ONEINDIG®
Oneindig Technologies Limited
GSTIN: 07AACCO4004F1ZY CIN: U74999HR2016PLC066271
Corporate office: C48, 3rd Floor, DDA Sheds, Okhla Phase-1, New Delhi-110020

Date-04.09.2026

To,
BSE Limited
Corporate Relationship Department
PJ Towers, 25th Floor, Dalal Street,
Mumbai – 400 001
Scrip Code: 544852

Sub: Notice of the 10th Annual General Meeting (AGM) along with annualreport for the Financial Year 2025-26, cut-off date and e-voting dates

Dear Sir/ Madam,

Pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (i.e. LODR Regulations), read with Schedule III and other applicable provisions of the Companies Act, 2013, please find enclosed the Notice of the 10th Annual General Meeting alongwith annual report for the FY 2025-2026 scheduled to be held on Monday, September 28, 2026, at 11:30 a.m. through Video Conferencing (VC)/ Other Audio Visual Means (OAVM), which is sent to shareholders.

The same is also available on the website of the Company.

The schedule of different events is as follows:

Cut-off date for determining the eligibility of members to cast their vote through e-voting.	On Monday, 21st September, 2026
remote e-voting period Start Date	On Thursday, 24th September,2026
remote e-voting period Start Time	09:00 A.M. (IST)
remote e-voting period End Date	On Sunday, 27th September, 2026
remote e-voting period End Time	05:00 P.M. (IST)
General Meeting Date	On Monday, 28th September, 2026
General Meeting Start Time	11:30 A.M. (IST)

Kindly take the same on record.

Thanking You,

For and on behalf of
Oneindig Technologies Limited

Oneindig Technologies Limited

Sumit Das
Company Secretary
M.No- A44223
Place- Delhi
Encl: a/a

POWERING
A SMARTER
TOMORROW

LISTED ON BSE
Small & Medium Enterprises

ANNUAL REPORT

2025 – 26

INNOVATE • INTEGRATE • INSPIRE

ONEINDIG
Technologies Limited

INNOVATIVE SOLUTIONS

SUSTAINABLE GROWTH

STRONGER TOGETHER

BUILDING A GREENER FUTURE

DRIVEN BY INNOVATION

COMMITTED TO EXCELLENCE

CORPORATE INFORMATION

BOARD OF DIRECTORS

Name & Designation
Mr. Sanjeev Kumar Sapra *Chairman & Independent Director*
Mr. Manoj Agrawal *Managing Director*
Mrs. Seema Agrawal *Whole Time Director*
Mr. Vishal Vasantrao Kokadwar *Non-Executive Director*
Mr. Pankaj Sharma *Non-Executive Director*
Mr. Ronak Jhuthawat *Independent Director*
KMP
Mr. Shubham Agarwal *Chief Financial Officer*
Mr. Sumit Das *Company Secretary & Compliance Officer*

BANKERS

BANK OF MAHARASHTRA
Address: G-1, Raj Tower, Shopping Complex, Alaknanda Market, Kalkaji, New Delhi-110019
Tel. No.: +91 8956197944

KOTAK MAHINDRA BANK LTD.
Address: 27BKC, C 27, G Block, Bandra Kurla Complex, Bandra East, Mumbai–400051, Maharashtra
Tel. No: 022-68871741

STATUTORY AUDITORS

M/s Raj Gupta & Co.
Chartered Accountants
Address: 5342 Gali No 68, Reghar Pura, Ground Floor, Karol Bagh Central Delhi, New Delhi-110005, India.
Tel. No.: 011-49070501 Email: Rgc.delhi1@gmail.com
Website: www.carajgupta.com
Contact Person: Ms. Geetanjali Nagpal
Membership No.: 532274 Firm Registration No.: 000203N
Peer Review Registration No.: 018683

SECRETARIAL AUDITORS

Mr. R. S. Bhatia,
Company Secretary in Practice,
J-17, (Basement), Lajpat Nagar-III, New Delhi-110024.

INTERNAL AUDITORS

M/s Tandon Brij & Co.
Chartered Accountants
UGF 20, Bhagwati Complex, M.G. Road, Agra, Uttar Pradesh-282002

REGISTERED OFFICE

V-503, Atrium, VIVANTA by Taj Hotel Complex, Shooting Range Road, Suraj Kund, Faridabad-121009, Delhi NCR, India

CORPORATE OFFICE

C-48, 3rd Floor, DDA Sheds, Okhla Industrial Area Phase-1, South Delhi, New Delhi-110020

REGISTRAR & TRANSFER AGENTS

M/s MAASHITLA SECURITIES PRIVATE LIMITED
CIN: U67100DL2010PTC208725
Address: 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, Delhi 110 034, India.
Tel. No: 011 - 4512 1795; Contact Person: Mr. Mukul Agrawal
SEBI Registration Number: INR000004370

LISTING

Bombay Stock Exchange at SME Platform

CORPORATE IDENTIFICATION NUMBER

CIN: U74999HR2016PLC066271

TABLE OF CONTENTS

NOTICE OF 10th ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 10TH ANNUAL GENERAL MEETING OF THE MEMBERS OF ONEINDIG TECHNOLOGIES LIMITED ("COMPANY") WILL BE HELD ON MONDAY, 28TH SEPTEMBER 2026 AT 11:30 A.M. THROUGH VIDEO CONFERENCING ('VC') / OTHER AUDIO-VISUAL MEANS ('OAVM'), TO TRANSACT THE FOLLOWING BUSINESS(ES). THE DEEMED VENUE OF THE MEETING SHALL BE THE REGISTERED OFFICE OF THE COMPANY AT V-503, ATRIUM, VIVANTA BY TAJ HOTEL COMPLEX, SHOOTING RANGE ROAD, SURAJKUND, FARIDABAD-121009, DELHI-NCR, INDIA

ORDINARY BUSINESS

1. To receive, consider and adopt:

a. The Audited Standalone Financial Statements of the Company for the financial year ended on 31st March, 2026 together with the reports of the Board of Directors and Auditors thereon; and

b. The Audited Consolidated Financial Statements of the Company for the financial year ended on 31st March, 2026 and Auditor's report thereon and in this regard, to give assent or dissent to the following resolution as an Ordinary Resolution:

"RESOLVED THAT the audited financial statements (standalone and consolidated) of the Company for the financial year ended 31st March, 2026 including the audited Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss for the year ended on that date and the reports of the Board of Directors and Auditors thereon be and are hereby considered and adopted.**"**

2. To appoint Mr. Vishal Vasantrao Kokadwar, Non- Executive Director (DIN: 07962440), who retires by rotation at this Annual General Meeting as Non-Executive Director and being eligible, offers himself for re-appointment and in this regard, to give assent or dissent**, to following resolution as an Ordinary Resolution:**

"RESOLVED THAT Mr. Vishal Vasantrao Kokadwar, Non- Executive Director (DIN: 07962440), who retires by rotation at this meeting be and is hereby re-appointed as a Non- Executive Director of the Company, liable to retire by rotation.**"**

SPECIAL BUSINESS:

3. To appoint Mr. Ronak Jhuthawat (DIN- 06899496), as an Independent Non-Executive Director.

To consider and, to give assent or dissent, to the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 152 and 160 read with Schedule IV other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), as amended from time to time, approval of members is hereby accorded to appoint Mr. Ronak Jhuthawat (DIN- 06899496), who has submitted a declaration that he meets the criteria of independence under Section 149(6) of the Act and is eligible for appointment, be and is hereby appointed as an Independent Non-Executive Director of the Company for a term of 5 (five) consecutive years with effect from Nov25, 2025 to Nov 24, 2030, and shall not be liable to retire by rotation. The terms and conditions for such appointment shall be as mentioned in the appointment letter.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, any of the Director of the Company be and are hereby authorised, to do all acts, deeds, matters, and things as deem necessary, proper and desirable and to sign and execute all necessary documents, application and returns for the purpose of giving effect to the aforesaid resolution along with filing of necessary e-forms with the Registrar of Companies.**"**

4. To appoint Mr. Rupinder Singh Bhatia peer reviewed Practicing Company Secretary as the Secretarial Auditor of the Company for a term of consecutive five years commencing from 1st April 2026 to 31st March 2031.

To consider and, to give assent or dissent, to the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Mr. Rupinder Singh Bhatia, (Membership No. FCS 2599 and C.P. No. 2514) Practicing Company Secretary, be and is hereby appointed as Secretarial Auditor of the Company for conducting Secretarial Audit for the term of 5 (five) consecutive financial years from Financial Year April 1, 2026 to March 31, 2031 at such remuneration to be fixed by the Board in consultation with secretarial auditor and reimbursement of out of pocket expenses incurred in connection with the audit**.**

"RESOLVED FURTHER THAT the Board of Directors be and are hereby authorised to do all such acts, deeds, matters and things as may be necessary and expedient to give effect to this resolution and for the matter connected herewith or incidental thereto and to settle all questions, difficulties and doubts that may arise in this regard at any stage without requiring the Board to secure any further approval of the members of the Company to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of the resolution**."**

5. To consider and approve Revision in Remuneration of the Managing Director

To consider and, to give assent or dissent, to the following resolution as a Special Resolution:

RESOLVED THAT pursuant to sections 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, other applicable provisions and rules made there under (including any statutory modification or re-enactment thereof), if any, of the Act, the consent of the members be and is hereby accorded to approve the remuneration of Mr. Manoj Agrawal with effect from 01st September, 2026 for the rest of his term till 27th July, 2029 as detailed below:

A. Basic Salary

Basic Salary of INR 3,00,000 per month. The annual increments which will be effective from 1st April of each year, will be decided by the Board of Directors based on the recommendations of the Nomination and Remuneration Committee ("NRC") and will be performance based and will take into account the Company's performance as well, within the prescribed under applicable law. For avoidance of doubt, the total remuneration to be paid to the Managing Director during his term (including such basic salary and any annual increments thereto), in any event, shall not exceed the overall ceiling prescribed under Clause C below.

B. Benefits, Perquisites and Allowances

Details of Benefits, Perquisites and Allowances are as follows:
(i) Mr. Manoj Agrawal shall be entitled to such benefits, perquisites and allowances as may be determined by the Company from time to time, subject to an overall ceiling of 100% of the salary.
(ii) The retirement benefits, namely Gratuity, Leave Encashment Benefits, Provident Fund and Superannuation Fund, shall not be counted as perquisites for the purpose of the aforesaid ceiling, to the extent such benefits are exempted under the provisions of the Income-tax Act, 1961 and the rules made thereunder.
(iii) The perquisites shall be evaluated as per the provisions of the Income-tax Act, 1961 and the rules made thereunder, wherever applicable, and at actual cost to the Company in other cases.
(iv) The aforesaid benefits, perquisites and allowances shall be provided in accordance with the applicable rules and policies of the Company, as may be amended from time to time.

The remuneration proposed to be paid to Mr. Manoj Agrawal, Managing Director, is in line with the prevailing industrial standards for managerial personnel falling under the same cadre.

C. Commission

In addition to Salary, Benefits, Perquisites and Allowances, Mr. Manoj Agrawal would be paid such remuneration by way of Commission calculated with reference to the net profits of the Company in a particular financial year, as may be determined by the Board of Directors of the Company or 1.5% of the Net Profits of the Company, subject to the overall ceiling on the total remuneration (including any salary, benefits, perquisites, allowances, and commission), that it shall not exceed INR 84,00,000 (Rupees Eighty Four Lacs only) in any financial year during the term of the Managing Director, in accordance with Section 197 of the Companies Act. The specific amount payable to Mr. Manoj Agrawal will be based on his performance as evaluated by the Board of Directors and approved by the Board of Directors (upon recommendation from the NRC) and will be payable annually after the annual accounts have been approved by the Board of Directors.

D. Minimum Remuneration

Notwithstanding anything to the contrary herein contained, where in any financial year during the tenure of Mr. Manoj Agrawal, the Company has no profits or its profits are inadequate, the Company will pay remuneration by way of Salary, Benefits, Perquisites and Allowances, subject to further approvals as may be required and in accordance with applicable law.

E. Insurance

The Company will take an appropriate Directors' and Officers' Liability Insurance policy and pay the premiums for the same. It is intended to maintain such insurance cover for the entire term, subject to the terms of such policy in force from time to time.

RESOLVED FURTHER THAT for the purpose of giving effect to the aforesaid resolution, any director or company secretary and Compliance Officer of the Company be and is hereby authorized on behalf of the company to do all such acts, deeds, things and matters as may be deemed expedient or desirable to give effect to the above said resolution.

6. To consider and approve Revision in Remuneration of the Whole Time Director

To consider and, to give assent or dissent, to pass the following resolution as a Special Resolution:

RESOLVED THAT pursuant to sections 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, other applicable provisions and rules made there under (including any statutory modification or re-enactment thereof), if any, of the Act, the consent of the members be and is hereby accorded to approve the remuneration of Mrs. Seema Agrawal, with effect from 01st September, 2026 for the rest of her term till 01st May, 2029 as detailed below:

A. Basic Salary

Basic Salary of INR 2,00,000 per month. The annual increments which will be effective from 1st April of each year, will be decided by the Board of Directors based on the recommendations of the Nomination and Remuneration Committee ("NRC") and will be performance based and will take into account the Company's performance as well, within the prescribed under applicable law. For avoidance of doubt, the total remuneration to be paid to the Whole Time Director during his term (including such basic salary and any annual increments thereto), in any event, shall not exceed the overall ceiling prescribed under Clause C below.

B. Benefits, Perquisites and Allowances
Details of Benefits, Perquisites and Allowances are as follows:

(i) Mrs. Seema Agrawal shall be entitled to such benefits, perquisites and allowances as may be determined by the Company from time to time, subject to an overall ceiling of 100% of the salary.
(ii) The retirement benefits, namely Gratuity, Leave Encashment Benefits, Provident Fund and Superannuation Fund, shall not be counted as perquisites for the purpose of the aforesaid ceiling, to the extent such benefits are exempted under the provisions of the Income-tax Act, 1961 and the rules made thereunder.
(iii) The perquisites shall be evaluated as per the provisions of the Income-tax Act, 1961 and the rules made thereunder, wherever applicable, and at actual cost to the Company in other cases.

(iv) The aforesaid benefits, perquisites and allowances shall be provided in accordance with the applicable rules and policies of the Company, as may be amended from time to time.

The remuneration proposed to be paid to Mrs. Seema Agrawal, Whole Time Director, is in line with the prevailing industrial standards for managerial personnel falling under the same cadre.

C. Commission

In addition to Salary, Benefits, Perquisites and Allowances, Mrs. Seema Agrawal would be paid such remuneration by way of Commission calculated with reference to the net profits of the Company in a particular financial year, as may be determined by the Board of Directors of the Company or 1.5% of the Net Profits of the Company, subject to the overall ceiling on the total remuneration (including any salary, benefits, perquisites, allowances, and commission), that it shall not exceed INR 84,00,000 (Rupees Eighty Four Lacs only) in any financial year during the term of the Whole Time Director, in accordance with Section 197 of the Companies Act. The specific amount payable to Mrs. Seema Agrawal will be based on her performance as evaluated by the Board of Directors and approved by the Board of Directors (upon recommendation from the NRC) and will be payable annually after the annual accounts have been approved by the Board of Directors.

D. Minimum Remuneration

Notwithstanding anything to the contrary herein contained, where in any financial year during the tenure of Mrs. Seema Agrawal, the Company has no profits or its profits are inadequate, the Company will pay remuneration by way of Salary, Benefits, Perquisites and Allowances, subject to further approvals as may be required and in accordance with applicable law.

E. Insurance

The Company will take an appropriate Directors' and Officers' Liability Insurance policy and pay the premiums for the same. It is intended to maintain such insurance cover for the entire term, subject to the terms of such policy in force from time to time.

RESOLVED FURTHER THAT for the purpose of giving effect to the aforesaid resolution, any director or company secretary and Compliance Officer of the Company be and is hereby authorized on behalf of the company to do all such acts, deeds, things and matters as may be deemed expedient or desirable to give effect to the above said resolution.

For and on behalf of
Oneindig Technologies Limited

Sd/-
Sumit Das
Company Secretary
M.No-A44223
Address: C-48, 3rd Floor DDA Sheds, Okhla Industrial Estate,New Delhi-110020
Date-26/08/2026

NOTES:

1. The explanatory statement pursuant to Section 102 of the Companies Act, 2013 in regard to the special business as set out under item no. 3, 4, 5 and item no.6 and the relevant details pursuant to Regulation 26(4) and 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, in respect of Directors seeking appointment(s)/ re-appointment at this Annual General Meeting ("AGM") are annexed.

2. The Ministry of Corporate Affairs ("MCA"), inter alia, vide its General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, General Circular No. 09/2024 dated September 19, 2024 and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025 (collectively referred to as the **"MCA Circulars"**), and the Securities and Exchange Board of India ("SEBI") vide its Circulars dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023, October 6, 2023, October 7, 2023, October 3, 2024 and other applicable circulars issued in this regard (collectively referred to as the **"SEBI Circulars"**) have permitted companies to convene Annual General Meetings ("AGM") through Video Conferencing ("VC") or Other Audio-Visual Means ("OAVM"), without the physical presence of members at a common venue. Accordingly, in compliance with the provisions of the Companies Act, 2013 ("Act"), the rules framed thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the MCA Circulars and the SEBI Circulars, the 10th Annual General Meeting ("AGM") of the Company is being held through VC/OAVM **on Monday , September 28, 2026, at 11:30 A.M. (IST). The deemed venue for the AGM shall be the Registered Office of the Company situated at C V-503, ATRIUM, VIVANTA BY TAJ HOTEL COMPLEX, SHOOTING RANGE ROAD, SURAJKUND, FARIDABAD-121009, DELHI-NCR, INDIA.**

3. Since the AGM is being held through VC/OAVM pursuant to the MCA Circulars and SEBI Circulars, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by Members pursuant to Section 105 of the Act shall not be available for this AGM. Consequently, the Proxy Form, Attendance Slip and Route Map to the venue of the AGM are not annexed to this Notice.

4. Pursuant to the MCA Circulars read with the applicable provisions of the Act and the SEBI Listing Regulations, Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

5. In case of joint holders attending the AGM, only such joint holders whose name appears first in the order of names as per the Register of Members/beneficial owners maintained by the Depositories shall be entitled to vote.

6. The Company has appointed **Central Depository Services (India) Limited ("CDSL ")** to provide the VC/OAVM facility and electronic voting facility for convening the AGM.

The facility for joining the AGM through VC/OAVM shall be made available on a first-come-first-served basis for up to **1,000 Members**. This restriction shall not apply to large shareholders holding 2% or more of the share capital, Promoters, Institutional Investors, Directors, Key Managerial Personnel, Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee, Auditors and such other persons who are entitled to attend the AGM without restrictions.

1. Institutional shareholders/Body Corporates (i.e., other than individuals, HUFs, NRIs, etc.) are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and cast their votes through remote e-voting or e-voting during the AGM. They are requested to send a scanned certified true copy (PDF/JPG format) of the relevant Board Resolution/Authority Letter/Power of Attorney together with the specimen signature(s) of the duly authorized representative(s) to the Scrutinizer at **rsbhatiacs@aol.com**, with a copy marked to www.helpdesk.evoting@cdslindia.com. Alternatively, the same may also be uploaded by clicking on **"Upload Board Resolution/Authority Letter"** under the e-Voting tab in the CDSL portal.

2. The Board of Directors has appointed **Mr. Rupinder Singh Bhatia, Practicing Company Secretary** (Membership No. FCS-2599; Certificate of Practice No. F2514), as the Scrutinizer to scrutinize the remote e-voting process and e-voting during the AGM in a fair and transparent manner.

ELECTRONIC DISPATCH OF ANNUAL REPORT

3. In accordance with the MCA Circulars and the SEBI Listing Regulations, the Notice convening the 10th AGM together with the Annual Report for the financial year 2025–26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company, Depository Participants ("DPs") or the Registrar to an issue and Share Transfer Agent ("RTA") of the Company. The Company is also dispatching a letter containing the web-link, including the exact path, where the complete AGM Notice and Annual Report are available to those Members whose e-mail addresses are not registered with the Company/RTA/DPs.

4. The Notice of the AGM and the Annual Report for FY 2025–26 shall also be available on the website of the Company at **www.oneindig.tech**; the websites of **BSE Limited** at **www.bseindia.com** respectively; and the website of CDSL at **www.evotingindia.com**.

5. Members desirous of obtaining a physical copy of the Notice of the AGM and the Annual Report for FY 2025–26 may send their request to the Company at csoneindig@gmail.com or to the Company's RTA:

   MAASHITLA SECURITIES PRIVATE LIMITED
   451, Krishna Apra Business Square,
   Netaji Subhash Place, Pitampura,
   New Delhi-110034 Email: rtabackoffice@maashitla.com
   Telephone: 011-47581432

6. Members holding shares in physical form who have not registered or updated their e-mail addresses are requested to register/update the same with the Company's RTA by submitting the prescribed forms. Members holding shares in dematerialized form are requested to register/update their e-mail addresses with their respective Depository Participants.

   In case of any difficulty in registering the e-mail address, Members may write to the Company's RTA or the Company at csoneindig@gmail.com

7. Pursuant to Section 102 of the Act, the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India and Regulation 36 of the SEBI Listing Regulations, the Explanatory Statement setting out the material facts concerning the Special Business proposed to be transacted at the AGM is annexed to this Notice.

8. The relevant details of the Director(s) seeking appointment/re-appointment pursuant to Regulation 36 of the SEBI Listing Regulations and Secretarial Standard-2 are provided in Annexure A to this Notice.

9. All documents referred to in the accompanying Notice and the Explanatory Statement shall be available for inspection by Members through electronic mode from the date of circulation of this Notice up to the date of the AGM. Members desirous of inspecting such documents may send a request to csoneindig@gmail.com, mentioning their name, DP ID and Client ID/Folio Number.

10. During the AGM, the following statutory registers/documents shall be available for electronic inspection by the Members through the CDSL e-voting system (a) Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act; (b) Register of Contracts or Arrangements in which Directors are interested maintained under Section 189 of the Act; and (c) Certificate issued by the Secretarial Auditors certifying that the Company's Employee Stock Option Schemes are being implemented in accordance with the provisions of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

GENERAL INFORMATION

KYC Updation for Members holding Physical Shares

11. SEBI, vide its Master Circular, no. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026, as amended from time to time ("SEBI Master Circular"), has mandated that holders of physical securities update the following details in respect of their folios: (a) PAN (linked with Aadhaar); (b) Postal Address with PIN Code; (c) Mobile Number; (d) E-mail Address; (e) Bank Account Details; (f) Specimen Signature; and (g) Nomination details.

