Director cum CFO w.e.f. 9th June, 2025

³. Mr. Malikhan Singh Yadav *resigned from the post of Independent Director cum CFO w.e.f. 9th June, 2025*

⁴. Mr. Rajeshkumar Vaid *has resigned from the post of Independent Director w.e.f. 14th April, 2026*

⁵. Ms. Ritu Tiwari *had been appointed as Independent Director w.e.f. 20th April, 2026*

@ Private Companies, foreign companies and companies under Section 8 of the Companies Act, 2013 are excluded

**For the purpose of reckoning the limit of committees, only chairmanship/membership of the Audit Committee and Stakeholders' Relationship Committee has been considered.

(b) Information on Board of Directors:

None of the directors on the board is a member of more than ten (10) committees or Chairman of more than five (5) committees across all the Companies in which he / she is a director. None of the Independent Directors serve as an Independent Director in more than seven listed entities provided that any Independent Director who is serving as a whole-time director in any listed entity shall serve as an independent director in not more than three listed entities. Necessary disclosures regarding their Directorship/ Membership in other companies have been made by all directors.

Chart / Matrix setting out the skills / expertise / competence of the Board of Directors:

The following is the list of core skills / expertise / competencies identified by the Board of Directors as required in the context of the Company's business and that the said skills are available with the Board Members:

i. Knowledge:

Understand the Company's businesses, policies and culture (including the mission, Vision and values) major risks / threats and potential opportunities and knowledge of the industry in which the Company operates.

ii. Behavioral Skills:

Attributes and competencies to use their knowledge and skills to contribute effectively to the growth of the Company.

iii. Business Leadership:

Leadership experience including in the areas of business strategy, administration, decision making and guiding the Company and its senior management towards its vision and values.

iv. Financial Management skills:

Experience in financial management of large corporations with understanding of capital allocation & funding and financial reporting processes.

v. Sales and Marketing:

Experience in developing strategies to grow sales and market share, build brand awareness and thereby enhance enterprise value.

Name of Director	Designation	Skills/Expertise/Competence
Mr. Harish Kumar Sharma	Managing Director	Expertise in Marketing
Ms. Megha Panchal	Non-Executive Director	Expertise in Export & Import and Electronics
Ms. Gunjan Mittal	Independent Director	Expertise in financials
Ms. Ambika	Independent Director	Expertise in financials

Ms. Ritu Tiwari	Independent Director	Expertise in corporate governance and secretarial
-----------------	----------------------	---

(c) Declaration by the Board:

In terms of Regulation 25(8) of Listing Regulations, each Independent Director has confirmed that he / she meets the criteria of independence in accordance with the provisions of the Companies Act, 2013 and the Listing Regulations and also confirmed that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact his / her ability to discharge his / her duties with an objective independent judgment and without any external influence. Based on the declaration received from each Independent Director under Section 149(7) of the Companies Act, 2013 read with Regulation 25(8) of Listing Regulations, Board of Directors has confirmed that the Independent Directors fulfill the conditions specified in these sections and regulations and are independent of the management.

(d) Resignation of Independent Director:

Mr. Malikhan Singh Yadav resigned from the post Independent Director of the Company w.e.f. 9th June, 2025, Mr. Rajeshkumar Vaid resigned from the post of Independent Director of the Company w.e.f. 14th April, 2026.

(e) Board Membership Criteria:

The Nomination and Remuneration Committee works with the entire Board to determine the appropriate characteristic, skills and experience required for the Board as a whole and for individual members. Board Members are expected to possess the expertise, skills, and experience to manage and guide a high growth.

(f) Number of meetings of the Board of Directors held and dates on which held:

Eight (8) Board Meetings were held during the year 2025-26. The dates on which the Board meetings were held are: 30th May, 2025, 9th June, 2025, 11th August, 2025, 6th September, 2026, 14th November, 2025, 1st January, 2026, 13th February, 2026, 24th February, 2026.

Management Committee formed by Board of Directors to oversee day to day operations of the Company, which consist of One (1) Executive Director, One (1) Non-Executive and Non-Independent Director and Two (2) Independent Directors, subject to supervision and control of the Board of Directors. The Management Committee formed by the Board makes decision within the authority delegated. All decisions/ recommendation of the Committees is placed before the Board for information and/or its approval.

The information as required under Regulation 17(7) of SEBI (LODR) Regulations, 2015 is made available to the Board. The agenda and the papers for consideration at the Board meeting are circulated to the Directors in advance before the meetings. Adequate information is circulated as part of the Board papers and is also made available at the Board Meetings to enable the Board to take informed decisions. Where it is not practicable to attach supporting/relevant document(s) to the agenda, the same are tabled at the meeting and specific reference to this is made in the agenda.

As required under Regulation 17(3) of SEBI (LODR) Regulations, 2015, the Board periodically reviews compliances of various laws applicable to the Company.

Names of the Directors on the Board, their Attendance in the Board Meeting, % of attendance and Attendance in last Annual General Meeting during the year 2025-26 is given below:

No. of Board Meeting held & attended during 2025-26	Name of Director							
	Mr. Harish Kumar Sharma	Ms. Megha Panchal	Ms. Gunjan Mittal	Ms. Ambika	Mr. Ankit Garg	Mr. Malikhan Singh Yadav	Mr. Rajesh kumar Vaid	Ms. Ritu Tiwari
30-05-2025	Yes	Yes	NA	NA	Yes	Yes	Yes	NA
09-06-2025	Yes	Yes	NA	NA	Yes	Yes	Yes	NA
11-08-2025	Yes	Yes	Yes	Yes	NA	NA	Yes	NA
06-09-2025	Yes	Yes	Yes	Yes	NA	NA	Yes	NA
14-11-2025	Yes	Yes	Yes	Yes	NA	NA	Yes	NA
01-01-2026	Yes	Yes	Yes	Yes	NA	NA	Yes	NA
13-02-2026	Yes	Yes	Yes	Yes	NA	NA	Yes	NA
24-02-2026	Yes	Yes	Yes	Yes	NA	NA	Yes	NA
Total attended	8	8	6	6	2	2	8	0
% of attendance	100	100	100	100	100	100	100	NA
Whether attended last AGM held on 30-09-2025	Yes	Yes	Yes	Yes	NA	NA	Yes	NA

(g) Disclosure of Relationship between Directors inter se:

No Directors of the Company are inter-se related.

(h) Shareholding of Directors:

Name of Directors	No. of Shares held	% of shareholding
Mr. Harish Kumar Sharma	0.00	0
Ms. Megha Panchal	0.00	0
Ms. Gunjan Mittal	0.00	0
Ms. Ambika	0.00	0
Ms. Ritu Tiwari	0.00	0
Total	0.00	0

(i) Code of Conduct:

The Company has formulated and implemented a Code of Conduct for all Board members and senior management personnel of the Company in compliance with Regulation 17(5) of the SEBI (LODR) Regulations, 2015. A declaration in respect of affirmation on compliance with Code of Conduct, by the Board Members and senior management personnel for the Financial Year ended on March 31, 2026, duly signed by Managing Director of the Company is attached herewith and forms part of Corporate Governance Report. The Board has also adopted separate code of conduct with respect to duties of Independent Directors as per the provisions of the Companies Act, 2013.

(j) Disclosures regarding appointment / re-appointment of Directors:

Ms. Megha Panchal, Director is retiring at the ensuing Annual General Meeting and being eligible, has offered himself for re-appointment. An agenda seeking shareholders' approval for his re-appointment forms part of the Notice of the Annual Report.

The brief resume and other information required to be disclosed under Regulation 36(3) of SEBI (LODR) Regulations, 2015 is provided in the Notice of the Annual General Meeting.

(k) Familiarization Program for Independent Director:

The Company undertook various steps to make the Independent Directors have full understanding about the Company. The details of such familiarization programs have been disclosed on the Company's website.

3. AUDIT COMMITTEE:

The Audit Committee serves as the link between the Statutory and Internal auditors and the Board of Directors. The primary objective of the Audit Committee is to monitor and provide effective supervision of the Management's financial reporting process with the view to ensure accurate, timely and proper disclosures and transparency, integrity and quality of financial reporting.

(a) Terms of reference and Powers:

Terms of reference of the Audit Committee include approving and implementing the audit procedures, reviewing financial reporting systems, internal control systems and control procedures and ensuring compliance with the regulatory guidelines and also include those specified under the

Regulation 18 of SEBI (LODR) Regulations, 2015 as well as under Section 177 of the Companies Act, 2013.

With the introduction of SEBI Notification No. SEBI/ LAD-NRO/GN/2021/22 dated 5th May, 2021 amending SEBI (LODR) Regulations, 2015 which will be effective from different dates in phase manner, the role of the Audit Committee has been amended by addition of one new role of Audit Committee i.e. consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

The Committee reviews the information as listed under Regulation 18(3) of SEBI (LODR) Regulations, 2015 read with Schedule II Part C (B) as well as under Section 177 of the Companies Act, 2013 as amended from time to time.

(b) Composition:

The Board of Directors of the Company has constituted an Audit Committee. Presently, the Audit Committee comprises qualified and independent members of the Board, who have expertise knowledge and experience in the field of accounting and financial management and have held or hold senior positions in other reputed organizations. The constitution, composition and functioning of the Audit Committee also meets the requirements of Section 177 of the Companies Act, 2013 and Regulation 18 of SEBI (LODR) Regulations, 2015. The present composition of the Audit committee is as follow:

Name	Designation	Category
Ms. Ritu Tiwari	Chairperson	Independent Director
Ms. Gunjan Mittal	Member	Independent Director
Ms. Megha Panchal	Member	Non-executive Director

1. Ms. Ambika has been appointed and Mr. Malikhan Singh Yadav has resigned as Chairperson of the committee w.e.f. 9th June, 2025.

2. Ms. Gunjan Mittal has been appointed and Mr. Rajeshkumar Vaid has resigned as member of the committee w.e.f. 14th April, 2026.

3. Ms. Ritu Tiwari has been appointed and Ms. Ambika has resigned as Chairperson of the committee w.e.f. 8th September, 2026

(c) Audit Committee Meetings:

Four [4] Audit Committee Meetings were held during the year 2025-26. The dates on which the Audit Committee Meetings were held are: 30th May, 2025, 11th August, 2025, 14th November, 2025 and 13th February, 2026.

