Date: 03-09-2026

To,

The Manager,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.
Scrip Code: 544428

Sub: Submission of Notice of 7th AGM and Annual Report for the financial year 2025-26 as per Regulation 34(1) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 34 of the SEBI (LODR) Regulation 2015, please find enclosed herewith the Annual Report for the financial year ended March 31, 2026 along with the Notice of the Annual General Meeting to be held on Tuesday, 29th September, 2026 at 02:00 P.M. IST through Audio Conferencing (VC) /other Audio- Visual Means (OVAM).

The Notice of 7th AGM and Annual Report for the financial year 2025-26 uploaded on the website of the company i.e. www.praruh.in

Please take the same in your records.

For and on behalf of
Praruh Technologies Limited

Sd/-
Vishal Prakash
Managing Director
DIN: 09364754

Encl: 1. Annual Report Along with Notice of the Annual General Meeting.

NOTICE OF THE 7th ANNUAL GENERAL MEETING
(Pursuant to Section 101 of the Companies Act, 2013)

NOTICE IS HEREBY GIVEN THAT THE 07th ANNUAL GENERAL MEETING ("THE AGM") OF THE MEMBERS OF PRARUH TECHNOLOGIES LIMITED ("THE COMPANY" OR "PRARUH") WILL BE HELD ON TUESDAY, SEPTEMBER 29, 2026 AT 02:00 P.M. IST THROUGH VIDEO CONFERENCING ("VC")/ OTHER AUDIO-VISUAL MEANS ("OAVM") TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS

ITEM NO.1

ADOPTION OF AUDITED STANDALONE FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026, AND THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITOR THEREON.

ITEM NO.2

RE-APPOINTMENT OF MS. PARIZA CHATURVEDI (DIN: 08612098) AS A DIRECTOR LIABLE TO RETIRE BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.

For & on behalf of Praruh Technologies Limited

Sd/-
Vishal Prakash
Managing Director
DIN: 09364754

Date: 03/09/2026
Place: Noida

NOTES:

1. In order to facilitate the maximum participation of the Members of the Company from different locations, the 7 th Annual General Meeting ("AGM") of the Company is being held through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM") in terms of various circulars issued by the Ministry of Corporate Affairs ("MCA") and Securities and Exchange Board of India ("SEBI").

2. Pursuant to various circulars prescribed by the MCA including the General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and subsequent circulars issued in this regard latest being 03/2025 dated September 22, 2025 read with SEBI vide general circular no. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 (hereinafter collectively referred to as "Circulars"), it is permitted to convene an AGM through VC/ OAVM, without physical of members at a common venue. Accordingly, in compliance with the provisions of the Companies Act, 2013 ("Act") read with the aforementioned Circulars, the AGM of the Company is being conducted through VC/ OAVM.

3. The AGM shall be deemed to be held at the registered office of the Company i.e., A-58, Sector-6, Gautam Buddha Nagar, Noida, Uttar Pradesh-201301 as prescribed under the Circulars

4. Since, the AGM is being conducted through VC/OAVM pursuant to the Circulars, requirement of physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by members is not available for the AGM and hence proxy form and attendance slip including route map of the venue has not been annexed with the notice of the AGM ("Notice").

5. Members attending the AGM through VC/ OAVM including authorized representative(s)/ attorney holder(s) of corporate members, institutional investors etc. shall be counted for the purpose of reckoning the quorum under the provisions of section 103 of the Act.

6. Corporate members are entitled to appoint authorized representatives to vote on their behalf on the resolution(s) proposed in this Notice. Institutional/ Corporate members (i.e., other than individuals, HUF, NRI, etc.) are required to send a scanned and certified copy (PDF/ JPG Format) of their Board or governing body's resolution/ Authorization, authorizing their representative to vote through remote e-voting, to the Scrutinizer through an e-mail at csnitinbhardwaj@gmail.com/corporatemakers@gmail.com as required under the provisions of section 103 of the Act.

7. VC / OAVM facility provided by the Company, is having a capacity to allow at least 1000 members to participate the meeting on a first-come-first-served basis. However, the large Members (i.e. Members holding 2% or more shareholding), promoters, institutional investors, directors, KMPs, the Chairperson of the Audit & Compliance Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, auditors etc. may be allowed to attend the meeting without restriction on account of first-come-first-served principle.

8. The relevant details of director seeking re-appointment under Item No. 2, as required under Regulation 36(3) of the Listing Regulations read with applicable provisions of the Companies Act, 2013 and relevant Secretarial Standards are given separately in the Notice and marked as Annexure 1.

9. In compliance with the Circulars mentioned above at note no. 2, the Notice along with the Annual Report for the financial year 2025-26 ("Annual Report") is being sent by electronic mode to those members whose e-mail addresses are registered with the Company/Maashitla Securities Private Limited, the Registrar and Share Transfer Agent of the Company ("RTA")/ Depositories/ Depository Participant(s) and whose names appear in the Register of Members of the Company and/ or in the Register of Beneficial Owners maintained by the Depositories as on Monday, September 21, 2026. Further, in terms of regulation 36(1)(b) of the SEBI Listing Regulations, a letter providing the web-link, including the exact path and QR code, where complete details of the Notice and Annual Report of the Company are available, is being physically sent to those shareholder(s) who have not registered their email addresses with the Company/ RTA/ Depositories/ Depository Participant(s), as on Monday, September 21, 2026.

10. In case any member is desirous of obtaining physical copy of Notice and Annual Report, he/she may send a request to the Company by writing at compliance@praruh.in mentioning their Folio No./ DP ID and Client ID.

11. In compliance with aforementioned circulars, the Notice and Annual Report will be available on the website of the Company at Link of Annual Report. The Notice can also be accessed from the website of stock exchanges i.e., BSE Limited ("BSE") at and the website of CDSL at www.evotingindia.com.

12. **Remote E-voting:**

a) In compliance with the provisions of section 108 of the Act and rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and the Secretarial Standard on General Meetings "SS-2" issued by the Institute of Company Secretaries of India and Regulation 44 of the SEBI Listing Regulations and Circulars, the Company is providing facility of electronic voting ("E-voting") to its members in respect to cast their vote electronically on the businesses to be transacted at the AGM. For this purpose, the Company has availed the services of Central Depository Services (India) Limited (CDSL) for facilitating E-voting, as the authorized agency. The facility of casting votes by a member using E-voting system during the remote E-voting period as well as E-voting during the AGM will be provided by CDSL. The detailed instructions for participating in the AGM through VC/OAVM is explained in notes.

b) In case of joint shareholders attending the AGM, the member whose name appears as first holder in the order of names as per the beneficial owners/ register of members as maintained by the Depositories/ Company will be entitled to vote.

c) The members can opt for only one mode of voting i.e. remote E-voting (before the AGM in the manner as provided hereinafter) or E-voting during the AGM. The members who have cast their vote by remote E-voting may also attend the AGM, however, are not eligible for further voting during the AGM.

d) The Members of the Company, whose names appear in the Register of Members or in the Register of beneficial owners maintained by the depositories as on Cut-off date and who are otherwise not barred from casting their vote, are entitled to vote electronically either through remote e-voting or e-voting at the AGM, on the resolution(s) set forth in this Notice. Once the vote on a resolution is cast by a Member, the Member shall not be allowed to change it subsequently or cast their vote again. A person who is not a member as on the Cut-off date should treat this Notice for information purposes only.

e) Any person who acquires shares of the Company and becomes a member of the Company after the dispatch of Notice and holding shares as on Cut-off date, may obtain the login ID and password by sending a request at helpdesk.evoting@cdslindia.com. However, if the Members are already registered with CDSL for remote e-voting, they can use their existing user ID and password for casting the vote.

f) The remote E-voting period commences on Saturday, September 26, 2026 at 9:00 am (IST) and ends on Monday, September 03, 2026 at 5:00 pm (IST). During this period, members holding equity shares of the Company, as on the cut-off date i.e., Friday, September 25, 2026 ("Cut-off date") may cast their vote through remote E-voting. The remote E-voting module shall be disabled by CDSL form voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

g) Members who have not registered/ updated their email address are requested to register/ update the same as per the process advised by concerned Depository Participant.

13. In terms of the provisions of section 72 of the Act, the facility for registration of nomination is available for the members in respect of the shares held by them. All existing members are encouraged, in their own interest, to provide 'choice of nomination' for

ensuring smooth transmission of securities held by them as well as to prevent accumulation of unclaimed assets in securities market. Further, members holding shares in demat form are requested to submit choice of nomination, PAN and other details to their. Members are requested to submit the said details to their DPs in case the shares are held by them in dematerialized form and to RTA in case the shares are held in physical form.

14. **Inspection of Documents**

a) All documents referred to in the Notice, will be available for inspection electronically, without any fee, by the members from the date of circulation of the Notice up to the date of the AGM i.e., Tuesday, September 29, 2026.
b) The Register of Directors & Key Managerial Personnel and their shareholding, maintained under section 170 of the Act; Register of Contracts or Arrangements in which Directors are interested, maintained under section 189 of the Act, will be inspect at the registered office of the Company during the business hours.
c) Members seeking to inspect such documents may send a request on the e-mail address at compliance@praruh.in

15. Recorded transcript of the meeting shall be maintained in safe custody of the Company.

16. **Voting Results**

a) The Company has appointed Mr. Nitin Bhardwaj (Membership No. A67473) and COP No.27276, Company Secretary in Practice, who had communicated his willingness for the said appointment, as the Scrutiniser(s) to scrutinise remote E-voting process and E-voting process during the AGM of the Company in a fair and transparent manner.

b) The Scrutiniser, immediately after the conclusion of voting at the AGM, will first download the votes cast at the AGM and thereafter unblock the votes cast through remote E-voting in the presence of at least 2 (two) witnesses, not in the employment of the Company, and shall submit a consolidated scrutiniser's report of the total votes cast in favour or against, if any, to the Chairperson or a person authorized by him in writing, who shall countersign the same and declare the result of the voting.

c) The results of the AGM shall be declared by the Chairperson or any person duly authorized by him on this behalf, after the AGM within the prescribed statutory timelines. The resolutions shall be deemed to be passed on the AGM date i.e. Tuesday, September 29, 2026, subject to receipt of the requisite number of votes in favor of individual resolution(s).

d) The said result along with Scrutinizer's report will also be displayed at the Registered Office and Corporate Office of the Company. Additionally, the results will also be uploaded on the website of the Company at www.praruh.in as well as on the website of CDSL at www.cdslindia.com. The result shall simultaneously be communicated to the Stock Exchanges.

17. The Members can join the AGM in the VC/OAVM mode 15 (fifteen) 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 shares of the Company), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without any such restriction.

18. Process for those Members whose email Ids addresses are not registered with the company / depositories for obtaining login credentials for e-voting for the resolutions proposed in this notice:

a) For Demat Members: Please provide Demat account details (CDSL-16-digit beneficiary ID or NSDL-16-digit DPID + CLID), 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 Company at compliance@praruh.in / RTA(rta@maashitla.com)

b) For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

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

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

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

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

(ii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09/12/2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders. In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

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

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

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

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

Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register

	Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022 4886 7000 and 022-2499 7000

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

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

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

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

(v) After entering these details appropriately, click on "SUBMIT" tab.

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

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

(viii) Click on the EVSN for the relevant on which you choose to vote.
(ix) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(x) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

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

(xii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote. (xiii) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

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

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

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

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at

the email at compliance@praruh.in, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

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

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

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

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

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

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

9. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at compliance@praruh.in. The shareholders who do not wish to

speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at compliance@praruh.in. These queries will be replied to by the company suitably by email.

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

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self - attested scanned copy of Aadhar Card) by email to compliance@praruh.in Company/RTA email id.
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository. If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 22 55 33.

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

Information at a Glance

S. No.	Particulars	Details
1.	Day, Date and Time of AGM	Tuesday, September, 29, 2026 at 02.00 P.M. (IST)
2.	Mode	Video Conferencing (VC) or Other Audio-Visual Means (OAVM)
3.	Participation through Video Conferencing	Members can join AGM through VC / OAVM mode 30 minutes before the commencement of meeting
4.	Helpline Number for VC Participation	1800 22 55 33
5.	Speaker Registration before AGM	Members who would like to express their views / ask questions as a speaker during the AGM may pre-register themselves by sending their questions in advance along with their name, demat account number / folio number, e-mail ID and mobile number, from their registered e-mail ID, at compliance@praruh.in before September 21, 2026.
6.	Cut-off date for e-voting	Friday, September 25, 2026
7.	Remote E-voting start time & date and E-voting end time & date	Commencement of remote e-voting: From 9:00 a.m. (IST) on Saturday, September 26, 2026 End of remote e-voting: At 5:00 p.m. (IST) on Monday, September 28, 2026
8.	Name, address, website and contact details of e-voting (including remote e-voting) service provider	Central Depository Services (India) Limited Marathon Futurex, A-Wing, 25th Floor, NM Joshi Marg, Lower Parel, Mumbai 400013, Maharashtra, India www.evotingindia.com
		Contact Details: Name: Alok Gautam Mobile: +91 8447702208 Email: alokg@cdslindia.com / helpdesk.evoting@cdslindia.com Website: https://www.evotingindia.com/ContactUs.jsp
9.	Name, address and contact details of Registrar to an Issue and Share Transfer Agent	**Registrar & Transfer Agent** Maashitla Securities Pvt. Ltd. 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampur Delhi,110034,Delhi Tel : 011-45121795

praruh

DRIVING TECHNOLOGY

20
26

ANNUAL REPORT

Praruh Technologies Limited

Message from the
CTO & Chairperson

Dear Shareholders,

It is my privilege to present the Annual Report of Praruh Technologies Limited for the financial year 2025–26. During the year, we continued to enhance our technical capabilities and successfully execute projects across networking, cybersecurity, data centre, enterprise IT and drive digital transformation.

With technology evolving rapidly through cloud computing, artificial intelligence, automation and advanced networking, we remain focused on adopting relevant technologies and continuously improving our technical expertise and project delivery capabilities.

I would like to thank our customers, technology partners and dedicated technical team for their continued support and commitment. We remain focused on technical excellence, innovation, quality and customer satisfaction as we move forward.

Message from the

Managing Director

Dear Shareholders,

It gives me immense pleasure to present the Annual Report of Praruh Technologies Limited for the financial year 2025–26. The year has been an important phase in our journey, marked by continued business growth, successful execution of technology projects and strengthening of our capabilities.

We remain focused on delivering reliable and innovative solutions across IT infrastructure, networking, cybersecurity and system integration. With our strong customer relationships, technology partnerships and experienced team, we are well positioned to capitalise on the growing demand for digital and technology solutions.

I sincerely thank our shareholders, customers, technology partners, employees and other stakeholders for their continued trust and support. We remain committed to sustainable growth, strong corporate governance and creating long-term value for all our stakeholders.

Message from the **CEO**

Dear Shareholders,

It is my pleasure to present the Annual Report of Praruh Technologies Limited for the financial year 2025–26. During the year, we continued to strengthen our business fundamentals, project execution capabilities and customer relationships while delivering technology solutions across diverse sectors.

The rapid growth of digitalisation, cloud technologies, cybersecurity and advanced networking presents significant opportunities for us. Going forward, our focus will remain on expanding our market presence, improving operational efficiency, strengthening our technology portfolio and delivering greater value to our customers.

I express my sincere gratitude to our shareholders, customers, partners and employees for their continued confidence and contribution. Together, we look forward to building a stronger and future-ready Praruh Technologies.

Board of Directors

Mr. Vishal Prakash

MANAGING DIRECTOR

- Has over 20+ years of experience in the IT industry, with a strong background in business leadership, strategic management, and decision-making.
- Has held key roles with leading organizations such as Cisco Systems, Wipro Limited & AGC Networks bringing extensive experience in business strategy, operations, stakeholder management, and driving technology-led business growth.

Mr. Amar Deep Sharma

FOUNDER & CHIEF TECHNOLOGY OFFICER

- BE in Electronics & Communication
- Has over 20+ years of experience in Unified Communications, Cyber Security, Data Centre, AI/ML and Enterprise Network.
- Previously worked with reputed companies like Spanco Telesystems, HCL Infosystems, Polycom, and Presto Infosolutions.

Mr. Rahul Sharma

CO-FOUNDER & CEO

- Has over 19+ years of experience in financial management, business development, and operations within the IT industry.
- Previously worked with companies like CMS Computers, HCL Infosystems, Datavideo Technologies and Exato Technologies.

Shri Sunil Kumar Gulati

Independent Director
(Rtd – IAS)

- B.Tech + M.tech (IIT Kanpur)
- PhD (IIT Delhi)
- Ex-IAS officer(Batch of 1984)
- 30+ years of experience in PSUs in various capacities such as Managing Director/ED of several PSUs such as Haryana Concast Ltd., Haryana Minerals Ltd., Haryana Land Reclamation & Development Corporation Ltd., Haryana Seeds Ltd., Haryana Tourism Ltd. Etc

Shri Vijay Pandey

Independent Director
(IIT Kanpur)

- B.Tech (IIT Kanpur)
- Business Leadership Certification Course (IIM Calcutta)
- 30+ yrs of Professional Industry experience across IT Services, Steel Industry, Oil/Gas/Refinary Industry & Real Estate.
- Work experience across 17 countries globally.

Smt. Pariza Chaturvedi

Non-Executive Director

- Has more than a decade of experience in people management.
- Holds an MBA in Human Resource from IILM, Greater Noida.
- Worked with AON Consulting as a Process Auditor for more than 8 years.

Leadership Team

Mr. Jitender kumar
Chief Financial Officer

- CA Inter | B.Com
- 8+ Years of experience in Finance, Accounting & Statutory tax
- Compliances | Audit Management | Financial Planning & MIS Reporting.

Mr. Vikash Prakash
Business Head

- MBA- Marketing & Telecom, HND- IT
- 19+ years experience in IT & AV Industry
- Individual Member at AVIXA, Certified Technology Specialist

Mr. Rahul Dattania
Director-Technology

- B.Tech + MS in Cyber Security (2013)
- 17+ years of experience in Fintech, Data Centre, IT Operations
- ISMS Lead Auditor | CISM

Mrs. Geeta Kumari
Compliance Officer

- CS, B.Com, LLB.
- 9+ yrs of experience in legal compliances and taxation.

Mrs. Manisha Jindal
Head - HR

- MBA in HR
- 14+ Years of Experience in Human Resource Management.
- GeM Gold Certified

Mrs. Swati
Project Manager

- B-Tech Electronics
- 11+ Years of experience leading cross-functional teams and delivering complex IT initiatives for Enterprise and Government accounts | Customer Experience Champion
- ITIL v3 Certified

Awards and Recognitions

ET Edge recognized Praruh Technologies as one of the ‘Bharat’s Best To A Billion’ Brands - 2026

It feels truly special to receive this recognition from ET Edge and to see Praruh Technologies named among ‘Bharat’s Best To A Billion Brands – 2026.’ This achievement reflects the dedication, passion, and collective efforts of our entire team. I am grateful to our customers, partners, employees, and stakeholders for their continued trust and support. This recognition inspires us to keep innovating, growing, and creating meaningful impact as we move forward together.”

OUR SERVICES

We work closely with leading technology partners and OEMs to deliver **secure, high-performance and future-ready technology solutions**, enabling our customers to improve operational efficiency, connectivity, security and business continuity.