Members holding shares in physical form are requested to update the aforesaid details with the Company's RTA at the earliest.

12. Members whose folios are not updated with the aforesaid KYC details shall be eligible to: (a) receive any payment, including dividend, interest or redemption amount (wherever applicable), only through electronic mode; and (b) lodge grievances or avail investor service requests only after completion of KYC updation in accordance with the SEBI Master Circular.

13. For updating PAN, KYC details, nomination or for processing investor service requests, Members may submit the applicable prescribed forms, **including ISR-1, ISR-2, ISR-3, ISR-4, ISR-5, SH-13 and SH-14,** together with the supporting documents, to the RTA. The prescribed forms are available on the website of **Maashitla Securities Private Limited at https://maashitla.com**

14. Members holding shares in dematerialized form are requested to update their PAN, bank account details, e-mail address, mobile number, nomination and other KYC particulars directly with their respective Depository Participants.

15. Members are encouraged to register their nomination in respect of their shareholding to facilitate smooth transmission of securities and to prevent accumulation of unclaimed assets.

DEMATERIALISATION OF SHARES

16. Pursuant to Regulation 40 of the SEBI Listing Regulations read with the SEBI Master Circular, no. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026, requests relating to transfer, transmission, transposition, issue of duplicate securities certificates, renewal/exchange, endorsement, subdivision/splitting, consolidation of securities certificates/folios, claim from unclaimed suspense account and similar investor service requests shall be processed only in dematerialized form. Accordingly, Members holding shares in physical form are advised to dematerialize their shareholding at the earliest.

17. Members desirous of dematerializing their physical shareholding are advised to approach any Depository Participant registered with SEBI. Members may also refer to the guidance available on the websites of the Depositories: NSDL viz. https://nsdl.co.in/faqs/faq.php or CDSL viz. https://www.cdslindia.com/investors/open-demat.html

ONLINE DISPUTE RESOLUTION MECHANISM

18. SEBI, vide its Circular No. **SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195** dated December 28, 2023, as amended from time to time, has established a common **Online Dispute Resolution Portal ("ODR Portal")** for resolution of disputes arising in the Indian Securities Market through online conciliation and arbitration.

19. The ODR Portal enables investors/shareholders to enroll themselves on the portal; initiate dispute resolution proceedings; upload relevant documents; monitor the status of disputes; and participate in online conciliation and arbitration proceedings.

20. The process for initiating dispute resolution is summarized below:
(a) The investor shall first raise the grievance directly with the Company or its RTA.
(b) If the grievance is not resolved satisfactorily, the investor may lodge a complaint through the SEBI Complaints Redress System ("SCORES") in accordance with the applicable SEBI guidelines.
(c) If the investor remains dissatisfied with the outcome, or where the grievance remains unresolved, the investor may initiate dispute resolution through the ODR Portal.

(d) The Company or its RTA may also initiate dispute resolution through the ODR Portal after giving the investor not less than fifteen (15) calendar days' prior notice.

21. The SMART ODR Portal may be accessed at **https://smartodr.in/login.** Members may also refer to the Investor Relations section of the Company's website for further details.

VOTING THROUGH ELECTRONIC MEANS

22. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, Regulation 44 of the SEBI Listing Regulations, Secretarial Standard-2 issued by the Institute of Company Secretaries of India and the applicable MCA Circulars, the Company is pleased to provide its Members the facility to exercise their right to vote electronically on all resolutions set out in this Notice.

23. The Company has appointed **Central Depository Services (India) Limited (CDSL)** as the authorized agency for providing remote e-voting facility as well as e-voting facility during the AGM.

24. Members whose names appear in the Register of Members/List of Beneficial Owners maintained by the Depositories as on the Cut-off Date i.e**., 21st September 2026,** shall be entitled to cast their votes electronically on the resolutions set out in this Notice. A person who is not a Member as on the Cut-off Date shall treat this Notice for information purposes only.

25. The voting rights of Members shall be in proportion to their shareholding in the paid-up equity share capital of the Company as on the Cut-off Date.

26. Members attending the AGM through VC/OAVM who have not cast their vote through remote e-voting shall be eligible to vote through the e-voting system during the AGM.

27. Members who have cast their votes through remote e-voting prior to the AGM may attend the AGM through VC/OAVM but shall not be entitled to vote again during the AGM.

28. Mr. Rupinder Singh Bhatia, Practicing Company Secretary (Membership No. FCS-2599; Certificate of Practice No. F2514), has been appointed as the Scrutinizer to scrutinize the remote e-voting process and e-voting conducted during the AGM in a fair and transparent manner.

The instructions for shareholders voting electronically are as under:

i. The voting period begins on **24th September 2026 (09:00 Hours (IST) and ends on 27th September 2026 (17:00 Hours (IST))**. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of **21st September 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

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

iii. Pursuant to **SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions.

CDSL E-VOTING SYSTEM – FOR E-VOTING AND JOINING VIRTUAL MEETINGS.

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020, and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM/EGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020, and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.

3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at www.oneindig.tech. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM/EGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. www.evotingindia.com.

7. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020, and MCA Circular No. 17/2020 dated April 13, 2020, and MCA Circular No. 20/2020 dated May 05, 2020.

8. In continuation to this Ministry's **General Circular No. 20/2020** dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2023 or 2024, to conduct their AGMs through VC or OAVM on or before 30th September 2024 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.

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) The voting period begins on 24th September 2026 (10.00 hours IST) and ends on 27th September, 2026 (17:00 hours IST)>. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 21st September, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

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

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

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

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

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

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

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 & My Easi New (Token) 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 & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	5) 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. 6) 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 7) 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 8) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider 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.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	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 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 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.

(v) 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.

(vi) After entering these details appropriately, click on “SUBMIT” tab.

(vii) 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.

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

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(x) 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.

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

(xii) 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.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) 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.

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

(xvii) **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 address viz; csoneindig@gmail.com , 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 THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM 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.
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. 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 atleast 3 **days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at csoneindig@gmail.com Shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **3 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending 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 **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 21 09911
All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (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 21 09911.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No 3

The Board of Directors, on the recommendation of Nomination and Remuneration Committee, appointed Mr. Ronak Jhuthawat (DIN- 06899496**)** as an Additional Director, in the capacity of an independent director, of the Company, with effect from 25.11.2025 under Sections 149, 150 and 152 of the Companies Act, 2013.

Mr. Ronak Jhuthawat (DIN- 06899496) shall hold office up to the date of forthcoming Annual General Meeting and is eligible to be appointed as an Independent Director. The Company has received notice under Section 160 of the Companies Act, 2013 from a member signifying his candidature as an Independent Director of the Company. The Company has also received a declaration of independence from Mr. Ronak Jhuthawat (DIN- 06899496).

In the opinion of the Board, Ronak Jhuthawat (DIN- 06899496) fulfils the conditions as set out in Section 149(6) and Schedule IV of the Companies Act, 2013 and Listing Regulations, of being eligible for appointment as Independent Director.

Ronak Jhuthawat (DIN- 06899496) is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 and has given his consent to act as a Director. A copy of the draft Letter of Appointment for Independent Directors is available for inspection at the Registered Office of the Company during business hours on any working day.

A brief profile of Ronak Jhuthawat (DIN- 06899496), including nature of his expertise, is given below;

The Board considers that his association would be of immense benefit to the Company and it is desirable to avail services of Ronak Jhuthawat (DIN- 06899496) as an Independent Director. Accordingly, the Board recommends the resolution in relation to appointment of Mr. Ronak Jhuthawat (DIN- 06899496) as an Independent Director for period upto 5 (five) consecutive years with effect from 25-11-2025 for the approval by the members of the Company.

In the opinion of the Board, the proposed individual fulfills all conditions specified in the Act and rules, and is independent of the company management.

Except for sitting fees, commission, or reimbursement of expenses, Mr. Ronak Jhuthawat will not be paid any remuneration.

Confirmation pursuant to BSE circular dated 20.06.2018: It is confirmed that he is not debarred from holding the Office of Director by virtue of any SEBI Order or any such authority.

Information about the appointee as per the requirement of SS-2 on General Meeting issued by The Institute of Company Secretary of India and regulation 26(4) and 36(3) of the Securities and Exchange Board of India (Listing and Disclosure Obligations) Regulations, 2015 regarding Item No. 3 in ANNEXURE - A

Except Mr. Ronak Jhuthawat (DIN- 06899496), being an appointee, none of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 3 of the Notice.

The Board recommends the Ordinary Resolution set out at ltem No. 3 for the approval of members.

Item No 4

In accordance with Section 204 of the Companies Act 2013, read with the rules framed thereunder, , every listed entity is required to undertake Secretarial Audit by a Peer Reviewed Secretarial Auditor who shall be appointed by the Members of the Company, on the recommendation of the Board of Directors, for a period of five consecutive years.

Based on the recommendation of the Audit Committee, the Board, at its Meeting held on August 26, 2026, subject to the approval of the Members of the Company, approved appointment of Mr. Rupinder Singh Bhatia (Membership No. FCS 2599 and C.P. No. 2514) as the Secretarial Auditor of the Company, for a term of five (5) consecutive years, to hold office of the Secretarial Auditor from the Financial Year 2026-27 upto Financial Year 2030-2031.

Mr. R.S. Bhatia has over thirty-four years of experience as a Corporate Professional. He is registered as a Practicing Company Secretary with the Institute of Company Secretaries of India (ICSI) and has a valid Peer Review Certificate issued by the Institute of Company Secretaries of India (ICSI).

His expertise covers Corporate legal compliances, Corporate Governance, Advisory and Consulting. Mr. R.S. Bhatia has capability to serve a diverse and complex business landscape as that of the Company, audit experience in the Company's operating segments and possesses the market standing and technical knowledge best suited to handle the scale, diversity and complexity associated with the audit of the Secretarial matters of the Company.

Mr. Rupinder Singh Bhatia had consented to his appointment as the Secretarial Auditor of the Company and has confirmed that he fulfils the criteria for being appointed as a Secretarial Auditor and has not incurred any of disqualifications as specified by the Securities and Exchange Board of India. The proposed remuneration to be paid to Mr. Rupinder Singh Bhatia, for the financial year 2026-27 is Rs. 7,30,000/- plus out of pocket expenses and applicable taxes. For the subsequent years, the Board of Directors will decide the remuneration based on recommendations of Audit Committee.

Accordingly, consent of the Members is sought for approval of the aforesaid appointment of the Secretarial Auditor.

None of the Directors or Key Managerial Personnel of the Company and/ or their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of the accompanying Notice of the 10th AGM.

Accordingly, the Board recommends the resolution set forth in item no. 4 for the approval of Members by way of Ordinary Resolution

Item No 5

Mr. Manoj Agrawal was appointed as Managing Director of the Company by the Board of Directors for a period of 5 years from 28.07.2024 to 27.07.2029.

The same was subsequently approved by the members at the AGM held on July 31, 2024. Further, considering the Company's performance, the progress made and targets achieved by the Company and as per the recommendation of the Nomination and Remuneration Committee, the Board of Directors at its meeting held on August 26, 2026 approved revision of remuneration of Mr. Manoj Agrawal Managing Director for his remaining tenures with effect from September 1, 2026 on the following revised terms:

Basic Salary

Basic Salary of INR 3,00,000 per month. The annual increments which will be effective from 1st April of each year, will be decided by the Board of Directors based on the recommendations of the Nomination and Remuneration Committee ("NRC") and will be performance based and will take into account the Company's performance as well, within the prescribed under applicable law. For avoidance of doubt, the total remuneration to be paid to the Managing Director during his term (including such basic salary and any annual increments thereto), in any event, shall not exceed the overall ceiling prescribed under Clause C below.

Benefits, Perquisites and Allowances
Details of Benefits, Perquisites and Allowances are as follows:
(i) Mr. Manoj Agrawal shall be entitled to such benefits, perquisites and allowances as may be determined by the Company from time to time, subject to an overall ceiling of 100% of the salary.
(ii) The retirement benefits, namely Gratuity, Leave Encashment Benefits, Provident Fund and Superannuation Fund, shall not be counted as perquisites for the purpose of the aforesaid ceiling, to the extent such benefits are exempted under the provisions of the Income-tax Act, 1961 and the rules made thereunder.
(iii) The perquisites shall be evaluated as per the provisions of the Income-tax Act, 1961 and the rules made thereunder, wherever applicable, and at actual cost to the Company in other cases.
(iv) The aforesaid benefits, perquisites and allowances shall be provided in accordance with the applicable rules and policies of the Company, as may be amended from time to time.
The remuneration proposed to be paid to Mr. Manoj Agrawal, Managing Director, is in line with the prevailing industrial standards for managerial personnel falling under the same cadre.

Commission

In addition to Salary, Benefits, Perquisites and Allowances, Mr. Manoj Agrawal would be paid such remuneration by way of Commission calculated with reference to the net profits of the Company in a particular financial year, as may be determined by the Board of Directors of the Company or 1.5% of the Net Profits of the Company, subject to the overall ceiling on the total remuneration (including any salary, benefits, perquisites, allowances, and commission), that it shall not exceed INR 84,00,000 (Rupees Eighty Four Lacs only) in any financial year during the term of the Managing Director, in accordance with Section 197 of the Companies Act. The specific amount payable to Mr. Manoj Agrawal will be based on his performance as evaluated by the Board of Directors and approved by the Board of Directors (upon recommendation from the NRC) and will be payable annually after the annual accounts have been approved by the Board of Directors.

Minimum remuneration

Notwithstanding anything to the contrary herein contained, where in any financial year during his tenure the Company has no profits or its profits are inadequate, the Company will pay him remuneration by way of salary, perquisites and allowances as specified above.

Insurance

The Company will take an appropriate Directors' and Officers' Liability Insurance Policy and pay the premiums of the same. It is intended to maintain such insurance cover for the entire period of appointment, subject to the terms of such policy in force from time to time.

Except Mr. Manoj Agrawal, himself and Mrs. Seema Agrawal (Whole Time Director) and Mr. Shikhar Agrawal (Chief Technology Officer) , KMP, being relatives, none of the promoters, directors, key managerial personnel and their relatives are concerned or interested financially or otherwise, in the Resolution.
The Board of Directors recommend passing the Special Resolution at item no. 5 of the notice.
General Information pursuant to the provision of schedule V of the Companies Act,2013 is as under:
I. General information:
1. Nature of industry: The Company is engaged in Solar Industry
2. Date or expected date of commencement of commercial production: The Company is already in service for more than 16years.
3. In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: Not applicable, the Company is an existing one.
4. Financial performance based on given indicators:

Particulars	2025-26 (in Lakhs)	2024-25 (in Lakhs)
Revenue from operations (Gross)	6920.90	4601.42
Net Profit after tax	621.07	416.61

Foreign investments or collaborations, if any- NIL

II. Information about Mr. Manoj Agrawal, Managing Director:

1. Background details:

Manoj Agrawal, aged 55 years, is the Promoter and Managing Director of the Company. He holds a Bachelor of Science in Physics from the University of Bombay (1989), is a Fellow Member of the Institute of Company Secretaries of India (since 2003), and earned his LLB in 2004. He also completed Diploma in Computer Information and System Management from Multi-Disciplinary Research and Publications in the year 1992. With over 25 years of corporate experience spanning both the Government and Private sectors.

He is the Founder, Promoter, and one of the first Directors of the company. His designation was later changed to Chairman cum Managing Director for period of 5 years w.e.f. July 28, 2024. He leads the product development team, overseeing the development of components, as well as managing overall business operations.

2. Past remuneration:

Salary including Allowances and Perquisites	24.00 (in Lakhs)
Total	24.00 (in Lakhs)

3. Recognition or awards: Nil

4. Job profile and his suitability: He is presently involved in the day-to-day management, with focus on operational excellence, further improvements and growth of the Company.

5. Remuneration:

Basic Salary

Basic Salary of INR 3,00,000 per month. The annual increments which will be effective from 1st April of each year, will be decided by the Board of Directors based on the recommendations of the Nomination and Remuneration Committee ("NRC") and will be performance based and will take into account the Company's performance as well, within the prescribed under applicable law. For avoidance of doubt, the total remuneration to be paid to the Managing Director during his term (including such basic salary and any annual increments thereto), in any event, shall not exceed the overall ceiling prescribed under Clause C below.

Benefits, Perquisites and Allowances

Details of Benefits, Perquisites and Allowances are as follows:
(i) Mr. Manoj Agrawal shall be entitled to such benefits, perquisites and allowances as may be determined by the Company from time to time, subject to an overall ceiling of 100% of the salary.
(ii) The retirement benefits, namely Gratuity, Leave Encashment Benefits, Provident Fund and Superannuation Fund, shall not be counted as perquisites for the purpose of the aforesaid ceiling, to the extent such benefits are exempted under the provisions of the Income-tax Act, 1961 and the rules made thereunder.
(iii) The perquisites shall be evaluated as per the provisions of the Income-tax Act, 1961 and the rules made thereunder, wherever applicable, and at actual cost to the Company in other cases.
(iv) The aforesaid benefits, perquisites and allowances shall be provided in accordance with the applicable rules and policies of the Company, as may be amended from time to time.

The remuneration proposed to be paid to Mr. Manoj Agrawal, Managing Director, is in line with the prevailing industrial standards for managerial personnel falling under the same cadre.

Commission

In addition to Salary, Benefits, Perquisites and Allowances, Mr. Manoj Agrawal would be paid such remuneration by way of Commission calculated with reference to the net profits of the Company in a particular financial year, as may be determined by the Board of Directors of the Company or 1.5% of the Net Profits of the Company, subject to the overall ceiling on the total remuneration (including any salary, benefits, perquisites, allowances, and commission), that it shall not exceed INR 84,00,000 (Rupees Eighty Four Lacs only) in any financial year during the term of the Managing Director, in accordance with Section 197 of the Companies Act. The specific amount payable to Mr. Manoj Agrawal will be based on his performance as evaluated by the Board of Directors and approved by the Board of Directors (upon recommendation from the NRC) and will be payable annually after the annual accounts have been approved by the Board of Directors.

Minimum remuneration:

Notwithstanding anything to the contrary herein contained, where in any financial year during his tenure the Company has no profits or its profits are inadequate, the Company will pay him remuneration by way of salary, perquisites and allowances as specified above.

Insurance:

The Company will take an appropriate Directors' and Officers' Liability Insurance Policy and pay the premiums of the same. It is intended to maintain such insurance cover for the entire period of appointment, subject to the terms of such policy in force from time to time.

6. Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin): Considering the turnover of the Company and responsibilities of Mr. Manoj Agrawal, the remuneration being paid to the Managing Director is reasonable and in line with the remuneration levels in the industry across the country and befits his position.

7. Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any.

Except for the remuneration as Managing Director, Mr. Manoj Agrawal has no other pecuniary relationship with the Company. Mr. Manoj Agrawal is related to Mrs. Seema Agrawal (Whole Time Director) of the Company, who is wife and Mr. Shikhar Agrawal (Chief Technology Officer) who is a son.

III. Other information:

1. Reasons of loss or inadequate profits: There is no losses in the Company. Further, Company has already received fresh projects, the benefits of which are likely to accrue in future years.

2. Steps taken or proposed to be taken for improvement

The Company has taken the following steps to improve profitability:

a) Cost Reduction and Productivity Improvement

The Company is focusing on optimisation of procurement costs, efficient utilisation of manpower and resources, reduction of project execution costs, improvement in project planning and monitoring, and adoption of cost-effective construction and installation practices.

b) Strengthening Project Execution Capabilities

The Company is undertaking measures to strengthen its EPC execution capabilities through improved project planning, timely procurement of materials, better coordination with suppliers and subcontractors, and enhanced monitoring of project timelines and costs

3. Expected increase in productivity and profits in measurable terms with the above measures, the operating efficiencies and profits of the Company are expected to increase significantly.

Item No 6

Mrs. Seema Agrawal was appointed as Whole Time Director of the Company by the Board of Directors for a period of 5 years from 02.05.2024 to 01.05.2029.

The same was subsequently not required to be approved by the members at the AGM held on July 31, 2024 being the private limited company before conversion into limited. Further considering the Company's performance, the progress made and targets achieved by the Company and as per the recommendation of the Nomination and Remuneration Committee, the Board of Directors at its meeting held on August 26, 2026 approved revision of remuneration of Mrs. Seema Agrawal Whole Time Director for his remaining tenures with effect from September 1, 2026 on the following revised terms:

Basic Salary

Basic Salary of INR 2,00,000 per month. The annual increments which will be effective from 1st April of each year, will be decided by the Board of Directors based on the recommendations of the Nomination and Remuneration Committee ("NRC") and will be performance based and will take into account the Company's performance as well, within the prescribed under applicable law. For avoidance of doubt, the total remuneration to be paid to the Whole Time Director during his term (including such basic salary and any annual increments thereto), in any event, shall not exceed the overall ceiling prescribed under Clause C below.

Benefits, Perquisites and Allowances

Details of Benefits, Perquisites and Allowances are as follows:

(i) Mrs. Seema Agrawal shall be entitled to such benefits, perquisites and allowances as may be determined by the Company from time to time, subject to an overall ceiling of 100% of the salary.
(ii) The retirement benefits, namely Gratuity, Leave Encashment Benefits, Provident Fund and Superannuation Fund, shall not be counted as perquisites for the purpose of the aforesaid ceiling, to the extent such benefits are exempted under the provisions of the Income-tax Act, 1961 and the rules made thereunder.
(iii) The perquisites shall be evaluated as per the provisions of the Income-tax Act, 1961 and the rules made thereunder, wherever applicable, and at actual cost to the Company in other cases.
(iv) The aforesaid benefits, perquisites and allowances shall be provided in accordance with the applicable rules and policies of the Company, as may be amended from time to time.
The remuneration proposed to be paid to Mrs. Seema Agrawal, Managing Director, is in line with the prevailing industrial standards for managerial personnel falling under the same cadre.