The Statutory Auditors, Internal Auditors of the Company and Finance personnel are invited to attend and participate in the meetings of the Audit Committee. The Committee holds discussions with them on various matters including limited review of results, audit plan for the year, matters relating to compliance with accounting standards, auditors' observations and other related matters. Company Secretary acts as Secretary to the Committee.

Names of the members on the Committee, their Attendance in the Audit Committee Meetings, % of attendance during the year 2025-26 is given below:

Name	No. of Audit Committee Meeting held & attended during 2025- 26				Total Attendance	% of Attendance
	30-05-2025	11-08-2025	14-11-2025	13-02-2026		
Mr. Malikhhan Singh Yadav	Yes	NA	NA	NA	1	100
Ms. Ambika	NA	Yes	Yes	Yes	3	100
Mr. Rajeshkumar Vaid	Yes	Yes	Yes	Yes	4	100
Ms. Megha Panchal	Yes	Yes	Yes	Yes	4	100
Ms. Gunjan Mittal	NA	NA	NA	NA	NA	NA
Ms. Ritu Tiwari	NA	NA	NA	NA	NA	NA

4. NOMINATION AND REMUNERATION COMMITTEE:

(a) Composition:

In compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (LODR) Regulation, 2015, Nomination and Remuneration Committee has been reconstituted by the Board of Directors on 9th June, 2025. The present composition of the Nomination and Remuneration Committee is as follow:

Name	Designation	Category
Ms. Gunjan Mittal	Chairperson	Independent Director
Ms. Ambika	Member	Independent Director
Ms. Megha Panchal	Member	Non-Executive Director

1. Ms. Ambika has been appointed and Mr. Malikhhan Singh Yadav has resigned as member of the committee w.e.f. 9th June, 2025.

2. Ms. Gunjan Mittal has been appointed and Mr. Rajeshkumar Vaid has resigned as chairperson of the committee w.e.f. 14th April, 2026.

(b) Nomination and Remuneration Committee Meeting:

During the year under review, Nomination and Remuneration Committee ("NRC") Meeting was held on 13th February, 2026 where all members were present. The Committee has passed circular resolutions pertaining to amend Criteria of making payment to Non-Executive Directors pursuant to amendment made in Section 149 and 197 read with Schedule V of the Companies Act, 2013 by Ministry of Corporate Affairs.

Names of the members on the Committee, their Attendance in the Nomination and Remuneration Meetings during the financial year 2025-26 is given below:

Name	No. of Nomination and Remuneration Committee Meeting held & attended during 2025- 26	Total Attendance	% of Attendance
	13-02-2026		
Mr. Malikhhan Singh Yadav ¹	NA	0	NA
Ms. Ambika ¹	Yes	1	100
Mr. Rajeshkumar Vaid ²	Yes	1	100
Ms. Megha Panchal	Yes	1	100

Ms. Gunjan Mittal ²	NA	0	NA
--------------------------------	----	---	----

(c) Terms of reference and Powers of the committee inter alia, includes the following:

Terms of Reference and role of the NRC cover the matters specified in SEBI (LODR) Regulations, 2015 and Section 178 of the Companies Act, 2013 as amended from time to time, which, inter alia, includes the following:

- Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to the remuneration of the directors, key managerial personnel and other employees.
- Formulation of criteria for evaluation of performance of independent directors and the board of directors.
- Devising a policy on diversity of board of directors.
- Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and recommend to the board of directors their appointment and removal and carrying out evaluation of performance of every Director.
- Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
- Recommending and determining remuneration of the Executive Directors as per the Policy.
- To recommend to the board, all remuneration, in whatever form, payable to senior management.

(d) Performance evaluation criteria for directors:

The Nomination and Remuneration Committee has devised criteria for evaluation of the performance of the Directors including Independent Directors. The said criteria provide certain parameters like attendance, effective participation, and domain knowledge and so on, which are considered by the Committee and / or Board while evaluating the performance of each Director.

The performance evaluation of the Independent Directors was carried out by the entire Board as well as the Nomination and Remuneration Committee.

(e) Salient features of policy on remuneration of directors, key managerial personnel & senior employees:

The Company has formulated the remuneration policy for its directors, key managerial personnel and Senior Employees keeping in view the following objectives:

- » To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
- » To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
- » To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.

(1) Criteria for Selection of Directors:

a. The Non-Executive Directors shall be of high integrity with relevant expertise and experience so as to have a diverse Board with Directors having expertise in the fields of manufacturing, marketing, finance, taxation, law, governance and general management.

b. In case of appointment of Independent Directors, the Nomination and Remuneration Committee ("NRC") satisfies itself with regard to the independence nature of the Directors vis-a-vis the Company so as to enable the Board to discharge its function and duties effectively.

c. NRC ensures that the candidate identified for Appointment / Re-Appointment as an Independent Director is not disqualified for Appointment / Re-Appointment under Section 164 of the Companies Act, 2013.

d. NRC considers the following attributes / criteria, whilst recommending to the Board the candidature for appointment as Director:

1. Qualification, expertise and experience of the Directors in their respective fields;
2. Personal, Professional or business standing;
3. Diversity of the Board.

e. Board of Directors take into consideration the performance evaluation of the Directors and their engagement level.

(2) Criteria for Selection of KMP / Senior Management:

a. NRC ensures that the candidate possesses the required qualifications, experience, skills & expertise to effectively discharge their duties and responsibilities.

b. NRC considers the practice and encourage professionalism and transparent working environment.

c. NRC considers to build teams and carry the team members along for achieving the goals / objectives and corporate mission.

(3) Remuneration:

A. Remuneration to Executive Directors and KMP:

i) The Board, on the recommendation of the NRC, shall review and approve the remuneration payable to the Executive Directors of the Company within the overall limits approved by the shareholders.

ii) The Board, on the recommendation of the NRC, shall also review and approve the remuneration payable to the KMP of the Company.

iii) The remuneration structure to the Executive Directors and KMP shall include the following components:

- Basic Pay
- Perquisites and Allowances
- Stock Options
- Commission (Applicable in case of Executive Directors)
- Retrial benefits

B. Remuneration to Non-Executive Directors:

i) The Board, on the recommendation of the NRC, shall review and approve the remuneration payable to the Non-Executive Directors of the Company within the overall limits approved by the shareholders.

ii) Non-Executive Directors shall be entitled to sitting fees for attending the meetings of the Board and the Committees thereof. The Non-Executive and Independent Directors shall also be entitled to remuneration by way of commission in addition to the sitting fees.

C. Remuneration to Senior Employees:

Employees shall be assigned grades according to their qualifications and work experience, competencies as well as their roles and responsibilities in the organisation. Individual remuneration shall be determined within the appropriate grade and shall be based on various factors such as job profile, skill sets, seniority, experience and prevailing remuneration levels for equivalent jobs.

The remuneration policy is directed towards rewarding performance, based on review of achievements on a periodical basis. The remuneration policy is in consonance with the existing industry practice.

5. REMUNERATION OF DIRECTORS:

(a) All pecuniary relationship or transactions of the non-executive directors vis-à-vis the listed entity:

There have been no materially significant related party transactions, pecuniary transactions or relationships between the Company and its Non-Executive Directors that may have potential conflict with the interests of the Company at large.

(b) Disclosures with respect to remuneration:

All elements of remuneration package of individual directors summarized under major groups, such as salary, benefits, bonuses, stock options, pension etc.;

1. Executive & Managing Directors

The Nomination and Remuneration Committee of the Directors is authorized to decide the remuneration of the Managing Director, subject to the approval of Members, if required. The remuneration structure of the Company comprises salary / remuneration, perquisites & Allowances etc. The nature of employment of all Executive and Managing Directors is contractual as per the Company's policy.

The Company has one Managing Director on its Board, who is eligible to draw remuneration as per the Board and Shareholder's approval.

2. Non-Executive & Independent Directors

Sr. No.	Name of Director	Commission	Sitting Fees
Nil			

3. Non-Executive & Non-Independent Director

Sr. No.	Name of Director	Commission	Sitting Fees
Nil			

Note: As per Regulation 17(6)(ca) of the SEBI (LODR) Regulations, 2015, the approval of the members of the Company by way of special resolution, giving details of remuneration, is required every year for payment of annual remuneration to single non-executive Director exceeding 50% (Fifty percent) of the total annual remuneration payable to all non-executive Directors of the Company.

4. Remuneration to Company Secretary:

Sr. no.	Name of Company Secretary	Appointment date	Cessation date	Remuneration
1.	Mr. Kushal Karanwal	01-02-2025	01-01-2026	Rs. 1,53,000

(C) Stock Option

The Company has not granted any stock options to its directors.

The Criteria of making payment to Non-Executive Directors is placed on the website of the Company.

6. STAKEHOLDERS RELATIONSHIP COMMITTEE

(a) Composition

The Company has Reconstituted Stakeholders Relationship Committee on 14th April, 2026. The constitution, composition and functioning of the Stakeholders Relationship Committee also meets the requirements of Section 178 of the Companies Act, 2013 and Regulation 20 of SEBI (LODR) Regulations, 2015. The Committee specifically looks into issues relating to various aspects of shareholders, *inter alia*, share related matters and redressal of grievances of Security holders. The Committee comprises three [3] directors. The present composition of the Stakeholders Relationship Committee is as follow:

Name	Designation	Category
Ms. Megha Panchal	Chairperson	Non-Executive Director
Mr. Harish Kumar Sharma	Member	Managing Director
Ms. Ambika	Member	Independent Director

1. Ms. Ambika has been appointed and Mr. Malikhan Singh Yadav has resigned as member of the committee w.e.f. 9th June, 2025.
2. Mr. Rajeshkumar Vaid has resigned as chairperson of the committee w.e.f. 14th April, 2026.
3. Designation of Ms. Megha Panchal has been changed from Member to Chairperson w.e.f. 14th April, 2026
4. Mr. Harish Kumar Sharma has been appointed as member of the committee w.e.f. 14th April, 2026.