Our commitment is to transform technology requirements into dependable, end-to-end solutions that create long-term value for our customers.

OUR TECHNOLOGY PARTNERS

At **Praruh Technologies Limited**, we believe that strong technology partnerships are the foundation of delivering reliable, scalable, and future-ready IT solutions. We collaborate with a diverse ecosystem of globally recognized technology leaders across networking, cybersecurity, cloud, data centre, virtualization, enterprise infrastructure, and communication technologies.

Our technology partner ecosystem includes leading brands such as **Nokia, Cisco, Google, Samsung, VMware, Dell EMC, Palo Alto Networks, Radware, OpenText, FireEye, Fortinet, HARMAN, Hewlett Packard Enterprise (HPE), QSC, Rittal, F5, and Red Hat**.

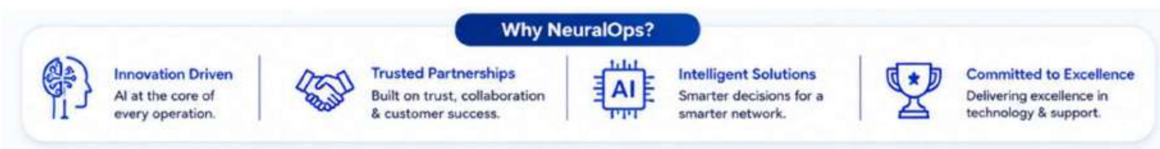
These strategic partnerships enable us to combine our expertise with industry-leading technologies and solutions. Through this ecosystem, we are equipped to design, deploy, integrate, and support solutions tailored to the evolving requirements of enterprises and government organizations.

Our partnerships strengthen our capabilities in areas such as **networking and connectivity, cybersecurity, cloud and virtualization, data centre infrastructure, enterprise IT, digital collaboration, application and information security, and communication solutions**.

PRARUH TECHNOLOGIES INNOVATION

AI SOLUTION PORTFOLIO

PROPRIETORY INNOVATION



STRATEGIC AI ALLIANCES

DIRTECTOR'S REPORT

To,
The Members of
Praruh Technologies Limited

The Board of Directors of your Company are pleased to present the 7th Director's Report on the business and operations of the Company, stating the progress and growth achieved during the year along with Audited Financial Statements with Auditors' Report thereon, for the Financial Year ended 31st March, 2026.

FINANCIAL HIGHLIGHTS:

Figures in Lakhs

Particulars	As on 31st March, 2025	As on 31st March, 2026
Revenue from Operations	6188.60	10110.89
Other Income	76.46	49.95
Total Income	6265.05	10160.84
Total Expenses	5345.48	8918.33
Profit before Exceptional and Extraordinary Items and Tax	919.57	1242.51
Exceptional & Extraordinary Items	6.89	-
Profit Before Tax	912.68	1242.51
Less: Income Tax (Current Year)	238.93	316.60
Less: Tax expenses pertaining to earlier years	-	(1.93)
Add: Deferred Tax	(3.23)	12.83
Profit/(Loss) after tax	670.52	940.67
Earning Per Share (EPS)	6.57	7.80

The Company has prepared the financial statements in accordance with the generally accepted accounting principles in India ('Indian GAAP') to comply in all material respects with the notified Accounting Standards ('AS') under Section 133 of the Companies Act, 2013 ('the Act'), read with rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards)Amendment Rules, 2016 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

During the financial year under review, the Company recorded a turnover of ₹10,110.89 lakhs as against ₹6,188.60 lakhs in the previous financial year, registering a significant increase in turnover. The Company earned a profit of ₹940.67 lakhs during the year under review, as compared to a profit of ₹670.52 lakhs in the previous financial year. The management continues to make concerted efforts to improve the overall performance and profitability of the Company and remains committed to achieving sustained growth in the coming years.

OVERVIEW AND STATE OF AFFAIRS OF THE COMPANY

Praruh is a company dedicated to transforming businesses and driving growth through comprehensive technology solutions. The company specializes in a broad spectrum of services, including Hardware, Applications, Data Centre, Networking, Storage, Security, Audio- Video Integration and Collaboration Solutions. By offering turnkey solutions and leveraging best practices in ICT systems and infrastructure, Praruh addresses the diverse needs of various industries and organizations, ensuring that each solution is both effective and aligned with the client's business strategy.

Praruh apart is its consulting-led approach, which combines deep technical expertise with a focus on exceptional service delivery. The company's extensive investment in developing technical capabilities, support infrastructure, and engineering services allows it to manage complex IT projects with precision. This commitment is particularly evident in its data centre consolidation projects and similar initiatives, where Praruh's expertise proves invaluable.

Service quality is a cornerstone of Praruh's philosophy. The company boasts a highly certified and trained team of consulting sales and services professionals who provide 24/7 support, ensuring that any IT challenge is met with prompt and effective solutions. This dedication to service excellence has earned Praruh a strong reputation across both the private and public sectors, where its turnkey solutions have consistently delivered maximum value and satisfaction.

TRANSFER TO RESERVES

During the FY 2025-26, the Board has not proposed to transfer any amount to the General Reserves as maintained by the Company. Further, the details of transfers, to other reserves), if any, are disclosed in Note No. 4 to the financial statements forming part of this Annual Report.

DIVIDEND

After careful consideration of the Company's financial position, future growth plans, and long-term strategic objectives, the Board of Directors has not recommended any dividend for the financial year ended March 31, 2026.

The Board believes that retaining the profits and reinvesting them in the Company's business will strengthen its financial position, enhance operational capabilities, support future growth initiatives, and create a stronger reserve base. This prudent approach is intended to improve the Company's long-term competitiveness and maximize sustainable value creation for all shareholders.

CHANGE IN SHARE CAPITAL

Authorized Share Capital

During the financial year under review, there was no change in the Authorised Share Capital of the Company. As on 31st March 2026, the Authorized Share Capital of the Company stands at ₹15,00,00,000 (Rupees Fifteen Crores only), divided into 1,50,00,000 Equity Shares of ₹10/- each.

Issued, Subscribed and Paid-Up Share Capital

As on 31st March 2026, Issued, Subscribed and Paid-Up Share Capital of the Company stands at ₹13,93,00,000 (Rupees Thirteen Crores Ninety-Three Lakhs only), divided into 1,39,30,000 Equity Shares of ₹10/- each.

During the FY 2025-26, Company's share capital increased pursuant to the fresh issue under its Initial Public Offer ("IPO") The movement in the Issued, Subscribed and Paid-up Share Capital during the year is set out below:

Date	Particulars	Number of Equity Shares (face value of Rs. 10/- each)
April 01, 2025	Opening Issued, Subscribed and Paid-up Share Capital	1,02,00,000
September 29, 2025	Allotment pursuant to Fresh Issue under the IPO	37,30,000
March 31, 2026	Closing Issued, Subscribed and Paid-up Share Capital	1,39,30,000

MATERIAL EVENTS DURING THE YEAR

Initial Public Offer and Listing Of Equity Shares During the year under review, the Company successfully completed its Initial Public Offer ("IPO" or "Issue" or "Offer") of 37,30,000 Equity Shares for cash at a price of ₹ 63/- per equity shares (including a share premium of ₹ 53/- per equity shares) aggregating to ₹2349.90/- Lakhs. The offer consists of a Fresh Issue of 37,30,000 Equity Shares of face value of ₹ 10/- each aggregating to ₹2349.90/- Lakhs. The IPO was open for subscription from September 23, 2025, to September 26, 2025, and the Equity Shares of the Company were listed on SME platform of BSE Limited on October 01, 2025.

The Offer was managed by the Book Running Lead Managers, viz., Corporate Makers Capital Limited. Pursuant to the Fresh Issue, the paid-up equity shares capital of the Company increased from 1,02,00,000 Equity Shares of face value of ₹ 10/- each to 1,39,30,000 Equity Shares of face value of ₹ 10/- each. The Equity Shares of the Company are listed under BSE Scrip Code 544538, and Symbol PRARUH and ISIN INE0TI501017.

All the Documents Related to IPO are available on Praruh Technologies Limited website: - https://praruh.in/

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or Associate Company; hence provisions of Section 129(3) of the Companies Act, 2013 relating to preparation of consolidated financial statements are not applicable.

MATERIAL CHANGES AND COMMITMENTS, IF ANY AFFECTING FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL STATEMENTS RELATE AND DATE OF REPORT

Except as disclosed elsewhere in this Report, there have been no material changes or commitments affecting the financial position of the Company that have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

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

The particulars of loans, guarantees, investments and other transactions covered under Section 186 of the Act and Schedule V of the SEBI Listing Regulations are disclosed in Notes 5 and 7 to the financial statements of the Company, forming part of this Annual Report.
These disclosures ensure that stakeholders have a clear understanding of the Company's financial commitments. We encourage stakeholders to refer to the Financial Statements for a detailed overview, reinforcing our commitment to regulatory compliance and accountability.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The Company has adopted a Policy on Related Party Transactions ("RPT Policy") in compliance with Regulation 23 of the SEBI Listing Regulations, which is available on the website of the Company at https://praruh.in/investor-relations/.

All Related Party Transactions ("RPTs") entered into by the Company during the financial year 2025-26 were in the ordinary course of business and carried out on an arm's length basis, in compliance with the applicable provisions of the Companies Act, 2013 ("Act") and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

During the year under review, the Company entered into related party transactions, the particulars of which, as required under Section 134(3)(h) of the Act read with Section 188 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014, are disclosed in **Form AOC-2**, which forms part of this Annual Report as **Annexure 1** to the Board's Report.

The related party transactions were entered into after obtaining necessary approvals, wherever required, in accordance with the applicable provisions of the Act and the SEBI Listing Regulations.

The details of Related Party Transactions as required under Indian Accounting Standard (Ind AS) 24 are disclosed in Note No. 32 to the Standalone Financial Statements forming part of this Annual Report

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

The particulars as per the Companies (Accounts) Rules, 2014 regarding conservation of energy, technology absorption are as under:

(A) Conservation of Energy

Steps taken or impact on conservation of energy	Nil
The steps taken by the Company for utilizing alternate sources of energy	
The capital investment on energy conservation equipment’s	

(B) **Technology Absorption**

1. Efforts made towards technology absorption: Nil

2. Benefits derived like product improvement, cost reduction, product development or import substitution: Nil

3. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

Details of technology imported	Nil
Year of Import	
Has technology been fully absorbed	
If not fully absorbed, areas where absorption has not taken place, and the reasons thereof	

4. **Expenses incurred on Research and Development**

During the period under review particulars regarding expenditures on research and development are as under:

Particulars	**Amount**
Capital Expenditures (Intangible Asset - Software under development)	178.31
Recurring Expenditures	-
Total	**178.31**
Total Research and development expenses as % of turnover	**1.76%**

FOREIGN EXCHANGE EARNINGS AND OUTGO-

The Foreign Exchange earned in terms of actual inflows during the year- NIL
The Foreign Exchange outgo during the year in terms of actual outflows (Import of Hardware)- 26.45 Lakhs

MAJOR EVENTS RELATED TO INITIAL PUBLIC OFFERING OF COMPANY (IPO)

- **Board Meeting for raising fund through Initial public offering**: At the Board meeting held on 22nd June, 2024, The Board pass the Resolution pursuant to the Companies Act, 2013, SEBI ICDR Regulations, and other applicable laws, proposed to raise up to ₹30 crores through an Initial Public Offer (IPO) of equity shares of face value ₹10 each (issued at par or premium).

- **Extraordinary General Meeting for raising fund through Initial public offering**:- At the Extraordinary General Meeting of the Shareholders of the Company the shareholders of the Company pursuant to the provisions of Section 23, Section 62(1)(c) and other applicable provisions of the Companies Act, 2013, the rules made thereunder, the Memorandum and Articles of Association of the Company, the SEBI (ICDR) Regulations, 2018, the Securities Contracts (Regulation) Act, 1956 and all other applicable laws and subject to necessary approvals from statutory and regulatory authorities, the consent of the shareholders was accorded to the Board of Directors to create, offer, issue and allot equity shares of ₹10 each, ranking pari-passu with existing equity shares, whether at par or premium, through an Initial Public Offer (IPO), for an aggregate amount not exceeding ₹30 crores through an Initial Public Offer (IPO).

- Board Meeting for Filing Red Herring Prospectus: At the meeting of the Board of Directors of the Company held on 19th June, 2025, the Board, pursuant to the provisions of Sections 26 and 32 of the Companies Act, 2013 and other applicable laws, passed a resolution authorizing Mr. Yetender Sharma to file the Red Herring Prospectus with SEBI, the concerned Stock Exchange(s), and any other regulatory authority, as may be required.

- **Listing and Trading Approval**: The Company received listing and trading approval from the Bombay Stock Exchange (BSE) dated September 30, 2025, following the successful completion of all mandatory procedures required under BSE and SEBI regulations.

- **Listing Ceremony**: The Company successfully listed its securities on the SME platform of the Bombay Stock Exchange on October 01, 2025, marking the commencement of official trading of its equity shares on the exchange a notable development during the financial year

2025-26 was the successful completion of the Company's Initial Public Offering (IPO), followed by its listing on the BSE-SME platform with effect from 01 October, 2025. This milestone represents a pivotal moment in the Company's growth journey and reflects the confidence of investors in the Company's business model and future prospects.

*All the Documents Related to IPO are available on Praruh Technologies Limited website: - https://praruh.in/

MANAGERIAL REMUNERATION & PARTICULARS OF EMPLOYEES:

In compliance with Section 197(12) of the Companies Act, 2013, and Rules 5(1) to (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Annual Report includes detailed disclosures on managerial remuneration and employee compensation, presented in **Annexure II.**

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Your Company is deeply committed to inclusive growth and has been actively engaged in holistic community development since its inception Our CSR activities are guided by a comprehensive CSR Policy, ensuring a structured and impactful approach. The policy details can be accessed on our website www.supertechev.in with the link available a https://praruh.in/investor-relation/policies-and-code-of-conduct/.

Your company is required to allocate eligible funds to CSR activities for the financial year 2025-26. The Company is making arrangements to spend the funds as per the Act and rules made thereunder. A detailed report on CSR activities is annexed as to **Annexure III** of this report.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the board of Directors, to the best of their knowledge and ability, confirm that: -
a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
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 the financial year as on 31st March 2025 and of the profit and loss of the Company for that period;
c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for

safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d) the Directors have prepared the annual accounts on a going concern basis.
e) the Directors have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and were operating effectively
f) the Directors have devised proper system to ensure compliance with the provisions of all applicable laws and such systems were adequate and operating effectively.

ANNUAL RETURN

A copy of the Annual Return as provided under section 92(3) of the Act, in the prescribed form, which will be filed with the Registrar of Companies/MCA, is hosted on the Company's website and can be accessed at https://praruh.in/

MANAGEMENT DETAILS/ INFORMATION

The Board of Directors of the Company comprises individuals with extensive global experience, strong financial acumen, strategic insight, and exemplary leadership qualities. Their unwavering commitment to the Company's success is demonstrated through their active participation and thorough preparation for Board Meetings. The Board conducts a comprehensive skill assessment to identify the core skills, expertise, and competencies of the Directors, ensuring the effective functioning of the Company and the continued achievement of its goals. The Company's Board includes leaders and visionaries who provide strategic direction and guidance. As of March 31, 2026, the Board consists of Six Directors, including three Executive Directors and Two Non-Executive (Independent) Directors and one woman director, reflecting an optimal balance.

Composition of Board Directors

As on 31st March 2026, Composition of Board Directors as follows:

S. No.	Name of the Director	Designation	Date of Appointment
1.	Vishal Prakash	Managing Director	19/10/2021
2.	Rahul Sharma	Whole Time Director	09/09/2022
3.	Amar Deep Sharma	Chairman & Whole Time Director	06/02/2021
4.	Pariza Chaturvedi	Director	01/07/2024
5.	Sunil Kumar Gulati	Independent Director	01/07/2024

6.	Vijay Kumar Panday	Independent Director	01/07/2024

Key Managerial Personnel of the Company:

As on 31st March 2026, Key Managerial Personnel as follows:

S. No.	Name	Designation	Date of Appointment
1.	Vishal Prakash	Managing Director	19/10/2021
2.	Rahul Sharma	Whole Time Director	09/09/2022
3.	Amar Deep Sharma	Chairman & Whole Time Director	06/02/2021
4.	Jitender Kumar	Chief Financial Officer	05/02/2025
5.	Geeta Kumari	Company Secretary	01/07/2024

RE-APPOINTMENT AT THE ENSURING AGM RETIREMENT OF DIRECTOR BY ROTATION

In accordance with the provisions of the Act, not less than 2/3rd (two-third) of the total number of directors of the Company (other than Independent Directors and Nominee Directors) shall be persons whose period of office is liable to determination by retirement of directors by rotation and one-third of such of the directors for the time being are liable to retire by rotation at every subsequent annual general meeting. Accordingly, pursuant to the Act read with Articles of Association of your Company, Ms. Pariza Chaturvedi (DIN-08612098) been longest in office is liable to retire by rotation and, being eligible, offers himself for reappointment. to retire by rotation at every subsequent annual general meeting. Particulars are attached to this report as **Annexure-I**.

DECLARATION BY INDEPENDENT DIRECTOR

Your Company has received declarations from all Independent Directors confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Act read with the rules made thereunder and Regulation 16(1)(b) and Regulation 25(8) of the SEBI Listing Regulations.

In accordance with the provisions of Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, all Independent Directors of the Company have registered their names with the databank maintained by the Indian Institute of Corporate Affairs (IICA), wherever applicable.

Also, the independent directors have complied with the Code for Independent Directors as prescribed in Schedule IV of the Act and have confirmed that they are in compliance with Code of Conduct for Board and the Senior Management Personnel adopted by the Company in accordance with SEBI Listing Regulations.

Based on the declarations received and after undertaking due assessment of the veracity of such declarations, the Board is satisfied that all Independent Directors possess the requisite integrity, expertise, experience and proficiency and fulfil the conditions of independence specified under the Act and the SEBI Listing Regulations.

MEETINGS OF THE BOARD

During the financial year 2025-26, the Board of Directors met 10 (Ten) times. The meetings were conducted in compliance with the provisions of the Companies Act, 2013 and Secretarial Standard-1 (SS-1) issued by the Institute of Company Secretaries of India.

During the period under review, the meetings were held on 28/04/2025, 25/06/2025, 25/07/2025, 01/08/2025, 12/08/2025, 16/09/2025, 29/09/2025, 29/10/2025, 14/11/2025 and 17/13/2026. The maximum gap between two consecutive meetings did not exceed 120 days.

The details of the Meetings are as follows:

S. No.	Name of the Director	Designation	No of board Meetings held during his/her tenure as Director in the year	No. of Meetings Attended during the year
1	Vishal Prakash	Managing Director	10	10
2	Rahul Sharma	Whole time Director	10	10
3	Amar Deep Sharma	Whole Time Director	10	10
4	Pariza Chaturvedi	Director	10	7
5	Vijay Kumar Panday	Independent Director	10	6

6	Sunil Kumar Gulati	Independent Director	10	7

COMMITTEES OF THE BOARD & ITS MEETING

The Board committees play a crucial role in the governance structure of the Company and have been constituted to deal with specific areas/ activities which concern the Company and need a closer review. The Board committees are set up under the formal approval of the Board, to carry out clearly defined roles which are considered to be performed by the members of the Board, as a part of good governance practice.
All decisions and recommendations of the committees are placed before the Board for information or approval. The minutes of the meetings of all the committees are placed before the Board for their review.