Commission

In addition to Salary, Benefits, Perquisites and Allowances, Mrs. Seema Agrawal would be paid such remuneration by way of Commission calculated with reference to the net profits of the Company in a particular financial year, as may be determined by the Board of Directors of the Company or 1.5% of the Net Profits of the Company, subject to the overall ceiling on the total remuneration (including any salary, benefits, perquisites, allowances, and commission), that it shall not exceed INR 84,00,000 (Rupees Eighty Four Lacs only) in any financial year during the term of the Whole Time Director, in accordance with Section 197 of the Companies Act. The specific amount payable to Mrs. Seema Agrawal will be based on her performance as evaluated by the Board of Directors and approved by the Board of Directors (upon recommendation from the NRC) and will be payable annually after the annual accounts have been approved by the Board of Directors.

Minimum remuneration

Notwithstanding anything to the contrary herein contained, where in any financial year during his tenure the Company has no profits or its profits are inadequate, the Company will pay him remuneration by way of salary, perquisites and allowances as specified above.

Insurance

The Company will take an appropriate Directors' and Officers' Liability Insurance Policy and pay the premiums of the same. It is intended to maintain such insurance cover for the entire period of appointment, subject to the terms of such policy in force from time to time

Except Mr. Manoj Agrawal, himself and Mrs. Seema Agrawal (Whole Time Director) and Mr Shikhar Agrawal (Chief Technology Officer) , KMP, being relatives, none of the promoters, directors, key managerial personnel and their relatives are concerned or interested financially or otherwise, in the Resolution.

The Board of Directors recommend passing of the Special Resolution at item no. 6 of the notice.

General Information pursuant to the provision of schedule V of the Companies Act,2013 is as under:

I. General information:

1. Nature of industry: The Company is engaged in Solar Industry

2. Date or expected date of commencement of commercial production: The Company is already in service for more than 16years.

3. In case of new companies, expected date of commencement of activities as per project approved by financial Institutions appearing in the prospectus: Not applicable, the Company is an existing one.

4. Financial performance based on given indicators:

Particulars	2025-26 (in Lakhs)	2024-25 (in Lakhs)
Revenue from operations (Gross)	6920.90	4601.42
Net Profit after tax	621.07	416.61

Foreign investments or collaborations, if any- NIL

II. Information about Mrs. Seema Agrawal, Whole Time Director:

1. Background details:

Seema Agrawal, aged 54 years, is the Promoter and Whole Time Director of the Company. She holds a Master of Arts in Economics from Banaras Hindu University, Varanasi (1993). She has been appointed as Whole Time Director for the period of 5 years w.e.f May 02, 2024. With knowledge background and years of experience in the solar industry she contribute effectively to the strategic decision making processes with the Company.

2. Past remuneration:

Salary including Allowances and Perquisites	18.00 (in Lakhs)
Total	18.00 (in Lakhs)

3. Recognition or awards: Nil

4. Job profile and his suitability: she is presently involved in the day-to-day management, with focus on operational excellence, further improvements and growth of the Company.

5. Remuneration:

Basic Salary

Basic Salary of INR 2,00,000 per month. The annual increments which will be effective from 1st April of each year, will be decided by the Board of Directors based on the recommendations of the Nomination and Remuneration Committee ("NRC") and will be performance based and will take into account the Company's performance as well, within the prescribed under applicable law. For avoidance of doubt, the total remuneration to be paid to the Whole Time Director during his term (including such basic salary and any annual increments thereto), in any event, shall not exceed the overall ceiling prescribed under Clause C below.

Perquisites & Allowances:

Mrs. Seema Agrawal will be paid any type of perquisites, subject to an overall ceiling of 100% of the salary. However, the retirement benefits namely Gratuity, Leave Encashment Benefits, Provident Fund, Superannuation Fund shall not be counted as perquisites to the extent these are exempted under Income Tax Act, 1961.

The remuneration is in line with the Industrial Standards for managerial personnel falling under the same cadre. Thus, the Members are requested to consider revision in remuneration of Mrs. Seema Agrawal, Whole Time Director. Pursuant to the applicable provisions of the Companies Act, 2013, and relevant rules made thereunder, consent of the members is being sought by way of Special Resolution.

Commission

In addition to Salary, Benefits, Perquisites and Allowances, Mrs. Seema Agrawal would be paid such remuneration by way of Commission calculated with reference to the net profits of the Company in a particular financial year, as may be determined by the Board of Directors of the Company or 1.5% of the Net Profits of the Company, subject to the overall ceiling on the total remuneration (including any salary, benefits, perquisites, allowances, and commission), that it shall not exceed INR 84,00,000 (Rupees Eighty Four Lacs only) in any financial year during the term of the Whole Time Director, in accordance with Section 197 of the Companies Act. The specific amount payable to Mrs. Seema Agrawal will be based on her performance as evaluated by the Board of Directors and approved by the Board of Directors (upon recommendation from the NRC) and will be payable annually after the annual accounts have been approved by the Board of Directors.

Minimum remuneration:

Notwithstanding anything to the contrary herein contained, where in any financial year during his tenure the Company has no profits or its profits are inadequate, the Company will pay him remuneration by way of salary, perquisites and allowances as specified above.

Insurance:

The Company will take an appropriate Directors' and Officers' Liability Insurance Policy and pay the premiums of the same. It is intended to maintain such insurance cover for the entire period of appointment, subject to the terms of such policy in force from time to time.

6. Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin): Considering the turnover of the Company and responsibilities of Mrs. Seema Agrawal, the remuneration being paid to the Whole Time Director is reasonable and in line with the remuneration levels in the industry across the country and befits her position.

7. Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any.

Except for the remuneration as Whole Time Director, Mrs. Seema Agrawal has no other pecuniary relationship with the Company. Mrs. Seema Agrawal is related to Mr. Manoj Agrawal (Managing Director) of the Company, who is a husband and Mr. Shikhar Agrawal (Chief Technology Officer) who is a son.

III. Other information:

1. Reasons of loss or inadequate profits: There is no losses in the Company. Further, Company has already received fresh projects, the benefits of which are likely to accrue in future years.

2. Steps taken or proposed to be taken for improvement

The Company has taken the following steps to improve the profitability:

a) Cost Reduction and Productivity Improvement

The Company is focusing on optimisation of procurement costs, efficient utilisation of manpower and resources, reduction of project execution costs, improvement in project planning and monitoring, and adoption of cost-effective construction and installation practices.

b) Strengthening Project Execution Capabilities

The Company is undertaking measures to strengthen its EPC execution capabilities through improved project planning, timely procurement of materials, better coordination with suppliers and subcontractors, and enhanced monitoring of project timelines and costs

3. Expected increase in productivity and profits in measurable terms With the above measures, the operating efficiencies and profits of the Company are expected to increase significantly

For and on behalf of
Oneindig Technologies Limited

Sd/-
Sumit Das
Company Secretary
M.No-A44223
Address: C-48, 3rd Floor DDA Sheds, Okhla Industrial Estate,New Delhi-110020
Date-26/08/2026

ANNEXURE - A

Information required to be furnished under listing regulations and secretarial standard-2 and regulation 36(3) of the SEBI(LODR) Regulations: 2015

As required under listing regulations and secretarial standard-2, the particular of directors who are proposed to be re-appointed, during the year under review are furnished below:

Name of Directors	**Mr. Vishal Vasantrao Kokadwar, Non-Executive Director**	**Mr. Ronak Jhuthawat as an Independent Non-Executive Director.**
Date of birth	20.06.1980	11.04.1989
Nationality	Indian	Indian
DIN	07962440	06899496
Date of first appointment on the board of the Company	15.03.2024	25.11.2025
Qualifications	**Vishal Vasantrao Kokadwar,** aged 46 Years is a Non-Executive Director of the Company. He is a fellow member of Institute of Chartered Accountants of India (Since 2005). He is Practicing Chartered Accountant by profession since 2005. His academic background and enthusiasm for learning makes him an asset as we strive for quality. His agile mindset and innovative ideas will foster fresh perspective into business.	**Ronak Jhuthawat,** aged 37 years, is a Non-Executive Independent Director of the Company. He holds a Master of Commerce degree from Mohanlal Sukhadia University, Udaipur (2011), is a Member of the Institute of Company Secretaries of India (FCS) since 2013, and obtained his Bachelor of Laws (LLB) degree in 2016. He also holds a Doctor of Philosophy (Ph.D.) degree from Bhopal Novel University (2023). He has over 12 years of experience in the fields of corporate secretarial practice, corporate laws, secretarial audit, due diligence, and representation before regulatory authorities. He was appointed as an Additional Director w.e.f November 25, 2025
Category / Designation	Non- Executive Director-Non-Promoter	Non-Executive Director, Independent Director
Name of listed entities from which the person has resigned in the past three years	1. Justo realfintech limited and Resigned on- 25/08/2024 Re-appointed on 26/08/2024 2. Poddar housing and development limited resigned on 22/11/2022.	Nil
Directorship in other Companies as on 26.08.2026	03	01

Chairmanship/ Membership of Committees including that of the Company 26.08.2026 (includes only Audit Committee and Stakeholders Relationship Committee)	Nil	Member of Audit Committee & Stakeholders Relationship Committee
Number of Equity Shares held in the Company & Number of Equity Shares held in the Company for any other person on a beneficial basis	720000-8.95%	Nil
Relationship between Directors inter-se; with other Directors and Key Managerial Personnel of the Company	Non- Executive Director, Non-Promoter, Professional	Non- Executive Director, Independent Director
Remuneration last drawn (in FY 2025-26), if applicable	No remuneration other than Sitting Fee approved by the Board.	No remuneration other than Sitting Fee approved by the Board.
Attendance at Board Meetings during the year 2025-26	Attended 05 out of 8 Board Meetings held during the FY 25-26	Attended 02 out of 8 Board Meetings held during the FY 25-26
Brief Profile and experience	Highly accomplished, result driven senior management executive having more than 18 years of experience in Project Management, Project Strategist, Corporate Finance, Corporate Taxation, Management accounts and Audits. Possess superior leadership, communication and interpersonal skills and capable of resolving multiple and complex issues with respect to functional and cross function departments. Demonstrated ability to streamline corporate accounting functions, developing and implementation financial controls with respect to project management and having strong qualification of project profitability and cash flow management.	He is a Founder and Promoter of Ronak Jhuthawat & Co., a firm dedicated to providing expert Corporate Law and Governance services. With over 12 years of professional experience as a Company Secretary and Corporate Law Advisor, he has developed a deep expertise in corporate governance, legal compliance, and strategic advisory for a wide range of corporate clients. I am a Fellow Member of the Institute of Company Secretaries of India (ICSI) and had the privilege of serving as the Chairman of the ICSI Udaipur Chapter during FY 2022–2023. In addition to my professional practice, he also served as a Mentor at the IIM Incubation Center, Udaipur, where he guided emerging entrepreneurs and startups on corporate structuring and governance frameworks.
Nature of expertise in specific functional areas	Mr. Vishal Vasantrao Kokadwar, possess the following skills as approved by the Board: <table><tr><td>Skills</td><td>Vishal Vasantrao Kokadwar,</td></tr></table>	Mr. Ronak Jhuthawat possess the following skills as approved by the Board: <table><tr><td>Skills</td><td>Ronak Jhuthawat</td></tr><tr><td>Business Experience</td><td>-</td></tr></table>

<table>
<tr>
<td></td>
<td>
<table>
<tr><td>Business Experience</td><td>√</td></tr>
<tr><td>Global business / broad international exposure / emerging markets experience</td><td>√</td></tr>
<tr><td>Financial Experience and Risk Oversight</td><td>√</td></tr>
<tr><td>Technology and Innovation</td><td>√</td></tr>
<tr><td>Governance and Regulatory oversight</td><td>√</td></tr>
<tr><td>Sales and Marketing Exposure</td><td>√</td></tr>
</table>
</td>
<td>
<table>
<tr><td>Global business / broad international exposure / emerging markets experience</td><td>-</td></tr>
<tr><td>Financial Experience and Risk Oversight</td><td>√</td></tr>
<tr><td>Technology and Innovation</td><td>√</td></tr>
<tr><td>Governance and Regulatory oversight</td><td>√</td></tr>
<tr><td>Sales and Marketing Exposure</td><td>-</td></tr>
</table>
</td>
</tr>
<tr>
<td>Terms and conditions of appointment/ re-appointment</td>
<td>As per draft letter of appointment setting out the terms and conditions disclosed on the website</td>
<td>As per draft letter of appointment setting out the terms and conditions disclosed on the website</td>
</tr>
</table>

DIRECTOR'S REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

To the Members,

Oneindig Technologies Limited
(Formerly known as Oneindig Technologies Private Limited)

Dear Members,

Your Board of Directors are pleased to present the 10th Board's Report on the business and operations of Oneindig Technologies Limited ("Company") along with the Audited Standalone of the Company for the Financial Year ended 31st March, 2026 ("FY 2025-26"). This being the first report after the Initial Public Offer ("IPO") and listing of the equity shares on SME Platform BSE Limited ("BSE"), the Board welcomes all the public shareholders and look forward to your continued faith and support.

OVERVIEW

Established in November 2016 with a primary focus on the renewable energy sector, the Company commenced operations from the National Capital Region (NCR), Delhi, and has since completed a range of solar power projects across India, with installations spanning 16 states and union territories.

The Company undertakes projects involving engineering and design, procurement of solar modules and other equipment and balance-of-system components, and the execution, installation, testing and commissioning of solar power projects.

During FY 2025-26, the Company continued to strengthen its execution capabilities and project pipeline, with emphasis on timely completion, efficient procurement, cost optimisation and quality standards, while continuing to explore opportunities across solar EPC, government and institutional projects, and other allied renewable energy segments.

The Directors remain optimistic about the long-term growth prospects of the renewable energy sector and believe the Company is well positioned to benefit from the increasing demand for clean and sustainable energy.

FINANCIAL HIGHLIGHTS

During the year under review, the Company registered a net profit of Rs. 621.07 lakhs for the year ended 31st March, 2026, on a standalone basis. A summary of the Company's standalone financial performance for FY 2025-26, as compared with the previous financial year, is set out below:

(Amount in Rs. Lakhs)

Particulars	FY 2025-26 (Current Year)	FY 2024-25 (Previous Year)
Revenue from Operations	6 ,920.90	4,601.42
Other Income	23.41	12.44
Total Revenue	**6,944.31**	**4,613.86**
Profit before Prior Period Items & Tax	823.78	556.66
Profit before Tax	823.78	556.66
Less: Taxes	207.33	140.70
Deferred Tax Charge / (Credit)	(4.63)	(0.65)
Profit after Tax	**621.07**	**416.61**

The Standalone Financial Statements of the Company for the financial year ended 31st March, 2026 have been prepared in accordance with the Accounting Standards (AS) notified by the Ministry of Corporate Affairs, as amended from time to time.

PERFORMANCE OF THE COMPANY

On a standalone basis, revenue from operations increased by 50.41% to Rs. 6 ,920.90 lakhs in FY 2025-26 from Rs. 4,601.42 lakhs in FY 2024-25. Net profit increased by 49.08% to Rs. 621.07 lakhs in FY 2025-26 from Rs. 416.61 lakhs in the previous year.

The Company provides Engineering, Procurement and Construction (EPC) services in the solar energy sector, including complete turnkey solar power solutions and associated Operation & Maintenance (O&M) services, across residential rooftop, commercial & industrial (C&I) rooftop, ground-mounted and solar water pump segments, for both private clients and government entities. The Company also supplies a range of solar products and equipment - Solar PV modules, inverters, pump controllers, energy storage systems (Li-ion/Lead Acid batteries), ACDB/DCDB and LT/HT panels and cables - and undertakes Independent Power Producer activities through Power Purchase Agreements (PPAs).

Key highlights of the year

- 17 major projects successfully developed, executed and commissioned under the Ground-Mounted segment, with a cumulative project value exceeding Rs. 19 crore.
- 1,500+ solar water pumps installed in Haryana and various locations in the Union Territory of Jammu & Kashmir.
- Aggregate operational project capacity of 58.40 MW, with contracted under-construction capacity of 52.08 MW.
- A comprehensive range of AC and DC solar water pumps (2 HP to 15 HP, surface and submersible) offered to reduce farmers' reliance on diesel and grid electricity, providing low-maintenance, cost-effective irrigation.

End-to-end services across the solar project lifecycle

- Project Development - site surveying and commissioning services for solar power plant installations.
- Project Financing - flexible financing models, including 100% financing through revenue-sharing arrangements and support in securing bank loans.
- EPC Management - execution of projects ranging from 1 kW to 3 MW, with capability now extending to installations of up to 20 MW.
- Operation & Maintenance - a dedicated team ensuring optimal performance and long-term reliability of solar plants across scale.

Our Vision and Mission

Vision	Mission
To be recognised for delivering high-quality, environmentally sustainable products and services that create lasting value and positive experiences.	To lead in the exploration and deployment of innovative products and technologies. To set new benchmarks in stakeholder satisfaction, creating a unique value proposition that drives our actions. To promote growth through best practices while actively contributing to environmental conservation and sustainability.

Classification of Business Operations

Based on service offerings

The Company's Solar EPC Business comprises:

- Turnkey Solar Project Development including land aggregation, connectivity approvals, bay allocation, facilitating captive arrangements and enabling private Power Purchase Agreements (PPAs) between buyer and seller, together with EPC services.
- Operations & Maintenance (O&M) services, offered alongside Turnkey Solar Services and the Solar EPC Business, based on customer requirements.

- A complete range of solar products - on-grid, off-grid and hybrid systems, including Li-ion and Lead Acid batteries and solar mounting structures - developed through carefully selected OEM partners.
- Installation of solar pumps, solar rooftop plants and ground-mounted solar plants.

Based on business verticals

The Company's business is primarily divided between B2B and B2G segments, with most B2C engagements arising through government-backed schemes.

B2B: Since inception in 2016, the Company has built experience in solar EPC leading to several B2B tie-ups through consortiums and/or joint ventures, enhancing its order book and market penetration.

B2G: The Company is actively involved in the following government-subsidised schemes:

- Pradhan Mantri Kisan Urja Suraksha evam Utthaan Mahabhiyan ('PM-KUSUM') - promotes solar energy in agriculture, helping farmers reduce dependence on diesel and grid electricity for irrigation; the government provides substantial subsidies (for instance, in Haryana, farmers pay only 25% of the pump cost).
- Pradhan Mantri Surya Ghar Muft Bijli Yojana ('PMSGMBY') - enables residential consumers to install rooftop solar systems of 1 kW to 10 kW, depending on available rooftop space, with attractive subsidies.

B2C: The Company follows a 'Co-Developer' approach under its Turnkey Solar Services and Solar Park Business, covering land acquisition, site preparation, approvals and power off-take arrangements, followed by EPC and O&M services under the relevant contractual agreement. The Company's customer base includes Independent Power Producers, co-developers, large Central Public Sector Enterprises, solar developers and generation companies backed by marquee investors, private equity funds and leading banks.

Based on business models

The Company's operations are primarily divided into two business models - Capital Expenditure (CAPEX) and Renewable Energy Service Company (RESCO).

CAPEX Model: Under the CAPEX model, the customer invests in capital expenditure and the Company undertakes Engineering, Procurement, Commissioning and Operation on its behalf. This model is executed through rooftop, ground-mounted and off-site solar farm systems, and includes:

- Ground-Mounted Projects - utility-scale installations on open land for captive use or third-party sale, involving site assessment, land acquisition, design, procurement, installation, testing, commissioning and grid interconnection approvals, including participation in Component C of the PM-KUSUM Yojana for solarisation of agricultural feeders.
- Commercial & Industrial (C&I) Rooftop Projects - end-to-end rooftop EPC solutions for private and government C&I establishments, helping customers reduce energy costs and meet sustainability goals.
- Residential Rooftop Projects - supply, installation, testing and commissioning of grid-connected residential rooftop systems, typically supported by net-metering arrangements.

RESCO Model: Also known as the OPEX or BOOT (Build-Own-Operate-Transfer) model, RESCO involves the Company arranging the capital investment and assuming project-related risk. The rooftop owner utilises the electricity generated and pays a pre-determined monthly tariff to the Company for the duration of the agreement, while ownership of the solar assets remains with the Company throughout, generating a steady income stream.

Solar Water Pumps

AC/DC solar water pumps are powered by electricity generated from solar panels, either directly (DC pumps) or through an inverter (AC pumps).

- DC Pumps - run directly on the DC electricity generated by solar panels, without requiring an inverter; efficient and well suited to solar applications.
- AC Pumps - require an inverter to convert DC to AC power, making them suitable for larger systems such as agricultural irrigation and residential/commercial water supply.

The Company's EPC service for solar water pumps covers the full cycle of designing, procurement and construction of the pumping system, with the Company responsible for delivering a complete photovoltaic power plant to the asset owner, from design through to commissioning.