(b) Stakeholders' Relationship Committee Meetings:

One [1] meeting was held during the year 2025-26. The dates on which the Stakeholders' Relationship Committee Meetings were held on 13th February, 2026 Names of the members on the Committee, their Attendance in the Stakeholders' Relationship Committee Meetings, % of attendance during the year 2025-26 is given below:

Name	No of Stakeholder's Relationship Committee Meeting held & attended during 2025- 26.	Total Attendance	% attendance
	13-02-2026		
Mr. Malikhan Singh Yadav	NA	0	NA
Ms. Ambika	Yes	1	100
Mr. Rajeshkumar Vaid	Yes	1	100
Ms. Megha Panchal	Yes	1	100
Ms. Harish Kumar Sharma	NA	0	NA

(c) Terms of reference, Role and Powers

The Company has adopted terms of reference and role of Stakeholders Relationship Committee as per Section 178 the Companies Act, 2013 and Regulation 20 read with Part D of Schedule II of SEBI (LODR) Regulations, 2015.

Role of Stakeholders Relationship Committee:

1. Resolving the grievances of the security holders of the Company including complaints related to transfer / transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new / duplicate certificates, general meetings etc.

2. Review of measures taken for effective exercise of voting rights by shareholders.
3. Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent.
4. Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants / annual reports / statutory notices by the shareholders of the Company.

(d) Other Information

- To expedite the process of share transfer, transmission, split, consolidation, rematerialization and dematerialization etc. of securities of the Company, the Board of Directors has delegated the powers of approving the same to the Company's RTA namely Cameo Corporate Services Limited under the supervision and control of the Company Secretary / Compliance Officer of the Company, who is placing a summary statement of transfer / transmission, etc. of securities of the Company at the meetings of the said Committee.

• Name, Designation and address of the Company Secretary & Compliance Officer as on 31st March, 2026.

Ms. Anshu Gupta, Company Secretary & Compliance Officer
 Svam Agritech Limited (Formerly known as Svam Software Limited)
 224, G/F Swayam Sewa, Co-Operative Housing Society Ltd.,
 Jhilmil, East Delhi, Delhi, India - 110 032
 Email: svamsoftwareltd@gmail.com

The Company has designated the email id (svamsoftwareltd@gmail.com) for grievances redressal and registering complaints by investor.

Quarter-wise Summary of Investors Complaints received and resolved during the Financial Year 2025-26.

Quarter-wise Summary of Investors' Complaints received and resolved

Quarter Period		Opening	Received	Resolved	Pending
From	To				
01-04-2025	30-06-2025	Nil	Nil	Nil	Nil
01-07-2025	30-09-2025	Nil	Nil	Nil	Nil
01-10-2025	31-12-2025	Nil	Nil	Nil	Nil
01-01-2026	31-03-2026	Nil	Nil	Nil	Nil

(e) Non-receipt/Unclaimed dividends

The Company has not declared dividend for any financial year till date and also there is no unclaimed dividend as on date.

(f) Amount Transferred to IEPF Account

As per the provision of Section 124(5) and Section 125 of the Companies Act, 2013, the Company is required to transfer the unclaimed Dividends, remaining unclaimed and unpaid for a period of seven years from the due date to the Investor Education and Protection Fund (IEPF) set up by the Central Government.

7. INFORMATION ABOUT GENERAL BODY MEETINGS:

(a) Annual General Meeting

Details of Venue, Date and Time of the Last Three Annual General Meetings are as follows:

Year	Venue	Date	Time
2022-23	S-524, Vikas Marg, Shakarpur-Delhi-110092	30-09-2023	10:30 A.M.
2023-24	S-524, Vikas Marg, Shakarpur-Delhi-110092	30-09-2024	9:00 A.M.
2024-25	S-524, Vikas Marg, Shakarpur-Delhi-110092	30-09-2025	9:00 A.M.

(b) Special Resolution (without postal ballot) passed at the Last Three AGM

The Company has passed following special Resolution at the Annual General Meeting held on **30th September, 2023:**

1. To re-appoint Mrs. Manisha Agarwal (DIN: 00025419) as Managing Director of the company for a further period of five years.
2. Approval for Related Party Transactions
3. Power under Section 186 of the Companies Act, 2013

The Company has passed following special Resolution at the Annual General Meeting held on **30th September, 2024:**

1. Approval for Related Party Transactions

The Company has passed following special Resolution at the Annual General Meeting held on **10th September, 2025.**

1. To regularize Mr. Harish Kumar Sharma, Additional director as director cum Managing Director.
2. To regularize Mrs. Megha Panchal, Additional director as Director
3. To regularize Mrs. Gunjan Mittal, Additional director as Director
4. To regularize Mr. Ambika, Additional director as Director
5. Approval For Related Party Transactions.

(c) Postal Ballot Resolutions

The Company did not pass any special resolution through Postal Ballot during the last year.

(d) Whether any resolution is proposed to be conducted through postal ballot

No Special resolution is proposed to be conducted through postal ballot.

8. MEANS OF COMMUNICATION

(a) Financial Results

The Company regularly intimates quarterly unaudited as well as yearly audited financial results to the stock exchanges and Company website, immediately after the same are taken on record by the Board.

(b) Newspapers wherein results normally published

Results are normally published in Financial Express (English edition) and in Jansatta (Marathi edition). These are not sent individually to the shareholders.

(c) Website, News Releases, Presentation etc.

The Company's results, annual reports and official news releases are displayed on the Company's website. The said Company's website also containing basic information about the Company includes information about the Company's business, financial information, shareholding pattern, compliance with corporate governance, Company's director, registrar & transfer agent, contact information of the designated officials of the Company who are responsible for assisting and handling investor grievances etc.

The Company had meetings with and made presentations to the institutional investors and analysts during the year and the presentation made to analysts and investors are uploaded on the website of the Company.

BSE Listing Center

BSE Limited has also launched a web based system for corporates to make their periodic submission of compliances online. Your company is also filing the Shareholding Pattern, Financial Result, Corporate Governance Report and all the intimation / disclosures through the BSE Listing Center.

Processing of investor complaints in SEBI Complaints Redress System (SCORES)

SEBI has commenced processing of investor complaints in a centralized web based complaints redress system "SCORES". By this facility investors can file their complaints on line and also view online movement of their complaints. The salient features of this system are: Centralized database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of action taken on the complaint and its current status.

Price Sensitive Information

All price sensitive information and announcements are communicated immediately after the Board decisions to the Stock Exchanges, where the Company's shares are listed, for dissemination to the Shareholders. The said information are also uploaded on the Company's website.

9. OTHER DISCLOSURES:**(a) Disclosures on materially significant related party transactions that may have potential conflict with the interests of the Company at large**

There were no materially significant related party transactions that may have potential conflict with the interests of the Company.

(b) Details of non-compliance by the Company, penalties, strictures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years

Your Company has complied with all the requirements of regulatory authorities. No penalty / strictures were imposed on the Company by stock exchanges or SEBI or any statutory authority on any matter related to capital market.

(c) Vigil Mechanism/ Whistleblower Policy

The Company has adopted the Whistleblower Policy and has established the necessary vigil mechanism for stakeholders, including individual employees and their representative bodies and directors to report concerns about illegal or unethical practices, unethical behavior, actual or suspect fraud or violation of Code of Conduct. It also provides adequate safeguard against the victimization of employees who avail of the mechanism and allows direct access to the Chairman of the Audit Committee. No person has been denied access to the Chairman of Audit Committee. The said policy is uploaded on the Company's website.

(d) Material Subsidiary

The Company does not have any Holding / Subsidiary / Associate Company and Joint Venture.

(e) Basis of Related Party Transaction

There are no materially significant related party transactions i.e. transactions of the Company of material nature, with its promoters, the directors or the management, their subsidiaries or relatives etc., that may have potential conflict with the interests of company at large in the financial year 2025-26. Related party transaction during the year have been disclosed vide note no. 27 of notes on financial statement as per requirement of Ind AS 24 on related party disclosure issued by ICAI.

These transactions are not likely to conflict with the interest of the Company at large. All significant transaction with related parties is placed before audit committee periodically.

The related party transactions are entered into based on considerations of various business exigencies such as synergy in operations, sectoral specialization and the Company's long-term strategy for sectoral investments, optimization of market share, profitability, legal requirements, liquidity and capital resources of subsidiaries and associates. All related party transactions are negotiated on arm's length basis and are intended to further the interests of the Company.

(f) Details of compliance with the mandatory requirements and extent of compliance with non-mandatory requirements

• Compliance with the Corporate Governance Code

The Company has complied with all the mandatory Corporate Governance requirements as well as specified in Regulation 17 to 27 and clause (b) to (i) of sub-regulation (2) of regulation 46 of SEBI (LODR) Regulations, 2015.

- The Company has complied with the requirement of corporate governance report mentioned under sub-para (2) to (10) of Part C of Schedule V of SEBI (LODR) Regulations, 2015.

• Extent of compliance with the non-mandatory requirements and Discretionary Requirements specified in Part E of Schedule II

- **Shareholder's Rights:** Quarterly, Half yearly and yearly financial results including summary of significant events are presently not being sent to the shareholders of the Company. However, quarterly financial results are published in the leading newspapers and are also available on the website of the Company.
- **Modified Opinion(s) in Audit Report:** There is no qualification on Auditor's report on standalone and consolidated financial statement to the shareholder of the Company.
- **Reporting of Internal Auditor:** The Board has appointed Internal Auditor of the Company. The Internal Auditor of the Company is regularly invited to the Audit Committee meeting and regularly attends the meeting. The Internal Auditors give quarterly presentation on their audit observation to the Audit Committee.

The Company has obtained a Certificate from Ms. Divya Rani, Practicing Company Secretaries on compliance of conditions of Corporate Governance requirement as required under Schedule V (E) read with Regulation 34 (3) of SEBI (LODR) Regulations, 2015 and has attached the said certificate with the Boards' Report.

(g) Disclosure of accounting treatment in preparation of Financial Statements

Your Company has followed all relevant Accounting Standards laid down by the Institute of Chartered Accountants of India (ICAI) while preparing financial statement.

(h) MDAR

Management Discussion and Analysis Report is set out in a separate section included in this Annual Report and forms part of this Report.