The Company has currently had 5 (Five) Committees:
a) Audit Committee (AC)
b) Nomination and Remuneration Committee (NRC)
c) Stakeholder's Relationship Committee (SRC).
d) Corporate Social Responsibility Committee (CSR).
e) Working Committee

The major terms of reference of the Committees, its composition and number of meetings held during the year ended March 31, 2026 are as follows:

AUDIT COMMITTEE

Your Company has duly constituted Audit Committee with 3 Members in accordance of Section 178 of the Companies Act, 2013.

The Composition of the Audit Committee as on 31st March 2026:

S. No.	Name of the Director	Date of Appointment	Designation in the Committee
1	Sunil Kumar Gulati	21/08/2024	Chairman & Member
2	Vijay Kumar Panday	21/08/2024	Member
3	Vishal Prakash	21/08/2024	Member

During the financial year 2025-26, the Audit Committee met 04 (Four) times on 23/06/2025, 16/07/2025, 11/08/2025 and 14/11/2026. The attendance of members of Committee are as follows:

S. No.	Name of the Director	No of board Meetings held during his/her tenure as Director in the year	No. of Meetings Attended during the year
1	Sunil Kumar Gulati	4	4
2	Vijay Kumar Panday	4	4
3	Vishal Prakash	4	4

Further the terms of reference and other details regarding the Audit Committee, stakeholders may access the Company's website at the link: https://praruh.in/.

NOMINATION AND REMUNERATION COMMITTEE

Your Company has duly constituted Nomination & Remuneration Committee with 3 Members in accordance of Section 179 of the Companies Act, 2013.

Composition of Nomination & Remuneration Committee as on 31st March 2026:

S. No.	Name of the Director	Date of Appointment	Designation in the Committee
1	Vijay Kumar Panday	21/08/2024	Chairman & Member
2	Sunil Kumar Gulati	21/08/2024	Member
3	Pariza Chaturvedi	21/08/2024	Member

During the financial year 2025-26, the Nomination & Remuneration Committee met 01 (one) time on 25/07/2025. The attendance of members of Committee are as follows:

S. No.	Name of the Director	No of board Meetings held during his/her tenure as Director in the year	No. of Meetings Attended during the year
1	Sunil Kumar Gulati	1	1
2	Vijay Kumar Panday	1	1
3	Pariza Chaturvedi	1	1

Further the terms of reference and Nomination & Remuneration Policy is updated on the website of the Company i.e. at https://praruh.in/.

STAKEHOLDER'S RELATIONSHIP COMMITTEE MEETING

Your Company has duly constituted Stakeholders Relationship Committee with 3 Members in accordance of Section 179 of the Companies Act, 2013.

Composition of Stakeholders Relationship Committee as on 31st March 2026:

S. No.	Name of the Director	Date of Appointment	Designation in the Committee
1	Pariza Chaturvedi	22/06/2024	Chairman & Member
2	Sunil Kumar Gulati	22/06/2024	Member
3	Vishal Prakash	22/06/2024	Member

During financial year 2025-26 no meeting of Stakeholders Relationship Committee was held.

Further the terms of reference of the Committee and other information, stakeholders may access the Company's website at the link: https://praruh.in/.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

Your Company has duly constituted Corporate Social Responsibility Committee with 3 Members in accordance of Section 179 of the Companies Act, 2013.

Composition of Corporate Social Responsibility Committee as on 31st March 2026:

S. No.	Name of the Director	Date of Appointment	Designation in the Committee
1	Sunil Kumar Gulati	21/08/2024	Chairman & Member
2	Vijay Kumar Panday	21/08/2024	Member
3	Vishal Prakash	21/08/2024	Member

During the period under review, the Corporate Social Responsibility meetings were held on 19/03/2026.

A detailed report on CSR activities is annexed as to Annexure II this report.

INDEPENDENT DIRECTORS MEETING

The Independent Directors played active role in Board as well as committee meetings in which they are members. Keeping in view the provisions the meeting of Independent Directors held on March 31, 2026, without the presence of Non-Independent Directors and members of the Management.

They reviewed the performance of Non-Independent Directors and the Board as a whole, the performance of the Chairman of the Company, taking into account the views of Executive Director and Non- Executive Directors and assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

The Independent Directors expressed satisfaction over the performance and effectiveness of the Board, individual Non- Independent Directors and the Chairman.

As per the provisions of the Companies Act, 2013 read with Schedule IV, following are the Independent Directors and their attendance as follows.

S. No.	Name of Member	Date of Appointment	No of board Meetings held during his/her tenure as Director in the year	No. of Meetings Attended during the year
1	Sunil Kumar Gulati	01/07/2024	1	1
2	Vijay Kumar Panday	01/07/2024	1	1

EVALUATION OF THE BOARD’S PERFORMANCE

Pursuant to the provisions of the Act and the SEBI Listing Regulations, the Board, based on the recommendations of the Nomination and Remuneration Committee ("NRC"), has adopted a structured framework for evaluating the performance of the Board, its Committees, the Chairperson and individual Directors, including Independent Directors. The annual performance evaluation for the FY 2025-26 was carried out in accordance with the approved evaluation framework.

Evaluation Process

a. The NRC approved a comprehensive evaluation questionnaire covering various aspects relating to the functioning and effectiveness of the Board, its Committees, Chairman and Individual Directors.

b. The evaluation was conducted using a rating scale ranging from 1 (strongly disagree) to 5 (strongly agree).

c. The Directors completed and submitted their evaluation responses, assessing the performance

Outcome of Evaluation

Based on the performance evaluation carried out during the year, the Board is of the view that it functions effectively and continues to demonstrate a high level of commitment, engagement and oversight in discharging its responsibilities. The evaluation indicated that the Board, its committees and individual Directors are performing their respective roles efficiently and contributing meaningfully to the Company's governance framework. The Board remains committed to maintaining high standards of corporate governance and continuously enhancing its effectiveness in line with evolving business requirements and stakeholder expectations.

Criteria for performance evaluation criteria is available on the website of the Company at https://praruh.in/.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE AND OTHER MATTERS PROVIDED UNDER SECTION 178 (3)

The Company has in place a Nomination & Remuneration Committee in accordance with the requirements of the Companies Act, 2013.

The Committee has formulated a policy on Director's appointment and remuneration including recommendation of remuneration of the key managerial personnel including senior management and other employees, composition and the criteria for determining qualifications, positive attributes and independence of a director and the policy is available on the website of the Company i.e. https://praruh.in/investor-relations/.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

In compliance with the requirement of the Companies Act, 2013 and SEBI Listing Regulations, the Company has established a Whistle Blower Policy / Vigil Mechanism Policy that enables the Directors and Employees to report genuine concerns. The vigil mechanism provides for

a) adequate safeguards against victimization of persons who use the vigil mechanism; and
b) direct access to the Chairperson of the Audit Committee of the Board of Directors of the Company in appropriate or exceptional cases.

No complaint of this nature has been received by the Audit Committee during the year under review.

No person has been denied access to the Chairperson of the Audit Committee. During the financial year 2025-26, no cases under this mechanism were reported to the Company.

The Vigil Mechanism – cum – Whistle Blower Policy may be accessed on the Company's website at the link: https://praruh.in/.

INTERNAL FINANCIAL CONTROL SYSTEM

The Company has an Internal Control System which is commensurate with the size, scale and complexity of its operations. To maintain its objectivity and independence, the Internal Audit reports to the Chairman of the Audit Committee of the Board and to the Managing Director. The Internal Audit Department reviews the effectiveness and efficiency of these systems and procedures to ensure that all assets are protected against loss and that the financial and operational information is accurate and complete in all respects. Company policies, guidelines and procedures provide for adequate checks and balances and are meant to ensure that all transactions are authorized, recorded and reported correctly.

To further strengthen the internal control process, the Company has developed the very comprehensive compliance management tool to drill down the responsibility of the compliance from top management to executive.

AUDITORS & AUDITORS REPORT:

STATUTORY AUDITOR

M/s. STRG & Associates (ICAI Firm's Registration Number 014826N) appointment as Statutory Auditors of the Company for a term of five years i.e. from the conclusion of AGM held in 2024 till the conclusion of the AGM to be held in 2029. The Report given by M/s. STRG & Associates, Statutory Auditors, on the financial statement of the Company for the year 2025-26 is part of Annual Report. There has been no qualification, reservation or adverse remark or disclaimer in their Report. During the year under review, there were no material or serious instances of fraud falling within the purview of Section 143(12) of the Companies Act, 2013 and rules made thereunder, by officers or employees reported by the Statutory Auditors of the Company during the course of the audit conducted and therefore no details are required to be disclosed under Section 134(3)(ca) of the Act.

SECRETARIAL AUDITORS

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable, the Board of Directors had appointed M/s. Nitin Bhardwaj & Associates, Company Secretaries, as the Secretarial Auditor of the Company to conduct the Secretarial Audit for the financial year ended 31st March, 2026.

The Secretarial Audit Report in Form MR-3 for the financial year ended 31st March, 2026 forms part of this Annual Report as **Annexure VI**.

The observations, qualifications, reservations or adverse remarks, if any, made by the Secretarial Auditor in the said report are explained by the Board in this Report. **There were no qualifications, reservations, adverse remarks or disclaimers in the Secretarial Audit Report.**

COST AUDITOR

As on 31st March 2026, the Company has not triggered the prescribed limits under Section 148 of the Companies Act, 2013 and rules made thereunder for applicability of Secretarial Audit. Accordingly, the requirement for submission of the Cost Audit Report is not applicable for the financial year under review.

INTERNAL AUDITOR

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, the Company has in place an adequate Internal Audit system commensurate with the size, scale and nature of its business.

The Board of Directors had appointed M/s. Mudra Advisors LLP, Internal Auditors of the Company, to conduct the Internal Audit for the financial year ended 31st March, 2026. The Internal Auditor periodically reports to the Audit Committee on the adequacy and effectiveness of the internal financial controls, risk management processes and governance framework. The Audit Committee reviews the Internal Audit findings and monitors the implementation of corrective actions, wherever required.

REPORTING OF FRAUDS BY THE AUDITORS:

During the year under review, no instance of fraud has been reported by any of the Auditors of the Company under Section 143(12) of the Companies Act 2013 to the Audit Committee/ Board of Directors or the Central Government. Therefore, no detail is required to be disclosed under Section 134(3) (ca) of the Companies Act.

LISTING

The Company was listed on the SME Platform of BSE (BSE-SME) on October 01, 2025. The listing fees have been duly paid and there are no arrears outstanding with respect to the payment of listing fees to the Stock Exchange.

CORPORATE GOVERNANCE

Pursuant to Regulation 15(2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance of corporate governance provisions shall not apply to the listed entity which has listed its specified securities on the SME Exchange.

As the Equity Shares of your Company listed on SME Platform of BSE Limited ("BSE-SME"), therefore the provisions regarding Corporate Governance are not applicable to your Company.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

In accordance with Regulation 34(2)(e) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, ("SEBI Listing Regulations") we invite you to review the Management Discussion & Analysis (MDA) Report included in our Annual Report.

The MDA Report offers a comprehensive overview of our operations, financial performance, and strategic direction. It covers market trends, key achievements, challenges, and future growth initiatives, providing valuable insights into our business performance and outlook.

We encourage all stakeholders to refer to the MDA Report for a detailed understanding of our company' progress, industry positioning, and long-term vision.

COMPLIANCE WITH SECRETARIAL STANDARDS AND INDIAN ACCOUNTING STANDARDS

The Board of Directors affirms that during the Financial Year 2025-26, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India i.e. SS-1 and SS-2 relating to 'Meetings of the Board of Directors' and 'General Meetings' respectively and approved by the Central Government under Section 118(10) of the Companies Act, 2013. In the preparation of the Financial Statements, the Company has also applied the Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013, read with Companies (Indian Accounting Standards) Rules, 2015.

RISK MANAGEMENT AND RISK MANAGEMENT POLICY

The Board has adopted a risk management policy where various risks faced by the Company have been identified and a framework for risk mitigation has been laid down. Even though not mandated, the Company has constituted a Risk Management Committee to monitor, review and control risks. The risks and its mitigating factors are discussed in the Board for identifying the element of risk which, in the opinion of the Board may threaten the existence of the Company and safeguarding the Company against those risks.

CODE OF CONDUCT AND ETHICS

The Board of Directors of the Company has adopted a Code of Conduct and Ethics for the Directors and Senior Executives of the Company. The object of the Code is to conduct the Company's business ethically and with responsibility, integrity, fairness, transparency and honesty. The Code sets out a broad policy for one's conduct in dealing with the Company, fellow Directors and with the environment in which the Company operates.

INFORMATION REQUIRED UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

Your Company has a policy and framework for employees to report sexual harassment cases at workplace and the process ensures complete anonymity and confidentiality of information. No complaints of sexual harassment were raised in the financial year 2024-25.

The details of complaints received or disposed off during the reporting year are as follows:

Number of Sexual Harassment Complaints received	Nil

Number of Sexual Harassment Complaints disposed off	Not Applicable
Number of Sexual Harassment Complaints pending beyond 90 days	Not Applicable

MATERNITY BENEFIT

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.

GENERAL

a) **PUBLIC DEPOSITS**: The Company during the FY 2025-26, did not accept any deposits from the public which is falling under the purview of Chapter V of the Act read with the Rule 8(5)(v) of Companies (Accounts) Rules, 2014.

b) **ONE TIME SETTLEMENT**: There was no instance of a one-time settlement entered into by the Company with any Bank or Financial Institution during the financial year under review.

c) **REVISION IN FINANCIAL STATEMENT**: During the period under review, there was no revision in the financial statements.

d) **REMUNERATION AND COMMISSION FROM SUBSIDIARY**: During the financial year under review, neither the Managing Director nor any Whole-time Director of the Company received any remuneration or commission from any of the Company's subsidiaries.

e) **CHANGE IN NATURE OF BUSINESS**: There was no change in the nature of the business of the Company during FY 2025-26.

f) **COST AUDIT AND COST RECORDS**: Pursuant to the provisions of Section 148 of the Act read with the applicable rules made thereunder, the maintenance of cost records and the requirement of cost audit are not applicable to the Company in respect of its business activities.

g) **TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF):** During the financial year under review, there were no amounts lying unpaid or unclaimed towards dividend or any other amounts required to be transferred to the Investor Education and Protection Fund ("IEPF") pursuant to the provisions of Section 125(2) of the Act. Accordingly, no amount was transferred by the Company to the IEPF during the year under review.

h) **APPLICATION/PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016**: No application was filed against the Company, nor were any proceedings pending under the Insolvency and Bankruptcy Code, 2016, as on March 31, 2026.

i) **CORPORATE ACTION**: During the FY 2025-26, the Company duly complied with all applicable statutory and regulatory requirements relating to corporate actions. There was no instance of any delay or failure in implementing corporate actions within the timelines prescribed under the applicable laws, regulations, and listing requirements.

j) **DOWNSTREAM INVESTMENT COMPLIANC**E: Pursuant to the applicable provisions of the Foreign Exchange Management Act, 1999 ("FEMA") and the Foreign Exchange Management (Non-Debt Instruments) Rules, 2019 ("NDI Rules"), the provisions relating to downstream investment are not applicable to the Company. Accordingly, the Company was not required to obtain any certification or reporting from its Statutory Auditors in this regard during the financial year under review.

k) **EQUITY SHARES WITH DIFFERENTIAL VOTING RIGHTS AND SWEAT EQUITY SHARES**: During the year under review, the Company has neither issued the equity shares with differential voting rights nor issued sweat equity shares in terms of the Act and the rules made thereunder.

l) **SIGNIFICANT OR MATERIAL ORDERS**: No significant or material orders were passed by the Regulators or Courts or Tribunals, which impact the going concern status and Company's operations in future.

m) **EMPLOYEES STOCK OPTION SCHEME (ESOP)**: During the year under review, the Company has not issued the equity shares to their employee in terms of the Act and the rules made thereunder.

ACKNOWLEDGEMENT AND APPRECIATION

The Board of Directors extends its sincere gratitude for the invaluable guidance and support received from all stakeholders of the Company. This includes the Ministry of Corporate Affairs, the Securities and Exchange Board of India, the BSE, and other regulatory authorities. The Board also acknowledges the continued trust and support of our bankers, lenders, financial institutions, members, National Securities Depository Limited, Central Depository Services (India) Limited, and customers. Furthermore, the Directors commend the unwavering commitment demonstrated by all executives, officers, staff, and the Senior Management team, which has significantly contributed to the Company's excellent performance during the financial year.

Date: 03/09/2026
Place: Noida

For & Behalf of
Praruh Technologies Limited

Sd/-	Sd/-
Rahul Sharma Chief Executive Officer DIN: 07511665	Amar Deep Sharma Whole Time Director DIN: 09056150

Annexure-I

FORM NO. AOC-2

FORM FOR DISCLOSURE OF PARTICULARS OF CONTRACTS/ARRANGEMENTS ENTERED INTO BY THE COMPANY WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188 OF THE COMPANIES ACT, 2013 INCLUDING CERTAIN ARM'S LENGTH TRANSACTIONS UNDER FOURTH PROVISO THERETO

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of The Companies (Accounts) Rules, 2014]

Name of the Company: Praruh Technologies Limited

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

Number of contracts or arrangements or transactions not at arm‘s length basis: **NA**

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

Number of material contracts or arrangements or transactions at arm‘s length basis**: 3**

Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or any other registration number	ASVPM3887C	U72900UP2022PTC174056	U72900UP2022PTC174056
Name(s) of the related party	Prachi Maheshwari	Networkwize Technologies Private Limited	Networkwize Technologies Private Limited
Nature of relationship	Spouse of Managing Director of the Company	Mrs. Prachi Maheswari, Director of Networkwize Technologies Private Limited is spouse of Mr.	Mrs. Prachi Maheswari, Director of Networkwize Technologies Private Limited is spouse of Mr.