Major Projects Undertaken (CAPEX and RESCO Models)

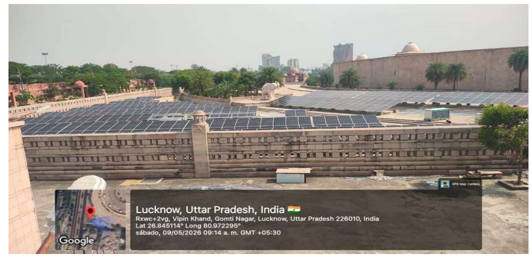
A list of the major projects undertaken and being undertaken by the Company under the CAPEX and RESCO models is set out below:

Sr. No.	Name of the Beneficiary	Order / LOA Reference No. & Date	Quantity	Year
1.	Endurance Technologies Limited	Solar Plant (PPA)	280 kW	2025
2.	HAREDA	DNRE&H/14308 dt. 11.03.2024	112	2024
	HAREDA	DNRE&H/5336 dt. 06.11.2024	23	2024
	HAREDA	5922 dt. 28.11.2024	114	2024
	HAREDA	DNRE&H/762 dt. 24.04.2025	340	2025
3.	JAKEDA	ST/EDA/Solar Pumps/16/2019/CN66441/9707-13 dt. 01.10.2024	43	2024
	JAKEDA	ST/EDA/Solar Pumps/16/2019/CN66441/9899-9905 dt. 23.10.2024	33	2024
	JAKEDA	ST/EDA/Solar Pumps/16/2019/CN66441/4065-69 dt. 26.12.2024	130	2024
	JAKEDA	ST/EDA/Solar Pumps/16/2019/CN66441/263-67 dt. 16.01.2025	39	2025
	JAKEDA	ST/EDA/Solar Pumps/16/2019/CN66441/695-99 dt. 24.01.2025	75	2025
	JAKEDA	ST/EDA/Solar Pumps/16/2019/CN66441/3757-61 dt. 21.04.2025	64	2025
	JAKEDA	ST/EDA/Solar Pumps/16/2019/CN66441/1694-98 dt. 22.10.2025	165 nos.	2025
	JAKEDA	ST/EDA/Solar Pumps/16/2019/CN66441/2288-92 dt. 16.12.2025	167 nos.	2025
	JAKEDA	ST/EDA/Solar Pumps/16/2019/CN66441/2309-13 dt. 24.12.2025	20 nos.	2025
4.	NRGV2 Pvt. Ltd.	Agreement dt. 14.11.2025	5,003 kW (DC)	2025
5.	PDDUSU	Pandit Deen Dayal Updhyaya Shekhawati University, Sikar - E-Bid/23/2024-25	Various works	2025
6.	PM Surya Ghar	Jammu - EoI No. CEJ/TS-II/EOI/1355 dt. 25.06.2024	576 kW	2025

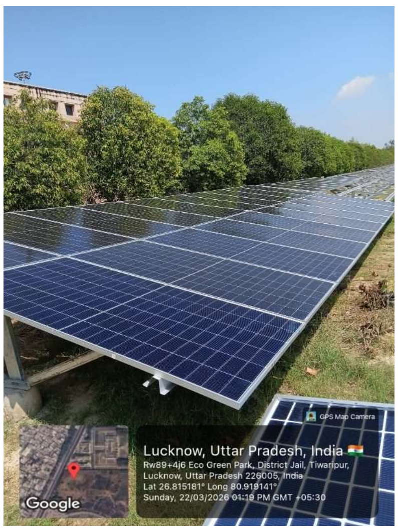
Photographs of Project Sites

A few glimpses of the Company's rooftop, ground-mounted and solar water pump installations:

Rooftop Solar Endurance Technologies limited Aurangabad



Rooftop Solar Installation, Lucknow, Uttar Pradesh



Ground-Mounted Solar Plant, Lucknow, Uttar Pradesh

Ground-Mounted Solar Plant, Gomti Nagar, Lucknow

Ground-Mounted Solar Plant

Solar Water Pump Installations in the Field

Operation and Maintenance

The Company's O&M services are tailored to each solar power plant to ensure optimal performance, reliability and long-term efficiency, with clients able to choose between a fixed annual fee or a performance-linked model tied to plant capacity or energy output.

The Company's team proactively monitors and manages plant operations through advanced diagnostics and preventive maintenance, identifying and resolving issues before they escalate so as to minimise downtime and maximise energy generation.

The Company has participated in exhibitions such as Krishi Darshan, Hisar (Haryana), to build awareness of its solar pump offerings.

FUTURE OUTLOOK

The Company is targeting a turnover of upwards of Rs. **100** crores by 2027, surpassing the targets set for the current financial year.

The Company presently has three major projects in hand:

- Solar water pumps of 1 HP to 15 HP in the States of Haryana and Jammu & Kashmir, with plans to expand this business to other states.
- A 23 MW (4 Sites) RESCO-mode project for which the Letter of Award (LOA) has been received, and the Power Purchase Agreement (PPA) has been signed, partial acquisition of the same is under negotiation.
- A 15 MW Solar Ground-Mounted Project at Leh, Ladakh - envisaged to be among the highest-altitude solar power plants in India - presently at the design and engineering stage, with approvals received from the Project Management Consultant (PMC) and the Owner. The Company, which prides itself on timely execution, has a three-year completion timeline for the project and is on track to deliver it on schedule.
- Four Letters of Award (LoA), all dated 01-04-2026, have been issued by SECI in favour of the Company covering 23 JNV sites spread across four States/UTs, for a cumulative awarded capacity of 1,150 KW.

The Company is also evaluating opportunities under the Pradhan Mantri Surya Ghar Muft Bijli Yojana, given the market potential the scheme presents.

STATUTORY DISCLOSURES

1. INITIAL PUBLIC OFFERING – DRHP, RHP AND LISTING

During the financial year under review the Company had filed Draft Red Herring Prospectus with the Securities and Exchange Board of India ("SEBI") on 26th September 2025, in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations") and received requisite approvals. Further the Company filed its Red Herring Prospectus and thereafter its Prospectus with the Registrar of Companies, Haryana. The public issue opened for subscription on 30th July 2026 and closed on 03rd August 2026 on SME Platform of BSE Limited.

Thereafter 28,80,000 Equity shares of Rs.10/- each at a price of Rs. 96/- each were allotted on 4th August 2026. Thereafter your company got listed on 6th August 2026 on BSE SME Platform.

2. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There has been no change in the nature of the business of the Company during FY 2025-26, other than its transition to a listed public company pursuant to the IPO.

3. DIVIDEND

During the year under review, the Board has not declared any dividend. Further, the Board has not recommended any declaration of dividend for the financial year ended March 31, 2026, to conserve the profits for the future working capital requirements of the business of the Company. Further, the Company does not have any amounts of dividend due or outstanding or lying unpaid as on the date of the Balance Sheet, which is required to be transferred/credited to Investor Education and Protection Fund under the provisions of the Companies Act, 2013 ('the Act').

4. DIVIDEND DISTRIBUTION POLICY

During the year under review formation of dividend distribution policy was not applicable on the company.

5. TRANSFER TO RESERVES

The Board does not propose to transfer any amount to the General Reserve for the year under review.

6. MATERIAL CHANGE AND COMMITMENTS

Save as disclosed elsewhere in this Report — including the completion of the IPO, listing of Equity Shares, and change in the capital structure of the Company consequent to the fresh issue of Equity Shares — there have been no other material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year (31st March 2026) and the date of this Report.

7. RTA

M/s Maashitla Securities Private Limited has been appointed as the Registrar and Transfer Agent of the Company. As on date, 100% of your Company's equity shares are in dematerialized form.

8. ANNUAL RETURN

Pursuant to the provisions of Section 92(3), read with Section 134(3)(a) of the Act, a copy of the Annual Return, in the prescribed form, as on March 31st, 2026, which will be filed with Registrar of Companies, Ministry of Corporate Affairs, is available on the Company's website at https://www.oneindig.tech

9. DETAILS OF SUBSIDIARY/ JOINT VENTURES/ ASSOCIATE COMPANIES

The details of subsidiary companies of the Company are given below:

(i) Oneindig Jodhpur Solar Private Limited

The Company has formed its subsidiary company named Oneindig Jodhpur Solar Private Limited on 10th May, 2024 in the NCT of Delhi to execute the 8 MW PPA project at Jodhpur.

S.no.	Name of Shareholder	No. of Share hold	% of holding
1.	Oneindig Technologies Limited	5100.00	51.00%
2.	Manoj Agrawal	4900.00	49.00%

(ii) Ziya Solar Energies Three Private limited

S.no.	Name of Shareholders	No. of Share hold	% of holding
1.	Ranjana Garg	1,250	12.20
2.	Anirudh Garg	1,200	12.00
3.	Abhi Garg	1,200	12.00
4.	Vikas Garg	1,250	12.50
5.	Oneindig Technologies Limited	5,100	51.00
	Total	10,000	100.00

(iii) Ziya Solar Energies Four Private limited

S.no.	Name of Shareholders	No. of Share hold	% of holding
1.	Ranjana Garg	1,250	12.20
2.	Anirudh Garg	1,200	12.00
3.	Abhi Garg	1,200	12.00
4.	Vikas Garg	1,250	12.50
5.	Oneindig Technologies Limited	5,100	51.00
	Total	10,000	100.00

The details of associate company is given below:

(i) Green Wattage Oneindig Energy Private Limited

S.no.	Name of Shareholders	No. of Share hold	% of holding
1.	Oneindig Technologies Limited	5,500	37.00
2.	Green Wattage Private Limited	5,500	37.00
3.	Endurance Technologies Limited	3,900	26.00
	Total	15,000	100.00

Pursuant to Section 129(3) of the Companies Act, 2013 ("the Act") read with Rule 5(1) of the Companies (Accounts) Rules, 2014, the statement containing the salient features of the financial statement of a Company's subsidiaries and associate are given in the Form AOC-1 attached as "**Annexure -1".**

The total revenue from the operation of Ziya Solar Energies Three Private limited (Subsidiary) during the year under review is Rs 9 7,63,412.00 and the Net Profit is Rs 7 3,471.16.

The total revenue from the operation of Ziya Solar Energies Four Private limited (Subsidiary) during the year under review is Rs 88,56,430.00 and the Net Loss is Rs 13,15,360.54

The total revenue from the operation of Oneindig Jodhpur Solar Private Limited (Subsidiary) during the year under review is Nil and the Net Loss is Rs 60,443.51 as Oneindig Jodhpur Solar Private Limited is newly incorporated company.

The total revenue from the operation of Green Wattage Oneindig Energy Private Limited (Associate) during the year under review is Nil and the Net Loss is Rs 32,036.00 as Green Wattage Oneindig Energy Private Limited is newly incorporated company.

10. INTERNAL FINANCIAL CONTROL

The Company has laid down adequate internal financial controls commensurate with the scale, size and nature of the business of the Company. The Company has in place adequate policies and procedures for ensuring the orderly and effective control of its business, including adherence to the Company's policies, safeguarding its assets, prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures. Effectiveness of internal financial controls is ensured through management reviews, controlled self-assessment.

11. REVISION OF FINANCIAL STATEMENTS AND BOARD REPORT

There was no revision of financial statements and Boards' Report of the Company during the financial year under review.

12. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility statement:

a. in the preparation of the annual accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed along with proper explanation relating to material departures;
b. the Directors selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2025 and of the profit of the Company for that period;
c. the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
d. the Directors had prepared the annual accounts on a going concerning basis;
e. the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

13. PARTICULARS OF EMPLOYEES

Disclosure as required under Sub Rule 2 of Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.The ratio of the remuneration of each Director to the median employees' remuneration and other details in terms of Sub Section 12 of Section 197 of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed as part of the report as "**Annexure –2".**

No. of Employees as on March 31, 2026 of Financial Year

Gender	No. of Employees
Female	09
Male	28
Transgender	-

14. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

The Board of Directors are duly constituted with the following directors as stated below in tabular form. Further, the Company has a professional Board with Executive Directors & Non-Executive Directors including Independent Directors who bring the right mix of knowledge, skills, and expertise and help the Company in implementing the best Corporate Governance practices.

S.no	Name of Directors	DIN number	Date of appointment	Date of change in designation/resignation	Designation
1	Manoj Agrawal	0282047	02/11/2016	28/07/2024	Managing Director
2	Seema Agrawal	07434796	18/09/2023	02/05/2024	Whole Time Director
3	Vishal Vasantrao Kokadwar	07962440	15/03/2024	31/07/2024	Non-Executive Director
4	Pankaj Sharma*	03107884	04/04/2025	28/05/2025	Non-Executive Director
5	Sanjeev kumar Sapra*	10842495	04/04/2025	28/05/2025	Independent Director
6	Rahul Jhuthawat	07653746	21/08/2025	02/09/2025	Independent Director
7	Rahul Jhuthawat	07653746		18/10/2025	Resigned
8	Ronak Jhuthawat	06899496	25/11/2025	NA	Independent Director
7	Shubham Agarwal	NA	01/07/2024	NA	Chief Financial Officer
8	Sumit Das	NA	16/09/2024	NA	Company Secretary
			04/04/2024	NA	Compliance Officer

During the period under review, there were no changes in KMPs, except that

* Mr. Rahul Jhuthawat resigned as Independent Director as well as members/chairman of various committees w.e.f. 18th October, 2025.

* Mr. Pankaj Sharma was appointed as Additional Director on 04th April, 2025 and got regularized at Extra Ordinary General Meeting held on 28th May, 2025.

* Mr. Sanjeev Kumar Sapra was appointed as Additional Director on 04th April, 2025 and got regularized as Independent Director at Extra Ordinary General Meeting held on 28th May, 2025.

The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are applicable to the Company.

15. MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors of the company duly met eight (8) times during the financial year 2025-2026 according to which proper notices were given and the proceedings were properly recorded, signed and maintained in the minute's book kept by the Company for the purpose. The intervening period between the Board Meetings were well within the maximum time between the two meetings prescribed under section 173 of the Companies Act, 2013.

* Ajay Kumar Aggarwal, Independent Director was appointed w.e.f. 04th April, 2025 has been regularised as Independent Director w.e.f. 28th May, 2025 and resigned w.e.f. 19th July, 2025

* Rahul Jhuthawat, Independent Director was appointed w.e.f. 30th August, 2025, has been regularized as independent director w.e.f. 2nd September, 2025 and resigned w.e.f. 18th October, 2025

*Ronak Jhuthawat, Independent Director was appointed w.e.f. 25th November, 2025.

16. CONSITUTION OF COMMITTEES

a. **Audit Committee**

The Company has a duly constituted Audit Committee in terms of the provisions of Section 177 of the Companies Act, 2013 read with the Rules framed thereunder and Regulation 18 of the Listing Regulations.

Composition of the Audit Committee:

The Audit Committee comprises two (2) Non-Executive Independent Directors namely Mr. Sanjeev kumar Sapra (Chairman), Mr. Ronak Jhuthawat (member) and one (1) Mr. Manoj Agrawal, Managing Director as members.

S.no	Name of Directors	Category	Designation
1.	Sanjeev Kumar Sapra	Independent Director	Chairman
2.	Ronak Jhuthawat**	Independent Director	Member
3.	Manoj Agrawal	Managing Director	Member
4.	Rahul Jhuthawat*	Independent Director	Member

* Mr. Rahul Jhuthawat resigned as independent director as well as members/chairman of various committees w.e.f. 18/10/2025.

** Mr. Ronak Jhuthawat, Independent Director, was appointed w.e.f. 25th November,2025.

During the year under review, 04 (Four) meeting of members of Audit Committee were held on 30.08.2025, 08.09.2025, 25.11.2025 and 24.03.2026.

b. **Nomination and Remuneration Committee**

A Nomination and Remuneration Committee has been constituted under section 178 of the Companies Act 2013 read with the Rules framed thereunder and Regulation 19 of the Listing Regulations for formulization of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees

c. Composition of the Nomination Remuneration Committee:

The Nomination and Remuneration Committee comprises three (3) Non-Executive Independent Directors namely Ronak Jhuthawat (Chairman), Sanjeev Kumar Sapra (Member) and Mr. Pankaj Sharma as members.

S.no	**Name of Directors**	**Category**	**Designation**
1.	Ronak Jhuthawat**	Non-Promoter Non-Executive Director	Chairman
2.	Pankaj Sharma	Non-Executive Director	Member
3.	Sanjeev Kumar Sapra	Independent Director	Member
4.	Rahul Jhuthawat *	Independent Director	Member

*Mr. Rahul Jhuthawat resigned as independent director as well as members/chairman of various committees w.e.f. 18/10/2025.

** Mr. Ronak Jhuthawat, Independent Director, was appointed w.e.f. 25th November,2025.

d. **Stakeholders Relationship Committee**

The Stakeholder Relationship Committee, inter alia, oversees and reviews all matters connected with the investor services in connection with applications received and shares allotted in the Initial Public Offer, status of refund account, conversion of partly paid shares into fully paid shares, re-materialization and dematerialization of shares and transfer of shares of the Company.

The Committee oversees performance of the Registrar and Transfer Agents of the Company and recommends measures for overall improvement in the quality of investor services.

Composition of the Stakeholder Relationship Committee.

The Stakeholder Relationship Committee comprises two (2) Non-Executive Independent Directors namely Sanjeev Kumar Sapra (Chairman), Ronak Jhuthawat (member) and one (1) Mr. Manoj Agrawal, Managing Director as member.

S.no	Name of Directors	Category	Designation
1.	Sanjeev Kumar Sapra	Independent Director	Chairman
2.	Manoj Agrawal	Promoter -Managing Director	Member
3.	Rahul Jhuthawat*	Independent Director	Member
4.	Ronak Jhuthawat**	Independent Director	Member

*Mr. Rahul Jhuthawat resigned as independent director as well as members/chairman of various committees w.e.f. 18/10/2025.

** Mr. Ronak Jhuthawat, Independent Director, was appointed w.e.f. 25th November,2025.

e. <u>Corporate Social Responsibility Committee</u>

	Name of Directors	Category	Designation
1.	Sanjeev Kumar Sapra	Independent Director	Chairman
2.	Ronak Jhuthawat*	Independent Director	Member
3.	Manoj Agrawal	Managing Director	Member

*Upon Mr. Rahul Jhuthawat' resignation as independent director as well as members/chairman of various committees w.e.f. 18/10/2025, Ronak Jhuthawat is appointed as member w.e.f. -25/11/2025

During the year under review, 01 (One) meeting of members of CSR Committee was held on 24.03.2026.

17. MEETING OF THE MEMBERS

The Last i.e. the 09th Annual General Meeting of the Company for the financial year 2025-2026 was held on 02.09.2025 at the Registered Office of the Company.

18. STATEMENT OF DECLARATION BY INDEPENDENT DIRECTOR

The Company has received declarations from all Independent Directors confirming that they meet the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) and Regulation 25(8) of the SEBI LODR, and that they are not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. In the opinion of the Board, the Independent Directors possess the requisite integrity, expertise and experience (including proficiency, as evidenced by their inclusion in the databank of Independent Directors maintained under Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014) and are independent of the management.

19. BOARD EVALUATION

As the company was not listed company during the period under review, therefore, under Section 134(3)(p) and Rule 8(4) of the Companies (Accounts) Rules, 2014, the requirement for board evaluation disclosure do not apply to the Companies.

20. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTOR

The Company has formulated a policy to familiarize the independent directors of the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc. through board meetings.

As the company got listed this financial year it will undertake familiarization programs during current period.

21. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

Pursuant to Section 178(3) of the Companies Act, 2013, your Company has framed a policy on Directors' and KMP's appointment and remuneration and other matters ("Nomination and Remuneration Policy") which is available on the website of your Company at https://oneindig.tech

The Nomination and Remuneration Policy for selection of Directors and determining Directors' independence sets out the guiding principles for the Nomination and Remuneration Committee for identifying the persons who are qualified to become the Directors.

Your Company's Remuneration Policy is directed towards rewarding performance based on review of achievements. The Remuneration Policy is in consonance with the existing industry practice. We affirm that the remuneration paid to the Directors is as per the terms laid out in the Remuneration Policy.

There has been no change made in the Policy during the year under review.

22. REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL & SENIOR MANAGEMENT

The remuneration paid to the Directors, Key Managerial Personnel, and Senior Management is in accordance with the Nomination and Remuneration Policy formulated in accordance with Section 178 of the Act. Particulars of Employees as required under Section 197(12) of the Act and other disclosures as per rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 is enclosed herewith as **"Annexure 2-".**

23. CORPORATE GOVERNANCE

As per regulation 15(2) of the Listing Regulation, the Compliance with the Corporate Governance provisions shall not apply in respect of the following class of the Companies:

• Listed entity having paid up equity share capital not exceeding `10 Crore and Net worth not exceeding 25 Crore, as on the last day of the previous financial year;

• Listed entity which has listed its specified securities on the SME Exchange.

Since our Company falls in the ambit of aforesaid exemption (b); hence compliance with the provisions of Corporate Governance are not applicable to the Company and it does not form the part of the Annual Report for F.Y. 2025-26.

24. STATUTORY AUDITORS

M/s Raj Gupta and Co. Chartered Accountants, (firm registration number FRN-000203N), were appointed as Statutory auditors by the members of the Company at their 09th Annual General Meeting (AGM) to hold office up to the conclusion of 14th Annual General Meeting (AGM) to be held on 2030.

25. INTERNAL AUDITOR

The Company is not required to appoint Internal Auditor Pursuant to the provisions of Section 138 of the Companies Act, 2013 under the review period as the company was not a listed company during the period under review.

26. SECRETARIAL AUDITORS

The Company is not required to appoint a Secretarial Auditor to undertake the Secretarial Audit of the Company for the year FY 2025-26. It is not required to attach a Secretarial Audit Report based solely on the event of listing on August 06th, 2026, because the status of a company is determined as of the last day of the financial year under review. However, the Board has recommended the appointment of Mr. Rupinder Singh Bhatia, Practicing Company Secretary, (COP No. 2514) (Peer Review No 1496/2021) as the Secretarial Auditor of the Company for conducting Secretarial Audit for a period of five consecutive years, commencing from 2026-27 to 2030-31, for approval of the members.

27. COST AUDITOR

The Company does not fall within the purview of section 148 of the Companies Act, 2013 and hence, it is not required to appoint a cost auditor for the financial year 2025-2026.

28. EXPLANATION(S)/ COMMENT(S) ON QUALIFICATION(S)/ RESERVATION(S)/ ADVERSE REMARK(S)/ DISCLAIMER BY STATUTORY AUDITOR IN THEIR REPORT

There are neither any qualification/ reservation/ adverse remarks nor any disclaimer by statutory Auditor in their draft report and accordingly no explanation/ comment is required.

29. FRAUD'S REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT U/S 143(12)

There were no frauds reported by the auditors under section 143(12) of Companies Act, 2013 during their course of audit for the financial year 2025-2026.

30. SHARE CAPITAL

1) INCREASE IN SHARE CAPITAL

In view of allotment on 04th August, 2026 of 28,80,000 equity shares of Rs. 10/- each consequent to the public issue of equity shares. Hence, the Paid-up shares capital has been increased from Rs 8,04,41,600.00 to Rs.10,92,41,600.00

2) BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

3) SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

4) BONUS SHARES

The Company has not issued any Bonus Shares during the year under review.

5) EMPLOYEES STOCK OPTION PLAN

The Company has not framed any Stock Option Scheme for the employees.

31. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

as the Company was not a listed company during the period under review provisions to Regulation 34 (2) (e) read with Para B of Schedule V of the Listing Regulations, regarding Management Discussion & Analysis Report do not apply.

32. CORPORATE SOCIAL RESPONSIBILITY POLICY

The Company has constituted a CSR Committee and adopted a CSR Policy in accordance with Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014. During FY 2025-26, the Company was required to spend Rs. 6,58,306 (being 2% of average net profits of the three immediately preceding financial years) on CSR activities. Against this, the Company spent Rs. 6,58,306 during the year on CSR activities for betterment of poor by providing them food undertaken through Dakshiva welfare foundation. There is no amount which is lying unspent in respect of the financial year under review. The relevant disclosure as prescribed under Companies (Corporate Social Responsibility Policy) Rule, 2014, in this regard, is annexed as "**Annexure-3"**

Further, for the year ended March 31, 2026, the Company has a net profit of Rs. 6.21(in crores) , which exceeds the criteria laid down under section 135 of the Companies Act, 2013 i.e., Rs. 5 crores. Therefore, according to the provision of the Section 135 of the Companies Act, 2013 the Company will spend at least two percent of the average of net profits of the Company made during the three immediately preceding financial years during the financial year 2026-2027.