(i) CEO / CFO Certificate

In compliance of the Regulation 17(8) of SEBI (LODR) Regulations, 2015, the Managing Director and Chief Financial Officer of the Company give annual Certification on financial reporting and internal Control to the Board. As per the requirement of Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015 the Managing Director and Chief Financial Officer also give quarterly Certification on financial results while placing the financial results before the Board.

(j) Risk Management Policy

The Company has framed formal Risk Management framework for risk assessment and risk minimization for Indian operation which is periodically reviewed by the Board of Directors to ensure smooth operations and effective management control. The Audit Committee also reviews the adequacy of the risk management framework of the Company, the key risks associated with the business and measures and steps in place to minimize the same.

(k) Dividend Distribution Policy

As per amendment made in Regulation 43A of SEBI (LODR) Regulations, 2015 vide SEBI Notification No. SEBI/LAD-NRO/GN/2021/22 dated 5th May, 2021, top 1000 companies based on market capitalization (calculated as on March 31 of every financial year) are required to formulate Dividend Distribution Policy. The Board has approved the Dividend Distribution Policy in line with said Regulation which is uploaded on the website of the Company.

(l) Other Policies

The Company has also formulated policy for Preservation & Archival of documents and a policy for determining materiality of event and information for disclosures as per Listing Regulation, 2015. Policy on Criteria of making payment to Non-Executive Directors.

The Board approved policy on Criteria of making payment to Non-Executive Directors as per Companies Act, 2013 and made amended from time to time.

Further, MCA vide its circulars dated 18th March, 2021 notifies amendment in Section 149(9) and Section 197 including Schedule V of the Companies Act, 2013 which allow the Independent Director to take remuneration in case of Company has no profit or inadequate profit subject to the provisions of Schedule V. Hence, the Company has revised Criteria of making payment to Non-Executive Directors to that extent.

The said policies are available on the website of the Company.

(m) Conflict of Interest

The designated Senior Management Personnel of the Company have disclosed to the Board that no material, financial and commercial transactions have been made during the year under review in which they have personal interest, which may have a potential conflict with the interest of the Company at large.

(n) Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A)

No funds were raised through preferential allotment or Qualified Institutional Placement as per the Regulation 32(7A) of Listing Regulations.

(o) Confirmation and Certification

On an annual basis, the Company obtains from each Director, details of the Board and Board Committee positions he/she occupies in other Companies, and changes if any regarding their Directorships. The Company has obtained a certificate from Ms. Divya Rani, 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 and Ministry of Corporate Affairs or any such authority and the same forms part of this report.

(p) Payment to Statutory Auditors

During 2025-26, total fees for all services paid by the Company and the subsidiaries, on a consolidated basis, to the Statutory Auditors i.e. M/s. GAMS & Associates LLP, Chartered Accountants, Delhi, as under:

- M/s. GAMS & Associates LLP – ₹15,000/-

(q) Sexual Harassment of Women at Workplace

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013 ("Sexual Harassment Act"). Internal Complaints Committee (ICC) has been constituted for the Company's various sites and workplace in compliance with the provisions of Sexual Harassment Act to redress complaints received regarding sexual harassment. There were no incidences of sexual harassment reported during the year under review, in terms of the provisions of the Sexual Harassment Act.

(r) SEBI (Prohibition of Insider Trading) Regulations, 2015

The Company has approved/adopted Code of Conduct for Insider Trading, as per SEBI (Prohibition of Insider Trading) Regulations, 2015 ["SEBI (PIT) Regulations"]

(s) Availed services of NSDL to update e-mail ids of shareholders to send notice of 34th Annual General Meeting in compliance with the concern circulars issued by MCA and SEBI

MCA and SEBI vide their Circulars allowed Companies to hold Annual General Meeting (AGM) through Video Conferencing (VC) or Other Audio Visual Means (OAVM), without the physical presence of members at a common venue. Further, the said circulars have also permit to send Annual Report to Shareholders through email only and dispensed with the printing and dispatch of physical copy of annual reports to shareholders.

Accordingly, Notice of AGM along with the Annual Report for F.Y. 2025-26 was being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. In this regard, as a part of Good Corporate Governance, the Company had availed services of Depository viz. National Securities Depository Limited ("NSDL") to update the e-mail IDs of the shareholders to send Notice of AGM along with the Annual Report for F.Y. 2025-26.

By the said services, shareholders can update their email ID directly without approaching their DP, where they maintain their demat account.

(t) During the year, the Board has accepted all the recommendations made by various committees including Audit Committee. There have been no instances during the year where recommendations of the any Committee were not accepted by the Board.

10. GENERAL SHAREHOLDERS' INFORMATION:

Sr. No.	Particulars	Details
1	Registered Office	224, G/F Swayam Sewa, Co-Operative Housing Society Ltd., Jhilmil, East Delhi, Delhi, India, 110032
2	Annual General Meeting	30 th September, 2026 at 12:00 P.M. Through Video Conferencing (VC) / Other Audio Visual Means (OAVM) pursuant to MCA / SEBI Circulars.
3	Financial Year	1 st April, 2025 to 31 st March, 2026
4	Financial Results	
	1 st Quarter	45 days from end of Quarter ended 30 th June, 2025
	Half Year ended	45 days from end of Quarter ended 30 th September, 2025
	Nine Months ended	45 days from end of Quarter ended 31 st December, 2025
	Year ended	60 days from end of Year i.e. 31 st March, 2026
5	Book Closure Dates	23 rd September, 2026 to 30 th September, 2026 (both days inclusive)
6	Dividend Payment Date	Not Applicable
7	Listing of Shares on Stock Exchanges	BSE Limited The Company has paid the annual listing fees for the financial year 2025-26 to the Stock Exchange viz. BSE Limited, where the equity shares of the Company are listed.
8	Stock Exchange Code	523722
9	Registrar and Share Transfer Agents: Registrars and Share Transfer Agents (RTA) for both Physical and Demat Segment of Equity Shares of the Company:	Skyline Financial Services Private Limited D-153-A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi, Delhi – 110 020 Email id: admin@skylinerta.com

11. Distribution of Shareholding as on 31st March, 2026:

Share or Debenture holding Nominal Value (Rs.)	Number of Shareholders	% to Total Numbers	Share or Debenture holding Amount (Rs.)	% to Total Amount
1	2	3	4	5
Up To 5,000	30451	90.24	46129970.00	27.31
5001 To 10,000	1910	5.66	15529370.00	9.19
10001 To 20,000	710	2.10	10845810.00	6.42
20001 To 30,000	230	0.68	5876590.00	3.48
30001 To 40,000	96	0.28	3405940.00	2.02
40001 To 50,000	75	0.22	3579400.00	2.12
50001 To 1,00,000	125	0.37	9416640.00	5.58
1,00,000 and Above	148	0.44	74106280.00	43.88
Total	33745	100.00	168890000.00	100.00

12. Category of Shareholders as on 31st March, 2026:

Category	No. of Shares held	% of Shareholding
Promoters (Directors, Relatives & Group Companies)	0	0.00
Institutional Investor	7100	0.04
Corporate Bodies	1366772	8.09
Non-Resident Indian	620041	3.67
HUF	271815	1.61
Public (Non-Institutions)	14601172	86.46
Trust	800	0.00
Foreign Companies	6600	0.04
Firms	3500	0.02
Clearing Member	11200	0.07
Total	16889000	100.00

13. Dematerialization of Shares & Liquidity

The Company's shares are in compulsory demat segment and as on 31st March, 2026, Number of 60,25,60,000 equity shares of the Company, forming 100.00% of the Company's paid-up equity share capital, out of which 99.72% is in dematerialized form. Company's shares are easily traded on the stock exchange i.e. BSE Main Board.

14. Outstanding GDRs/ADRs/Warrants or any Convertible Instruments, Conversion date and likely impact on equity

The Company has no outstanding GDRs/ADRs/ Warrants/Options or any convertible Instruments as on 31st March, 2026.

15. Share Transfer System

All the share's related work is being undertaken by our RTA, Skyline Financial Services Private Limited. To expedite the process of share transfer, transmission, split, consolidation, rematerialisation and dematerialization etc. of securities of the Company, the Board of Directors has delegated the power of approving the same to the Company's RTA under the supervision and control of the Company Secretary, who is placing a summary statement of transfer / transmission, etc. of securities of the Company at the meetings of the Stakeholders Relationship Committee.

In terms of Regulation 40 of SEBI Listing Regulations, as amended from time to time, securities can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received for transmission or transposition of securities. Further, SEBI has fixed March 31, 2021 as the cut-off date for re-lodgment of transfer deeds and the shares that are re-lodged for transfer shall be issued only in demat mode. Members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Transfers of equity shares in electronic form are effected through the depositories with no involvement of the Company. Shares lodged for transfer at the RTA address in physical form are normally processed and approved within 15 days from the date of receipt, subject to the documents being valid and complete in all respects. Normally, all the requests for dematerialization of shares are processed and the confirmation is given to the Depository within 15 days. The investors / shareholders grievances are also taken-up by our RTA.

The Company has obtained and filed with the Stock Exchange(s), the half yearly certificates from a Company Secretary in practice for due compliance with the share transfer formalities as required under Clause 40(9) of SEBI (LODR) Regulations, 2015 read with SEBI Circular no. SEBI/ HO/MIRSD/RTAMB/CIR/P/2020/59, dated April 13, 2020.

16. Reconciliation of Share Capital Audit Report

The Reconciliation of Share Capital Audit Report of the Company prepared in terms of Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018, reconciling the total shares held in both the depositories, viz. NSDL and CDSL and in physical form with the total issued / paid-up capital of the Company were placed before the Stakeholders Relationship Committee every quarter and also submitted to the Stock Exchange(s) every quarter.

CERTIFICATE ON CORPORATE GOVERNANCE

To
The Members of
Svam Software Limited

I have examined the compliance of the conditions of Corporate Governance by Svam Software Limited ('the Company') for the year ended on March 31, 2026, as stipulated under Regulations 17 to 27, clauses (b) to (i) of sub regulation (2) of Regulation 46 and para-C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

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

In our opinion and to the best of our information and according to the explanations given to us, and the representations made by the Management, 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.