		Vishal Prakash, MD of Praruh Technologies Limited	Vishal Prakash, MD of Praruh Technologies Limited
Nature of contracts/ arrangements/ transactions	Consultancy Charges	Rental Income	Purchase of Services/Goods
Duration of the contracts / arrangements/ transactions	2025-26	2025-26	2025-26
Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	The terms of the consultancy charges related services are mentioned in the respective agreement with the service provider.	The terms of the rentals are as per the rent agreement executed by the company with the tenant company.	The terms of the purchase of services / goods are as per the purchase orders issued by the company from time to time to the vendor company.
Justification for entering into such contracts or arrangements or transactions	All transactions are on arm length price	All transactions are on arm length price	All transactions are on arm length price
Date of approval by the Board (DD/MM/YYYY)	28/04/2025	28/04/2025	28/04/2025
Transaction during the year	15.60 Lakhs	11.90 Lakhs	86.61 Lakhs
Amount paid as advances, if any	NA	NA	NA
Date on which the resolution was passed in general meeting as required under first proviso to section 188 (DD/MM/YYYY)	NA	NA	NA
SRN of MGT-14	**NA**	**NA**	**NA**

Annexure-II

PARTICULARS OF EMPLOYEES U/S 197(12) OF THE COMPANIES ACT, 2013

The information required under Section 197 & Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is given below-

(Name of the Director/Employee)	Vishal Prakash	Rahul Sharma	Amar Deep Sharma	Geeta Kumari	Jitender Kumar
Designation	Managing Director	Whole Time Director	Whole Time Director	Company Secretary & Compliance Officer	Chief Financial Officer
Remuneration received (in lacs)	74.96 p.a.	52.58 p.a.	30.77 p.a.	4.22 p.a.	10.81 p.a.
Nature of employment, whether contractual or otherwise	Employee	Employee	Employee	Employee	Employee
Date of commencement of employment	19/10/2021	09/09/2022	06/02/2021	01/07/2024	05/02/2025
The age of such employee	43 years	41 years	43 years	32 years	28 years
The percentage of equity shares held by the employee in the Company (as on 31st March 2026	36.61	18.30	18.30	-	-
Whether any such employee is a relative of any director	NA	NA	NA	NA	NA

a) Number of permanent employees on the rolls of the Company as on March 31, 2026: 62

b) Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

i. Average Percentile increase in salaries of employees (Other than Managerial Personnel):

ii. Comparison of the increase in remuneration of Employees with increase in remuneration of managerial personnel: Not applicable (No change in remuneration of Managerial Personnel)

c) It is hereby affirmed that the remuneration is as per the Remuneration Policy of the Company.

d) There is no employee covered under the provisions of Section 197(14) of the Companies Act 2013.

e) During the reporting period, no employee of the Company was in receipt of remuneration that exceeds the limits prescribed under sub-rule (2) of Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, whether employed throughout or for part of the financial year.

Date: 03/09/2026
Place: Noida

For & Behalf of
Praruh Technologies Limited

Sd/-

Rahul Sharma
Chief Executive Officer
DIN: 07511665

Sd/-

Amar Deep Sharma
Whole Time Director
DIN: 09056150

Annexure-III

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

1. BRIEF OUTLINE OF CSR POLICY OF THE COMPANY

The Company's vision on CSR is that the Company being a responsible Corporate Citizen would continue to make a serious endeavour for a quality value addition and constructive contribution in building a healthy and better society through its CSR related initiatives and focus on education, environment, health care and other social causes.

The Board of Directors ("Board") of the Company has adopted a CSR policy w.e.f. August 21, 2024, the same is also available at the website of the Company at https://praruh.in

2. COMPOSITION OF CSR COMMITTEE AND MEETINGS

S. No.	Name of Director	Designation	Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Sunil Kumar Gulati	Chairman & Member	Independent Director	1	1
2	Vijay Kumar Pandey	Member	Independent Director	1	1
3	Vishal Prakash	Member	Managing Director	1	1

3. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

https://praruh.in

4. The details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).

Not applicable

5. **CORPORATE SOCIAL RESPONSIBILITY POLICY OBLIGATION**

a)	Average net profit of the company as per section 135(5)	6,92,40,056
b)	Two percent of average net profit of the company	13,84,801
c)	Surplus arising out of the CSR projects or programmers or activities of previous financial years	NIL
d)	Amount required to be set off for the financial year, if any	NIL
e)	Total CSR obligation for the financial year	13,84,801

6 a CSR amount spent or unspent for the financial year:

i) Details of CSR amount spent against ongoing projects for the financial year: Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
S. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
1.	Tree Plantation Drive	Item No. iv	Yes	Delhi NCR	2025-26	13,84,801/-	17,35,000/-	-	No	Akant Foundation (CSR No. CSR00079071

ii) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No)	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
1.	NIL						
	Total						

6(b)	Amount spent in Administrative Overheads	NIL
6(c)	Amount spent on Impact Assessment, if applicable	NIL
6(d)	Total amount spent for the Financial Year (a+b+c)	NIL

6 (e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
NIL	-	-	-	-	-

6 (f) Excess amount for set off, if any-

S. No.	Particulars	Amount
(i)	Two percent of average net profit of the company as per section 135(5)	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the financial year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmers or activities of the previous financial years, if any	

(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	

7. Details of Unspent CSR amount for the preceding three financial years:

S. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any	Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
1	2024-25	-	-	6,77,700	-	3,50,199	-

8. Whether any capital assets have been created or acquired through CSR amount spent in the financials: No

Furnish details relating to such assets so created or acquired through CSR spent in the financial year:

S. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pin code of the property or Asset(s)	Date of creation	Amount of CSR Spent	Details of entity/ Authority/ beneficiary of the registered owner
NA					

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).

Date: 03/09/2026	For & Behalf of
Place: Noida	Praruh Technologies Limited

Sd/-	Sd/-
Rahul Sharma	Amar Deep Sharma
Chief Executive Officer	Whole Time Director
DIN: 07511665	DIN: 09056150

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,
Praruh Technologies Limited
CIN:L72900UP2019PLC123393
A-58, Sector -6, NOIDA, Gautam Budh Nagar,
Uttar Pradesh – 201301

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and adherence of good practices by **Praruh Technologies Limited** (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provide me a reasonable basis for evaluating the corporate conducts /statutory compliances and expressing my opinion thereon.

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

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

1. The Companies Act 2013 (the Act) and the rules made thereunder.

2. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder:

3. The Depositories Act, 1996 and the Regulations and byelaws framed there under;

4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings: (**No transaction has been recorded during the Audit Period)**

5. 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

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

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

e) 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);**

f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the Audit Period);**

g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025

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

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

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

a) Secretarial Standards issued by the Institute of Company Secretaries of India on Meetings of the Board of Directors and General Meeting.

b) SEBI (Listing Obligations and Disclosure Requirements) 2015 for the year ended 31st March 2026 with Bombay Stock Exchange Limited.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except deviations as stated above with respect to SEBI (LODR). 2015.

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professional

I further report that

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

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, 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. Video conferencing facilities and/or other audio-visual means were provided, wherever required, to enable Directors attending from different locations to participate in the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously/majority as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

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

I further report that during the audit period following specific events occurred which having a major bearing on the Company's affair in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

a) The Company successfully issued and allotted 37,30,000 Equity shares through its Initial Public Offering (IPO) in accordance with the provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018. The equity shares were subsequently listed on SME Platform of BSE Limited on Wednesday, October 01, 2025.

For Nitin Bhardwaj & Associates
Company Secretaries

Sd/-

Nitin Bhardwaj
Proprietor
M.No. A 67473
COP No. 27276
Peer review: 6068/2O24
UDIN: A06747H001008556

Place: New Delhi
Date:03/08/2026

Note: This report is to be read with my letter of even date that is annexed as Annexure - A and forms an integral part of this report.

Annexure-IV

Secretarial Auditor's Report (MR-3)

To,

The Members,

Praruh Technologies Limited
CIN:L72900UP2019PLC123393
A-58, Sector -6, NOIDA, Gautam Budh Nagar,
Uttar Pradesh – 201301

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

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

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

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, i have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of the Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on random 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 Nitin Bhardwaj & Associates
Company Secretaries

Sd/-

Nitin Bhardwaj
Proprietor
M.No. A 67473
COP No. 27276
Peer review: 6068/2024
UDIN: A06747H001008556

Place: New Delhi
Date:03/08/2026

Chief Financial Officer (CFO) Certification

(Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015)

I, Jitender Kumar Antil, Chief Financial Officer of Praruh Technologies Limited ("the Company") to the best of our knowledge and belief, certify that: -

A. I have reviewed financial statements for the year April 1, 2025, to March 31, 2026, and to the best of our knowledge and belief:

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

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

B. There are, to the best of my knowledge and belief, no transactions entered into by the listed entity 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 we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. 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 the same have been disclosed in the notes to the financial statements.

3. instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For & on behalf of Board of Directors
Praruh Technologies Limited

SD/-
Jitender Kumar Antil
Chief Financial Officer

MANAGEMENT DISCUSSION & ANALYSIS REPORT

Overview

Praruh Technologies Limited ("the Company" or "Praruh") is an Information and Communication Technology ("ICT"). A technology solutions and services company delivering integrated capabilities across data centre automation, intelligent networking, unified communication and collaboration, application services, Facility Management Services ("FMS"), Operations & Maintenance ("O&M"), cybersecurity, hardware, and emerging technologies, including Artificial Intelligence ("AI")

The Company has developed capabilities to deliver end-to-end technology solutions for customers across government, public sector undertakings, railways, defence, telecommunications, infrastructure and other institutional sectors. The Company's domain expertise covers Data Centres, Network Infrastructure, Unified Collaboration Solutions, Application Services, FMS & O&M, IT Security and initiatives in AI and other technologies.

During the year under review, the Company continued to focus on execution of technology and infrastructure projects, strengthening customer relationships, expanding its solution capabilities and developing long-term opportunities in the ICT infrastructure.

The Company is ISO 9001 and ISO 27001 certified and is registered under MSME. It is also an empanelled business partner of RailTel and Bharat Electronics Limited and has business relationships with leading technology OEMs including Cisco and Nokia.

Industry Structure and Development

The ICT industry continues to evolve with increasing adoption of digital infrastructure, enterprise networking, data centres, cyber security, unified communications, network monitoring, automation and technology-enabled operations.

Government departments, public sector undertakings, defence establishments, railways, transportation infrastructure, telecommunications and large enterprises increasingly require secure, scalable and reliable technology infrastructure. This creates opportunities for system integrators capable of providing integrated solutions covering supply, implementation, integration, commissioning and post-implementation support.

The increasing importance of network security, data protection, business continuity, network monitoring and availability of critical IT infrastructure is also creating demand for specialised IT security and managed infrastructure solutions.

The Company believes that its experience in executing technology infrastructure projects for government and institutional customers, together with its capabilities in network infrastructure, data centres, IT security, collaboration solutions and O&M services, provides a sound foundation for participating in these opportunities.

COMPANY'S BUSINESS AND OPERATING ENVIRONMENT

The Company operates as an ICT System Integrator and provides solutions across multiple technology domains. Its capabilities include:

Data Centre Infrastructure;
Network Infrastructure;
IT Security;
Unified Collaboration Solutions;
Application Services;
Facility Management Services;
Operations & Maintenance Services;
Hardware and technology solutions; and
AI and other emerging technology initiatives.

The Company has undertaken projects involving complex IT and communication infrastructure for large institutional and government customers. Its project portfolio includes network upgrades, data centre infrastructure, security solutions, unified collaboration solutions, network monitoring and O&M services.

The diversified nature of the Company's solution capabilities enables it to participate in different stages of the technology lifecycle, ranging from design and supply to implementation, integration, commissioning, monitoring and maintenance.

KEY PROJECTS AND ACHIEVEMENTS

During its operating journey, the Company has successfully delivered several projects of significant national and institutional importance.

Some of the key projects and assignments include:

G20 Summit

The Company provided IT security solutions for the G20 event, contributing to the technology and security infrastructure associated with the event.

Indian Navy

The Company has undertaken the building of Data Centre and Disaster Recovery infrastructure for the Indian Navy along with SAP migration and upgradation activities.

ONGC

The Company undertook the IT infrastructure setup for the ONGC Experience Centre at Vasant Kunj, New Delhi. The assignment represents the Company's capabilities in delivering technology infrastructure for high-visibility institutional environments.

Ministry of External Affairs

The Company has delivered unified collaboration solutions for the Boardroom and Auditorium at Sushma Swaraj Bhawan under the Ministry of External Affairs, along with support for approximately 200 users. The Company has also undertaken an emergency response solution for MEA.

Delhi Metro Rail Corporation

The Company has undertaken network infrastructure assignments for DMRC, including IP-MPLS network upgradation for 58 stations, E1 network migration and other network, CCTV and OCC/BCC related infrastructure assignments.

These projects demonstrate the Company's ability to execute technology infrastructure assignments involving multiple locations, critical systems, stringent operational requirements and institutional customers.

OPERATIONAL PERFORMANCE

The Company's operational performance during FY 2025-26 remained focused on execution of ICT infrastructure projects and expansion of its technology services portfolio.

The Company's project experience includes:

Data Centre and Disaster Recovery infrastructure;
Network migration and network upgradation;
MDWDM and DWDM network projects;
IT security solutions;
Unified collaboration solutions;
Enterprise and institutional IT infrastructure;
Network Management and Monitoring Solutions;

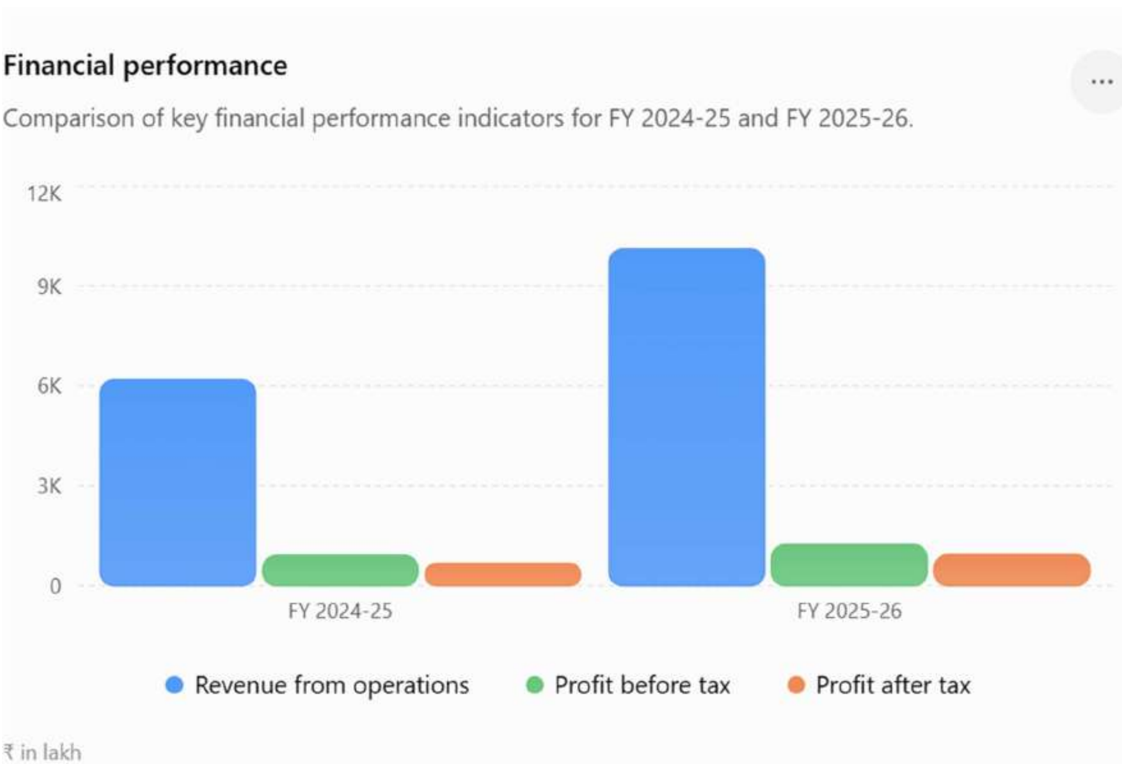
Facility Management Services;
Operations & Maintenance support; and
AI-enabled network management initiatives.

The Company has undertaken RailTel network upgrade projects covering multiple locations, DMRC network projects, IT security assignments for railways and other infrastructure organisations, and O&M assignments for customers including RailTel, DMRC and the Indian Navy.

The Company continues to strengthen its capabilities in managed services and technology support. Its portfolio includes EMS solutions, AI-driven NMS solutions, application monitoring and O&M support for various institutional customers.

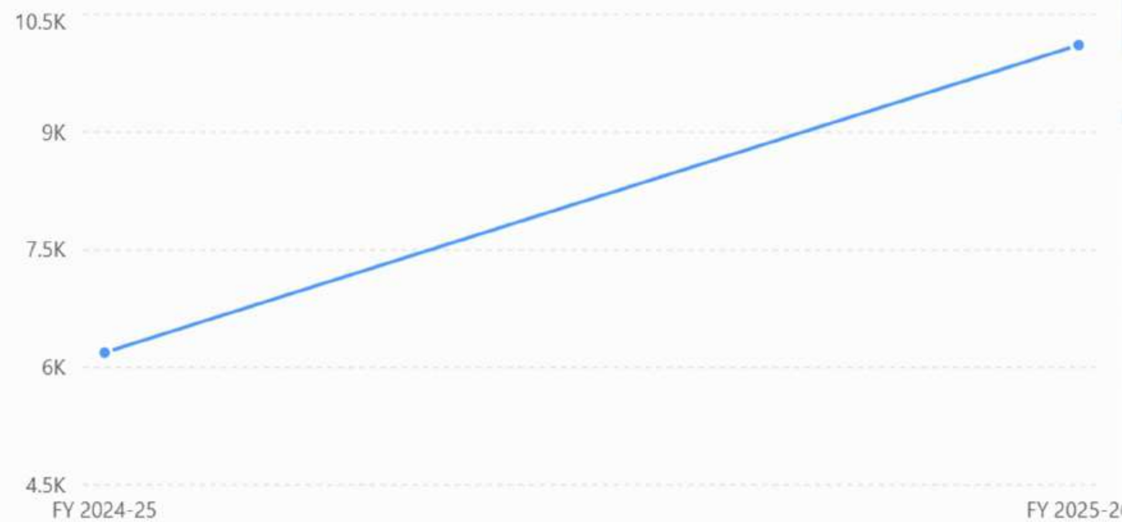
FINANCIAL PERFORMANCE

1. Revenue & Profitability Trend



Revenue from operations

Revenue increased from ₹6,188.60 lakh in FY 2024-25 to ₹10,110.89 lakh in FY 2025-26.



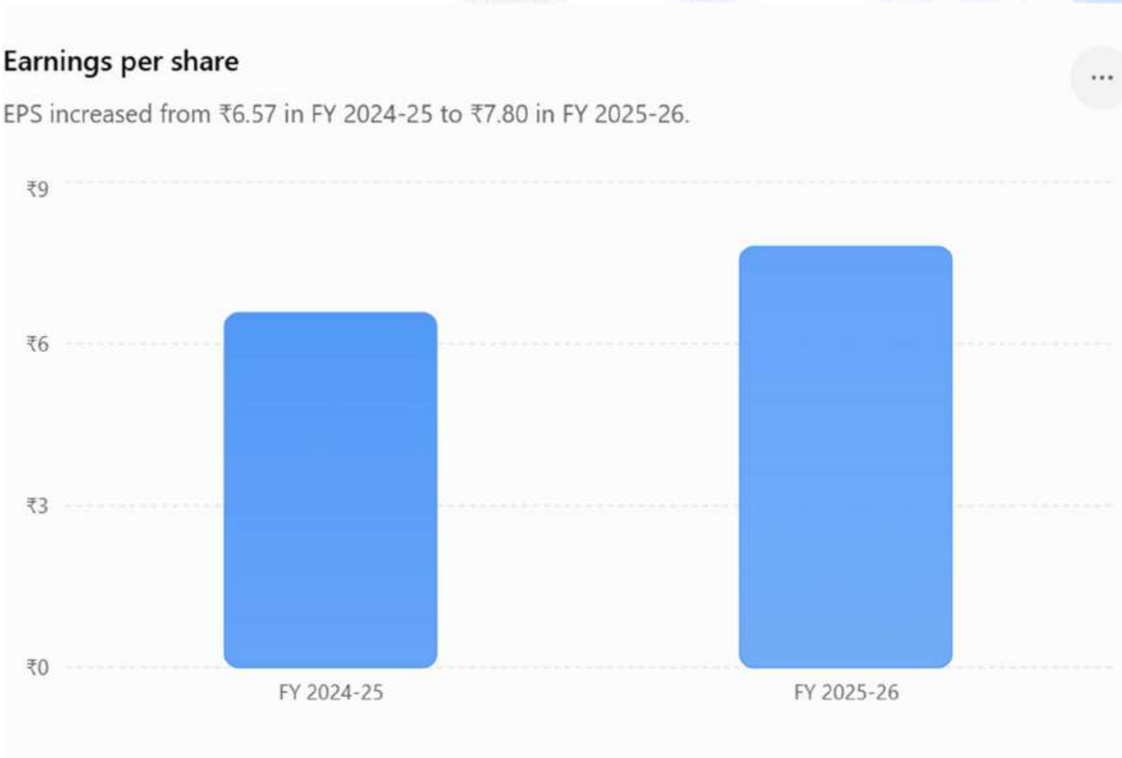
₹ in lakh

Profit after tax

Profit after tax increased from ₹670.52 lakh to ₹940.67 lakh.