33. VIGIL MECHANISM

The provisions regarding vigil mechanism as provided in Section 177(9) of the Companies Act, 2013 read with rules framed thereunder were not applicable on the Company during the period under review.

34. CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION, FOREIGN EXCHANGE EARNING & OUT GO

The information on conservation of energy, technology absorption, as required under section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies Rule were either nil or not applicable during the period under review.

Foreign exchange earnings: Nil

Foreign exchange outgo : Nil

35. PARTICULARS OF LOAN TO DIRECTORS OR TO ENTITIES IN WHICH DIRECTORS ARE INTERESTED UNDER SECTION 185 OF THE COMPANIES ACT, 2013

During the period under review, your company has not given any loan to any Director or to entities in which Directors are interested under section 185 of Companies Act, 2013.

36. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has complied with the provisions of section 186 of the Companies Act, 2013 during the year under review with respect to loans, guarantees, security granted and investment made by it.

37. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There are no materially significant related party transactions made by the Company with Promoters or other designated persons which may have potential conflict with the interest of the Company at large.

The Company had adopted 'Policy on dealing with Related Party Transactions' ("RPT Policy") in compliance with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The transactions entered by the Company with its related parties were in compliance with the RPT Policy and in the best interest of the Company. The RPT Policy is available on the Investor Relations section of the website of the Company at https://oneindig.tech

All the contracts/ arrangements/ transactions entered into by the Company with its related parties during FY 2025-26, were in its ordinary course of business and were approved by the Audit Committee.

During FY 2025-26, the Company has not entered into any arrangement / transaction / contract with its related parties which could be considered material and required approval of the Members. Except the disclosure of the particulars of the related party transactions in form AOC -2 as required under Section 134(3)(h) of the Act is annexed as "**Annexure-4"**

For further details of related party transactions during the year, given in the notes of the financial statements attached to the Annual Report.

38. DETAILS OF MEASURES FOR THE WELL-BEING OF EMPLOYEES

38.a PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

In line with the act the company has established an internal committee to address complaints and ensure compliance. The Internal Committee meets regularly to stay informed about the policy and to promote awareness of POSH provisions. Therefore, the details of summary of complaints during the reporting period as under

S.no	Particulars	Status
1	No. of complaints of sexual harassment received in the year	Nil
2	No. of complaints disposed off during the year	Nil
3	No. of cases pending for more than 90 days	Nil

38.b COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT 1961

During the financial year ended 31st March 2026, your Company was in compliance with the provisions relating to the Maternity Benefit Act, 1961, as amended and hereby confirms adherence to all statutory requirements prescribed under the said Act.

39. DEPOSIT FROM PUBLIC

The Company has neither accepted any deposit from public under Section 73 of the Companies Act, 2013 nor any amount of principle or interest was outstanding as on March 31, 2026.

Accordingly, disclosures related to deposits as required to be made under the Companies Act, 2013 are not applicable to the Company.

40. DETAILS OF MONEY ACCEPTED FROM DIRECTOR

During the period under review, the Company has not accepted money in the form of unsecured loan from the director or relative of the director of the Company.

41. SIGNIFICANT ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL

There are no significant material orders passed by the Regulators / Courts /Tribunals which would impact the going concern status of the Company and its future operations.

42. FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12), OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.

43. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Board has adopted the procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting record, and the timely preparation of reliable financial disclosures.

44. RISK MANAGEMENT POLICY OF THE COMPANY

The Company has an elaborate Risk Management procedure, which is based on three pillars: Business Risk Assessment, Operational Controls Assessment and Policy Compliance processes. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

The Company's internal control systems are commensurate with the nature of its business and the size and complexity of operations.

45. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

During the Financial year under review, there were no one time settlement of Loans taken from Banks and Financial institutions.

46. SECRETARIAL STANDARDS

During the review period, your Company has diligently adhered to all applicable Secretarial Standards as issued by the Institute of Company Secretaries of India (ICSI).

47. APPOINTMENT OF DESIGNED PERSON (MANAGEMENT AND ADMINISTRATION RULES 2014- RULE 9 OF THE COMPANIES ACT, 2013

In accordance with Rule 9 of the Appointment of Designated Person (Management and Administration) Rules 2014, it is essential for the company to designate a responsible individual for ensuring compliance with statutory obligations.

The company appointed a Designated person and the same shall be reported in Annual Return of the Company. Further there is no change in the designated person.

48. HUMAN RESOURCES

The Company treats its "human resources" as one of its most important assets. It continuously invests in attraction, retention and development of talent on an ongoing basis. Team works is the first priority in any project execution. Existence Manpower in the company is a combination of Experienced and Fresher. It continuously recruiting fresher candidate and giving on Job training at fields through the existing experienced Manpower. It's thrust is on the promotion of talent internally through job rotation and job enlargement.

49. OTHER DISCLOSURES

a. The Company does not have any scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.

b. Neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.

c. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

   Except as explicitly disclosed elsewhere in this report, there is no material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

d. The details of application made or any proceeding pending under the insolvency and bankruptcy code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year.

   During the fiscal year, no application was made nor were any proceedings pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016). Therefore, the disclosure of details regarding any application made or proceeding pending at the end of the financial year is not applicable.

e. The Company does not have any shares in unclaimed suspense demat account.

50. PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for Prohibition of Insider Trading (the 'Code') in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulations, 2015, with a view to regulate trading in securities by the Board of Directors and Employees of the Company, their immediate relatives and other insiders as defined in the Code. Also, during the period of closure of the trading window, no Employee/ Designated Person is permitted to trade with or without pre -clearance in securities of restricted companies as informed by the Secretarial Department, from time to time. Timely disclosures are made to the Stock Exchanges by the Company. No Employee/ Designated Person is permitted to communicate, provide, or allow access to any Unpublished Price Sensitive Information relating to Company, its securities or any other company (listed or proposed to be listed), to any person except where such communication is in furtherance of legitimate purpose, Performance of duties or discharge of legal obligations. The Company periodically monitors and facilitates compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015.

51. UTILISATION OF PROCEEDS OF INITIAL PUBLIC OFFER

Under Regulation 32(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, if there is any variation between the actual utilization of IPO proceeds and the objects stated in the prospectus, the company must provide an explanation in the directors' report included in the annual report.

It is confirmed that there were no instances of deviation(s) or variation(s) in the utilisation of proceeds of IPO as mentioned in the objects of Offer in the Prospectus dated 03.08.2026, in respect of the IPO of the Company.

52. WEBSITE

The Company has complied with Clause (b) to (i) of sub regulation (2) of Regulation 46, relating to website disclosures. The Company's website contains a separate section, Investor Relations', where members can access the details of the Board, Policies, the Board Committee, financials, etc.

53. CERTFICATIONS

a. In compliance with Regulation 33 of the SEBI (LODR), 2015, the Company duly places a Certificate signed by Managing Director and Chief Financial Officer of the Company before the Board of Directors "**Annexure-5".**

b. A certificate from the Company Secretary in Practice has been received stating that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Board/ Ministry of Corporate Affairs or any such statutory authority, attached as "**Annexure-6"**

54. REMUNERATION TO STATUTORY AUDITORS

M/s Raj Gupta and Co. Chartered Accountants, (firm registration number FRN-000203N), the Company's Statutory Auditor is responsible for performing an independent audit of the Financial Statements and expressing an opinion on the conformity of those financial statements with accounting principles generally accepted in India.

As required under Regulation 34 read with Part C of 10(K) of Schedule V of the LODR Regulations, the total fees paid by the Company is Rs. 1.50 lakhs (and its subsidiaries – Not Applicable) on a consolidated basis to the Statutory auditor and all entities in the network firm/ entity of which the statutory auditor is a part.

55. ACKNOWLEDGEMENT

Your directors wish to thank and place on record their appreciation for the co-operation and support extended to the company by the Government, bankers, suppliers, customers, all categories of employees and other stakeholders whose continued support has been a source of strength to the company.

56. SEPARATE MEETING OF INDEPENDENT DIRECTORS

In accordance with the provisions of Schedule IV to the Companies Act, 2013, a separate meeting of the Independent Directors of the Company was held on 24th March 2026 to discuss the agenda items as prescribed under the applicable laws.

The meeting was attended by all Independent Directors of the Company.

For M/s Oneindig Technologies Limited

Sd/-

Date-26.08.2026
Place- New Delhi

Sanjeev Kumar Sapra
Chairman
DIN-10842495
Address-C- 48, 3rd Floor DDA Sheds
Okhla Industrial Area Phase-1,
New Delhi-110020

Form AOC-1

Annexure-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

S.no	**Particulars**	**Details**	**Details**	**Details**
1	Name of the subsidiary	**Ziya Solar Energies Four Private Limited**	**Ziya Solar Three Energies Private Limited**	**Oneindig Jodhpur Solar Private Limited**
2	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	**01-04-2025 to 31-03-2026**	**01-04-2025 to 31-03-2026**	**01-04-2025 to 31-03-2026**
3	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	**NA**	**NA**	**NA**
4	Share capital	1,00,000.00	1,00,000.00	1,00,000.00
5	Reserves & surplus	(13,15,360.54)	7 3,471.16	(71,921.15)
6	Total assets	12,01,49,934.46	11,43,64,287.16	98,531.85
7	Total Liabilities	12,01,49,934.46	11,43,64,287.16	98,531.85
8	Investments	0.00	0.00	0.00
9	Turnover	8 8,56,430.00	9 7,63,412.00	0.00
10	Profit before taxation	2 6,65,362.46	3 8,88,811.16	(60,443.51)
11	Provision for taxation	0.00	0.00	0.00
12	Deferred tax	3 9,80,723.00	3 8,15,340.00	0.00
13	Profit after taxation	(13,15,360.54)	7 3,471.16	(60,443.51)
14	Proposed Dividend	0.00	0.00	0.00
15	% of shareholding	51.00	51.00	51.00

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations- Nil
2. Names of subsidiaries which have been liquidated or sold during the year- Nil

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of associates/Joint Ventures	Green Wattage Oneindig Energy Private Limited
Latest audited Balance Sheet Date	31.03.2026
Date on which the Associate and Joint Venture was associated or acquired	17.06.2025
Shares of Associate/Joint Ventures held by the company on the year end	5,550 Equity Shares
No.(In no.)	5,550
Amount of Investment in Associates/Joint Venture	Rs 55,500.00
Extend of Holding%	37.00%
Description of how there is significant influence	Shareholding
Reason why the associate/joint venture is not consolidated	NA
Net worth attributable to shareholding as per latest audited Balance Sheet	1,17,964.00
Profit/(Loss) for the year	(32,036.00)
i. Considered in Consolidation	(32,036.00)
ii. Not Considered in Consolidation	NIL

1. Names of associates or joint ventures which are yet to commence operations.NA
2. Names of associates or joint ventures which have been liquidated or sold during the year.NA

Note: This Form is to be certified in the same manner in which the Balance Sheet is to be certified.

For M/s Oneindig Technologies Limited

Sd/-

Date-26.08.2026
Place- Delhi

Sanjeev Kumar Sapra Chairman
DIN-10842495
Address- C- 48, 3rd Floor DDA Sheds
Okhla Industrial Area Phase-1,
New Delhi-110020

Annexure -2

Disclosure of the ratio of remuneration of each Director to median remuneration of employees of the Company for the Financial year ended st 31st March, 2026.

Name	Designation	Ratio to the Median Remuneration (times)
Mr. Manoj Agrawal	Managing Director	9.20 : 1
Mrs. Seema Agrawal	Whole-time Director's	6.87 : 1

2. The % increase/decrease in remuneration of each Director, Chief Financial Officer and Company Secretary or manager, if any, in the FY.

Name	Designation	Percentage increase
Mr. Manoj Agrawal	Managing Director	7%
Mrs. Seema Agrawal	Whole-time Director's	7.1%
Mr. Sumit Das	Company Secretary & Compliance Officer	7.33%
Mr. Shubham Agarwal	Chief Financial Officer	30%

3) Percentage increase in the median remuneration of employees in FY 2026: 98.77%
4) Number of permanent employees on the rolls of Company: 37 Employees.
5) The average increase in the salaries of employees other than managerial personnel in the 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.

Particulars	Non-Managerial	Managerial
Percentage average increase in salaries during 2025-26	70.00%	64.67%

6) The Company arms that the remuneration is as per the remuneration policy of the Company.

For Oneindig Technologies Limited

Sd/-

Sanjeev Kumar Sapra
Chairman
DIN-10842495
Address-C- 48, 3rd Floor DDA Sheds
Okhla Industrial Area Phase-1, New Delhi-110020

Annexure-3

Annual Report on Corporate Social Responsibility (CSR) Activities

[Pursuant to Section 135of the Companies Act, 2013]

1. Brief outline on CSR Policy of the Company:

Corporate Social Responsibility (CSR) is a large part of our overall sustainability policy encompassing social, economic and environmental actions. The policy is also aimed at demonstrating care for the community through its focus on education, healthcare, community development projects/ programs etc. and supplementing the efforts of the local institutions/NGOs in the aforesaid fields to meet priority needs of the marginalized and underserved communities with the aim to help them to become self-reliant. These efforts are to be undertaken preferably in the local area and areas around our work centers/ project sites or other area/s if public needs so demands. The Company Approaches Corporate Social Responsibility (CSR) strategically – in order to ensure a sustainable future for people and planet by focusing our talent, technology, and capital on social welfare, health care issues and educational concerns, we strive to enact positive social change in the society. The CSR activities undertaken can be briefly summarized as follows:

S.no	CSR Project of activity identified	Sector in which the project is covered	Project or program local area or other specify where the projects or programmes were undertaken
1.	Betterment of poor by providing them food	Relief to poor	Provided free of cost food items by way of ration kits to poor and needy families and persons in rural as well as in urban area of Jaipur without discriminating caste and creed.

• Various other social matters the projects/programmes/activities undertaken/to be undertaken will be within the broad framework of Schedule VII of the Companies Act, 2013

2. Composition of CSR Committee:

S.no	**Name of Directors**	**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	**Sanjeev Kumar Sapra**	Chairman	**1**	**1**
2	**Manoj Agrawal**	Member	**1**	**1**
3`	**Ronak Jhuthawat**	Member	**1**	**1**

3. The web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: www.oneindig.tech

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. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

S.no	**Financial Year**	**Amount available for set-off from preceding FY**	**Amount required to be set-off for the FY, if any**
NIL	**NIL**	**NIL**	**NIL**
NIL	**NIL**	**NIL**	**NIL**

6. Average net profit of the company as per section 135(5): Rs. 3,29,15,306.00/-

7. (a) Two percent of average net profit of the company as per section 135(5): Rs. 6,58,306.00/-

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil

(c) Amount required to be set off for the financial year, if any: NIL/-

(d) Total CSR obligation for the financial year (7a+7b- 7c): Rs. 6,58,306.00/-

8. (a) 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 fund	Amount	Date of transfer
Rs. 6,58,306.00/-	-	-	-	-	-

(b) Details of CSR amount spent ongoing projects for the financial year:

There are no ongoing projects for the financial year.

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.
				State	District						

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

1	2	3	4	5		6	7	8	9	
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 allocated for the project (in Rs.)	Amount spent in the current financial Year (in Rs.)	Mode of Implementation - Direct (Yes/ No	Mode of Implementation - Through Implementing Agency.	
				State	District				Name	CSR Registration Number
1	Betterment of poor by providing them food	a) Providing free of cost food items by way of rations kits to poor and needy families and persons in rural as well as in urban area of Jaipur without discrimination caste and creed	Faridabad, Haryana	Jaipur	Rajasthan	Rs. 6,58,306.00/-	Rs. 6,58,306.00/-	On or before 31st March 2026- To be discussed and decided by the CSR Committee as per the mechanism prescribed under CSR Policy	DAKSHIVA WELFARE FOUNDATION, A-38, RADHIKA LAXMI NARAYAN PURI, SURAJ POLE GATE,JAIPUR, ,Rajasthan-302003	CSR00026307

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) : Rs. 6,58,306.00/-

(g) Excess amount for set off, if any: Rs.

S.No	Particulars	Amount (In Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	Rs. 6,58,306.00/-
(ii)	Total amount spent for the Financial Year	Rs. 6,58,306.00/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	NIL
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	NIL
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	NIL

9. (a)Details of Unspent CSR amount for the preceding three financial years: NIL

(b)Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Nil

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (Asset-wise details): a. Date of creation or acquisition of the capital asset(s) – Not Applicable

b. Amount of CSR spent for creation or acquisition of capital asset – Nil

c. Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. – Not Applicable

d. Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset) – Not Applicable

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per Section 135(5) : Not Applicable

ANNEXURE-4

Form No. AOC-2

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

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: -NONE

S. No	Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transaction	Salient terms of the contracts or arrangements or Transactions including the value, if any	Date(s) of approval by the Board	Amount paid as advances, if any:	Date on which the resolution was passed in general meeting as required under first proviso to section 188
NONE								

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

S. No	Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transaction	Salient terms of the contracts or arrangements or Transactions including the value, if any	Date(s) of approval by the Board	Amount paid as advances, if any:	Date on which the resolution was passed in general meeting as required under first proviso to section 188
1.	V R Srikaraya Venture	Vishal Vasantrao Kokadwar is a Partner in V R Srikaraya Venture	Purchase of goods, materials, Rs 217.28 lakhs	Transaction repetitive in nature	Nil	30.08.2025	Nil	The transaction value did not exceed the prescribed limits as mentioned in the Rule 15 of the Companies (Meeting of Board and its Powers) Rules, 2014
2.	Vishal Vasantrao Kokadwar	Director	Consultancy charges Rs 10.00 Lakhs	Transaction repetitive in nature	Nil	30.08.2025	Nil	The transaction value did not exceed the prescribed limits as mentioned in the Rule 15 of the Companies (Meeting of Board and its Powers) Rules, 2014

For Oneindig Technologies Limited

Sd/-
Sanjeev Kumar Sapra
Chairman
DIN-10842495
Address-C- 48, 3rd Floor DDA Sheds Okhla Industrial Area Phase-1, New Delhi-110020

Annexure-5

MD/CEO and CFO Certification

As provided under Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we certify the following to the Board that for the year ended 31st March, 2026:

A. We have reviewed financial statements and the cash flow statement for the year ended 31st March, 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 listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

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

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we 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. We have indicated to the auditors and the Audit committee:

   (1) that there have been no changes in internal control over financial reporting during the year;

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

   (3) There were no instances of fraud of which we have became aware.

	For Oneindig Technologies Limited	**For Oneindig Technologies Limited**
Dated : 26.08.2026 **Place : Delhi**	**Sd/-** **Manoj Agrawal** **Managing Director**	**Sd/-** **Shubham Agarwal** **Chief Financial Officer**

Annexure-6

CERTIFICATE OF NON- DISQUALIFICATION OF DIRECTORS

[Pursuant to Regulation 34(3) and Schedule V para C sub clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015]

To,
The Members,
ONEINDIG TECHNOLOGIES LIMITED
Registered Office Address:
V-503, Atrium, VIVANTA by Taj Hotel Complex,
Shooting Range Road, Surajkund,
Faridabad-121009,
Delhi NCR, India
CIN: U74999HR2016PLC066271

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Oneindig Technologies Limited having Registered Office at V-503, Atrium, VIVANTA by Taj Hotel Complex, Shooting Range Road, Surajkund,Faridabad-121009, Delhi NCR, India CIN: U74999HR2016PLC066271 (hereinafter referred to as 'the Company'), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

S.no	Name of Directors	DIN number	Date of appointment	Date of change in designation/resignation	Designation
1	Manoj Agrawal	0282047	02/11/2016	28/07/2024	Managing Director
2	Seema Agrawal	07434796	18/09/2023	02/05/2024	Whole Time Director
3	Vishal Vasantrao Kokadwar	07962440	15/03/2024	31/07/2024	Non-Executive Director
4	Pankaj Sharma	03107884	04/04/2025	28/05/2025	Non-Executive Director
5	Sanjeev kumar Sapra	10842495	04/04/2025	28/05/2025	Independent Director
6	Ronak Jhuthawat	06899496	25/11/2025	NA	Independent Director

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Sd/-

Place: Delhi
Date:31/08/2026

Name: R. S. Bhatia
Membership No. 2599
COP No. 2514
Peer No. 1496/2021
UDIN F002599H001317275

ANNEXURE--7

DISCLOSURE PURSUANT TO CLAUSE (2A) OF SCHEDULE V (ANNUAL REPORT) OF SEBI (LODR) (AMENDMENT) REGULATIONS, 2018

Disclosures of transactions of the listed entity with any person or entity belonging to the Promoter/ Promoter group which hold(s) 10% or more shareholding in the listed entity

A. Names of promoter/ promoter group, with 10% or more shareholding and description of relationship:

S. No.	Names of promoter/ promoter group, with 10% or more shareholding	Nature of relationship
1	Manoj Agrawal	Promoter
2	Seema Agrawal	Promoter
3	Mat Commercial Linkages Private Limited	Promoter Group

ANNEXURE-8

CERTIFICATE OF CODE OF CONDUCT FOR THE YEAR 2025-26

Oneindig Technologies Limited is committed to conducting its business in accordance with the applicable laws, rules and regulations and with the highest standards of business ethics.

As provided under Listing Regulations, I hereby certify that all the Board Members and Senior Management Personal have affirmed the compliance with the Code of Conduct for Directors and Senior Management for the year ended 31st March, 2026.

For Oneindig Technologies Limited

Sd/-

Date-26.08.2026
Place- New Delhi

Sanjeev Kumar Sapra
Chairman
DIN-10842495
Address-C- 48, 3rd Floor DDA Sheds
Okhla Industrial Area Phase-1, New Delhi-110020

INDEPENDENT AUDITOR'S REPORT (Standalone)

To,

The Members of Oneindig Technologies Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Oneindig Technologies Limited (Formerly Oneindig Technologies Private Limited) ("the Company"), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, and its profit and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made 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.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report and its annexures, but does not include the standalone financial statements and our auditor's report thereon

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

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

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

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 Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under Section 133 of the Act. 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the 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 the Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone 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.