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

For Divya Rani
(Practicing Company Secretaries)

SD/-
Divya Rani
(Proprietor)
ACS NO. A64841,
CP No. 26426
UDIN: A064841H001326706

Date: 01.09.2026
Place: Faridabad

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,
SVAM SOFTWARE LIMITED
224, G/F Swayam Sewa, Co-Operative
Housing Society Ltd., Jhilmil Delhi – 110032

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

Based on our verification of the Company’s books, papers, minute books, forms and returns filed and other records maintained by the Company, the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management, we hereby report that in our opinion, the Company has during the audit period covering the financial year ended on March 31, 2026, generally complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

- i) The Companies Act, 2013 (the Act) and the rules made there under;
- ii) The Securities Contract (Regulation) Act, 1956 (“SCRA”) and the rules made there under;
- iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (No Fresh FDI, ODI and ECB was taken by the Company during the Audit Period)
- v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (“SEBI Act”):
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (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 and amendments from time to time; (Company did not issue any securities during the Audit Period);
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Company during the audit period)
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2015; (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, 2025 regarding the Companies Act and dealing with client; (Not applicable to the Company during the audit period)
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period) and

- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 and The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018, (Not applicable to the Company during the audit period).
- vi) Other laws applicable specifically to the Company namely:- (Not applicable to the Company during the audit period)
 - (a) Information Technology Act, 2000 and the rules made there under;
 - (b) Software Technology Parks of India rules and regulations.

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.
- (ii) The Listing Agreements entered into by the Company with BSE Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We further report that:

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

Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, 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.

As per the minutes, the decisions at the Board Meetings were taken unanimously.

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. And In respect of other laws specifically applicable to the Company, I have relied on information/records produced by the Company during the course of my audit and the reporting is limited to that extent.

We further report that during the audit period, there were no instances of:

- i. Public/Right/preferential/debentures/sweat equity, etc.
- ii. Redemption / buy-back of securities
- iii. Any approval taken from members in pursuance to section 180 of the Companies Act, 2013
- iv. Merger / amalgamation / reconstruction, etc.
- v. Foreign technical collaborations

For Divya Rani
(Practicing Company Secretaries)

Divya Rani
(Proprietor)
ACS A64841, COP No. 26426
UDIN: A064841H000897365

Date: 21.07.2026

Place: Delhi

This Report is to be read with our letter of even date which is annexed as Annexure A and Forms an integral part of this report.

Annexure A

To,
The Members,
SVAM SOFTWARE LIMITED
224, G/F Swayam Sewa, Co-Operative
Housing Society Ltd., Jhilmil Delhi – 110032

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

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

For Divya Rani
(Practicing Company Secretaries)

SD/-
Divya Rani
(Proprietor)
ACS A64841, COP No. 26426
UDIN: A064841H000897365

Date: 21.07.2026
Place: Delhi

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015)

To,
The Members,
SVAM SOFTWARE LIMITED

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of SVAM SOFTWARE LIMITED having CIN: L65100DL1992PLC047327 and having registered office at 224, G/F Swayam Sewa, Co-Operative Housing Society Ltd., Jhilmil, Delhi- 110032 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	Designation	DIN	Date of appointment in Company
1	Harish Kumar Sharma	Director	10785775	17/10/2024
2	Rajesh Kumar Vaid	Independent Director	09201120	30/10/2023
3	Ambika	Independent Director	10310252	09/06/2025
4	Gunjan Mittal	Independent Director	03592398	09/06/2025
5	Megha Panchal	Director	10785600	17/10/2024

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is specifically being issued in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Divya Rani
(Practicing Company Secretaries)

SD/-
Divya Rani
(Proprietor)
ACS NO. A64841,
CP No. 26426
UDIN:A064841H000897761

Date: 21.07.2026
Place: Delhi

Chief Financial Officer (“CFO”) Certification

I, Harish Kumar Sharma – Chief Financial Officer of Svam Software Limited (**“the Company”**), to the best of my knowledge and belief, certify that:

- A. I have reviewed the Financial Statements (standalone) and the Cash Flow Statements (standalone) for the year April 1, 2025 to March 31, 2026 and to the best of my 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; and
 - 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 my knowledge and belief, no transactions entered into by the Company during the year i.e. April 1, 2025 to March 31, 2026, which are fraudulent, illegal or violative of the Company’s Code of Conduct.
- C. I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which i am aware and the steps I have taken or proposed to take to rectify these deficiencies.
- D. I have indicated to the Auditors and the Audit Committee:
 - 1. Significant changes in internal control over financial reporting during the year i.e. April 1, 2025 to March 31, 2026;
 - 2. Significant changes in accounting policies during the year and that the same have been disclosed in the Notes to the Financial Statements; and
 - 3. Instances of significant fraud of which I 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.

Registered Office:

S-524, Neelkanth House, 2nd Floor, Office
No. – 202, Vikash Marg, Shakarpur, New
Delhi – 110 092

Corporate Office:

Office No. 514, Cliffian Corporate Park,
AB Road, Vijay Nagar, Indore, Indore,
Madhya Pradesh, India, 452010

**By the Order of the Board of
Svam Agritech Limited**

(Formerly known as Svam Software Limited)

Sd/-

**Harish Kumar Sharma
Chief Financial Officer**

Place: Indore

Date: 8th September, 2026

CERTIFICATE OF COMPLIANCE WITH THE CODE OF CONDUCT

Schedule V (D) of Regulation 34(3) of SEBI (LODR) Regulations, 2015

This is to certify that the Company has laid down the rules for Code of Conduct for the members of the Board and senior management, as per the Regulation 17 of SEBI (LODR) Regulations, 2015.

I hereby further certify that the Company has received affirmation on compliance with rules of Code of Conduct, from the Board Members and senior management personnel for the Financial Year ended on March 31, 2026, as per the requirement of Regulation 26(3) of SEBI (LODR) Regulations, 2015.

Registered Office:

S-524, Neelkanth House, 2nd Floor, Office
No. – 202, Vikash Marg, Shakarpur, New
Delhi – 110 092

By the Order of the Board of

Svam Agritech Limited
(Formerly known as Svam Software Limited)

Corporate Office:

Office No. 514, Cliffian Corporate Park, AB
Road, Vijay Nagar, Indore, Indore, Madhya
Pradesh, India, 452010

Place: Indore

Date: 8th September, 2026

Sd/-

Harish Kumar Sharma

Managing Director

DIN: 10785775

Sd/-

Ms. Megha Panchal

Director

DIN: 10785600

DECLARATION

All the Board Members and Senior Management Personnel of the Company have affirmed the compliance with the provisions of the code of conduct of Board of Directors and Senior Management for the year ended on 31st March, 2026.

Registered Office:

S-524, Neelkanth House, 2nd Floor, Office
No. – 202, Vikash Marg, Shakarpur, New
Delhi – 110 092

By the Order of the Board of

Svam Agritech Limited
(Formerly known as Svam Software Limited)

Corporate Office:

Office No. 514, Cliffian Corporate Park, AB
Road, Vijay Nagar, Indore, Indore, Madhya
Pradesh, India, 452010

Place: Indore

Date: 8th September, 2026

Sd/-

Harish Kumar Sharma
Managing Director
DIN: 10785775

Sd/-

Ms. Megha Panchal
Director
DIN: 10785600

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SVAM SOFTWARE LIMITED**

I. Report on the Audit of the Standalone financial Statements

1. Opinion

- A. We have audited the accompanying Standalone Financial Statements of Svam Software Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").
- B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

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

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no matters to be described as key audit matters.

4. Information Other than the Standalone Financial Statements and Auditor's Report Thereon

- A. 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 Annexure to Board's Report, Corporate Governance and Shareholder's Information to the extent applicable, but does not include the Standalone Financial Statements and our auditor's report thereon.

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

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

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

5. Management's Responsibility for the Standalone Financial Statements

- A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- B. In preparing the Standalone 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 is responsible for overseeing the Company's financial reporting process.

6. Auditor's Responsibilities for the Audit of the Standalone Financial Statements

- A. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - i) Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv) 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 Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern

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

- C. Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually Or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the Standalone Financial Statements.
- D. 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.
- E. 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.
- F. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II. Report on Other Legal and Regulatory Requirements

- 1. As required by Section 143(3) of the Act, based on our audit we report that:
 - A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - C. 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
 - D. In our opinion the aforesaid standalone financial statements comply with the Ind ASs specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014

- E. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- F. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the 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.
- H. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i) The Company does not have any pending litigations which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv)
 - a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), With the understanding whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries;
 - b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) have been received by company from any person or entity, including foreign entity ("Funding parties"), with the understanding, whether recorded in writing or otherwise, that the company shall. Whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding party ("Ultimate Beneficiaries") or provide any guarantee, Security or the like on behalf of Ultimate Beneficiaries;
 - c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
 - v) During the year, company has not declared or paid dividend during the year which is in compliance with section 123 of the Companies Act, 2013.
 - vi) Based on our examination, which includes test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended on March 31, 2026 which does not have a feature of recording audit trails (edit log) facility and the same has been operated throughout the year for all relevant transaction recorded in the software.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit & Auditors) Rules 2014 on preservation of audit trails as per the statutory requirement for record retention is not applicable for the financial year ended March 31, 2026.