₹ in lakh

4. EPS Growth



<u>CAPITAL STRUCTURE AND LISTING</u>

A significant milestone during FY 2025-26 was the successful completion of the Company's Initial Public Offering ("IPO") and subsequent listing of its equity shares on the SME Platform of BSE.

The Company received listing and trading approval from BSE on September 30, 2025 and its securities were listed on the BSE-SME platform on October 1, 2025.

During FY 2025-26, the paid-up share capital increased from ₹10.02 crore to ₹13.93 crore. As at March 31, 2026, the paid-up share capital stood at ₹13.93 crore comprising 1,39,30,000 equity shares of ₹10 each.

The successful listing represents an important milestone in the Company's development and provides a platform for strengthening its visibility, credibility and access to capital markets.

BUSINESS STRENGTHS AND COMPETITIVE ADVANTAGES

The Company believes that the following factors provide it with a competitive foundation:

a) **Experience in Critical Infrastructure Projects**

The Company has experience in executing technology projects for government and institutional customers, including RailTel, DMRC, Indian Navy, ONGC, MEA and other organisations.

b) Multi-Domain Technology Capabilities

The Company's expertise spans data centres, networking, IT security, unified collaboration, applications, FMS, O&M and emerging technologies.

c) Strong Institutional Customer Experience

The Company's project portfolio includes assignments for Railways, RailTel, DMRC, defence establishments, ONGC, MEA, AAI, ESIC, DFCCIL and other institutional customers.

d) OEM and Technology Relationships

The Company is an empanelled business partner of RailTel and Bharat Electronics Limited and has partnerships with leading OEMs including Cisco and Nokia.

e) Certifications and Quality Orientation

The Company is ISO 9001 and ISO 27001 certified and registered under MSME, supporting its focus on quality management and information security.

f) Emerging Technology Capability

The Company has initiated work around AI-enabled Network Management Solutions and supports open-source technologies including OpenNMS, pfSense and ELK. It also has an R&D team focused on development using open-source tools.

OPPORTUNITIES

The Company sees several opportunities for future growth, including:

1. Increasing demand for data centre infrastructure and network modernisation.
2. Growing requirement for cyber security and secure network infrastructure.
3. Expansion of digital infrastructure across government and public sector organisations.
4. Increasing demand for unified collaboration and communication solutions.
5. Opportunities arising from railway, metro, defence, telecom and infrastructure modernisation projects.
6. Growing demand for network monitoring, managed services and O&M solutions.
7. Adoption of AI and automation for network monitoring and infrastructure management.
8. Expansion of long-term service and maintenance engagements.
9. Increasing requirement for integrated technology solutions from design and implementation through lifecycle support.

The Company's experience across multiple technology domains and its established relationships with institutional customers position it to pursue these opportunities.

RISK MANAGEMENT

The Company has adopted a Risk Management Policy under which various risks faced by the Company are identified and an appropriate framework for mitigation is established.

The Company has also constituted a Risk Management Committee, although the same is not mandated, to monitor, review and control risks. Risks and their mitigating factors are periodically considered at the Board level with the objective of identifying risks that may adversely affect the Company's operations and implementing appropriate mitigation measures.

Key areas of risk monitoring include:

- Project Execution Risk

  Large infrastructure projects require coordination among customers, OEMs, vendors, technical teams and other stakeholders. The Company seeks to mitigate execution risks through project planning, monitoring and customer coordination.

- Supply Chain and OEM Risk

  The Company's projects involve technology equipment and components sourced from various OEMs and vendors. Availability, delivery schedules and pricing of such components may affect project execution. The Company seeks to mitigate these risks through vendor relationships, planning and procurement management.

- Customer and Payment Risk

  Project-based businesses may require substantial working capital and may be exposed to delays in certification, acceptance and payments. The Company monitors receivables and project milestones to manage such exposure.

- Technology Risk

  Rapid technological developments may result in changes in customer requirements and technology platforms. The Company continues to develop capabilities in networking, security, monitoring, applications and emerging technologies.

- Information Security Risk

  As an ICT system integrator, the Company operates in an environment where information security is important. The Company's ISO 27001 certification and focus on IT security solutions support its information security framework.

INTERNAL CONTROL SYSTEMS

The Company has an Internal Control System commensurate with the size, scale and complexity of its operations.

The internal control framework is designed to ensure adequate protection of assets, accuracy and completeness of financial and operational information, proper authorisation of transactions and compliance with applicable policies and procedures.

The Internal Audit function reviews the effectiveness and efficiency of the Company's systems and procedures. The Internal Audit function reports to the Chairman of the Audit Committee and the Managing Director. The Company has also developed a compliance management mechanism to facilitate monitoring of compliance responsibilities across the organisation.

For FY 2025-26, M/s. Mudra Advisors LLP was appointed as Internal Auditor. The Internal Auditor periodically reports to the Audit Committee regarding internal financial controls, risk management processes and governance framework, while the Audit Committee reviews audit observations and monitors corrective actions.

The Company's internal control systems are reviewed periodically and strengthened based on business requirements.

TECHNOLOGY, RESEARCH AND INNOVATION

Technology remains central to the Company's business strategy.

The Company has developed capabilities in AI-driven Network Management Solutions and works with open-source technologies such as OpenNMS, pfSense and ELK. The Company also has an R&D team focused on development using open-source tools.

The Company intends to continue developing its capabilities in AI, network management, automation, monitoring and other emerging technology areas to address evolving customer requirements.

The Company's focus on technology integration enables it to combine hardware, applications and services to provide comprehensive solutions to customers.

HUMAN RESOURCES

Human resources constitute an important component of the Company's ability to execute technology projects and deliver customer services.

The Company recognises the importance of skilled technical, project management, sales, finance, compliance and support personnel in achieving its business objectives.

The Company continues to focus on employee development, technical capabilities, operational discipline and effective coordination among business functions.

The Company's management team has significant experience across IT, marketing, unified communications, video conferencing, network design, financial management, business development and operations, supporting the Company's execution capabilities.

FUTURE OUTLOOK AND GROWTH STRATEGY

The Company remains focused on building sustainable and profitable growth by leveraging its existing capabilities, customer relationships and project experience.

The key areas of focus for the coming years are expected to include:

- Expansion of data centre and network infrastructure capabilities;
- Increasing participation in government and institutional technology projects;
- Expansion of IT security solutions;
- Growth in unified collaboration and communication solutions;
- Expansion of FMS and O&M services;
- Development of AI-enabled network monitoring and management solutions;
- Strengthening of application and managed services capabilities;
- Development of long-term customer relationships;
- Expansion of OEM and technology partnerships; and
- Continued focus on quality, information security and project execution.

The Company's successful listing on the BSE-SME platform during FY 2025-26 is an important milestone in this journey. The Company intends to utilise its enhanced corporate profile and financial platform to pursue appropriate growth opportunities while maintaining financial discipline and operational controls.

CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis describing the Company's objectives, expectations, estimates, plans or predictions may constitute “forward-looking statements” within the meaning of applicable securities laws and regulations.

These statements are based on the Company's current expectations, assumptions and assessment of various factors. Actual results may differ materially from those expressed or implied due to various risks and uncertainties, including changes in economic and business conditions, competition, technology developments, customer requirements, regulatory changes, project execution risks, availability of resources and other factors beyond the Company's control.

The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of future events, new information or otherwise, except as may be required under applicable laws and regulations.

CONCLUSION

FY 2025-26 was a significant year for Praruh Technologies Limited, marked by strong growth in revenue and profitability and the successful completion of its Initial Public Offering and listing on the BSE-SME platform.

The Company's experience in executing technology infrastructure projects for government, defence, railways, telecom, public sector and institutional customers, combined with its capabilities across network infrastructure, data centres, IT security, unified collaboration, applications, managed services and emerging technologies, provides a strong foundation for future growth.

The management remains committed to enhancing operational efficiency, strengthening customer relationships, expanding technology capabilities, maintaining sound internal controls and pursuing sustainable and profitable growth while managing the risks associated with the Company's business environment.

The Company remains confident about its ability to leverage its domain expertise, project execution experience, technology partnerships and institutional customer relationships to create sustainable long-term value for all stakeholders.

Date: 03/09/2026
Place: Noida

For & Behalf of
Praruh Technologies Limited

Sd/-	Sd/-
Rahul Sharma	Amar Deep Sharma
Chief Executive Officer	Whole Time Director
DIN: 07511665	DIN: 09056150

INDEPENDENT AUDITOR'S REPORT

To The Members of
Praruh Technologies Limited, (formerly known as 'Praruh Technologies Private Limited')

Report on the audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **Praruh Technologies Limited, formerly known as 'Praruh Technologies Private Limited'** ("the Company"), which comprise the balance sheet as at **31st March 2026,** the statement of Profit and Loss, Cash flow and Statement of change in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, profit and loss, Cash flow and Statement of change in equity for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

S.No.	Particulars	How our audit addressed the Key Audit Matter

1.	**Revenue Recognition-** The Company is engaged in providing information technology consultancy, system delivery, implementation and integration services, IT operations and infrastructure management, software development and other technology-related services. We considered revenue recognition to be a key audit matter due to the nature and volume of the Company's contracts and the judgement involved in determining the timing of recognition of revenue from various IT services and project-based arrangements	Our audit procedures included, among others: • Obtaining an understanding of the Company's revenue recognition process and relevant internal controls; • Examining significant customer contracts to understand the terms and conditions of the arrangements; • Testing revenue transactions on a sample basis by verifying invoices, contracts, purchase orders, delivery documents and other supporting documents; • Performing cut-off testing to assess whether revenue was recognised in the appropriate accounting period; and Assessing the adequacy of the related disclosures in the financial statements with reference to **AS 9 – Revenue Recognition**
2.	**Trade Receivables and Recoverability-** The Company has significant trade receivables arising from its IT consultancy, implementation and other technology-related services. The assessment of recoverability of trade receivables requires management to consider the ageing of outstanding balances, customer creditworthiness, historical collection trends and disputed or long-outstanding amounts. We considered the recoverability of trade receivables to be a key audit matter due to the significance of the balance and the	Our audit procedures included, among others: • Obtaining an understanding of the Company's process for monitoring and assessing the recoverability of trade receivables; • Testing the ageing of trade receivables and examining significant and long-outstanding balances; • Obtaining confirmations from selected customers,

	judgement involved in assessing the recoverability of outstanding amounts and determining the requirement for provision for doubtful debts.	where considered appropriate; • Verifying subsequent receipts from customers; • Examining supporting documents and correspondence relating to significant or disputed receivables; • Assessing the adequacy of provisions made against doubtful or potentially irrecoverable receivables; and • Assessing the adequacy of related disclosures in the financial statements.
3.	**Valuation and Existence of Inventories-** The Company maintains inventories primarily comprising information technology hardware, networking equipment, infrastructure-related products, components and other technology-related items for use in delivery to customers. We considered the valuation and existence of inventories to be a key audit matter due to the significance of the inventory balance and the risk of inventory being obsolete, slow-moving or incorrectly valued. The assessment also requires consideration of the condition and ageing of inventory and its net realisable value.	Our audit procedures included, among others: • Obtaining an understanding of the Company's inventory management and valuation processes and relevant internal controls; • Attending physical inventory counts at selected locations and performing test counts; • Testing inventory records to supporting purchase invoices and other relevant documentation on a sample basis; • Testing inventory movements around the year-end to assess the completeness and cut-off of inventory; • Reviewing the ageing of inventory and identifying slow-moving and obsolete items; • Assessing the valuation of inventories with reference to the requirements of **AS**

		2 – Valuation of Inventories; and • Assessing the adequacy of the related disclosures in the financial statements.

Management's Responsibility for the Standalone Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

We also:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor’s Report) Order, 2020 (‘the order’) issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the “**Annexure A”**, a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

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 appears from our examination of those books,

c) The Balance Sheet, the Statement of Profit and Loss, Cash flow and Statement of change in equity dealt with by this Report are in agreement with the books of accounts.

d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards 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 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

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

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

   i. The Company 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 other than those disclosed in the notes to accounts,

      I. 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;

II. No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) 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 (I) and (II) above, contain any material misstatement.

v. As per Management's representation received that to the best of its knowledge and belief, the company has not declared or paid dividend either final or interim in nature during the year.

vi. Based on the MCA Notification dated 24.03.2021, read together with the MCA Notification dated 31.03.2022, it is mandatory to have an audit trail feature in accounting software effective from 01.04.2023 (beginning with FY 2023-24).

Upon examination, which included a test check, we found that the company has used accounting software with an audit trail (Edit Log) feature to maintain its books of accounts. This feature has been operational throughout the year for all relevant transactions recorded in the software. During our audit, we did not encounter any instances of tampering with the audit trail feature and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For STRG & Associates
Chartered Accountants
FRN: 014826N

SD/-
CA Rakesh Gupta
(Partner)
M. No. 094040

Place: New Delhi
Date: 29/05/2026
UDIN: 26094040DZBWMI5458

“Annexure – A” to the Auditors’ Report

Reports Under the Companies (Auditor's Report) Order, 2020 (Caro 2020) For The Year Ended On 31st March 2026

The Annexure referred to in our report to the members of **M/s Praruh Technologies Limited, formerly known as ‘Praruh Technologies Private Limited’** (“the Company”), on the financial statements for the year ended on **31st March, 2026**, we report that:

1. a) (A) As per information and Explanations given to us, the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

   (B) As per information and explanations given to us, the company doesn’t have any intangible assets. Accordingly, the provision of clause 3 (i)(a)(B) of order is not applicable.

   b) As per information and explanations given to us, all the Property, Plant and Equipment have been physically verified by the management at reasonable internals, which in our opinion is reasonable, having regard to the size of the company and nature of its assets. No material discrepancies were noticed on such physical verification except the reclassification of some assets made in Note No. 43 (n) of the financial assets.

   c) As per information and explanations given to us, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in financial statement are held in the name of the company.

   d) As per information and explanations given to us, the company has not revalued its Property, Plant and Equipment or Intangible assets or both during the year. Accordingly, the provision of clause 3(i)(d) of order is not applicable.

   e) As per information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the benami Transaction (prohibition Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, the provision of clause 3(i)(e) of the order is not applicable.

2. (a) As per information and explanations given to us, Physical verification of inventory has been conducted by the management at reasonable intervals during the year, which in our opinion is reasonable. No material discrepancies were noticed on such verification.

   (b) As per information and explanations given to us, the company has been sanctioned working capital limit in excess of five crore rupee, in aggregate from banks or financial institution on the basis of security of current assets. The quarterly returns or statements filed by the company with such banks or financial institution are in agreement with book of account of the company. No material discrepancies were noticed.

3. As per information and explanations given to us, the company has not granted loan or advance in the nature of loans, secured or unsecured, provided any guarantee or given security, made investment to companies, firms, limited liability partnerships or other parties during the year. Accordingly, the provision of clause 3 (iii) (a), (b), (c), (d), (e) & (f) of order is not applicable.

4. As per information and explanations given to us, the company has complied with the provisions of Section 185 and 186 of the companies Act, wherever applicable, in respect of loans, investments, guarantees and security given by the company during the year.

5. According to the information and explanations given to us, the company has not accepted any deposits or amounts which are deemed to be deposits in terms of the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act 2013 and the rules framed there under. Accordingly, the provision of clause 3 (v) of the order is not applicable.

6. To the best of our knowledge and belief, the Central Government has specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. As per information & explanation given to us, the cost records are being maintained by company. However, the same are not produced before us.

7. (a) As per information and explanations given to us, the company is generally regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees 'state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, Cess and any other statutory dues with the appropriate authorities. There are no outstanding statutory dues as at the last day of the financial year under audit for a period of more than six months from the date they became payable except the total amount of Rs. 687/- on account of TDS demand for various years.

   (b) According to information and explanations given to us, there are no statutory dues referred to in sub clause(a) which have not been deposited on account of any dispute except the total amount of Rs. 2.34 Crore on account of income tax demand for FY 2019-20 and 4.27 Crore on account of GST demand for FY 2019-20.

8. As per information and explanations given to us, there is no transaction which is not recorded in the books of accounts and have been Surrendered or disclosed as income during the year in tax assessments under income tax Act 1961 (43 of 1961). Accordingly, the provisions of clause 3 (viii) of the Order is not applicable.

9. (a) In our opinion, and as per information and explanations given to us, the Company has not defaulted in repayment of Loans or other borrowings or interest thereon to any lender during the year. Accordingly, the provision of clause 3(ix)(a) of the order is not applicable.

(b) As per information and explanations given to us the company is not a declared willful defaulter by any Bank or financial institution or other lender. Accordingly, the provision of clause 3(ix)(b) of the order is not applicable.

(c) As per information and explanations given to us the term loans have been applied for the purpose for which the loans were obtained.

(d) As per information and explanations given to us the company has not utilized funds, raised on short term basis for long term purpose. Accordingly, the provision of clause 3(ix)(d) of order is not applicable.

(e) As per information and explanations given to us, the company does not have subsidiaries, associate companies or joint ventures. Accordingly, the provision of clause 3(ix)(e) of the order is not applicable.

(f) As per information and explanations given to us, the company does not have subsidiaries, associate companies or joint ventures. Accordingly, the provision of clause 3(ix)(f) of the order is not applicable.

10. (a) As per the information and explanations given to us, during the year, the Company has issued 37,30,000 equity shares of ₹10 each, fully paid-up, at a premium of ₹53 per share, pursuant to an Initial Public Offer (IPO) through the BSE SME platform on 29 September 2025.

    The proceeds of the IPO have been utilized for the objects specified in the Prospectus/Offer Document filed with the Stock Exchange and other regulatory authorities. Pending utilization, the unutilized IPO proceeds have been temporarily invested/deployed in accordance with the objects and disclosures specified in the Prospectus/Offer Document and the applicable provisions of the Companies Act, 2013 and SEBI regulations.