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, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit to design audit procedures appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

The equity shares of the Company were listed on the SME platform of BSE Limited with effect from 6 August 2026, being a date subsequent to the balance sheet date. The Company was not a listed entity at any time during the year ended 31 March 2026. This event, and its effect, have been disclosed in Note 37 to the standalone financial statements as a non-adjusting event occurring after the balance sheet date. Our opinion is not modified in respect of this matter.

Report on Other Legal and Regulatory Requirements

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

2. As required by Section 143(3) of the Act, based on our audit we report that:

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

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

(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid standalone financial statements comply with the accounting standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021;

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

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B";

(g) In our opinion and according to the information and explanations given to us, the managerial remuneration paid or provided by the Company during the year, is in accordance with the provisions of Section 197 read with Schedule V to the Act.

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

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

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

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv.(a) The Management has represented that, to the best of its knowledge and belief, other than disclosed in the notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

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

v. The Company has not declared or paid any dividend during the year; in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. Based on our examination, which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility; however, this feature was not enabled and, accordingly, was not operated throughout the year for all transactions recorded in the software. Consequently, we are unable to comment on whether the audit trail feature was tampered with, and on the preservation of the audit trail as per the statutory requirements for record retention, for the period during which the feature was not enabled.

3. As required by Section 143(12) of the Act, based on the audit procedures performed by us and according to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year that would require reporting under this section.

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274EBEZZU7473
Place: New Delhi
Date: 26 August 2026

Annexure A to the Independent Auditor's Report

Referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our report of even date to the Members of Oneindig Technologies Limited on the standalone financial statements for the year ended 31 March 2026.

(i) (a) In respect of the Company's Property, Plant and Equipment:

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

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

(b) The Company has a program of physical verification of its Property, plant and equipment's to cover all the items once every five years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, no such assets were due for physical verification during the year. Since no physical verification of property, plant and equipment was due during the year the question of reporting on material discrepancies noted on verification does not arise.

(c) According to the information and explanations given to us and on the basis of our examination of the records, the title deeds of immovable properties disclosed in the financial statements are held in the name of the Company.

(d) The Company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the Company.

(e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the Company.

(ii)(a) The inventory, other than goods-in-transit, has been physically verified by the Management during the year. In our opinion, the frequency of such verification is reasonable, and no material discrepancies were noticed on physical verification.

(b) As per information and explanation provided to us, at any point of time during the year, the Company does not have any sanctioned working capital limits in excess of five crores rupees, in aggregate, from banks or financial institution on the basis of security of current assets.

(iii) The company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, in respect of which:

- The Company has provided loans and guarantees during the year and details of which are given below:

Particulars	Aggregate amount granted/provided during the year (₹ in lakhs)	Balance outstanding at balance sheet date (₹ in lakhs)
Subsidiaries:		
Loans	0.50	0.50

The Company has not provided advances in nature of loans or security to any entity during the year.

- The investments made, guarantees provided and the terms and conditions of the grant of all the above-mentioned loans and guarantees provided during the year are, in our opinion, not prejudicial to the Company's interest.
- In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular.
- According to information and explanations given to us and based on the audit procedures performed, in respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.
- No loans granted by the Company which had fallen due during the year, that have been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

- The Company has not granted loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) of the Order is not applicable.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of loans, investments, guarantees and security granted, to the extent applicable.

(v) The Company has not accepted any deposits from the public or amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the rules made thereunder. Hence, reporting under clause 3(v) of the Order is not applicable

(vi) According to the information and explanations given to us, the Company is not required to maintain cost records pursuant to the rules made by Central Government for the maintenance of cost records under section 148.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records, the Company has been regular in depositing undisputed statutory dues, including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, and other statutory dues, as applicable, with the appropriate authorities, and there are no arrears of undisputed statutory dues outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues in respect of Income-tax and Provident Fund which have not been deposited by the Company with the appropriate authorities on account of dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records, we have not come across any transactions not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix)(a) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not defaulted in repayment of loans or borrowings or in the payment of interest thereon to any lender during the year.

(b) The Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, term loans availed by the Company were applied for the purposes for which they were obtained.

(d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilized for long term purposes.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Hence reporting under this clause is not applicable.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associates. Hence the reporting under this clause is not applicable.

(x)(a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year ended 31 March 2026; accordingly, reporting under clause (x)(a) of the Order is not applicable for the year under audit. We report that the Company's initial public offer on the SME platform of BSE Limited, comprising a fresh issue of equity shares, was completed subsequent to the balance sheet date, with listing effective 6 August 2026. Reporting on the utilization of the moneys so raised will accordingly arise in the audit for the financial year ending 31 March 2027.

(b) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not made any preferential allotment or private placement of shares or fully, partially or optionally convertible debentures during the year.

(xi)(a) Based on the audit procedures performed and the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

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

(c) No whistle-blower complaints received by the Company during the year.

(xii) The Company is not a Nidhi Company; accordingly, reporting under clauses 3(xii) of the Order is not applicable.

(xiii) In our opinion, the Company is in compliance with Sections 177 and 188 of the Act, where applicable, for all transaction with related parties and details of related party transactions have been disclosed in the Standalone Financial Statements as required by the applicable accounting standards.

(xiv) In our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(xv) According to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors; accordingly, the provisions of Section 192 of the Act are not applicable to the Company.

(xvi)(a) The provisions of Section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause 3(xvi)(a) of the Order is not applicable to the Company.
(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities and is not required to obtain Certificate of Registration (CoR) for such activities from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
(c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable to the Company.
(d) The Group does not have any Core Investment Company (CIC) as part of the Group
(xvii) The Company has not incurred cash losses during the financial year covered by our audit or in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors of the Company during the year; accordingly, reporting under this clause is not applicable.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, and our knowledge of the Board of Directors' and Management's plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that the Company is capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx)(a)/(b) In respect of other than ongoing projects, there is no unspent amount under sub-section (5) of Section 135 of the Act that is required to be transferred to a Fund specified in Schedule VII to the Act; and there is no unspent amount in respect of ongoing projects that is required to be transferred to a special account under sub-section (6) of Section 135 of the Act.

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274EBEZZU7473
Place: New Delhi
Date: 26 August 2026

Annexure B to the Independent Auditor's Report

Referred to in paragraph 2(f) under "Report on Other Legal and Regulatory Requirements" of our report of even date to the Members of Oneindig Technologies Limited on the standalone financial statements for the year ended 31 March 2026.

Report on the Internal Financial Controls over Financial Reporting 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 Oneindig Technologies Limited ("the Company") as of 31 March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI') and the Standards on Auditing, deemed to be prescribed under Section 143(10) of the Act, 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 were 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 such 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 with reference to Financial Statements

A company's internal financial controls 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 controls 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 with reference to Financial Statements

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 controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

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

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274EBEZZU7473
Place: New Delhi
Date: 26 August 2026

Balance Sheet (Standalone) as at 31 March 2026

ONEINDIG TECHNOLOGIES LIMITED

(Formerly known as Oneindig Technologies Private Limited)

Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009

CIN- U74999HR2016PLC066271

Statement of Assets and Liabilities as at March 31, 2026

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I. EQUITY & LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	804.42	804.42
(b) Reserves & Surplus	2	1,284.75	663.68
Total Shareholders' funds		**2,089.17**	**1,468.10**
(2) Non-Current Liabilities			
(a) Long-term borrowings	3	65.84	107.90
(b) Deferred tax Liabilities (Net)	4	-	1.01
(c) Long-term provisions	8	3.36	3.19
Total Non-Current Liabilities		**69.21**	**112.09**
(3) Current Liabilities			
(a) Short-term borrowings	5	2,311.79	571.75
(b) Trade payables	6		
(i) Dues of micro and small enterprises		202.94	508.02
(ii) Dues of other than micro and small enterprises		1,089.19	538.62
(c) Other current liabilities	7	26.56	149.14
(d) Short-term provisions	8	238.41	184.62
Total Current Liabilities		**3,868.89**	**1,952.15**
Total Equity and Liabilities		**6,027.28**	**3,532.34**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	175.72	154.30
(ii) Intangible assets		7.01	7.02
(ii) Capital Work in Progress			
(b) Non-Current Investments	10	2.08	1.53
(c) Deferred Tax Assets (Net)	4	3.62	-
(d) Long-Term Loans and Advances	11	0.50	65.03
(e) Other Non-current assets	12	300.41	289.75
Total Non-Current Assets		**489.35**	**517.63**

ONEINDIG TECHNOLOGIES LIMITED

(Formerly known as Oneindig Technologies Private Limited)
Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009
CIN- U74999HR2016PLC066271
Statement of Assets and Liabilities as at March 31, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	**Note No.**	**As at March 31, 2026**	**As at March 31, 2025**
(2) Current assets			
(a) Inventories	13	1,863.90	1,396.72
(b) Trade receivables	14	2,886.16	1,112.63
(c) Cash & bank balances	15	636.07	141.91
(d) Short term loans and advances	16	89.14	223.28
(e) Other current assets	17	62.66	140.18
Total Current Assets		**5,537.93**	**3,014.72**
Total Assets		**6,027.28**	**3,532.34**

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274EBEZZU7473
Place: New Delhi
Date: 26 August 2026

On behalf of the Board of Directors
For Oneindig Technologies Limited

Sd/-
Manoj Agrawal
Managing Director
DIN: 00282047

Sd/-
Seema Agrawal
Whole time Director
DIN: 07434796

Sd/-
Shubham Agarwal
Chief Finance Officer

Sd/-
Sumit Das
Company Secretary

Statement of Profit and Loss (Standalone) for the year ended 31 March 2026

ONEINDIG TECHNOLOGIES LIMITED

(Formerly known as Oneindig Technologies Private Limited)
Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009
CIN- U74999HR2016PLC066271
Statement of Audited Financial Results for the Year ended March 31, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note	Year Ended	
		Audited March 31, 2026	**Audited March 31, 2025**
INCOME			
Revenue from operations	18	6,920.90	4,601.42
Other Income	19	23.41	12.44
Total Income		**6,944.31**	**4,613.86**
EXPENSES			
Purchase of Stock-in-Trade	20	5,534.11	4,093.46
Changes in inventories of Stock-in-Trade	21	(467.18)	(566.54)
Operating Expenses	22	389.88	147.53
Employee Benefit Expenses	23	212.95	133.69
Finance Cost	24	265.30	122.55
Depreciation & Amortization Expenses	25	17.38	20.03
Other Expenses	26	168.10	106.48
Total Expenses		**6,120.53**	**4,057.20**
Profit Before Tax		**823.78**	**556.66**
Tax Expenses	27		
Current Tax		207.33	140.70
Prior period tax adjustments		-	-
Deferred tax (credit)/ expense		(4.63)	(0.65)
Profit for the Year		**621.07**	**416.61**
Earnings per equity share of face value ₹ 10 each			
Basic / Diluted (in ₹)	28	7.72	5.22

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274EBEZZU7473
Place: New Delhi
Date: 26 August 2026

On behalf of the Board of Directors
For Oneindig Technologies Limited

Sd/-
Manoj Agrawal
Managing Director
DIN: 00282047

Sd/-
Seema Agrawal
Whole time Director
DIN: 07434796

Sd/-
Shubham Agarwal
Chief Finance Officer

Sd/-
Sumit Das
Company Secretary

Cash Flow Statement (Standalone) for the year ended 31 March 2026

ONEINDIG TECHNOLOGIES LIMITED
(Formerly known as Oneindig Technologies Private Limited)
Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009
CIN- U74999HR2016PLC066271
Cash Flow Statement for the year ended March 31, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
A. Cash Flow from Operating Activities		
Profit before tax	823.78	556.66
Adjustments: non-cash and non-operating items		
- Depreciation and amortization expenses	17.38	20.03
- Loss on sale of vehicle	-	2.52
- Provision for doubtful debts	13.05	12.23
- Interest expenses and other borrowing cost	244.94	106.85
- Interest income	(23.41)	(12.44)
- Gratuity Expense	0.31	3.20
Operating profit before working capital changes	**1,076.06**	**689.04**
- (Increase) / decrease in inventories	(467.18)	(566.54)
- (Increase) / decrease in trade receivables	(1,786.58)	(295.63)
- (Increase) / decrease in short-term loans & advances	134.14	82.20
- (Increase) / decrease in other current & non-current assets-	19.85	18.48
- (Increase) / decrease in long-term loans & advances- Please mention long term loans & advances in cash flow from investing activities	-	-
- (Decrease) / increase in trade payables	245.50	198.98
- (Decrease) / increase in provisions	-	(2.04)
- (Decrease) / increase in other current liabilities	(122.58)	(13.58)
Cash generated / (used) in operations	**(900.81)**	**110.91**
Less: Tax Paid	153.66	66.69
Net cash generated / (used) in operating activities (A)	**(1,054.47)**	**44.22**
B. Cash Flow from Investing Activities		
Purchase of PPE & Intangible assets	(38.79)	(44.01)
Sale of PPE	-	25.26
Bank deposits (created) / matured	(415.74)	(269.49)
Loan (given) / received back	64.52	21.42
Purchase of Investments	(0.56)	(1.53)
Interest received	23.41	5.57
Net cash generated / (used) in investing activities (B)	**(367.15)**	**(262.77)**
C. Cash Flow from Financing Activities		
Proceeds from/(repayment) of borrowings (net)	1,697.98	(128.30)
Proceeds from share issues (net of expenses)	-	228.76
Interest & other borrowing cost paid	(244.94)	(106.85)
Net cash generated / (used) in financing activities (C)	**1,453.06**	**(6.39)**
Net cash generated / (used) during the year	31.41	(224.94)

ONEINDIG TECHNOLOGIES LIMITED
(Formerly known as Oneindig Technologies Private Limited)
Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009
CIN- U74999HR2016PLC066271
Cash Flow Statement for the year ended March 31, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
Cash & cash equivalents at the beginning of the year	43.44	268.38
Cash & cash equivalents at the end of the year	**74.85**	**43.44**
Cash & cash equivalents at the end of the year	**74.85**	**43.44**

2. The above statement should be read with Notes to Restated Summary Statement of Asset and Liabilities, Statement of Profit and Loss, and Significant Accounting Policies and notes to accounts.

Component of cash and cash equivalents		
Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
Cash on hand	5.22	26.33
Balance with banks	69.63	17.10
Cash and cash equivalents at the end of year	**74.85**	**43.44**

1. The Cash Flow Statement has been prepared under indirect method as set out in Accounting Standard -3 on Cash Flow Statement, specified under the Companies Act, 1956 (which are deemed to be applicable as Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of Companies (Accounts) Rules, 2014).
2. The above statement should be read with Notes to Statement of Asset and Liabilities, Statement of Profit and Loss, and Significant Accounting Policies and notes to accounts

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274EBEZZU7473
Place: New Delhi
Date: 26 August 2026

On behalf of the Board of Directors
For Oneindig Technologies Limited

Sd/-
Manoj Agrawal
Managing Director
DIN: 00282047

Sd/-
Seema Agrawal
Whole time Director
DIN: 07434796

Sd/-
Shubham Agarwal
Chief Finance Officer

Sd/-
Sumit Das
Company Secretary

Note: Corporate Information and Significant Accounting Policies

ONEINDIG TECHNOLOGIES LIMITED

(Formerly known as Oneindig Technologies Private Limited)

Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009

CIN- U74999HR2016PLC0662

Notes to the Standalone Financial Statements

(All the figures are in Indian rupees lakhs unless otherwise stated)

(A) Corporate Information

The company has been incorporated as a Private limited company on November 02, 2016. The Company is engaged in the business of providing engineering services for solar power projects, trading of solar panels and inverters and installation of solar pumps. The Company installed solar power plants and pumps in 9 states such as Delhi, Haryana, Uttar Pradesh, Rajasthan, Maharashtra, Gujarat, Punjab, West Bengal and Uttrakhand. Subsequently, the company has been converted into public w.e.f 29-06-2024

(B) Significant Accounting Policies

1. Basis for preparation of financial statements

The Special Purpose Financial Statements of the Company for the period from April 1, 2025 to January 31, 2026 have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP), in compliance with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013, to the extent applicable. The Financial Statements have been prepared on an accrual basis under the historical cost convention, and the Accounting Policies have been consistently applied by the Company and are consistent with those followed in the previous years.

Accounting Policies not specifically referred to otherwise have been consistently applied by the Company and are in consonance with the Generally Accepted Accounting Principles as recognized in the form of Accounting Standards. These Financial Statements are Special Purpose Financial Statements covering a stub period of ten months ended January 31, 2026, and have been specifically prepared for the purpose of filing the Updated Draft Red Herring Prospectus (DRHP) with BSE Limited in connection with the proposed SME IPO of the Company. These statements do not constitute statutory financial statements prepared for annual reporting purposes under the Companies Act, 2013, and accordingly should not be construed or relied upon as such.

Any reference to "Standalone Financial Statements" elsewhere in this document shall be read and construed as a reference to these Special Purpose Financial Statements.

2. Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets and liabilities (including contingent liabilities) and the reported incomes and expenses during the year. Example of such estimates include transfer pricing related adjustments, provision against litigation and regulatory action, provision of future obligation under employee benefit Plans, useful lives of fixed assets, provision in respect of non-current investments, provision for sale Return, recoverability of tax assets, provision for customer claims, provision for inventory obsolescence and impairment of assets. The management believes that the estimates used in preparation of the Financial Statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known/ materialize. Any revision to accounting estimates is recognized prospectively in the current and future periods.

3. Property, Plant & Equipment (PPE) and Intangible Assets

PPE are stated at cost of acquisition or construction [including directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its use, less accumulated depreciation, impairment losses and specific grants received, if any]. In respect of projects involving institutional loans, related pre-operative and pre-operational expenses like up-front fees and appraisal fees have been capitalized. Interest paid on loans borrowed from institutions, which are attributable to construction or acquisition of fixed assets for the period up to the completion of construction or acquisition of fixed assets, has also been capitalized.

Subsequent Expenditures related to an item of fixed asset are added to its book value only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. Losses arising from the retirement of or gains or losses arising from disposal of fixed asset are recognized in the statement of profit and loss.

Intangible assets are recognized at cost of acquisition and are subsequently carried at cost less accumulated amortization and impairment losses, if any. The useful lives of intangible assets are determined by the management based on the expected pattern of economic benefits and are reviewed at each reporting date. Amortization is charged on a straight-line basis over the estimated useful life of the asset.

4. Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. Other borrowing costs are recognized as an expense in the period in which they are incurred.

5. Depreciation

Depreciation on property, plant and equipment, is provided on straight-line method over the useful lives of the asset estimated by the management. The management estimates the useful lives as under:

Name of Asset

S.No.	Particulars	Useful Life
1	Building - Freehold	30
2	Plant & Machinery	8
3	Vehicles	8
4	Furniture & fixtures	10
5	Office Equipments	8
6	Computers & accessories	3
7	Mobile	5

6. Interest

Income is recognized on a time proportion basis taking into account outstanding amount and the applicable rate of interest.

7. Dividend

Income from dividend is recognized when the right to dividend has been established.

8. Investments

(a) Investments that are readily realizable and intended to be held for not more than a year are classified as current investment. All other investments are classified as non-current investment.

(b) Non-current investments are carried at cost. However, provision for diminution in value is made to recognize a decline, other than temporary, in the value of investments, on an individual basis.

(c) Current investments are carried at the lower of cost and fair value determined on a category-wise basis.

9. Valuation of Inventories

Stock-in-trade is valued at the lower of cost and net realizable value. Cost includes purchase price and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

10. Cash & Cash Equivalents

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

11. Foreign Currency Transaction

Transactions in foreign currency are recorded at the original rates of exchange In force at the time transactions are effected, in case of forward contracts, if any, the difference between the forward rates and the exchange rates on the transaction dates is recognized as income or expense over the tenure of the related contracts. The profit/loss arising out of the cancellation or renewal of forward exchange contracts are recorded as income/expense for the period.

At the year and, monetary items demonetized in foreign currency are reported using the closing rate of exchange. Exchange rate differences arising on realization/payment of foreign exchange are accounted in the year of realization/payment.

12. Employee/ Retirement benefits

(i) Short term employee benefits are recognized as an expense at the undiscounted amount in the statement of profit and loss of the years in which the related services are rendered.
(ii) Contribution to defined contribution plans (Employee provident fund) are made in accordance with respective statutes, to the extent applicable, and are recognized as an expense in the period in which the employee has rendered service.

(iii)Liability for defined, benefit plans are recognized based on provision of relevant applicable statutes and company policies in the year in which the employee have rendered service.

(iv) Gratuity provisions have been recognized based on provision of relevant applicable statutes.

(v) Bonus provisions have been recognized based on provision of relevant applicable statutes.

13. Revenue Recognition

Revenue is recognized to the extent it can be reliably measured and probable that economic benefits will Flow to the company. Revenue considered receivable are accounted for on accrual basis except for the Disposal of sundry items & scraps etc, which are accounted for on cash basis.

Revenue from sale of goods is recognized when the significant risk and reward of ownership of the goods transferred to the customer and are recognized net of claims. Sales are disclosed net of Excise Duty / GST and exclusive of Sales tax/GST. Claims and rebates on sales are accounted for on actual determination.

Other operating income: Other operating revenue is recognized on accrual basis.

14. Current/ Non-Current Asset Classification

All assets and liabilities have been classified as current or non-current as per the company's normal Operating cycle and other criteria set out in the revised schedule III to companies Act, 2013.

Based on the nature of products/activities of the company and the normal time between acquisition on assets and their realization in cash equivalents, the company has determined its operating cycle as 12 months for the purpose of its assets and liabilities as current and non-current.

15. Accounting for taxation on Income

Current, tax is the amount of income tax payable on taxable income determine as per the provision of Income Tax Act, 1961. In Current Year we are paying tax under normal provisions hence short term provisions has been reduced, to the extent of MAT Credit Utilized during the year, instead of disclosure in Profit and Loss account.

Minimum Alternate Tax (MAT) credit is accounted for the company in case where MAT payable is higher than tax payable under provisions of the income tax Act, 1961. Such credit availed is adjusted in future years where the tax under normal provisions is higher than MAT payable to the extent of such difference. In Current Year we are paying tax under normal provisions hence MAT Credit has been reduced, to the extent of MAT Credit Utilized during the year.

The difference that results between the profit offered for income tax and the profit as per the financial statements is identified and, thereafter, a deferred tax asset or deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount being considered.

The carrying amount of the deferred tax assets are reviewed at each balance sheet date. The company writes down the carrying amount of a deferred tax assets to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such written down carrying amount is reversed to the extent that becomes reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available.