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

For: GAMS & Associates LLP
Chartered Accountants
FRN ON500094

SD/-
CA Anil Gupta
(Partner)
M. No. 008218
UDIN:

Place: New Delhi
Dated:

SVAM SOFTWARE LIMITED**ANNEXURE "A" TO THE INDEPENDENT AUDITORS REPORT**

(Referred to in 1(f) under 'Report on Other Legal and Regulatory Requirements' Section of our reports to the Members of Svam Software Limited of even date)

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

We have audited the internal Financial Controls over financial reporting of SVAM SOFTWARE LIMITED ("the Company") as at March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For: GAMS & Associates LLP
Chartered Accountants
FRN ON500094

SD/-
CA Anil Gupta (Partner)
M. No. 008218
UDIN:26088218PUONST9164

Place: New Delhi
Date: 22.06.2026

SVAM SOFTWARE LIMITED

ANNEXURE “B” TO THE INDEPENDENT AUDITORS REPORT

(Referred to in paragraph 2 under ‘Report on Other Legal & Regulatory Requirements’ section of our report to the Members of Svam Software Limited of even date)

Pursuant to Companies (Auditors Report) Order 2020

To the best of our information and according to the explanations provided to us by the company and the books of accounts and records examined by us in the normal course of Audit, we state that:

- (i)
 - (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets on the basis of available information.
 - (b) As explained to us, the fixed assets have been physically verified by the management during the year at reasonable intervals having regard to the size of the company and nature of its business. No material discrepancies were noticed on such physical verification.
 - (c) As explained to us, there is one immovable property held by the company as on 31/03/2026 which is in the name of the company.
 - (d) The Company has not revalued any of its property, plant and equipment and Intangible assets during the year.
No proceedings have been initiated during the year or are pending against the company as at March 31st, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
 - (e) March 31st, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (ii)
 - (a) The company do not have any stock hence reporting under clause 3(ii)(a) of the Order is not applicable.
 - (b) The Company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii)

The Company has granted loans, secured or unsecured to companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the Act. Accordingly, the provisions of clause 3(iii) (a) to (C) of the Order are applicable to the Company.

 - 1. The Terms and conditions of the grant of such loan are prima facie not prejudicial to the company's interest.
 - 2. The schedule of repayment of principal and payment of interest has been stipulated and the repayments and receipts are regular.
 - 3. In respect of the loans granted by the company, there is no overdue amount remaining outstanding as at the Balance sheet date.
 - 4. No loan granted by the company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to same parties.
 - 5. The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable.
- (iv)

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013, in respect of loans, investments, guarantees, and security.
- (v)

The company has not accepted any deposit or amounts which are deemed to be deposits and hence the directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable. Hence, reporting under 3(v) of the order is not applicable.

- (vi) As informed to us, the maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, in respect of the activities carried on by the company.
- (vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including provident fund, Employees State Insurance, Income-Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Goods and Services Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2026 for a period of more than six months from the date on when they become payable.
- (b) According to information and explanations given to us, there are no dues of income tax, sales tax, service tax, duty of customs duty of excise, value added tax outstanding on account of any dispute.
- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act. 1961.
- (ix)
- a. The Company has not taken any loans or other borrowings from any lender during the year. Hence, reporting under clause 3(ix)(a) of the Order is not applicable.
 - b. The Company has not been declared willful defaulter by any bank or financial institution or government or government authority.
 - c. The company has not taken any long-term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c') of the Order is not applicable.
 - d. On an overall examination of the financial statements of the company, no funds were raised for short term by the company. Hence reporting under this clause is not applicable.
 - e. On an overall examination of the financial statements of the company, the Company has not taken any funds from the entity or person on account of or to meet the obligations of its subsidiaries.
- The company has not raised any loans during the year and hence reporting of the clause 3(ix)(f) is not applicable.
- (x)
- Based upon the audit procedures performed and the information and explanations given by the management, the Company has not raised money by way of initial public offer or further public offer including debt instruments and term loans. Also, Company has not made any preferential allotment or private placement of the shares or convertible debentures (fully or partly or optionally). Accordingly, the provisions of clause 3(x) of the order are not applicable to the company and hence not commented upon.
- (xi)
- Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the company or on the company by its officers or employees has been noticed or reported during the year. Also, there were no whistle blower complaints received by the company which could be considered while determining the Nature, Timing and Extent of the Audit procedures. hence, reporting under clause 3(xi) is not applicable.
- (xii)
- In our opinion, the company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company.
- (xiii)
- In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

- (xiv) a. In our opinion the company has an adequate internal audit system commensurate with the size and the 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) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with them. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- (xvi) (a) The Company is neither required to be registered nor 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 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) There are no CIC as a part of the group.
- (xvii) The company has not incurred Cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the company during the financial year.
- (xix) On the basis of financial ratios, ageing and expected dates of realisation 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 reports indicating the 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 future viability of the company. We further state that our reporting is based on the facts upto 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 they fall due.
- (xx) The CSR requirements are not applicable on the company. Hence, reporting under clause 3(xx) is not applicable.

For: GAMS & Associates LLP
Chartered Accountants
FRN ON500094

SD/-
CA Anil Gupta (Partner)
M. No. 008218
UDIN:26088218PUONST9164

Place: New Delhi
Date:22.06.2026

SVAM SOFTWARE LIMITED**CIN NO.L65100DL1992PLC047327****Regd Office: 224,G/F Swayam Sewa ,Co-operative Housing Society Limited, Jhilmil, Delhi, 110032****Balance Sheet As on 31st March, 2026****(Amount in "000")**

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	2	97,272.03	87.21
(b) Capital Work in Progress			
(c) Intangible assets			
(d) Financial assets			
(i) Investments	3	35,132.36	132,332.36
(ii) Loans & Advances	4	74,739.61	54,545.05
(e) Deferred tax Assets (Net)		700.68	1,066.04
(g) Non- Current Investments			
(g) Other non-current assets			
		207,844.68	188,030.66
Current assets			
(a) Inventories			
(b) Financial Assets			
(i) Trade receivables			
(ii) Cash and cash equivalents	5	20,607.81	1,038.77
(c) Other current assets	6	1,328.53	5,602.73
		21,936.34	6,641.50
TOTAL ASSETS		229,781.02	194,672.16
EQUITY AND LIABILITIES			
Equity			
Equity share capital	7	168,890.00	168,890.00
Other Equity	8	25,978.98	25,072.42
		194,868.98	193,962.42
Liabilities			
Non-current Liabilities			
(a) Financial liabilities			
(i) Borrowings	9	34,856.04	-
(ii) Other financial liabilities			
(b) Provisions			
(c) Deferred tax liabilities (Net)			
(d) Other non-current liabilities			
Total A		34,856.04	-
Current Liabilities			
(a) Financial liabilities			
(i) Trade payables			
(ii) Other financial liabilities			
(b) Other current liabilities	10	55.99	709.73
(c) Provisions			
Total B		55.99	709.73
Total Liabilities (A+B)		34,912.03	709.73
Total equity and liabilities		229,781.01	194,672.16

See accompanying note nos. 1 to 24 forming part of the financial statements

In terms of our report attached of the even date

For and on behalf of the Board of Directors

SVAM Software Limited

For GAMS & Associates LLP
Chartered Accountants
FRN NO. ON500094Harish Kumar Sharma
(Managing Director & CFO)
DIN-10785775Megha Panchal
(Director)
DIN: 10785600C.S. Anshu Gupta
Company Secretary
PAN: BKLP6852LCA Anil Gupta
Partner
M.No- 088218

Date: 22.06.2026

Place: New Delhi

UDIN:26088218PUONST9164

SVAM SOFTWARE LIMITED

CIN NO.L65100DL1992PLC047327

Regd Office: 224,G/F Swayam Sewa ,Co-operative Housing Society Limited, Jhilmil, Delhi, 110032

Profit & Loss Account for the year ended 31st March, 2026

(Amount in "000")

Particulars		Note No	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
I	Revenue from operations (gross)	11	2,201.65	1,914.02
II	Other income	12	5,741.82	1,147.82
III	Total income (I + II)		7,943.47	3,061.84
IV	Expenses:			
	Cost of materials consumed			
	Changes in inventories of finished goods and work-in-progress			
	Excise Duty on sales			
	Purchases	13	1,432.33	1,081.50
	Employee benefit expense	14	243.00	324.00
	Finance costs	15	4,061.20	-
	Depreciation and amortisation expense Other expenses	2	15.18	18.38
	Administrator & Other expenses	16	919.83	1,412.86
	Total expenses		6,671.55	2,836.75
V	Profit/(loss) before exceptional item and tax (III-IV)		1,271.92	225.09
VI	Exceptional item			
VII	Profit/(loss) before tax (V-VI)		1,271.92	225.09
VIII	Tax-expense/(Credit):			
	-Current tax			-
	-Deferred tax		(365.36)	(11.41)
	-Earlier Tax Adjustment			
	-Mat Credit Entitlement			
IX	Profit/(loss) for the year (VII-VIII)		906.56	213.68
X	Other Comprehensive income/(loss)			
	Item that will not be subsequently reclassified to profit or loss			
	Item that may be subsequently reclassified to profit or loss:			
	Total Other Comprehensive income/(loss) for the year			
XI	Total Comprehensive income/(loss) for the year		906.56	213.68
XII.	Earnings/(loss) per equity share (of Rs. 10/- each)			
	Basic and Diluted (in Rs. per share)		0.054	0.013

See accompanying note nos. 1 to 24 forming part of the financial statements

In terms of our report attached of the even date

For and on behalf of the Board of Directors

SVAM Software Limited

For GAMS & Associates LLP

Chartered Accountants

FRN NO. ON500094

Harish Kumar Sharma

(Managing Director & CFO)

DIN-10785775

Megha Panchal

(Director)

DIN: 10785600

C.S. Anshu Gupta

Company Secretary

PAN: BKLPG6852L

CA Anil Gupta

Partner

M.No- 088218

Date: 22.06.2026

Place: New Delhi

UDIN:26088218PUONST9164

SVAM SOFTWARE LIMITED

CIN NO.L65100DL1992PLC047327

Regd Office: 224,G/F Swayam Sewa ,Co-operative Housing Society Limited, Jhilmil, Delhi, 110032

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in "000")