    (b) As per information and explanations given to us and based on our examination of the records, the Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year under review. Accordingly, the provisions of clause 3(x)(b) of the Order is not applicable.

11. (a) Based upon the audit procedures performed and information and explanations given by the management, we report that, no fraud by the Company or on the company has been noticed or reported during the period covered by our audit. Accordingly, the provision of clause 3(xi)(a) of the order is not applicable.

    (b) Based upon the audit procedures performed, in the absence of any observation relating to suspected offence involving fraud, the provision of clause 3 (xi)(b) of the order is not applicable.

c) As per information and explanations given to us, the company has not received any whistle blower complaints during the year, Accordingly, the provisions of clause 3(xi)(c) of the Order is not applicable to the Company.

12. The Company is not a Nidhi Company Accordingly, the provisions of clause (xii) of the order is not applicable.

13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act. Wherever applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. (a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business.
(b) We have considered the report of the internal auditors for the period under audit.

15. As per information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, the provisions of clause 3 (xv) of the Order is not applicable.

16. (a) The company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934.Accordingly the provision of clause 3(xvi)(a) of order is not applicable.

(b) As per information & explanations given to us, the company has not conducted any Non-Banking Financial or Housing Finance Activities during the year, Accordingly the provision of Clause 3(xvi)(b) of order is not applicable.

(c) As per information & explanations given to us, the company is not a Core Investment Company (CIC), Accordingly the provision of clause 3 (xvi)(c) & (d) is not applicable.

17. As per information and explanations given to us, the Company has not incurred any cash losses in the financial year and in the immediately preceding financial year. Accordingly, the provisions of clause 3(xvii) of the Order is not applicable to the Company.

18. As per information and explanations given to us, there has been no instance of resignation by the statutory auditors during the year. Accordingly, the provisions of clause 3(xviii) of the Order is not applicable to the Company.

19. As per information and explanations given to us, on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements our knowledge of the board of Directors & management plans, No material uncertainty exists as on the date of the audit report regarding company's capability of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.

20. As per information and explanations given to us, there is no unspent amount required to be transferred to a fund specified in schedule VII to the company's act, Accordingly, the provision of clause 3(xx)(a) & (b) of order is not applicable.

21. As per information and explanations given to us, the company is not required to prepare consolidated financial statements, Accordingly the provision of clause 3(xxi) of the order is not applicable.

For STRG & Associates
Chartered Accountants
FRN: 014826N

SD/-
CA Rakesh Gupta
(Partner)
M. No. 094040

Place: New Delhi
Date: 29/05/2026
UDIN: 26094040DZBWMI5458

“Annexure B” to the Auditors’ Report

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

We have audited the internal financial controls over financial reporting of **Praruh Technologies Limited, formerly known as ‘Praruh Technologies Private Limited’** (“the Company”) as of 31st March, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

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 STRG & Associates
Chartered Accountants
FRN: 014826N

SD/-
CA Rakesh Gupta
(Partner)
M. No. 094040

Place: New Delhi
Date: 29/05/2026
UDIN: 26094040DZBWMI5458

-

BALANCE SHEET AS AT 31st MARCH, 2026			
			(Rupee in Lakhs)
Particulars	Note No.	Amount as on 31st Mar, 2026	Amount as on 31st Mar, 2025
I. EQUITY AND LIABILITIES			
A. EQUITY			
(1) Shareholder's funds			
(a) Share capital	3	1393.00	1020.00
(b) Reserves and surplus	4	3478.06	787.26
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
B. LIABILITIES			
(3) Non-current liabilities			
(a) Long Term Borrowings	5	-	426.11
(b) Deferred tax liabilities (Net)	13	-	2.49
(c) Other long-term liabilities		-	-
(d) Long-term Provisions	6	29.23	22.33
(4) Current liabilities			
(a) Short-term borrowings	7	-	375.94
(b) Trade Payables: -			
(A) Total outstanding dues of micro enterprises and small enterprises	8	2377.03	199.62
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	8	4966.18	1471.72
(c) Short-term provisions	9	11.31	37.72
(d) Other current liabilities	10	90.63	225.93
TOTAL		**12345.44**	**4569.12**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	869.40	998.77
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		178.31	-
(b) Non-Current investments	12	9.49	9.49
(c) Deferred tax assets (net)	13	10.35	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets	14	255.56	272.14

(2) Current assets			
(a) Current Investments		-	-
(b) Inventories	15	2011.48	352.99
(c) Trade Receivables	16	7557.88	2814.88
	17		
(d) Cash and Bank Balance			
Cash and cash equivalents		271.63	8.78
Bank balances other than cash and cash equivalents		956.94	-
(e) Short-term loans and advances	18	40.37	40.73
(f) Other current assets	19	184.03	71.35
TOTAL		**12345.44**	**4569.12**

See accompanying notes to the financial statements which are an integral part of these financial statements
As per our report attached

For STRG & Associates Chartered Accountants FRN: 014826N **Sd/-** **CA Rakesh Gupta** **(Partner)** **M. No. 094040** **Place: Noida** **Date: 29-05-2026** **UDIN: 26094040DZBWMI5458**	For and on behalf of the board of directors of Praruh Technologies Limited (formerly known as Praruh Technologies Private Limited) Sd/- **Vishal Prakash** (Managing Director) **DIN: 09364754** Sd/- **Amar Deep Sharma** (Whole-Time Director) **DIN: 09056150** Sd/- **Jitender Kumar** CFO **CTMPK9498P** Sd/- **Geeta Kumari** Company Secretary **EHKPK7868D**

PROFIT AND LOSS FOR THE PERIOD ENDED 31st March 2026			
		(Rupee in Lakhs except Per Equity Share data)	
Particulars	Note No.	Amount as on 31st Mar, 2026	Amount as on 31st Mar, 2025
I Revenue from operations	20	10110.89	6188.60
II Other Income	21	49.95	76.46
III Total Income (I + II)		**10160.84**	**6265.05**
IV Expenses:			
Cost of materials consumed	22	5788.29	2802.34
Purchase	23	2077.64	1522.58
Employee benefits expense	24	400.86	531.25
Finance Cost	25	98.01	143.96
Depreciation and Amortization Expenses	26	61.91	95.53
Other Expenses	27	491.61	249.82
Total expenses		**8918.33**	**5345.48**
V Profit before exceptional and extraordinary items and tax (III-IV)		**1242.51**	**919.57**
VI Exceptional items		-	-
VII Profit before extraordinary items and tax (V-VI)		1242.51	919.57
VIII Extraordinary items			
Prior Period Items		-	6.89
IX Profit before tax (VII-VIII)		**1242.51**	**912.68**
X Tax expense			
(1) Current tax	28	316.60	238.93
(2) Tax expense pertains to earlier year		(1.93)	-
(3) Deferred tax	13	12.83	(3.23)
XI Profit/(loss) for the year		940.67	670.52
XII Earnings per equity share	29		
(1) Basic		7.80	6.57
(2) Diluted		7.80	6.57

See accompanying notes to the financial statements which are an integral part of these financial statements

For STRG & Associates Chartered Accountants FRN: 014826N	For and on behalf of the board of directors of Praruh Technologies Limited (formerly known as Praruh Technologies Private Limited)

Sd/- **CA Rakesh Gupta** **(Partner)** **M. No. 094040** **Place: Noida** **Date: 29-05-2026** **UDIN: 26094040DZBWMI5458**	**Sd/-** **Vishal Prakash** (Managing Director) **DIN: 09364754** Sd/- **Jitender Kumar** CFO **CTMPK9498P**	**Sd/-** **Amar Deep Sharma** (Whole-Time Director) **DIN: 09056150** Sd/- **Geeta Kumari** Company Secretary **EHKPK7868D**

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2026		
Particulars	**Year ended 31.03.2026**	**Year ended 31.03.2025**
	(Rs. In Lakhs)	**(Rs. In Lakhs)**
Cash flows from operating activities Profit/(Loss) before tax as per statement of profit and loss **Adjustments:** Depreciation Add: - Prior Period Depreciation Less: - Deferred tax Liability Adjustment Less: Rental Income Less: Interest Income Less: Gain on sale of Property, Plant & Equipment Add: Interest Expenses Add: Provision for Gratuity Add: Provision for Leave Encashment Loss on sale of Property, Plant & Equipment	1242.51 61.91 - (0.37) (17.55) (25.22) (1.79) 61.05 3.87 5.86 6.99	912.68 95.53 6.89 - (12.63) (13.54) - 115.37 13.43 - -
Operating Cash Flow Before Working Capital Changes	**1337.25**	**1117.72**
Changes in assets and liabilities: (Decrease)/Increase in Long Term Provisions (Decrease)/Increase in Trade Payables (Decrease)/Increase in Short Term Provisions (Decrease)/Increase in other current liabilities (Increase)/Decrease in other non current assets (Increase)/Decrease in Trade Receivables (Increase)/Decrease in Inventories (Increase)/Decrease in Short Loans and Advances (Increase)/Decrease in other current assets **Operating Cash Flow After Working Capital Changes** Less: Payment of Taxes	**-** 5671.87 (104.97) (135.30) - (4743.01) (1658.50) 0.36 (112.68) **255.02** 241.74	**-** 505.34 (28.72) 104.04 10.23 (668.85) (352.99) (23.87) (6.07) **656.84** 225.80
Net cash generated from operating activities (A)	**13.28**	**431.04**
Cash flows from investing activities Purchase of Property, Plant & Equipment Interest Income Received Rental Income Increase in Non Current Investment Increase in other-non Current Asset Investment in fixed deposits with original maturity of more than 3 months Sale of Property, Plant & Equipment	(202.73) 25.22 17.55 - 16.59 (956.94) 86.68	(75.16) 13.54 (639.92) 12.63 - - -

Net cash used in investing activities (B)	**(1013.63)**	**(688.90)**
Cash flows from financing activities		
Proceeds from issue of share capital	2349.90	-
IPO Expenes	(226.41)	-
Interest Expenses	(58.25)	(108.67)
Repayment of Long Term Borrowings	(426.11)	(28.00)
Proceeds from Long Term Borrowings	-	-
(Decrease)/Increase in other borrowings	(375.94)	387.60
Net cash generated from financing activities (C')	**1263.20**	**250.93**
Net increase in cash and cash equivalents (A+B+C)	262.85	(6.93)
Cash and cash equivalents at beginning of the year	8.78	15.71
Cash and cash equivalents at the end of the year (see below)	**271.63**	**8.78**
Notes to cash flow statement		
Components of cash and cash equivalents:		
Cash in hand	2.18	8.12
Balance with banks	269.45	0.66
Total	**271.63**	**8.78**

See accompanying notes to the financial statements which are an integral part of these financial statements

For STRG & Associates
Chartered Accountants
FRN: 014826N

Sd/-
CA Rakesh Gupta
(Partner)
M. No. 094040

Place: Noida
Date: 29-05-2026
UDIN: 26094040DZBWMI5458

For and on behalf of the board of directors of
Praruh Technologies Limited
(formerly known as Praruh Technologies Private Limited)

Sd/-
Vishal Prakash
(Managing Director)
DIN: 09364754

Sd/-
Amar Deep Sharma
(Whole-Time Director)
DIN: 09056150

Sd/-
Jitender Kumar
CFO
CTMPK9498P

Sd/-
Geeta Kumari
Company Secretary
EHKPK7868D

Notes to the Financial Statements for the year ended 31st March, 2026

1. **Background**

Praruh Technologies Limited, formerly known as Praruh Technologies Private Limited, was incorporated on 15/11/2019 having CIN L72900UP2019PLC123393. During the financial year 2025–26, the Company successfully completed its Initial Public Offer (IPO) and got listed on the SME Platform of BSE Limited.

The Company is engaged in the business of consultancy and providing technology-oriented solutions in the fields of Information Technology (IT), **Artificial Intelligence (AI), Cyber Security, Data Center solutions and services**, system delivery and complete management of IT operations and infrastructure.

The Company's services are designed to facilitate the effective use of technology by enterprises and end users. Its supplies and services provide specialized technology-oriented solutions by integrating software, hardware, networks, telecommunications, electronics, **AI-driven technologies, Cyber Security solutions, and Data Center infrastructure and management services**.

The Company also provides IT infrastructure support, **Data Center services**, management and self-service tools for configuring and operating infrastructure, **Cyber Security and information security services, Artificial Intelligence and automation solutions**, software development, scientific information technology-based activities, and other related business activities.

2. Significant Accounting Policies

i) Basis of preparation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards referred to section 133 and relevant provisions of the Companies Act 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies have been consistently applied and are consistent with those used in the previous year unless stated otherwise.

The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company. Pursuant to the exemptions/ relaxations as contained in the notification, AS 17 – Segment Reporting is not applicable to the Company for the current year. Further, certain recognition and measurement / disclosure requirements in terms of Accounting Standard 28 –Impairment of Assets are also not applicable to the Company for the current year.

ii) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management of the Company to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from those estimates. The significant estimates used by the management in the preparation of these financial statements include estimation of the economic lives of fixed assets and provision for employee benefits. Any revision to accounting estimates is recognised prospectively in the current and future periods.

iii) Classification of Assets and Liabilities as Current and Non Current

All assets and liabilities are classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, twelve months has been considered by the Company for the purpose of current/ non-current classification of assets and liabilities.

Assets

An asset is classified as current when it satisfies any of the following criteria :-

(a) it is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;

(b) it is held primarily for the purpose of being traded;

(c) it is expected to be realized within twelve months after the reporting date; or

(d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets will be classified as non current assets.

Liabilities

A liability is classified as current when it satisfies any of the following criteria :-

(a) it is expected to be settled in the Company's normal operating cycle;

(b) it is held primarily for the purpose of being traded;

(c) it is due to be settled within twelve months after the reporting date; or

(d) the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities will be classified as non current assets.

iv) Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances on hand, cash balance with bank, and highly liquid investments with original maturities of three months or less at the date of purchase/ investment.

v) **Property, Plant and Equipment (PPE)**

Property, Plant and Equipment are stated at cost less accumulated depreciation and accumulated impairment losses. The cost of Property, Plant and Equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Borrowing costs directly attributable to acquisition of those assets which necessarily take a substantial period of time to get ready for their intended use are capitalised.

Subsequent cost related to an item of Property, Plant and Equipment are recognised in the carrying amount of the item if the recognition criteria are met.

Items of property, plant and equipment retired from active use and held for disposal are stated at the lower of their carrying amount and net realisable value. Any write-down in this regard are recognised immediately in the statement of profit and loss. Losses arising from retirement or gains or losses arising from disposal of property, plant and equipment which are carried at cost are recognised in the Statement of Profit and Loss.

Advances paid towards the acquisition of Property, Plant and Equipment assets outstanding at each balance sheet date and the cost of those assets not ready for their intended use before such date are disclosed as capital work-in-progress. Expenditure directly relating to expansion is capitalised only if it increases the life or functionality of an asset beyond its original standard of performance.

vi) **Depreciation**

Depreciation on Tangible assets is provided on written down value basis over the estimated economic useful life of the assets as prescribed in schedule II of the Companies Act, 2013. Where the Company estimates that the useful life of the assets is less than the prescribed life in schedule II, the former is considered for depreciation purpose. Leasehold improvements are depreciated over the useful life. The useful life of the assets are as follows :

Asset	Useful Life
Computer & Laptops	3
Furniture & Fittings	10
Office Equipment	5
Plant & Machinery	15
Vehicles	8

The useful lives are reviewed by the management at each financial period-end and revised, if appropriate. In case of a revision, the unamortized depreciable amount is charged over the remaining useful life.

Losses arising from retirement or gains or losses arising from disposal of property, plant and equipment which are carried at cost are recognised in the Statement of Profit and Loss.

vii) **Intangible Asset**

Intangible assets are stated at cost less accumulated amortisation and accumulated impairment losses. The cost of Intangible asset acquired comprises its purchase price including any import duties and other taxes (other than those subsequently recoverable by the enterprise from the taxing authorities) and any directly attributable expenditure on making the intangible asset ready for its use. And the cost of an internally generated intangible asset is the sum of the expenditure incurred from the time when it first met the recognition criteria for an intangible asset and the cost comprises all expenditure that can be directly attributed or allocated on a reasonable and consistent basis to creating, producing and making the intangible asset for its intended use.

Borrowing costs directly attributable to acquisition of those assets which necessarily take a substantial period of time to get ready for their intended use are capitalised.

Subsequent expenditure on an intangible asset after its purchase or its completion are recognised in the carrying amount of the item if the recognition criteria are met.

An intangible asset is derecognised on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an intangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised as income or expense in the statement of profit and loss.

Advances paid towards the acquisition, creating, producing and making the intangible asset outstanding at each balance sheet date and the cost of those assets not ready for their intended use before such date are disclosed as Intangible assets under development.

viii) **Impairment of assets**

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Profit and Loss Account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount, subject to a maximum of depreciated historical cost.

ix) **Inventories**

Inventories are valued at the lower of cost and net realizable value. Cost is determined on a FIFO basis. Net realizable value is the estimated selling price in the ordinary course of business less the estimated cost of completion and the estimated costs necessary to make the sale.

x) **Revenue recognition**

Revenue is recognised on accrual basis unless otherwise stated.

Revenue from the sale of goods is recognized when control of the goods has transferred to the buyer, typically upon delivery and, where applicable, completion of installation, commissioning, and testing. Revenue is measured at the fair value of the consideration received or receivable, net of returns, allowances, discounts, volume rebates, and cash discounts.

Revenue from services is recognized over time or at a point in time based on the stage of completion of the services rendered, in accordance with the terms of specific contracts. Revenue is measured at the transaction price, which is the invoice value net of GST, trade discounts, and rebates, where applicable.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

Revenue from other income is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

The Company has leased out a portion of its building under an operating lease arrangement. Rental income from such lease is recognized on a straight-line basis over the lease term, in accordance with the terms of the rental agreement.

Since the rental income is fixed and does not vary with usage, no adjustments for variable lease payments are required.

Rental income is presented under Other Income in the Statement of Profit and Loss.

xi) **Borrowing Costs**

Borrowing Costs include interest, amortization of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalization of such asset is added to the cost of the assets.

xii) **Foreign currency transactions**

(i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Measurement of foreign currency items at the Balance Sheet date

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

(iii) Exchange Differences

Exchange differences arising on the settlement of monetary items or on reporting of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise.

xiii) **Employee benefits**

Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering service are classified as short-term employee benefits. Benefits such as salaries, allowances, short-term compensated absences and the expected cost of other benefits is recognised in the period in which the employee renders the related services.

Post-employment benefits

(a) Defined contribution plans
The Company's gratuity plan is a defined benefit plan. The present value of gratuity obligation under such defined benefit plan is determined annually based on an actuarial valuation carried out by an independent actuary using the Projected Unit Credit Method, which recognises each period of current and past service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash flows. The discount rate used for determining the present value of the obligation under defined benefit plan is based on the market yields on Government securities as at the valuation date having maturity periods approximating to the terms of related obligations. Actuarial gains and losses are recognised immediately in the Statement of Profit and

Loss. Gains or losses on the curtailment or settlement of any defined benefit plan are recognised when the curtailment or settlement occurs.

(b) Other long term benefits
Compensated absences
Accumulated compensated absences, which are expected to be availed or encashed within 12 months from the end of the year are treated as short term employee benefits. The obligation towards the same is measured at the expected cost of accumulating compensated absences as the additional amount expected to be paid as a result of the unused entitlement as at the year end.