16. Earning per share

The basic earnings per share are computed by dividing the net profit attributable to equity shareholders for the year by the weighted average number of equity shares outstanding during the year. The Company has not issued any potential equity shares and accordingly, the basis earnings per share and diluted earnings per share is same.

17. Provision, Contingent liabilities & Contingent Assets

When there is a present legal or statutory obligation as a result of past event, where it is probable that there will be outflow of resources to settle the obligation and a reliable estimate of the amount of the obligation can be made. Contingent liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

Contingent assets are neither recognised nor disclosed in the financial statements.

18. Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset or a group of assets comprising a cash generating unit may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. For an asset or group of assets that does not generate largely independent cash in flows, the recoverable amount is determined for the cash generating unit to which the asset belongs. 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 statement of profit and loss. 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 depreciable historical cost. An impairment loss is reversed only to the extent that the carrying amount of asset does not exceed the net book value that would have been determined, as if no impairment loss had been recognised.

19. Cash flow statement

Cash flows are reported using the indirect method set out in AS 3 - Cash Flow Statements, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments, and items of income or expense associated with investing or financing cash flows. Cash and cash equivalents comprise cash on hand and balances in current accounts with banks.

20. Segment reporting

The Company operates in a single business segment - solar integrated solutions in a single geographical segment, India. Accordingly, no separate disclosures are required under AS 17 - Segment Reporting (refer Note 34).

Notes 1 to 17

Note	Particulars	As at March 31, 2026	As at March 31, 2025
1	**Share Capital**		
(a)	Authorised (No. of shares)	15,000,000.00	15,000,000.00
	Authorised (₹)(in lakhs)	**1,500.00**	**1,500.00**
(b)	Issued, Subscribed and Paid-up (No. of shares)	8,044,160.00	8,044,160.00
	Issued, Subscribed and Paid-up (₹)(in lakhs)	**804.42**	**804.42**
	1. Terms/rights attached to equity shares:		

The Company has only one class equity shares having a par value/face value of ₹ 10 per share. Each equity shareholder is entitled for one vote per share also entitle for dividend per share. The Company has not alloted any share for consideration other than cash during the last five years.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. This distribution will be in proportion to the number of equity shares held by the shareholder.

(c)	**Reconciliation of number of shares outstanding**	**As at March 31, 2026**	**As at March 31, 2025**
	At the beginning of the year	8,044,160.00	4,539,600.00
	Add: Shares issued during the year*	-	488,000.00
	Add: Bonus shares issued during the year**	-	3,016,560.00
	At the end of the year	**8,044,160.00**	**8,044,160.00**

During the financial year 2024-25, the Company issued and allotted 4,88,000 equity shares at ₹62 per share on a preferential basis.
**During the FY 24-25, the Company issued and allotted 30,16,560 equity shares as fully paid-up bonus shares to the existing shareholders in the ratio of 3 (three) equity shares for every 5 (five) equity shares held, the record date being August 23, 2024.
No Share have been reserved for the issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts.
No share application money pending for allotment as on the date reporting date the financial statements.

(d)	**Shareholder holding more than 5% shares (Number of shares)**		
	Name of the shareholder	**As at March 31, 2026**	**As at March 31, 2025**
	Manoj Agrawal	2,559,200.00	2,559,200.00
	Jitender Dharampal Tiwari	1,280,000.00	1,280,000.00
	Seema Agrawal	800,160.00	800,160.00
	Vishal Vasantrao Kokadwar	720,000.00	720,000.00
	MAT Commercial Linkages Pvt Ltd	770,000.00	770,000.00
		6,129,360.00	**6,129,360.00**

	(% of holding to total shares)		
	Name of the shareholder	**As at March 31, 2026**	**As at March 31, 2025**
	Manoj Agarwal	31.81%	31.81%
	Jitender Dharam Pal Tiwari	15.91%	15.91%
	Seema Agarwal	9.95%	9.95%
	Vishal Vasantrao Kokadwar	8.95%	8.95%
	MAT Commercial Linkages Pvt Ltd	9.57%	9.57%
(e)	**Promoter's Shareholding (Number of shares)**		
	Name of the Promoter	**As at March 31, 2026**	**As at March 31, 2025**
	Manoj Agarwal	2,559,200.00	2,559,200.00
	Seema Agarwal	800,160.00	800,160.00
	MAT Commercial Linkages Pvt Ltd	770,000.00	770,000.00
		4,129,360.00	**4,129,360.00**
	(% of holding to total shares)		
	Name of the Promoter	**As at March 31, 2026**	**As at March 31, 2025**
	Manoj Agarwal	31.81%	31.81%
	Seema Agarwal	9.95%	9.95%
	MAT Commercial Linkages Pvt Ltd	9.57%	9.57%
	(% of total shares, change during the year)		
	Name of the Promoter	**As at March 31, 2026**	**As at March 31, 2025**
	Manoj Agarwal	-	-9.71%
	Jitender Dharam Pal Tiwari	-	-100.00%
	Seema Agarwal	-	-9.71%
	MAT Commercial Linkages Pvt Ltd	-	-13.08%
	Aakashik Records LLP	-	-100.00%
2	**Reserve & Surplus**	**As at March 31, 2026**	**As at March 31, 2025**
(a)	**Surplus**		
	At the beginning of the year	663.68	481.40
	Profit / (loss) for the year	621.07	416.61
	Adjustment of prior period items	-	(112.63)
	Adjustment of right issue expenses	-	(73.80)

	(% of holding to total shares)		
	Name of the shareholder	**As at March 31, 2026**	**As at March 31, 2025**
	Adjustment of bonus shares issue	-	(47.90)
	At the end of the year	**1,284.75**	**663.68**
(b)	**Share Premium**		
	At the beginning of the year	-	-
	Additions during the year	-	253.76
	Adjustment of bonus shares issue	-	(253.76)
	At the end of the year	-	-
	Total (a+b)	**1,284.75**	**663.68**
	*During the FY 2023-24, the Company incurred expenses relating to the rights issue of equity shares. Transaction costs that are directly attributable to the issue of equity are required to be deducted from equity from the the security premium account. As the Company did not have a balance in the securities premium account as of 31 March 2024, such issue-related expenses have been adjusted against retained earnings in the FY 2024-25. ** The Company had not recognized income tax expenses in the financial year 2023-24, amounting to ₹ 106.88 lakhs, considering the exemptions available under the Income-tax Act, 1961. However, the Company has subsequently opted out of the new tax regime, whereby such exemptions are not available. Consequently, the impact of income tax expense and related interest on income tax (₹ 3.71 lakhs) has been recorded in the financial statements as prior period items in FY 2024-25. The Company had not recognized gratuity expenses in earlier years. In view of the proposed Initial Public Offer (IPO) and to ensure compliance with Accounting Standard (AS) 15 – Employee Benefits (Revised), the Company has now recognized the gratuity obligations determined on the basis of actuarial valuation. Accordingly, the liability towards gratuity for prior periods has been recorded in the financial statements as prior period items in the FY 2024-25. **Nature of Securities Premium:** Securities premium is credited when shares are issued at premium. It is utilised in accordance with the provisions of the Act, to issue bonus shares, to provide for premium on redemption of shares or debentures, equity related expenses like underwriting costs, etc.		
3	**Long-Term Borrowings**	**As at March 31, 2026**	**As at March 31, 2025**
(a)	**Term Loans: Secured***		
	- from Bank	35.95	46.98
	Less: Current Maturities of term loan	(10.08)	(12.29)
		25.87	34.70
(b)	**Term Loans: Unsecured**		
	- from Bank	83.56	76.25
	- from NBFC	1,674.52	32.92
	Less: Current Maturities of term loan	(1,718.11)	(35.97)
		39.97	73.20
	Total (a+b)	**65.84**	**107.90**

	(% of holding to total shares)		
	Name of the shareholder	**As at March 31, 2026**	**As at March 31, 2025**

Terms of borrowings:

Facility	Security / terms	O/s 2026	O/s 2025
Loan against property (bank, secured)	Secured by equitable mortgage of immovable property; repayable in equated monthly instalments; rate 14% p.a.; no default in repayment of principal or interest during the year.	35.95	46.98
Term loans from NBFCs (unsecured)	Hypothecation of movable assets including stock of material and equipment created out of IREDA Loan; short-tenor repayments - ₹1,645 L classified as current maturities (Note 5); rate 11.35 % p.a.; personal guarantees of promoter directors, no default during the year.	1,674.52	32.92
Working capital loans from banks (unsecured)	Unsecured; rate 16% p.a.	83.56	76.25
Bank overdraft (secured) – Note 5	Secured by hypothecation of current assets (stock and book debts) and lien on fixed deposits held as margin money (Notes 12 and 15)	346.71	303.13

There has been no default in repayment of borrowings or payment of interest during either year, and the Company has not been declared a wilful defaulter (Note 35(c)). Amounts above are gross of current-maturity reclassification.

	Particulars	**As at March 31, 2026**	**As at March 31, 2025**
4	**Deferred Tax Liability**		
	- On Property, plant and equipment	0.51	4.89
	- On Employee benefits obligation	(0.85)	(0.80)
	- On Provision for doubtful debts	(3.28)	(3.08)
	Total	(3.62)	1.01
5	**Short-Term Borrowings**		
(a)	Secured: bank overdraft	346.71	303.13
(b)	Unsecured: working capital loan		
	- from bank	-	-
	- from nbfc	130.40	13.07
	- from others	-	120.58

	(% of holding to total shares)		
	Name of the shareholder	**As at March 31, 2026**	**As at March 31, 2025**
	- from related parties	106.49	86.72
(c)	Current maturities of long-term borrowings	1,728.19	48.26
	Total	**2,311.79**	**571.75**
	Particulars	**As at March 31, 2026**	**As at March 31, 2025**
6	**Trade Payables**		
	Due of Micro & Small enterprises	202.94	508.02
	Dues other than Micro & Small enterprises	1,089.19	538.62
	Total	**1,292.13**	**1,046.64**
	Ageing Schedule: outstanding from due date of transaction		
	(i) MSME		
	Less than 1 year	202.94	508.02
	1-2 years	-	-
	2-3 years	-	-
	More than 3 years	-	-
		202.94	**508.02**
	(ii) Others		
	Less than 1 year	1,069.19	518.62
	1-2 years	-	20.00
	2-3 years	20.00	-
	More than 3 years	-	-
		1,089.19	**538.62**
	(iii) Disputed Dues - MSME	**-**	**-**
	(iv) Disputed Dues - Others	**-**	**-**
	(v) Unbilled Dues	**-**	**-**
	Total	**1,292.13**	**1,046.64**

Disclosures required under Micro, Small and Medium Enterprises (MSME) Act, 2006

Trade payables include the following dues to micro and small enterprises covered under "The Micro, Small and Medium Enterprises Development Act, 2006" (MSMED) to the extent such parties have been identified on the basis of intimation received from the "suppliers" regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006.

	Particulars	**As at March 31, 2026**	**As at March 31, 2025**
	(a) The amount remaining unpaid to any supplier at the end of each accounting year-		
	- Principal amount	202.94	508.02
	- Interest due thereon	-	-
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year		

	(% of holding to total shares)		
	Name of the shareholder	**As at March 31, 2026**	**As at March 31, 2025**
	- Principal amount	-	-
	- Interest actually paid under section 16 of MSMED	-	-
	(c) the amount of interest due and payable for the period of detay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED;	-	-
	(d) the amount of interest accrued and remaining unpaid at the end of each accountang year; and		
	- Interest accrued during the year	-	-
	- Interest remaining unpaid as at the end of the year	-	-
	(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED	-	-
7	**Other Current Liabilities**	**As at March 31, 2026**	**As at March 31, 2025**
(a)	GST payable (net)	-	2.17
(b)	TDS payable	10.48	3.93
(c)	Employee benefits payable	11.99	10.12
(d)	Payable to directors	2.05	8.71
(e)	Advance from customers	-	122.52
(f)	Expenses payable	2.05	1.69
	Total	**26.56**	**149.14**
8	**Provision**	**As at March 31, 2026**	**As at March 31, 2025**
(a)	Long-term provision		
	- Gratuity	3.36	3.19
(b)	Short-term provisions		
	- Gratuity	0.14	0.01
	- Income-tax (Net) *	238.27	184.61
	Total	**241.78**	**187.81**
	* Income Tax net of advance tax, TDS & TCS receivable		
10	**Non-Current Investments**	**As at March 31, 2026**	**As at March 31, 2025**
	Investment in Equity Instruments:		
	Unquoted - Subsidiaries:		
	(a) Ziya Solar Three Pvt. Ltd. (5100 shares)	0.51	0.51
	(b) Ziya Solar Four Pvt. Ltd. (5100 shares)	0.51	0.51
	(c) Oneindig Jodhpur Technologies Pvt Ltd (5100 shares)	0.51	0.51
	Unquoted - Non-Subsidiaries:		
	(a) Green Wattage Oneindig Energy Private Limited (5550 shares)	0.56	-

	(% of holding to total shares)		
	Name of the shareholder	**As at March 31, 2026**	**As at March 31, 2025**
	Total	**2.09**	**1.53**
11	**Long-Term Loans and Advances**	**As at March 31, 2026**	**As at March 31, 2025**
	Loan to body corporates	0.50	65.03
	Total	**0.50**	**65.03**
12	**Other Non-Current Assets**	**As at March 31, 2026**	**As at March 31, 2025**
	Securities & Deposits	58.17	0.50
	Bank deposits held as security	242.24	289.24
	Total	**300.41**	**289.75**
13	**Inventories**		
	Stock-in-trade	1,863.90	1,396.72
14	**Trade Receivables**		
(a)	Unsecured, Considered good	2,886.16	1,112.63
(b)	Unsecured, Considered doubtful	13.05	12.23
	Less: Provision for doubtful debts	(13.05)	(12.23)
	Total	**2,886.16**	**1,112.63**
	Ageing Schedule: outstanding from due date of transaction		
	Particulars	**As at March 31, 2026**	**As at March 31, 2025**
	(i) Undisputed, Considered good		
	Less than 6 months	2,501.10	671.42
	6 months - 1 year	276.15	289.72
	1-2 years	-	61.40
	2-3 years	8.24	90.10
	More than 3 years	100.67	-
		2,886.16	**1,112.64**
	(ii) Undisputed, Considered doubtful		
	Less than 1 year	-	-
	6 months - 1 year	-	-
	1-2 years	-	-
	2-3 years	-	5.15
	More than 3 years	13.05	7.08
		13.05	**12.23**
	(i) Disputed, Considered good		
	Less than 6 months	-	-

	(% of holding to total shares)		
	Name of the shareholder	**As at March 31, 2026**	**As at March 31, 2025**
	6 months - 1 year	-	-
	1-2 years	-	-
	2-3 years	-	-
	More than 3 years	-	-
	Total Gross Receivable	**2,899.21**	**1,124.87**
15	**Cash and Bank Balances**	**As at March 31, 2026**	**As at March 31, 2025**
	Cash and cash equivalents		
(a)	Cash in hand	5.22	26.33
(b)	Balance with Banks :		
	- Current accounts	69.63	17.10
(c)	Cheques, drafts on hand	-	-
	Other bank balances		
(a)	Bank deposits held as security	561.22	98.47
	Total	**636.07**	**141.91**
16	**Short-Term Loans and Advances**		
	Unsecured, Considered good- Advance to Suppliers	89.14	223.28
	Total	**89.14**	**223.28**
17	**Other Current Assets**		
(a)	GST Input	10.36	-
(b)	Employee's Imprest	2.08	23.42
(c)	Security Deposits & Retention	10.67	107.51
(d)	Prepaid Expenses	18.50	2.37
(e)	Share Issue Expenses	15	-
(f)	Accrued interest	6.05	6.87
	Total	**62.66**	**140.18**

Note 10: Property, Plant and Equipment – Detailed Schedule

	As at 31st March, 2026:	Gross Block				Accumulated Depreciation				Net Block	
S.No.	Paritculars	Useful Life	As at 1 April 2025	Additions/ Adjustments	Deletions/ Adjustments	As at 31 March 2026	As at 1 April 2025	Depreciation for the period	Deletions/ Adjustments	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026
1	Building - Freehold	30	104.23	-	-	104.23	5.63	3.30	-	8.93	98.60	95.30
2	Plant & Machinery	8	40.06	31.91	-	71.97	7.34	5.37	-	12.71	32.72	59.26
3	Vehicles	8	18.63	-	-	18.63	8.85	2.21	-	11.06	9.78	7.57
4	Furniture & fixtures	10	17.95	2.34	-	20.29	11.30	1.92	-	13.22	6.65	7.07
5	Office Equipments	8	2.72	0.95	-	3.67	2.43	0.32	-	2.74	0.29	0.93
6	Computers & accessories	3	10.81	2.57	-	13.39	7.91	1.79	-	9.70	2.90	3.69
7	Mobile	5	7.63	-	-	7.63	4.27	1.45	-	5.72	3.36	1.91
	TOTAL PPE		**202.03**	**37.77**	**-**	**239.80**	**47.73**	**16.35**	**-**	**64.08**	**154.30**	**175.72**
	Intangible Assets											
		Gross Block				**Accumulated Depreciation**				**Net Block**	
S.No.	**Paritculars**	**Useful Life**	**As at 1 April 2025**	**Additions/ Adjustments**	**Deletions/ Adjustments**	**As at 31 March 2026**	**As at 1 April 2025**	**Depreciation for the period**	**Deletions/ Adjustments**	**As at 31 March 2026**	**As at 31 March 2025**	**As at 31 March 2026**
1	Domain Name	3	9.95	1.02	-	10.96	2.93	1.03	-	3.96	7.02	7.01
	* Useful life of assets are calculated as per Companies Act, 2013											

	As at 31 March 2025:	Gross Block				Accumulated Depreciation					Net Block	
S.No.	**Paritculars**	**Useful Life**	**As at 1 April 2024**	**Additions/ Adjustments**	**Deletions/ Adjustments**	**As at 31 March 2025**	**As at 1 April 2024**	**Depreciation for the year**	**Deletions/ Adjustments**	**As at 31 March 2025**	**As at 1 April 2024**	**As at 31 March 2025**
1	Building - Freehold*	30	72.53	31.70	-	104.23	2.30	3.34	-	5.63	70.23	98.60
2	Plant & Machinery	8	40.06	-	-	40.06	2.58	4.76	-	7.34	37.48	32.72
3	Vehicles	8	60.01	-	(41.38)	18.63	18.74	3.71	(13.61)	8.85	41.27	9.78
4	Furniture & fixtures	10	16.95	1.00	-	17.95	9.66	1.64	-	11.30	7.29	6.65
5	Office Equipments	8	2.72	-	-	2.72	2.30	0.13	-	2.43	0.42	0.29
6	Computers & accessories	3	9.45	1.36	-	10.81	5.83	2.08	-	7.91	3.62	2.90
7	Mobile	5	7.63	-	-	7.63	2.82	1.45	-	4.27	4.81	3.36
	TOTAL PPE		**209.36**	**34.06**	**(41.38)**	**202.03**	**44.23**	**17.10**	**(13.61)**	**47.73**	**165.12**	**154.30**
*New improvements during the year on the existing building												
Intangible Assets												
		Gross Block				**Accumulated Depreciation**					**Net Block**	
S.No.	**Paritculars**	**Useful Life**	**As at 1 April 2024**	**Additions/ Adjustments**	**Deletions/ Adjustments**	**As at 31 March 2025**	**As at 1 April 2024**	**Depreciation for the year**	**Deletions/ Adjustments**	**As at 31 March 2025**	**As at 1 April 2024**	**As at 31 March 2025**
1	Domain Name	3	-	9.95	-	9.95	-	2.93	-	2.93	-	7.02
* Useful lives are as estimated by management and, except for Plant & Machinery, correspond to Schedule II of the Companies Act, 2013. Plant & Machinery is depreciated over 8 years, lower than the Schedule II indicative life of 15 years, based on management's technical assessment of the expected usage and economic life of the equipment.												