PARTICULARS	31st March, 2026	31st March, 2025
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before taxation, and extraordinary items	1,271.92	225.09
Adjustment for :		
Interest Income		
Finance Costs		
Depreciation	15.18	18.38
Prior Period item		
Operating Profit Before Working Capital Changes	1,287.10	243.48
Adjustment for :		
Increases/(Decreases) in Other Current Liabilities	(653.75)	(737.91)
(Increases)/Decreases in Trade Receivables	-	-
(Increases)/Decreases in Other Current Assets	4,274.20	(75.47)
(Increases)/Decreases in Loan & Advances	-	-
(Increases)/Decreases in Provisions	-	-
(Increases)/Decreases in Other Financial liabilities	-	-
Cash Generated from Operations	3,620.45	(813.38)
Direct Taxes paid		
Net Cash From Operating Activities (A)	4,907.56	(569.90)
B CASH FLOW FROM INVESTING ACTIVITIES:		
Fixed Asset Sold		-
Change Investment in other companies		-
Interest Income	-	
Sale of Fixed assets		
Purchase of Fixed Assets		
Purchase of Non Current Investments		
Loans & Advances	(20,194.56)	9,718.96
Net Cash used in Investing Activities (B)	(20,194.56)	9,718.96
C CASH FLOW FROM FINANCING ACTIVITIES:		
Finance Cost	-	
Loan Repaid	34,856.04	(8,655.42)
Net Cash flow in Financing Activities (C)	34,856.04	(8,655.42)
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	19,569.04	493.64
Cash & Cash Equivalents as at beginning of the year	1,038.77	545.13
Cash & Cash Equivalents as at Closing of the year	20,607.81	1,038.77

See accompanying note nos. 1 to 24 forming part of the financial statements

In terms of our report attached of the even date

For and on behalf of the Board of Directors

SVAM Software Limited

For GAMS & Associates LLP

Chartered Accountants

FRN NO. ON500094

Harish Kumar Sharma
(Managing Director & CFO)
DIN-10785775

Megha Panchal
(Director)
DIN: 10785600

C.S. Anshu Gupta
Company Secretary
PAN: BKLP6852L

CA Anil Gupta
Partner

M.No- 088218

Date: 22.06.2026

Place: New Delhi

UDIN:26088218PUONST9164

Statement of Changes in Equity for the year ended March 31, 2026

A Equity share capital				
Particulars	As at March 31, 2026		As at March 31, 2025	
Equity shares of Rs. 10 each issued, subscribed and fully paid:	No. Of Shares	Amount in "000"	No. Of Shares	Amount in "000"
As at April 1, 2024	16,889,000	168,890	16,889,000	168,890
As at April 1, 2025	16,889,000	168,890	16,889,000	168,890
As at March 31st 2026	16,889,000	168,890	16,889,000	168,890

B Other Equity (Amount in "000")					
Particulars	Capital Reserve	Retained Earnings	Security Premium	General Reserve	Total Reserves
Balance as at April 1, 2024	233.00	(12,689.26)	37,315.00	-	24,858.74
Profit for the year	-	213.68	-	-	213.68
Other comprehensive income/(loss) for the year	-	-	-	-	-
Total comprehensive income/(loss) for theyear	233.00	(12,475.58)	37,315.00	-	25,072.42
Balance as at April 1, 2025	233.00	(12,475.58)	37,315.00	-	25,072.42
Profit for the year	-	906.56	-	-	906.56
Other comprehensive income/(loss) for the year	-	-	-	-	-
Total comprehensive income/(loss) for theyear	-	-	-	-	-
Transferred (from)/to Debenture Redemption Reserve	-	-	-	-	-
Balance as at March 31, 2026	233.00	(11,569.02)	37,315.00	-	25,978.98

Note-2 (Property Plant & Equipment)**SVAM SOFTWARE LIMITED**

Notes to Financial statements for the year ended March 31, 2026

(Amount in
"000")

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	As at April 1, 2025	Additions/ adjustments	Deductions/ adjustments	As at March 31, 2026	As at April 1, 2025	Charge for the year	Deductions/ adjustments	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
Tangible Assets										
Office Equipment	310.51	-		310.51	223.30	15.18	-	238.48	72.03	87.21
Land at Golf Green		97,200.00		97,200.00	-	-		-	97,200.00	-
Total	310.51	-	-	310.51	223.30	15.18	-	238.48	97,272.03	87.21
Total -Previous Year	310.51	-	-	310.51	204.91	18.38	-	223.30	87.21	105.59

Note:3 Financial Assets: Non-Current: Investments		(Amount in "000")	
Particulars		As at March 31, 2026	As at March 31, 2025
Investment in Property			
*Property at Golf Green		-	97,200.00
Investment in equity share			
Trade Unquoted		27,220.00	27,220.00
Trade quoted			-
Jolly Plastic Limited		3,405.05	3,405.05
Capital Finvest Limited		3,520.00	3,520.00
Ess Kay Mercantiles Limited		980.00	980.00
Reliance Power Ltd.		7.31	7.31
Total		35,132.36	132,332.36

*The company has converted its investment in Property at Golf Green from investment to Tangible Property at cost during the current year

Note:4 Financial Assets: Non-Current: Loans & Advances		
Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
-Related Party	-	31,230.00
- Others	66,739.61	15,315.05
Doubtful		
Loan & Advances	8,000.00	8,000.00
Total	74,739.61	54,545.05

The company has classified advance as doubtful which is irrecoverable, therefore interest has not been charged on the same

Note:5 Financial assets - Current : Cash and cash equivalents		
Particulars	As at March 31, 2026	As at March 31, 2025
Cash on hand	1,754.56	1,035.09
Balances with banks *	18,853.25	3.68
Total	20,607.81	1,038.77

* Bank balance subject to reconciliation

Note:6 Other Current Assets		
Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Balances with statutory / Government authorities	438.53	4,751.26
Input SGST	17.20	4.55
Input CGST	-	4.55
Input IGST	274.88	244.46
Service Tax Appeal	597.92	597.92
Total	1,328.53	5,602.73

Note:7 Share capital				
Particulars	As at March 31, 2026		As at March 31, 2025	
	Number of Shares	Amount in "000"	Number of Shares	Amount in "000"
(a) Authorised Share Capital				
Opening/Closing balance (equity shares of Rs 10 each)	30,000,000	300,000.00	30,000,000	300,000.00
TOTAL	30,000,000	300,000.00	30,000,000	300,000.00
(b) Issued, subscribed and fully Paid up				
Opening/Closing balance (equity shares of Rs 10 each)	16,889,000	168,890.00	16,889,000	168,890.00
TOTAL	16,889,000	168,890.00	16,889,000	168,890.00
(c) Reconciliation of the No. of shares outstanding at the beginning and at the end of the reporting period:				
Particulars	As at March 31, 2026		As at March 31, 2025	
	Number of Shares	Amount in "000"	Number of Shares	Amount in "000"
Equity Shares:				
Shares Outstanding at the beginning of the year	16,889,000	168,890.00	16,889,000	168,890.00
Bonus Shares issued during the year	-	-	-	-
Shares Bought back during the year	-	-	-	-
Shares Outstanding at the end of the year	16,889,000	168,890.00	16,889,000	168,890.00
(d) Rights, Preferences and restrictions attached to shares:				
The Company has only one class of equity having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuring Annual General Meeting, except in case of interim dividend. 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 portion to their shareholding.				
(e) Details of shares held by each shareholder holding more than 5% shares				
Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Om Prakash Agarwal	-	-	1,242,600	7.36
Gopal Saini	1,120,000	6.63	-	-
Note:8 Reserve & Surplus				
Particulars	As at March 31, 2026		As at March 31, 2025	
			Amount	
Capital reserve	233.00		233.00	
Security Premium	37,315.00		37,315.00	
	37,548.00		37,548.00	
Opening Balance Of Profit & loss A/c	(12,475.58)		(12,689.26)	
Add:Current year Profit & loss A/c	906.56		213.68	
	(11,569.02)		(12,475.58)	
TOTAL	25,978.98		25,072.42	

Note:9 Financial liabilities - Non-Current : Long Term Borrowings (Amount in "000")		
Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured Considered Goods		
Dues to related parties (refer note 26)	-	-
Dues to others	34,856.04	-
Total	34,856.04	-
Note:10 Other Current liabilities		
Particulars	As at March 31, 2026	As at March 31, 2025
Statutory liabilities	40.99	-
Other liabilities	15.00	709.73
Total	55.99	709.73

Note:11 Revenue from operations (Amount in "000")		
Particulars	For the Year Ended	For the Year Ended
	31st March, 2026	31st March, 2025
Sale of products (gross)	2,201.65	1,914.02
Revenue from operation (gross)	2,201.65	1,914.02
Note:12 Other income		
Particulars	For the Year Ended	For the Year Ended
	31st March, 2026	31st March, 2025
Interest Income	4,848.81	1,147.82
Interest on income tax refund	538.88	-
Mis . Income	354.13	-
Total	5,741.82	1,147.82
Note:13 Purchases		
Particulars	For the Year Ended	For the Year Ended
	31st March, 2026	31st March, 2025
Purchases	1432.33	1,081.50
Total	1,432.33	1,081.50
Note:14 Employee benefits expense		
Particulars	For the Year Ended	For the Year Ended
	31st March, 2026	31st March, 2025
(a) Salaries and wages	243.00	324.00
Total	243.00	324.00
Note:15 Finance cost		
Particulars	For the Year Ended	For the Year Ended
	31st March, 2026	31st March, 2025
Interest expense	4,061.20	-
Total	4,061.20	-
Note:16 Other expenses		
Particulars	For the Year Ended	For the Year Ended
	31st March, 2026	31st March, 2025
Advertisement Expenses	28.90	4.41
Auditors fee	15.00	28.00
AGM Expenses	-	-
Listing Fee	325.00	383.50
Depository Charges	266.52	326.63
GST Expenses	21.19	0.35
Software expenses	3.00	-
Entertainment expenses	8.79	72.20
ROC charges	21.60	7.20
BSE Fines & Penalties	73.21	472.00
Printing & stationery	-	13.28
Commission expenses	150.00	-
Tour and Travels	-	66.58
Postage and courier	6.63	38.71
Round Off	-	0.00
Total	919.83	1,412.86

Note:17 Contingent Liabilities and commitments

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Guarantee given by bank	Nil	Nil
Income Tax matter in dispute	Nil	Nil

Note:18 Obligation & Commitments outstanding

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
a). Estimated Value of contracts remaining to be executed	Nil	Nil
b). Bill Discounted with Bank	Nil	Nil

Note:19 a). The response to letters sent by the Company requesting confirmation of balances has been insignificant. In the management's opinions, adjustment on reconciliation of the balances, if any required, will not be material in relation to the financial statements of the company and the same will be adjusted in the financial statements as and when the confirmations are received and reconciliations are completed.

b) Loans & advances and other current / non-current assets are reviewed annually and in the opinion of the management do not have a value on realization in the ordinary course of business, less than the amount at which they are stated in the balance sheet.