Accumulated compensated absences, which are expected to be availed or encashed beyond 12 months from the end of the year are treated as other long term employee benefits. The Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year.

(c) Defined Contribution Plans
In respect to retirement benefit in the form of Provident fund, the Company's Contribution paid/payable under the schemes is recognized as an expense in the period in which the employee renders the related service. The Company's contributions towards provident fund, which are being deposited with the Regional Provident Fund Commissioner, are charged to the Statement of Profit and Loss.

xiv) **Operating leases**

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term are classified as operating leases. During the year, the Company has not entered into any operating lease arrangements.

xv) **Taxes on income**

Tax expenses for the period, comprising current tax and deferred tax, are included in the determination of net profit or loss for the period. Current tax are measured at the amount expected to be paid to tax authorities in accordance with the Income Tax Act, 1961.

Deferred Tax is recognized for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset can be realized. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. At each Balance Sheet date, The Company re-assesses unrecognized deferred tax assets, if any. In case of unabsorbed losses and unabsorbed depreciation, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that can be realized against future taxable profit. At each balance sheet date the Company reassesses unrecognized deferred tax assets.

xvi) **Current Tax**

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, in accordance with the Income Tax Act, 1961 and the Income Computation and Disclosure Standards (ICDS) prescribed therein. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current tax relating to items recognised outside profit or loss is recognised in correlation to the underlying transaction either in OCI or directly in other equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

xvii) **Earnings per share**

The basic earnings per share is computed by dividing the net profit/ (loss) attributable to equity shareholders for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

xviii) **Provisions and contingent liabilities**

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly in the control of the company or a present obligation that arises from past event where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Statement of change in equity

A. Equity Capital

(1) Current reporting period (31/03/2026)

Balance at the beginning of the current reporting period	Change in equity Share Capital due to Prior Period Errors	Balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
1,020.00	-	1,020.00	373.00	1,393.00

(2) Previous reporting period (31/03/2025)

Balance at the beginning of the current reporting period	Change in equity Share Capital due to Prior Period Errors	Balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
20.00	-	20.00	1,000.00	1,020.00

B. Other Equity

Particulars	**Retained Earnings**	**Security Premium**	**Statutory Reserve**	**Revaluation Surplus**	**Total Equity**
Balances at 01.04.2024	**1,116.75**	**-**	**-**	**-**	**1,116.75**
Changes in equity for the financial year					
Addition during the year	-	-	-	-	-
Income for the year	670.52	-	-	-	670.52
Less: Issue of bonus share	(1,000.00)	-	-	-	(1,000.00)
Revaluation gain	-	-	-	-	-
Transfer During the Year	-	-	-	-	-
Balance at 01.04.2025	**786.26**	**-**	**-**	**-**	**786.26**
Changes in Accounting Policy	-	-	-	-	-

Restated Balances at 01.04.2025	**786.25**	**-**	**-**	**-**	**786.25**
Changes in Equity for the Financial Year					
Addition during the year	-	1976.90	-	-	1976.90
IPO Expenses incurred during the year	-	(226.41)	-	-	(226.41)
Income for the year	940.67	-	-	-	940.67
Revaluation gain	-	-	-	-	-
Transfer During the Year	(0.37)	-	-	-	(0.37)
Balance at 31.03.2026	**1,727.57**	**1,750.49**	**-**	**-**	**3478.06**

Note 3:- Share capital **(Rupee in Lakhs)**

Particulars	**31st March, 2026**		**31st March, 2025**	
Equity share capital	**No. of Shares**	**Amount**	**No. of Shares**	**Amount**
(a) Authorised equity share capital (Share of Rs. 10 each)				
As at 01 April	1,50,00,000	1,500.00	5,00,000	50.00
Increase during the period	-	-	1,45,00,000	1,450.00
As at 31 March	1,50,00,000	1,500.00	1,50,00,000	1,500.00

Particulars	**Figures as at the end of current reporting period 31/03/2026**			**Figures as at the end of previous reporting period 31/03/2025**		
(b) Issued, subscribed and fully paid-up share capital	**Par value**	**Number of Shares**	**Amount**	**Par value**	**Number of Shares**	**Amount**
As at 01 April	10	1,02,00,000	1,020.00	10	2,00,000	20.00
Increase during the period**	10	37,30,000	373.00	10	1,00,00,000	1,000.00

As at 31 March	10	1,39,30,000	1,393.00	10	1,02,00,000	1,020.00

***During the year, the Company has issued 37,30,000 equity shares of ₹10 each fully paid-up on a premium of Rs.53/- by way of Initial Public Offer through BSE SME platform on 29/09/2025.*

***During previous year, the Company has issued 1,00,00,000 equity shares of ₹10 each fully paid-up as bonus shares, in the ratio of 50:1 (i.e., 50 bonus shares for every 1 equity share held) to the existing shareholders by capitalising reserves. The bonus shares have been issued out of free reserves in accordance with applicable provisions of the Companies Act, 2013.*

(c) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment: Nil

(d) Details of shareholders holding more than 5 per cent shares in the Company

Name of the Shareholders	Figures as at the end of current reporting period 31/03/2026		Figures as at the end of previous reporting period 31/03/2025	
	Number of Shares	Percentage (%) holding	Number of Shares	Percentage (%) holding
Vishal Prakash	50,99,898	36.6109	50,99,898	49.9990
Rahul	25,49,949	18.3054	25,49,949	24.9995
Amar Deep Sharma	25,49,949	18.3054	25,49,949	24.9995
Moneywise Financial Services Pvt. Ltd.	8,62,000	6.1881	-	-

(e) No shares were issued without consideration during the past five years except for bonus shares.

(f) Shares issued under ESOP: Nil

(g) Shareholding of promoters & changes

Name of the Promotors	Figures as at the end of current reporting period 31/03/2026		Figures as at the end of previous reporting period 31/03/2025		Percentage (%) change
	Number of Shares	Percentage (%) holding	Number of Shares	Percentage (%) holding	
Vishal Prakash	50,99,898	36.6109	50,99,898	49.9990	-26.78%
Rahul	25,49,949	18.3054	25,49,949	24.9995	-26.78%

Amar Deep Sharma	25,49,949	18.3054	25,49,949	24.9995	-26.78%

Note: 4 Reserves and Surplus

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
(i) Securities Premium		
Opening balance	-	-
Add :- Addition during the year	1976.90	-
Less :- Issue Expenses	(226.41)	-
Closing balance	1750.49	-
(ii) Surplus i.e., balance in Statement of Profit and Loss		
Opening balance	787.26	1116.75
Less :- Issue of bonus shares	-	(1000.00)
Less :- Deferred tax Liability Adjustment	(0.37)	-
Less :- Issue Expenses	-	-
Net profit for the period	940.67	670.52
Closing balance	1727.57	787.26

Note-5: Long Term Borrowings

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
Term Loans		
Secured Loans *		
- From Bank	-	376.51
- From NBFC	-	49.60
Unsecured Loans	-	-
Total	-	**426.11**

Note-6 : Long Term Provisions

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
Provision for gratuity	24.76	22.33
Provision for compensated absences	4.47	-
Total	**29.23**	**22.33**

Note-7: Short Term Borrowings

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
Secured borrowings		
Cash Credit from Bank*	-	316.95
Term Loans		
Current maturities of long term borrowings		
- From Bank	-	46.28
- From NBFC	-	12.71
Total	-	**375.94**

**Secured by hypothecation of land & Building of Director and Shareholders.*

Note-8: Trade Payables

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
Total outstanding dues of micro enterprises and small enterprises**	2377.03	199.62
Total outstanding dues of creditors other than micro enterprises and small enterprises	4966.18	1471.72
Total	**7343.21**	**1671.35**
**The Ministry of Micro, Small and Medium enterprises has issued an office memorandum dated 26 August 2008 which recommends that the micro and small enterprises should mention in their correspondence with its customers the entrepreneur's memorandum number as allocated after filing of the memorandum. Accordingly, the disclosure in respect of amounts payable to such enterprises as at 31 March 2026 and 31 March 2025 has been made in the financial statements based on the information received and available with the Company. The Company has not received any claim for interest from any supplier under the said Act.		

Disclosures in relation to Micro and Small enterprises "Suppliers" as defined in the Micro, Small and Medium Enterprises Development Act, 2006:

The amounts remaining unpaid to micro and small suppliers as at the end of the year		
– Principal	**2377.03**	**199.62**
– Interest	**0.03**	**-**
The amount of interest paid by the buyer as per the Micro Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006)	**-**	**-**
The amounts of the payments made to micro and small suppliers beyond the appointed day during each accounting year	**-**	**-**
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	**-**	**-**
The amount of interest accrued and remaining unpaid at the end of each accounting year	**-**	**-**
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under the MSMED Act, 2006	**-**	**-**
Total	**2377.03**	**199.62**

The following table represent ageing of Trade payables as on March 31, 2026:

Particulars	Not due	< 1 year	1-2 years	2-3 years	> 3 years	Total
MSME	-	**2,377.03**	-	-	-	**2,377.03**
Others	-	**4,934,34**	**31.84**	-	-	**4,966.18**
Disputed dues – MSME						
Disputed dues - others						
Total	-	**7,311.37**	**31.84**	-	-	**7,343.21**

The following table represent ageing of Trade payables as on March 31, 2025:

Particulars	Not due	< 1 year	1-2 years	2-3 years	> 3 years	Total
MSME	-	**199.62**	-	-	-	**199.62**
Others	-	**1,469.73**	**2.00**	-	-	**1,471.72**
Disputed dues – MSME						
Disputed dues - others						
Total	-	**1,669.35**	**2.00**	-	-	**1,671.35**

Note-9: Short Term Provisions

Particulars	**Figures as at the end of current reporting period 31/03/2026**		**Figures as at the end of previous reporting period 31/03/2025**	
Provision for Audit Fee		3.96		1.80
Provision for Gratuity		3.77		2.33
Provision for compensated absences		1.39		-
Provision for current tax	316.60		238.93	
Add: Interest on shortfall in payment of advance income-tax	5.20		-	
Less : Advance Tax	195.00		100.00	
Less : TDS	124.61		105.34	
Net Income Tax Payable		**2.19**		**33.59**
Total		**11.31**		**37.72**

Note-10: Other Current Liabilities

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
Duties and taxes	45.06	166.73
Employee benefit obligations	24.73	23.88
Advance from Customers	1.54	1.54
Other Expenses Payable	19.29	33.77
Total	**90.63**	**225.93**

Note-12: Non-Current Investments

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
Unquoted, stated at cost		
Gold *	9.49	9.49
Total	**9.49**	**9.49**

*Gold 150 Gram having estimated Market Value of Rs. 22.26 lacs as on 31-03-2026 (Previous Year 12.54 lacs)

Note-13: Deferred tax (liabilities)/assets (Net)

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
(The balance comprises temporary differences attributable to: **Property, plant and equipment and expenses u/s 43B of Income Tax Act** Movements in deferred tax liabilities		
(i) At beginning of the year	(2.49)	0.74
(ii) Charged/ (credited)- - to profit and loss	12.83	(3.23)
On account of timing differences relating to depreciation	10.39	(3.23)
Expenses disallowed u/s 43B of the Income Tax Act, 1961	2.45	-
- transfer from DTA		
(iii) At closing of the year	10.35	(2.49)
Total	**10.35**	**(2.49)**

Note-14: Other Non-Current Assets

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
Earnest Money Deposit	69.22	72.13
Security Deposits	0.44	0.44
Fixed Deposits- with original maturities of more than 12 months***	185.89	199.57
Total	**255.56**	**272.14**

***-pledged against bank guarantees and having original maturity beyond 12 months

Note-15: Inventories

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
(valued at lower of cost and net realisable value)		
(i) Hardware	2001.05	352.99
(ii) Software/Licences	10.43	-
Total	**2011.48**	**352.99**

Note-16: Trade Receivables

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
Unsecured considered good	7557.88	2814.88
Considered doubtful	-	-
Less: Provision for doubtful debts	-	-
Total	**7557.88**	**2814.88**

*Note: The balances outstanding for more than three years are considered good and fully recoverable by the management and no provision is considered necessary.

The following table represent ageing of Trade receivables as on March 31, 2026:

Particulars	Not due	< 6 months	6 months - 1 years	1-2 years	2-3 years	> 3 years	Total
Undisputed Trade Receivables							
-considered good	-	7,083.26	81.18	162.08	107.59	123.79	7,557.88
-considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables							
-considered good	-	-	-	-	-	-	-
-considered doubtful	-	-	-	-	-	-	-
Total	**-**	**7,083,26**	**81.18**	**162.08**	**107.59**	**123.79**	**7,557.88**

The following table represent ageing of Trade receivables as on March 31, 2025:

Particulars	Not due	< 6 months	6 months - 1 years	1-2 years	2-3 years	> 3 years	Total
Undisputed Trade Receivables							
-considered good	-	2,160.35	329.01	186.64	72.77	66.11	2,814.88
-considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables							
-considered good	-	-	-	-	-	-	-
-considered doubtful	-	-	-	-	-	-	-
Total	**-**	**2,160.35**	**329.01**	**186.64**	**72.77**	**66.11**	**2,814.88**

***Note: The balances outstanding for more than three years are considered good and fully recoverable by the management and no provision is considered necessary.**

Note-17: Cash and cash equivalents

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
Cash and cash equivalents		
Cash in hand	2.18	8.12
Balance with banks	269.45	0.66
Bank Balances other than cash and cash equivalents		
*- in fixed deposits with original maturities of more than 3 months****	956.94	-
Total	**1,228.58**	**8.78**

*** pledged against bank guarantees and having original maturity less than 12 months	66.67	-
*** lien Free Fixed Deposits with Bank maturity 3 to 12 months	890.28	-

Note-18: Short Term Loans & Advances

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
(Unsecured considered good, unless stated otherwise)		
Advances for supply for goods and rendering of services	39.37	40.38
Advances to employees	1.00	0.35
Total	**40.37**	**40.73**

Note-19: Other current assets

Particulars	Figures as at the end of current reporting period 31/03/2026	Figures as at the end of previous reporting period 31/03/2025
Accrued Interest	-	0.61
Balance with Government Authorities	176.51	52.37
Prepaid Expenses	7.00	17.85
Balance in Travel Card	0.52	0.52
Total	**184.03**	**71.35**

Note -11 : Property, Plant & Equipment

Depreciation on Property, Plant and Equipment as per companies act 2013 for the period ended 31st Day of March 2026

	Gross Block				Depreciation				Net Block	
Particulars	As on April 01, 2025	Additions during the year	Disposal during the period	As at Mar 31, 2026	As at Mar 31, 2025	For the period	Disposal during the period	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
(i) Property, Plant and Equipment										
Computer and related devices	26.70	11.12	-	37.82	18.78	7.03	-	25.81	12.01	7.92
Vehicle	207.72	-	180.39	27.32	102.86	10.90	88.52	25.24	2.08	104.85
Office Equipment	12.80	7.10	-	19.90	6.94	3.40	-	10.34	9.56	5.86
Furniture & Fixture	39.16	6.20	-	45.36	9.87	7.73	-	17.61	27.75	29.29
Land	176.26	-	-	176.26	-	-	-	-	176.26	176.26
Building	730.02	-	-	730.02	55.44	32.85	-	88.29	641.73	674.58
Total (A)	1192.65	24.42	180.39	1036.68	193.89	61.91	88.52	167.28	869.40	998.77
Intangible Asset	-	178.31	-	178.31	-	-	-	-	178.31	-

(Software WIP)*										
Total (B)	-	178.31	-	178.31	-	-	-	-	178.31	-
Total (A) +(B)	1192.65	202.73	180.39	1214.99	193.89	61.91	88.52	167.28	1047.70	998.77
Previous Year	1117.50	104.46	29.30	1192.65	91.47	103.84	1.43	193.89	998.77	1026.02

Intangible assets under development Ageing Schedule as at As at 31 Mar 2026

Particulars	< 1 year	1-2 years	2-3 years	>3 years	Total
(i) Projects in process	178.31	-	-	-	178.31
(ii) Projects temporarily suspended	-	-	-	-	-
Total	**178.31**	**-**	**-**	**-**	**178.31**

* Note:- During the financial year, the Company has started investment in internally developed software platforms, applications and technology solutions which are disclosed under" Intangible Assets Under Development"

Intangible Assets Under Development primarily represents expenditure incurred on internally developed software platforms/applications under various stages of development. The capitalization includes directly attributable development costs incurred in accordance with Accounting Standard (AS) 26 – "Intangible Assets". Based on management assessment of technical feasibility, future economic benefits and recoverability of the projects, the said expenditure has been capitalized as Intangible

Assets Under Development. The projects have not yet been put to use as at 31 March 2026 and accordingly amortization has not commenced.

The movement and ageing schedule of Intangible Assets Under Development are disclosed in Note No. 11 to the financial statements.

Depreciation on Property, Plant and Equipment as per companies act 2013 for the period ended 31st Day of March 2025

	Gross Block				Depreciation				Net Block	
Particulars	**As on April 01, 2024**	**Additions during the year**	**Disposal during the period**	**As at Mar 31, 2025**	**As at Mar 31, 2024**	**For the period**	**Disposal during the period**	**As at March 31, 2025**	**As at March 31, 2025**	**As at March 31, 2024**
(i) Property, Plant and Equipment										
Computer and related devices	17.27	9.43	-	26.70	11.06	7.72	-	18.78	7.92	6.21
Vehicle	171.94	35.78	-	207.72	56.85	46.01	-	102.86	104.85	115.09

Office Equipment	7.27	5.53	-	12.80	2.35	4.59	-	6.94	5.86	4.91
Furniture & Fixture	0.64	38.52	-	39.16	0.20	9.67	-	9.87	29.29	0.44
Land	176.26	-	-	176.26	-	-	-	-	176.26	176.26
Building	744.12	15.20	29.30	730.02	21.01	35.85	1.43	55.44	674.58	723.11
Total	**1.117.50**	**104.46**	**29.30**	**1,192.65**	**91.47**	**103.84**	**1.43**	**193.89**	**998.77**	**1.026.02**
Previous Year	**27.96**	**1,155.59**	**66.04**	**1,117.50**	**16.50**	**74.97**	**-**	**91.47**	**1.026.02**	**11.45**

Note-20: Revenue from Operations

Particulars	**For the year ended on 31-03-2026**	**For the year ended on 31-03-2025**
Sales of Goods		
- Domestic	6814.82	4723.12
Sales of Services		
- Domestic	3296.07	1457.51
- Export	-	7.96
Total	**10110.89**	**6188.60**

Note-21: Other Income

Particulars	**For the year ended on 31-03-2026**	**For the year ended on 31-03-2025**
Interest on Fixed Deposit with Banks	25.22	13.54
Liability No longer required written back	5.17	50.23
Rental Income	17.55	12.63
Gain on sale of vehicle	1.79	-
Foreign exchange gain	0.12	-
Miscellaneous Income	0.09	0.05
Total	**49.95**	**76.46**

Note-22: Cost of Material Consumed

Particulars	For the year ended on 31-03-2026	For the year ended on 31-03-2025
Opening stock		
Finished Goods	352.99	-
Total of Opening Stock	352.99	-
Purchase of Traded Goods-Domestic	7194.92	3007.84
Purchase of Traded Goods-Import	26.45	1.59
Direct Expenses	225.41	145.90
Total of Closing Stock	2011.48	352.99
Total	**5788.29**	**2802.34**

Note-23: Purchases

Particulars	For the year ended on 31-03-2026	For the year ended on 31-03-2025
Purchase of Services	2077.64	1522.58
Total	**2077.64**	**1522.58**

Note-24: Employee Benefit Expenses

Particulars	For the year ended on 31-03-2026	For the year ended on 31-03-2025
Salaries and Incentives	301.72	436.78
Director Remuneration	74.96	69.81
Contribution to provident and other funds	7.67	6.34
Gratuity Expenses	3.87	13.43
Leave Encashment Exp	5.86	-
Staff Welfare	6.78	4.89
Total	**400.86**	**531.25**

Note-25: Finance Cost

Particulars	For the year ended on 31-03-2026	For the year ended on 31-03-2025
Interest Expense	58.25	108.67
Other borrowing costs including BG Charges*	39.77	35.29
Total	**98.01**	**143.96**

**Bank Guarantee charges being one-time non-refundable charges have been recognized fully in the Statement of Profit and Loss during the year and not amortized over the period of the bank guarantee*

Note-26: Depreciation & Amortization Expenses

Particulars	For the year ended on 31-03-2026	For the year ended on 31-03-2025
Depreciation for the year	61.91	103.84
Less: Disposal during the year	-	1.43
Less:- Prior Period Depreciation	-	6.89
Total	**61.91**	**95.53**

Note-27: Other Expenses

Particulars	For the year ended on 31-03-2026	For the year ended on 31-03-2025
Bank Charges	0.53	0.89
Bad Debts	5.19	2.24
Business Promotion	17.54	18.25
Contribution towards corporate social responsibility (CSR)	17.35	6.78
Communication expenses	2.92	4.71
Commission & Brokerage	-	2.54
Directors Sitting fees	1.00	-
Insurance	19.55	3.85
Interest on statutory dues	10.58	6.99
Interest on delayed payments to micro enterprises and small enterprises	0.03	-
Legal and professional charges	284.18	58.39
Loss on foreign exchange transactions (net)	-	0.33
Loss on sale of vehicle	6.99	-
Logistic Expenses	8.92	7.19
Miscellaneous expenses	0.80	1.74
Power and Fuel	2.65	3.16

Printing and Stationery	1.24	1.18
Repair & Maintenance	17.92	11.59
Rates and Taxes	0.39	11.89
Software Expense	10.32	2.59
Travelling and Conveyance	79.11	103.51
Payment made to auditor (excluding GST) for :		
- Statutory audit	1.50	1.50
- Tax audit	0.50	0.50
- Internal Audit	2.40	-
Total	**491.61**	**249.82**

Note-28 Current tax

Particulars	**For the year ended on 31-03-2026**	**For the year ended on 31-03-2025**
Profit before tax	1242.51	912.68
Depreciation as per Companies act, 2013	61.91	103.84
Depreciation as per Income tax act, 1961	84.09	109.34
Statutory Disallowances	10.61	6.99
Gratuity Expenses	3.87	25.31
Leave Encashment Expenses	5.86	-
Contribution towards corporate social responsibility (CSR)	17.35	6.78
Loss on sale of vehicle	6.99	-
Gain on sale of vehicle	(1.79)	-
Prior Period Expenses	-	6.89
Less : Income taxable under House Property & Other Sources		
Interest Income	25.22	13.54
Rental Income	17.55	12.63
Taxable profit under PGBP	**1220.44**	**926.97**
Taxable profit under HP	12.29	8.84
Taxable Interest Income	25.22	13.54
Total Taxable Income	**1257.94**	**949.36**
Current Tax	**316.60**	**238.93**

Note-29: Earning Per Equity Share

Particulars	For the year ended on 31-03-2026	For the year ended on 31-03-2025
Profit after tax (A)	940.67	670.52
Weighted Average Number of Shares Outstanding (B)	1,39,30,000	1,02,00,000
Adjusted Weighted Avg. Number of Shares Outstanding (C)	1,20,65,000	1,02,00,000
Earnings Per Shares *	**7.80**	**6.57**

Notes to the Financial Statements for the year ended 31st March 2026

Depreciation as per IT Act:

Particulars	Rate of Depreciation	As on April 01, 2025	Additions during the year		Disposal during the period	Value as on March 31, 2026	Depreciation			Depreciation	WDV as on 31st March, 2026
			More than 180 days	180 or less than 180 days			More than 180 days	180 or less than 180 days	Disposal during the period		
(i) Property, Plant and Equipment											
Land	0%	176.26	-	-	-	176.26	-	-	-	-	176.26
Building	10%	593.12	0.76	5.29	-	599.16	59.39	0.26	-	59.65	539.51
Computer and related devices	40%	10.82	2.28	8.84	-	21.94	5.24	1.77	-	7.01	14.93
Vehicle	15%	160.83	-	-	86.68	74.15	11.12	-	-	11.12	63.03
Office Equipment	15%	14.68	0.77	4.53	-	19.98	2.32	0.34	-	2.66	17.32
Furniture & Fixture	10%	35.16	-	2.71	-	37.87	3.52	0.14	-	3.65	34.22
Intangible Asset (Software WIP)		-	143.76	90.05	-	233.81	-	-	-	-	233.81
Total		**990.87**	**147.57**	**111.42**	**86.68**	**1,163.17**	**81.59**	**2.51**	**-**	**84.09**	**1,079.08**

Note-30 EMPLOYEE BENEFIT PLANS

Defined contribution plan

The Company makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards provident fund and other funds, which is a defined contribution plan. The contributions are charged to Statement of Profit and Loss as they accrue. The amount recognised as an expense towards contribution to provident fund and other funds for the year amounting to ₹ 7.67 lacs (previous year: ₹ 6.34 lacs).

Defined benefit plan – Gratuity

Gratuity plan: The Company operates a gratuity plan wherein every employee is entitled to the benefit equivalent to 15 days of basic salary last drawn for each completed year of service. Gratuity is payable to all eligible employees of the Company on retirement or separation or death or permanent disablement in terms of the provisions of the Payment of Gratuity Act, 1972. The amount recognised as an expense towards the gratuity plan for the year amounting to ₹ 3.87 lacs (previous year: ₹ 13.43 lacs).

Principal actuarial assumptions in respect of provision for gratuity at the balance sheet date are as follows:

a) Economic assumptions: The principal assumptions are the discount rate and salary growth rate. The discount rate is generally based upon the market yield available on the Government bonds at the accounting date with a term that matches that of the liabilities and the salary growth rate takes account of inflation, seniority, promotion and other relevant factors on long term basis.

	Particulars	As at Mar 31, 2026	As at Mar 31, 2025
	i) Discount rate %	6.48%	6.77%
	ii) Salary growth rate (p.a)	10.00%	20.00%
b)	Demographic assumption		
	i) Retirement age (Years)	60	60
	ii) Mortality table	IALM (2012-14)Ultimate	IALM (2012-14) Ultimate
	iii) Withdrawal rates	25.00%	25.00%
II	Status of the plan:		
	Present value of the defined benefit obligations at the end of the year	28.53	24.66
	Fair value of plan assets at the end of the year	-	-
	Liability/ (Assets) recognized in the balance sheet	**28.53**	**24.66**
III	Change in the Defined Benefit Obligation (DBO)		
	Defined Benefit Obligation as at the beginning of Period	24.66	11.23
	Service cost	7.99	7.77

	Interest cost	1.78	1.03
	Actuarial (Gains)/Losses	(5.91)	4.62
	Benefits Paid		
	Past service cost		
	Defined Benefit Obligation as at the end of Period	**28.53**	**24.66**
IV	Change in fair value of Plan Assets	-	-
	Fair value of Plan Assets as at the beginning of Period	-	-
	Actual return on plan assets	-	-
	Expected return on plan assets	-	-
	Contribution Paid	-	-
	Actuarial gain/(loss)	-	-
	Benefits paid	-	-
	Fair value of Plan Assets as at the end of period		

V	Amount recognised in statement of profit and loss		
	Current service cost	7.99	7.77
	Past service cost	-	-
	Interest cost	1.78	1.03
	Expected return on plan assets	-	-
	Actuarial (gain)/loss	(5.91)	4.62
	Total expense included in employee benefit expense	3.87	13.43
c)	Other long term liability		
	The liability for compensated absence as at the end of the year	5.86	-

Note-31 Leases

During the year, the Company has not entered into any operating lease arrangements.

DETAILS OF RELATED PARTY TRANSACTION

Note-32: Related Party Disclosure :-

Description of relationship	Name of party	Designation
Key management personnel ("KMP") - Director	Vishal Prakash	Managing Director
	Amar Deep Sharma	Director
	Rahul Sharma	Director
	Pariza Chaturvedi	Director

	Vijay Kumar Pandey	Director
	Sunil Kumar Gulati	Director
	Jitender Kumar	CFO
	Geeta Kumari	CS
Relative of Key management personnel ("KMP") - Director	Vikash Prakash Nilam Pandey Prachi Maheswari	
Entities in which director or relatives of key managerial personnel are directors/interested.	Networkwize Technologies Private Limited CM STAFFING SOLUTIONS PRIVATE LIMITED	

Name of Related Party	**Nature of Transaction**	**As at Mar 31, 2026**	**As at Mar 31, 2025**
Prachi Maheswari	Consultancy Charges	15.60	15.60
Vishal Prakash	Managerial remuneration	74.96	69.81
Amar Deep Sharma	Managerial remuneration	30.77	28.78
Rahul Sharma	Managerial remuneration	52.58	33.00
Pariza Chaturvedi	Managerial remuneration	30.20	28.78
Jitender Kumar	Managerial remuneration	10.81	5.16
Geeta Kumari	Managerial remuneration	4.22	2.17
Vikash Prakash	Salary	39.24	50.20
Vijay Kumar Panday	Directors Sitting fees	0.50	0.13
Sunil Kumar Gulati	Directors Sitting fees	0.50	0.13
Networkwize Technologies Private Limited	Rental Income	11.90	-
Networkwize Technologies Private Limited	Purchase of Services/Goods	86.61	-

Outstanding balances with related parties:

Name of related party	Nature of transaction	As at Mar 31, 2026	As at mar 31, 2025
Vishal Prakash	Employee related payables	-	4.12
Amar Deep Sharma	Employee related payables	-	1.90
Rahul Sharma	Employee related payables	-	2.13
Pariza Chaturvedi	Employee related payables	-	1.90
Jitender Kumar	Employee related payables	-	0.69
Geeta Kumari	Employee related payables	-	0.17
Vikash Prakash	Employee related payables	-	2.06
Prachi Maheswari	Consultancy Charges Payable	-	1.17
Vijay Kumar Pandey	Directors Sitting fee Payable	-	0.13
Sunil Kumar Gulati	Directors Sitting fee Payable	-	0.13
Networkwize Technologies Private Limited	Trade Payables	64.80	-

Note- 33 : Capital Commitments

The estimated amount of contracts remaining to be executed on Intangible assets under development and not provided for

Note- 34: Contingent Liabilities

Demands outstanding including interest in relating to Income tax as per Income tax portal	234.48	234.48
Demands outstanding in relating to tax withholding obligations as per Traces website	0.01	0.01
Demands outstanding relating to Goods and Services Tax (GST)	427.52	-
Bank Guarantee to customer	1,559.03	964.03

1. The Income Tax demands represent matters under dispute and/or pending adjudication before the appropriate authorities. Based on the assessment of facts, applicable laws and advice obtained, management believes that the likelihood of an outflow of economic resources is not probable and accordingly no provision has been recognized in the financial statements.

2. The demand relating to tax withholding obligations as reflected on the TRACES portal pertains to reconciliation differences and/or matters pending rectification with the tax authorities. Management expects the matter to be resolved through the rectification process and, accordingly, no provision has been considered necessary.

3. The GST demands relate to matters under assessment, review, or dispute with the indirect tax authorities. Based on management's evaluation and available legal advice, the Company believes that it has adequate grounds to support its position and therefore no provision has been recognized.

4. Bank guarantees have been issued in the ordinary course of business on behalf of customers. The management does not expect any material liability to arise on account of invocation of these guarantees.

Note- 35: Other/ additional information pursuant to Schedule III to Companies Act, 2013

Particulars	**As at Mar 31, 2026**	**As at Mar 31, 2026**
Earnings in foreign currency (accrual basis):	-	7.96
Export of Services (NIL USD in C.Y. (9464.00 USD in PY)	-	-
Value of imports on CIF basis	-	-
Import of Hardware USD 28604 in C.Y. (1989.11 USD in P.Y.)	26.45	1.59

Other Statutory Information

(a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
(b) The Company has not advanced any loans or advances in the nature of loans to specified persons viz. promoters, directors, KMPs, related parties; which are repayable on demand or where the agreement does not specify any terms or period of repayment.
(c) The Company has utilised funds raised borrowings from banks for the specific purposes for which they were issued/taken. The Company did not issue any securities during the year except mentioned in note no. 41

(d) The Company has not been declared as a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved.

(e) 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:

  (i) 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
  (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(f) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

  (i) 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
  (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(g) There are no transactions and / or balance outstanding with companies struck off under section 248 of the Companies Act, 2013.

(h) The Company does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

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

(j) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

(k) The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.

(l) During the year no Scheme of Arrangement has been formulated by the Company/pending with competent authority.

(m) Title deeds of Immovable Property are held in name of the Company.

(n) No Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: (a) repayable on demand or (b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

(o) **DETAILS OF BENAMI PROPERTY HELD :** The Company does not hold any benami property under the Benami Transactions (Prohibition) Act, 1988 thus this Clouse is not applicable.

a) Details of such property, including year of acquisition,	NA
b) Amount thereof,	NA
c) Details of Beneficiaries,	NA
d) If property is in the books, then reference to the item in the Balance Sheet,	NA
e) If property is not in the books, then the fact shall be stated with reasons,	NA
f) Where there are proceedings against the company under this law as an abetter of the transaction or as the transferor then the details shall be provided,	NA
g) Nature of proceedings, status of same and company's view on same	NA

Utilisation of Borrowed funds and share premium:

(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

(B) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

Thus this Clouse is not applicable.

Note – 36 Corporate Social Responsibility Expenses

Particulars	As at Mar 31, 2026	As at Mar 31, 2025
(i) Gross amount required to be spent by the Company during the year	17.35	6.78
(ii) Amount spent in cash during the year on: a)Construction/acquisition of any asset b) On purposes other than a) above	 17.35	 6.78
Nature of CSR activities The Company has incurred towards Tree Plantation Health & Care	 17.35 -	 - 6.78

There was no shortfall in the amount required to be spent by the Company during the year.

Note-37: Key Ratios

Ratio	Numerator	Denominator	F Y 2025-26	F Y 2024-25	% Variance	Reason for variance:
Current Ratio (in times)	Current Assets	Current Liabilities	1.48	1.42	4.03%	Not Applicable
Debt-equity ratio (in times)	Total Debt	Shareholder's Equity	0.00	0.44	-100%	Note-1
Debt service coverage ratio (in times)	Earnings available for debt service	Debt Service	2.19	6.40	-65.78%	Note-2
Return on equity ratio (in %)	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	28.17	45.55	-38.16	Note-3
Inventory turnover ratio (in times)	Cost of Sales	Average Inventory	4.90	15.88	69.16	Note-4
Trade receivables turnover ratio (in times)	Net Credit Sales	Average Accounts Receivable	1.95	2.49	-21.86	Not Applicable
Trade payables turnover ratio (in times)	Net Credit Purchases	Average Trade Payables	1.60	2.12	-24.47	Note-5
Net capital turnover ratio (in times)	Net Sales	Average Working Capital	4.44	12.48	-64.41	Note-6
Net profit ratio (in %)	Net Profit	Net Sales	9.30	10.83	-14.13	Not Applicable
Return on capital employed (in %)	Earning before interest and taxes	Capital Employed	27.36	47.10	41.91	Note-7

Return on investment (in %)	Income generate from invested fund	Average Investment	Not applicable	Not applicable	-	-

Note: 1 Debt-Equity Ratio decreased during the year primarily due to significant increase in shareholders' equity on account of higher profits/accretion to reserves coupled with reduction in total debt owing to repayment of borrowings during the year."

Note: 2 Debt Service Coverage Ratio decreased during the year primarily due to repayment/closure of long-term borrowings resulting in significant reduction in principal repayment obligations and finance cost.

Note: 3 Return on Equity Ratio decreased during the year primarily due to substantial increase in shareholders' equity/average net worth as compared to increase in profit after tax during the year, resulting in lower return percentage on equity

Note: 4 Inventory Turnover Ratio decreased during the year primarily due to significant increase in average inventory levels as compared to increase in cost of goods sold during the year, resulting in lower inventory rotation.

Note: 5 Trade Payables Turnover Ratio decreased during the year primarily due to significant increase in average trade payables as compared to increase in net credit purchases during the year, indicating higher credit period availed from suppliers

Note: 6 Net Capital Turnover Ratio decreased during the year primarily due to substantial increase in average working capital arising from growth in current assets and working capital requirements, whereas increase in net sales was comparatively lower during the year

Note: 7 Return on Capital Employed decreased during the year primarily due to substantial increase in capital employed on account of growth in shareholders' funds and long-term funds, whereas increase in EBIT was comparatively lower during the year

Note-38: Details Of Loan Given And Investments Made Covered Under Section 186(4) Of The Companies Act, 2013

a) In respect of investments made - refer Note 12 (Non - Current Investments)
b) In respect of loans and guarantees given - Nil

Note-39: Unhedged foreign currency exposure

Particulars	As at Mar 31, 2026	As at Mar 31, 2025

	Amount in foreign currency	Amount in INR	Amount in foreign currency	Amount in INR
Trade Payables (Amount in USD)	0.08	7.54	-	-
Trade Receivables (Amount in USD)	-	-	-	-

Note – 40 : All amounts disclosed in these financial statements and notes have been rounded off to the nearest lakhs, unless otherwise stated.

Note – 41: During the financial year 2025–26, the Company successfully completed its Initial Public Offer (IPO) and obtained listing of its equity shares on the SME Platform of BSE Limited. Pursuant to the IPO, the Company raised an aggregate amount of ₹2,349.90 lakhs through a fresh issue of 37,30,000 equity shares having face value of ₹10 each at an issue price of ₹63 per equity share (including securities premium of ₹53 per equity share).

The equity shares of the Company were listed and admitted for trading on the BSE SME Platform with effect from 01 October 2025.

The proceeds of the IPO are being utilized for the objects stated in the Prospectus/Offer Document filed with the stock exchange and other regulatory authorities. Pending utilization, the unutilized funds have been temporarily invested/deployed in accordance with the objects and disclosures stated in the Prospectus and applicable provisions of the Companies Act, 2013 and SEBI regulations.

Note- 42: Previous year figures have been regrouped/reclassified, where necessary, to conform with current year's classification, as far as possible.

THANK YOU

We extend our sincere gratitude to our stakeholders, partners and team for their continued trust and support.

Together, we are building a stronger tomorrow.

Praruh Technologies Limited