Note:20 Payments to auditors

Particulars	For the Year Ended	For the Year Ended
	31st March, 2026	31st March, 2025
As Auditor - for statutory audit and limited review For other services	15	28
Total	15	28

Note:21 Earnings per share (EPS)

Particulars	31st March, 2026	31st March, 2025
Net profit/(loss) after tax for the year	906.56	213.68
Weighted number of ordinary shares for basic EPS	16,889,000	16,889,000
Nominal value of ordinary share (in Rs. per share)	10	10
Basic and Diluted earnings for ordinary shares (in Rs. per share)	0.054	0.013

Note:22 RELATED PARTY DISCLOSURES

A Names of related parties and description of relation :

(i) Holding companies: NIL

(ii) Subsidiary companies : NIL

(iii) Related parties other than holding companies with whom transactions have taken place during the year

(a) Fellow subsidiaries :NIL

(b) Other related parties: NIL

(iv) Key Management Personal : Harish Kumar Sharma, Ambika, Gunjan Mittal, Megha Panchal, Kushal Karnwal (C.S.), Rajesh Kumar Vaid

B Transactions with related parties

For the year ended March 31, 2026

Transaction during the year	Relation	31-Mar-26	31-Mar-25
Salary expenses			
Kushal Karanwal	Company Secretary	153	12
Director Remuneration			
Ambika Jindal	Director	30	-
Gunjan Mittal	Director	30	-
Total		213.00	12.00

Loan Given during the year	Relation	31-Mar-26	31-Mar-25
Arpna Capital Services Private Limited	Director Interested	-	17,000.00
Chrishmatic Developers Private Limited	Director Interested	-	9,550.00
Total		-	26,550.00

Loan Taken during the year	Relation	31-Mar-26	31-Mar-25
Arpna Capital Services Private Limited	Director Interested	-	-
Shridhar Financial Services Private Limited	Director Interested	-	-
Total		-	-

Loan Recovered	Relation	31-Mar-26	31-Mar-25
Arpna Capital Services Private Limited	Director Interested	-	17,000.00
Chrishmatic Developers Private Limited	Director Interested	-	9,550.00
Total		-	26,550.00

Loan Repaid	Relation	31-Mar-25	31-Mar-24
Arpna Capital Services Private Limited	Director Interested	-	15,330.00
Shridhar Financial Services Private Limited	Director Interested	-	39,005.00
Total		-	54,335.00

Note 23 Additional Regulatory Information as required under clause Y of Schedule III of Companies Act, 2013 are being furnished as follows to the extent the same are applicable.

(i) Following are the ratios specified as per the requirement of Schedule III of The Companies Act, 2013

Sr.No.	Particulars	Numerator	Denominator	Ratio During The Current Year (Ratio= Num/ Deno)	Ratio During The Previous Year (Ratio= Num/Deno)	% Change	Reason for variance
(i)	Current Ratio	Current Assets	Current Liabilities	391.82	9.36	4,087.10	Due to increase in Current Asset
(ii)	Debt-Equity Ratio,	Total Debt	Shareholder's Equity (Shareholder Fund)	0.18	0.00	100.00	Due to increase in Debt
(iii)	Debt Service Coverage Ratio	Net Profit before taxes + Non-cash operating expenses+ Interest	Interest & Lease Payments + Principal Repayments	0.00	-	100.00	Due to increase in loan & interest liability
(iv)	Return on Equity Ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	0.0047	0.0011	323.06	Due to increase in profits
(v)	Inventory turnover ratio	sales	Average Inventory	-	-	-	
(vi)	Trade Receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	-	-	-	
(vii)	Trade Payables Turnover ratio	Net Credit Purchases	Average Trade Payables	-	-	-	
(viii)	Net capital turnover ratio	Net Sales	Average Working Capital	0.16	0.36	(56.34)	Due to increase in working capital
(ix)	Net profit ratio	Net Profit	Net Sales	41.18%	11.16%	268.83	Due to increase in profit
(x)	Return on Capital employed	Earning before interest and taxes	Tangible Net Worth + Total Debt + Deferred Tax Liability	0.0065	0.0012	462.44	Due to increase in profit
(xi)	Return on investment.	Net Return on Investment	Cost of Investment	0.00	0.00	-	

(ii) The company owns a immovable property acquired in previous financial year of Rs. 9,72,00,000 which is in the name of the company.

(iii) The company hold some investments in the form of shares and one immovable property acquired in earlier years.

(iv) The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.

(v) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(vi) The company does not have any Intangible assets under development.

(vii) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

(viii) The Company has no subsidiary company therefore Rules with regard to the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable.

(ix) The Company has not received funds from person(s) or entity(ies) with the understanding (whether recorded in writing or otherwise) that the Company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like

(x) The company does not have any transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.

(xi) The Provision of section 135 is not applicable on the Company and accordingly the company is not required to spent on CSR activities.

(xii) The Company has not registered charges with ROC

(xiii) The company has not borrowed funds from banks or financial institutions on the basis of the security of current assets for which the quarterly statements is to be submitted to the bank.

(xiv) The Company has not revalued its Property, Plant & Equipment (including Right of Use Assets)

(xiv) During the year, No scheme of Arrangements has been applied by the company to the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

For and on behalf of Board
Svam Software Limited

Harish Kumar Sharma	Megha Panchal	C.S. Anshu Gupta
(Managing Director & CFO)	(Director)	Company Secretary
DIN-10785775	DIN: 10785600	PAN: BKLP6852L

For: GAMS & Associates LLP
Chartered Accountants
F.R.N -ON500094

Date: 22.06.2026
Place:- New Delhi

CA Anil Gupta
(Partner)
M NO.- 088218
UDIN:26088218PUONST9164

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PREPARATION OF FIANANCIAL STATMENTS

The accounts of the company are prepared under historical cost convention and on accrual basis, in accordance with the generally accepted accounting principles in India, the applicable Accounting Standards issued by the ICAI and the relevant provisions of The Companies Act, 2013, except otherwise stated. The accounting policies applied by the company are consistent with those used in previous year.

2. USE OF ESTIMATES

The preparation of financial statements requires management to make certain estimates assumptions that affect the amounts reported in the financial statements and notes thereto. Differences between actual amounts and estimates are recognized in the period in which they materialize.

3. PROPERTY PLANT & EQUIPMENTS

PROPERTY PLANT & EQUIPMENTS have been stated at cost. The cost means cost of acquisition inclusive of freight, duties and incidental expenses, and as reduced by accumulated depreciation.

4. DEPRECIATION

Depreciation on PROPERTY PLANT & EQUIPMENTS has been provided on 'Written Down Value Method' at the rates and is provided based on the useful life of the assets as prescribed in schedule II to the Companies Act, 2013.

5. INVENTORY

Inventories of stock in trade are valued at lower of cost and market value.

6. INVESTMENTS

Non-Current/Long term Investments are stated at cost. Provision for diminution in the value of long term/Non-Current investments is made only if such a decline is other than temporary.

7. CLASSIFICATION OF ASSETS AND PROVISIONING

Classification of Assets on finance as 'non-performing assets' and making appropriate provisions thereon have been made in consonance to the Non-Banking Financial Companies Prudential Norms (Reserve Bank) Directions 1998 (Notification No. 119, dated 31.01.1998, as amended from time to time).

8. REVENUE RECOGNITION & ACCRUAL OF EXPENSES

Interest Income is recognized on accrual basis.

All expenses are charged to Profit & Loss Account as and when accrued. Provisions are made for all known losses and liabilities.

9. TAXES ON INCOME

Provision for Current Income Tax is made on the current tax rate based on the assessable income computed under the Income Tax Act, 1961.

Deferred Tax Assets and Liabilities are recognized for future tax consequences attributable to the timing differences between taxable income and accounting income that are capable of reversal in one or more subsequent periods and are measured using tax rates enacted as the Balance Sheet date.

Note:24. NOTES ON ACCOUNTS

1. In the opinion of directors, current assets and loans and advances have a value on realization in the ordinary course of the business at least equal to the amount at which these have been stated in the Balance Sheet.

2. Foreign Currency Exposures:

The Year-end Foreign Currency Exposure is given below:

I) Expenditure in Foreign Currency	Rs. NIL
II) Earnings in Foreign Currency	Rs. NIL

3. The Company has not received any memorandum/declaration (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as on 31st March, 2026 as micro, small or medium enterprises. Consequently, the amount paid/payable to these parties during the year is Nil.
4. The Company has not provided for the Employees Benefits as on the date of the Balance Sheet. In the opinion of the management, no provision is required for employees' benefits, as at present consolidated salaries are being paid to employees and there are no retirement benefit plans.
5. Deferred Tax Liability/Asset
As required by Accounting Standard (IndAS-12) 'Taxes on Income' issued by the ICAI, the Company has recognized deferred taxes, which result from timing difference between book profits and tax profits. The Deferred Tax Asset (Net) as on 31.03.2026 is 7,00,683.00.
6. Related Parties Disclosures
The Related Parties disclosure and transactions with them during the year in the ordinary course of business are as follow:

Key Management Personnel

- Harish Kumar Sharma
- Megha Panchal (Additional Director)
- CS Kushal Karnwal (C.S)

Transaction related to related parties reported in **Note No 22**

7. Segment Reporting

The company is engaged in the business of non-banking financial activity. Since all the activities revolve around the main activity, in the opinion of the management, there are no separate reportable segments of Segment Reporting as per Accounting Standard (IndAS-108) issued by ICAI.

8. The parties' accounts, whether in debit or credit, are subject to confirmation.
9. No transaction had been done with strike off company during the financial Year 2025-26

10. Previous year figures have been re-grouped/re-arranged wherever necessary to make them comparable with current year figures and to present true and fair view of financial statements

Harish Kumar Sharma
(Managing Director & CFO)
(DIN-10785775)

Megha Panchal
(Director)
(DIN-10785600)

As per our separate report of even date
For GAMS & Associates LLP
Chartered Accountants
FRN. ON500094

Date: 22.06.2026
Place: New Delhi

CA Anil Gupta
(Partner)
(M.No.088218)
UDIN:26088218PUONST9164