Notes 18 to 36

Note	Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
18	**Revenue from Operations**		
	- Sale of goods	6,907.19	4,555.95
	- Sale of services	13.71	45.47
	Total	**6,920.90**	**4,601.42**
19	**Other Income**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	- Interest income	23.41	12.44
	- Miscellaneous income	-	-
	Total	**23.41**	**12.44**
20	**Purchase of Stock-in-Trade**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	- Domestic	5,534.11	4,093.46
	- Import	-	-
	Total	**5,534.11**	**4,093.46**
21	**Change in Inventories (Stock-in-Trade)**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	- Opening stock	1,396.72	830.18
	- Closing stock	(1,863.90)	(1,396.72)
		(467.18)	**(566.54)**
22	**Operating Expenses**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	Consumables	6.27	2.74
	Intallation, testing & maintenance expenses	313.52	141.62
	Site expenses	40.04	2.09
	Other operating expenses	30.05	1.08
	Total	**389.88**	**147.53**
23	**Employee Benefit Expenses**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	Salaries, Wages , Bonus Etc	150.47	88.57
	Director's Remuneration	47.85	36.84
	Contribution to provident and other funds	5.22	5.88
	Staff welfare expenses	9.41	2.39
	Total	**212.95**	**133.69**
24	**Finance Cost**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	Interest expenses	238.75	46.97
	Other borrowing costs	6.18	59.88
	Bank Charges	20.36	15.71

Note	Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
	Total	**265.30**	**122.55**
25	**Depreciation and Amortization Expenses**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	Depreciation on PPE	16.35	17.10
	Amortization of intangible assets	1.03	2.93
	Total	**17.38**	**20.03**
26	**Other Expenses**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	Audit fees	1.50	1.50
	Business promotion expenses	4.72	3.48
	Commission expenses	9.42	6.79
	CSR Expenses	6.58	-
	Electricity expenses	1.99	0.51
	Interest on income tax	-	14.92
	Interest on GST/TDS	0.12	1.03
	Insurance	5.80	4.56
	Legal & professional expenses	62.62	14.30
	Provision for Doubtful Debts	13.05	12.23
	Marketing Expenses	2.80	1.29
	Rent	8.20	4.72
	Repair & Maintenance	1.80	3.06
	Travelling & conveyance expenses	22.53	17.69
	Vehicle running & maintenance expenses	5.31	0.99
	Loss on sale of vehicle	-	2.52
	Miscellaneous expenses	21.65	16.88
	Total	**168.10**	**106.48**
26.10	**Payment to Auditors**		
	Statutory Audit Fees	1.25	1.25
	Tax Audit Fees	0.25	0.25
	Other Services	-	-
	Total	**1.50**	**1.50**
27	**Tax Expenses**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	Current tax	207.33	140.70
	Prior period tax adjustment	-	-
	Deferred tax expense / (credit)	(4.63)	(0.65)
	Total	**202.70**	**140.04**
28	**Earning Per Share**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	Profit for the year / period (a)	621.07	416.61

Note	Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
	Weighted average number of shares outstanding (b)	8,044,160.00	7,977,845.48
	Basic Earning per share (EPS) of Rs. 10 each (a/b)	**7.72**	**5.22**
	Diluted Earning per Share of Rs. 10 each	**7.72**	**5.22**
	Weighted average shares of prior periods have been adjusted for the bonus issue in FY 2024-25 in accordance with AS 20.		
29	**Foreign currecny transactions:**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
(a)	**Value of imports calculated on C.I.F. basis**		
	(i) Raw Materials (Cost)	-	-
	(ii) Components and spare parts	-	-
	(iii) Capital goods	-	-
(b)	Expenditure in foreign current: other	-	-
(c)	Total value of imported goods consumed		
	Consumed imported goods to total consumption (%)	-	-
(d)	Amount remitted in foreign currencies on account of dividend	-	-
(e)	Export of goods calculated on F.O.B basis	-	-
30	**Corporate Social Responsibility (CSR):**		
	(Section 135 of the Companies Act, 2013)		
		Year Ended March 31, 2026	**Year Ended March 31, 2025**
(a)	Amount required to be spent by the Company	6.58	NA
(b)	Amount of expenditure incurred	6.58	NA
(c)	Shortfall at the end of year / period	-	NA
(d)	Total of previous years shortfall	-	NA
(e)	Reason for shortfall	-	NA
	The provisions relating to CSR became applicable during the financial year 2025-2026, the Company is required to spend CSR expenditures during the FY 2025-2026, in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder.		
31	**Related Party Transactions:**		
(a)	**Name and nature of related party**	**Relationship**	
	(i) Key Management Personnel (KMP) and Directors		
	(a) Manoj Agrawal	Director	
	(b) Seema Agrawal	Director	
	(c) Jitendra Dharampal Tiwari	Director till 20.09.2023	
	(c) Shubham Agarwal	CFO	
	(d) Sumit Das	Company Secretary	
	(ii) Relatives of KMPs		
	(a) Shikhar Agrawal	Son of Manoj Agrawal	
	(b) Kshitija Agrawal	Daughter of Manoj Agrawal	

Note	Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
	(iii) Non executive Director		
	(a) Vishal Vasantrao Kokadwar	Non- Executive Director	
	(b) Pankaj Sharma	Non- Executive Director	
	(b) Sanjeev Kumar Sapra	Independent Director	
	(c) Ronak Juthawat	Independent Director	
	(iv) Entities in which KMPs are interest party / has significant control		
	(a) Mat Commercial Linkages Private Limited	Manoj Agrawal & Seema Agrawal holds Shareholding	
	(b) Aakashik Record LLP	Manoj Agrawal & Seema Agrawal holds partnership	
	(c) V R Srikaraya	Vishal Vasantrao holds partnership	
	(d) Green Wattage Oneindig Energy Private Limited	Manoj Agrawal & Pankaj Sharma are directors	
	(v) Entities in which control exists		
	(a) Ziya Solar Three Pvt. Ltd.		Subsidiary
	(b) Ziya Solar Four Pvt. Ltd.		Subsidiary
	(c) Oneindig jodhpur Solar pvt ltd.		Subsidiary

Note	Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
	(b) Transactions with related parties	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
	(i) Directors Remuneration		
	(a) Manoj Agrawal	25.91	20.98
	(b) Seema Agrawal	19.28	15.87
	(ii) KMP's - Remuneration		
	(a) Shubham Agarwal	15.00	8.62
	(b) Sumit Das	10.54	5.26
	(iii) Consultancy Charges - Vishal Kokadwar	10.00	5.00
	(iv) Entities in which KMPs as interest party/has significant control		
	- Purchase of goods (V R Srikaraya)	217.28	685.63
	- Royalty	-	-
	- Loan given (net)	-	-
	- Loan taken (Mat Commercial Linkages Private Limited)	118.64	258.60
	- Loan repaid (Mat Commercial Linkages Private Limited)	68.86	249.38
	(v) Entities in which control exists		
	- Investments		
	(a) Ziya Solar Three Pvt. Ltd.	-	0.51
	(b) Ziya Solar Four Pvt. Ltd.	-	0.51
	(c) Oneindig jodhpur Solar pvt ltd.	-	0.51
	- Loan taken		
	(a) Ziya Solar Three Pvt. Ltd.	-	20.00
	(b) Ziya Solar Four Pvt. Ltd.	-	20.00
	- Loan repaid		
	(a) Ziya Solar Three Pvt. Ltd.	15.00	-
	(b) Ziya Solar Four Pvt. Ltd.	15.00	-
	- Loan given (Oneindig Jodhpur Solar Private Limited)	0.50	-
	(c) Balance with related parties	**As at March 31, 2026**	**As at March 31, 2025**
	(i) Directors Remuneration		
	(a) Manoj Agrawal	0.62	7.43
	(b) Seema Agrawal	1.43	1.28
	(ii) KMP's - Remuneration		
	(a) Shubham Agarwal	1.25	1.09
	(b) Sumit Das	0.88	0.80
	(iii) Other than Directors and KMP's		
	- Loan receivable (Oneindig Jodhpur Solar Private Limited)	0.50	-
	- Investment		-
	(a) Ziya Solar Three Pvt. Ltd.	0.51	0.51
	(b) Ziya Solar Four Pvt. Ltd.	0.51	0.51
	(c) Oneindig jodhpur Solar pvt ltd.	0.51	0.51
	(d) Green Wattage Oneindig Energy Private Limited	0.56	-
	- Trade Receivable	-	-
	- Trade Payable	-	-
	- Loan / advance payable		
	(a) Ziya Solar Three Pvt. Ltd.	5.00	20.00
	(b) Ziya Solar Four Pvt. Ltd.	5.00	20.00
	(c) Loan from Director - Vishal Kokadwar	37.50	37.50
	(d) Mat Commercial Linkages Private Limited	58.99	9.22
32	**Contingent liabilities and commitments**		
	There are contingent liabilities and commitments as at March 31,2026, March 31, 2025 except mentioned below:		
	Bank Guarantee against performance commitments	494.56	158.04
	Guarantees given to banks on behalf of the company	124.00	124.00
33	**Employee Benefits**		
(a)	**Defined Contribution Plan**		
	The Company makes contributions determined as a specified percentage of employee salaries in respect of qualifying employees towards Employees' Provident Fund ('EPF'), which is a defined contribution plan. The amount recognised as an expense towards contribution to EPF scheme for the period amounts to ₹ 4.90 Lakhs.		
(b)	**Defined Benefit Plan**		

Note	Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
	The Company provides for gratuity, a defined benefit plan ('the gratuity plan') to its employees. The gratuity plan provides a lump sum payment to vested employees at retirement or termination of employment based on the respective employee's last drawn salary and years of employment with the Company. The gratuity plan is an funded obligation and accordingly, disclosures with respect to the plan assets are as below mentioned.		
	Reconciliation of opening and closing balances of the defined benefit obligation:		
	Particulars	**As at March 31, 2026**	**As at March 31, 2025**
	Present value of obligation at beginning of the period	3.20	-
	Past Service Cost	-	2.04
	Interest cost	0.22	0.15
	Service cost	1.51	1.36
	Actuarial (gain) / loss	(1.41)	(0.36)
	Less: Benefits paid during the period	-	-
	Present value of obligation at end of the period (A)	**3.51**	**3.20**
	Expense (net) recognized during the year:	0.31	3.20
	Amounts recognised in the Balance Sheet - current (Note 8)	0.14	0.01
	Amounts recognised in the Balance Sheet - non-current (Note 8)	3.36	3.19
	Principal assumptions used for valuation of obligation are as follows:		
	Particulars		
	Discount rate	7.75 % p.a.	7 % p.a.
	Salary growth rate	5 % p.a.	5 % p.a.
	Retirement age	58 years	58 years
	Mortality table	IALM 2012 - 14	IALM 2012 - 14
	Attrition rate	10 % p.a.	10 % p.a.
34	**Segment Reporting**		
	The Company operates in single segment of solar integrated solution in India only. Therefore, there is no reportable business or geographical segments as required.		
35	**Other 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 title deeds of immovable properties considered in the financial statements are held in the name of the Company.		
(c)	The Company has not been declared as wilful defaulter by any bank or financial Institution or other lender.		

Note	Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
(d)	There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.		
(e)	The company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.		
(f)	There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 during the year.		
(g)	The Company has not traded or invested in Crypto currency or Virtual Currency during the year.		
(h)	No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities.		
(i)	The Company has not alloted any shares without being received in cash and bonus shares except bonus and right shares issued during the F.Y. 2024-25. Further, the Company has not bought back any shares during the 5 years.		
(j)	Borrowings obtained from banks and financial institutions have been applied for the purposes for which such loans were taken; no short-term funds have been utilised for long-term purposes.		
(k)	The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 - the Company has three wholly-held-tier direct subsidiaries and no step-down subsidiaries.		
(l)	The Company has not entered into any Scheme of Arrangements in terms of sections 230 to 237 of the Companies Act, 2013 during the year or the previous year.		
(m)	The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Parties), with the understanding, whether recorded in writing or otherwise, that the Company shall (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.		
(n)	Managerial remuneration paid during the year is in accordance with the provisions of Section 197 of the Companies Act, 2013.		

Note 36: Financial Ratios

Financial Ratios (reason for variance above the 25% change)		
Particulars	**As at March 31, 2026**	**As at March 31, 2025**
a) Current ratio = Current assets divided by Current liabilities		
Current assets	5,537.93	3,014.71
Current liabilities	3,868.89	1,952.15
Ratio	**1.43**	**1.54**
%age change from previous year/period*	**-7.31%**	**9.60%**
b) Debt equity ratio = Total Debt divided by Shareholders equity		
Total debt	2,377.63	679.65
Total Equity	2,089.16	1,468.10
Ratio	**1.14**	**0.46**
%age change from previous year/period*	**145.83%** (1)	**-46.41%** (1)
c) Debt service coverage ratio = Earnings available for debt services divided by Total interest and principal payments-		
Earnings available for debt service	883.40	543.49
(Profit after tax + loss on sale of vehicle + depreciation + interest expenses including other borrowing cost)		
Current Maturity & Interest cost and other borrowing cost	1,973.12	155.11
Ratio	**0.45**	**3.50**
%age change from previous year/period*	**-87.22%** (2)	**75.39%** (2)
d) Return on Equity Ratio / Return on Investment Ratio = Net profit after tax divided by Average Shareholder's Equity		
Profit After tax	621.07	416.61
Average Shareholder's Equity	1,778.63	1,201.73
Ratio	**34.92%**	**34.67%**
%age change from previous year/period*	**0.72%**	**-48.17%**
e) Inventory Turnover Ratio = Cost of material consumed divided by average inventory		
Purchase and change in stock-in-trade	5,066.93	3,526.92
Average Inventory	1,630.31	1,113.45
Ratio	**3.11**	**3.17**
%age change from previous year/period*	**-1.88%**	**-32.69%**
f) Trade Receivables turnover ratio = Credit Sales divided by Average trade receivables		
Credit Sales	6,920.90	4,601.42

Average trade receivables	1,999.40	970.93
Ratio	**3.46**	**4.74**
%age change from previous year/period*	**-26.96%**	**-41.45%**
	(3)	*(3)*
g) Trade payables turnover ratio = Net credit purchases divided by average trade payables		
Credit Purchases	5,534.11	4,093.46
Average trade payables	1,169.38	947.15
Ratio	**4.73**	**4.32**
%age change from previous year/period*	**9.50%**	**-37.51%**
h) Net capital Turnover Ratio = Total sales divided by average working capital		
Revenue from operations	6,920.90	4,601.42
Working capital	1,669.04	1,062.56
Average working capital	1,365.80	880.04
Ratio	**5.07**	**5.23**
%age change from previous year/period*	**-3.09%**	**-35.46%**
i) Net profit ratio = Net profit after tax divided by Sales		
Profit after tax	621.07	416.61
Revenue from operations	6,920.90	4,601.42
Ratio	**8.97%**	**9.05%**
%age change from previous year/period*	**-0.88%**	**-2.48%**
j) Return on Capital employed = Earnings before interest and taxes (EBIT) divided by Capital Employed		
Profit Before Tax (A)	823.78	556.66
Finance costs except bank charges (B)	244.94	106.85
Other Income (C)	23.41	12.44
EBIT (D) = (A)+(B)-(C)	**1,045.30**	**651.07**
Tangible Net worth = Net worth - Intagible assets (E)	2,082.16	1,461.08
Total Debts (F)	2,377.63	679.65
Deferred tax liability (G)	-	1.01
Capital Employed (H)=(E)+(F)+(G)	**4,459.79**	**2,141.74**
Ratio (C)/(F)	**23.44%**	**30.40%**
%age change from previous year/period*	**-22.90%**	**4.51%**
k) Return on Investment	***NA***	***NA***

(1) Increase in debt

(2) Increase in debt, and consequently increase in current maturity of long-term borrowings

(3) Increase in trade receivables

37. Events after the reporting date

Subsequent to the year end, the Company completed its Initial Public Offer ('IPO') of 28,80,000 fresh equity shares of face value ₹10 each at an issue price of ₹96 per share (including securities premium of ₹86 per share), aggregating ₹2,764.80 lakhs. The equity shares were allotted on August 4, 2026 and were listed on the SME platform of BSE Limited on August 6, 2026. Share issue expenses of ₹15.00 lakhs carried under Other Current Assets as at March 31, 2026 (Note 17), together with further issue expenses incurred after the year end, will be adjusted against the securities premium in accordance with section 52 of the Companies Act, 2013 in FY 2026-27. These events do not affect the amounts recognised as at March 31, 2026.

38. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

For Raj Gupta & Co. Chartered Accountants Firm Registration No. 000203N Sd/- Geetanjali Nagpal Partner Membership No. 532274 UDIN: 26532274EBEZZU7473 Place: New Delhi Date: 26 August 2026	**On behalf of the Board of Directors** **For Oneindig Technologies Limited** Sd/- Manoj Agrawal, Managing Director, DIN: 00282047 Sd/- Seema Agrawal, Whole time Director, DIN: 07434796 Sd/- Shubham Agarwal, Chief Finance Officer Sd/- Sumit Das, Company Secretary

FINANCIAL STATEMENTS — CONSOLIDATED

INDEPENDENT AUDITOR'S REPORT (Consolidated)

Independent Auditor's Report

To the Members of Oneindig Technologies Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Oneindig Technologies Limited (Formerly Oneindig Technologies Private Limited) ("the Parent") including its subsidiaries (together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at 31 March 2026, the Consolidated Statement of Profit and Loss, the Consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on financial statements of the subsidiaries, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31 March 2026, and its consolidated profit and its consolidated cash flows for the year then ended.

Basis for Opinion

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

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Parent's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Board's Report and its annexures, but does not include the consolidated financial statements and our auditor's report thereon, which we obtained prior to the date of this auditor's report. The Annual Report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, compare with financial information of the subsidiaries audited by the other auditors, to the extent it relates, and place reliance on the work of the other auditors, and consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. Other information so far as it relates to the subsidiaries, is traced from their financial statements /financial information audited by the other auditors.

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

Management's Responsibility for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, the respective Management and Board of Directors of the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Group are responsible for overseeing the financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Parent has adequate internal financial controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial statements made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

Other Matters

The equity shares of the Parent were listed on the SME platform of BSE Limited with effect from 6 August 2026, being a date subsequent to the balance sheet date. The Parent was not a listed entity at any time during the year ended 31 March 2026. This event, and its effect, have been disclosed in Note 38 to the consolidated financial statements as a non-adjusting event occurring after the balance sheet date.

We did not audit the financial statements of three subsidiaries, whose financial statements reflect total assets of 2,346.13 lakhs, total revenues of 186.19 lakhs and net cash flows of 6.68 lakhs, to the extent relevant, considered in the consolidated financial statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management, and each of them has expressed an unmodified opinion; our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done by, and the reports of, the other auditors.

Report on Other Legal and Regulatory Requirements

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

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

3. As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of the other auditors on the standalone financial statements of the subsidiaries referred to in the Other Matters paragraph above, we report, to the extent applicable, 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 of the aforesaid consolidated financial statements.

(b) In our opinion, proper books of account as required by law relating to the preparation of the aforesaid consolidated financial statements have been kept, so far as it appears from our examination of those books and the reports of the other auditors.

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

(d) In our opinion, the aforesaid consolidated financial statements comply with the accounting standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021.

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

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate report in "Annexure B".

(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, as amended, in our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on standalone financial statements of the subsidiaries:

i. There is no pending litigation which would impact the consolidated financial position of the Group.

ii. The Group did not have any material foreseeable losses on long-term contracts, including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Parent or its subsidiaries incorporated in India;

iv. The respective Managements of the Parent and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and to the respective other auditors of such subsidiaries that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Parent or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding that the Intermediary shall, directly or indirectly, lend or invest in other persons or entities identified by or on behalf of the Parent or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, and, similarly, that no funds have been received by the Parent or any of such subsidiaries from any person(s) or entity(ies), including foreign entities, with any comparable understanding; and, based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our or the other auditors' notice that has caused us or the other auditors to believe that the representations under this clause contain any material misstatement.

v. The Parent and its subsidiaries have not declared or paid any dividend during the year; accordingly, reporting on compliance with Section 123 of the Act is not applicable.

vi. Based on our examination, and the reports of the other auditors of the subsidiaries, which included test checks, the Parent and its subsidiaries incorporated in India have used accounting software for maintaining their books of account; in respect of the Parent, the accounting software (Tally) has a feature of recording audit trail (edit log), however this feature was not enabled and, accordingly, was not operated throughout the year for all transactions recorded in the software, and we are accordingly unable to comment on the tampering and preservation of the audit trail for the period the feature was not enabled; the position in respect of the subsidiaries is as reported by their respective statutory auditors, and no exceptions have been reported to us in that regard.

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274GJGYVW9875
Place: New Delhi
Date: 26 August 2026

Annexure A to the Independent Auditor's Report

Referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our report of even date to the Members of Oneindig Technologies Limited on the standalone financial statements for the year ended 31 March 2026.

With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor’s Report) Order, 2020 (“CARO”) issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO reports issued by us and the auditors of respective companies included in the Consolidated Financial Statements, to which reporting under CARO is applicable, as provided to us by the Management of the Parent, we report that in respect of those companies where audits have been completed under Section 143 of the Act, there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said companies included in the Consolidated Financial Statements.

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274GJGYVW9875
Place: New Delhi
Date: 26 August 2026

Annexure B to the Independent Auditor's Report

Referred to in paragraph 3(f) under "Report on Other Legal and Regulatory Requirements" of our report of even date to the Members of Oneindig Technologies Limited on the consolidated financial statements for the year ended 31 March 2026.

Report on the Internal Financial Controls with reference to Consolidated Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

In conjunction with our audit of the consolidated financial statements of Oneindig Technologies Limited ("the Parent") as of and for the year ended 31 March 2026, we have audited the internal financial controls with reference to consolidated financial statements of the Parent and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), which are companies incorporated in India, as of that date.

In our opinion to the best of our knowledge and according to the explanation given to us and based on the consideration of the reports of the other auditors, the Parent and its subsidiaries incorporated in India have, in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal control with reference to financial statements criteria established by the respective companies 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 (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The respective Managements of the Parent and its subsidiaries, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note. 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 the respective company's business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements of the Parent and its subsidiaries incorporated in India, based on our audit and the reports of the other auditors referred to in the Other Matters paragraph below. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to consolidated financial statements. We believe that the audit evidence obtained by us and the other auditors in terms of their reports referred to in the Other Matters paragraph below is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements of the Parent and its subsidiaries incorporated in India.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to financial statements, 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 judgement, including the assessment of the risks of material misstatement of the Consolidated 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 with reference to financial statements.

Meaning of Internal Financial Controls with reference to Consolidated Financial Statements

A company's internal financial controls with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles, including 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 (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 with reference to Consolidated Financial Statements

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

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274GJGYVW9875
Place: New Delhi
Date: 26 August 2026

Balance Sheet (Consolidated) as at 31 March 2026

ONEINDIG TECHNOLOGIES LIMITED

(Formerly known as Oneindig Technologies Private Limited)
Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009
CIN- U74999HR2016PLC066271
Consolidated Balance Sheet as at March 31, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I. EQUITY & LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	804.42	804.42
(b) Reserves & Surplus	2	1,272.04	663.54
(c) Minority Interest		1.08	1.53
Total Shareholders' funds		**2,077.54**	**1,469.49**
(2) Non-current Liabilities			
(a) Long-term borrowings	3	2,329.76	107.90
(b) Deferred tax Liabilities (Net)	4	77.96	1.01
(c) Long-term provisions	8	3.36	3.19
Total Non-current Liabilities		**2,411.08**	**112.09**
(3) Current Liabilities			
(a) Short-term borrowings	5	2,301.79	588.43
(b) Trade payables	6		
(i) Dues of micro and small enterprises		202.95	508.02
(ii) Dues of other than micro and small enterprises		1,091.38	538.62
(c) Other current liabilities	7	40.44	151.59
(d) Short-term provisions	8	234.66	184.59
Total Current Liabilities		**3,871.22**	**1,971.24**
Total Equity and Liabilities		**8,359.84**	**3,552.83**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	2,367.46	154.30
(ii) Intangible assets		7.01	7.02
(b) Non-Current Investments	10	0.56	-
(c) Deferred Tax Assets (Net)	4	3.62	-
(d) Long-Term Loans and Advances	11	-	65.03
(e) Other Non-current assets	12	300.41	289.75
Total Non-current Assets		**2,679.06**	**516.10**

ONEINDIG TECHNOLOGIES LIMITED

(Formerly known as Oneindig Technologies Private Limited)

Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009

CIN- U74999HR2016PLC066271

Consolidated Balance Sheet as at March 31, 2026

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
(2) Current assets			
(a) Inventories	13	1,863.90	1,396.72
(b) Trade receivables	14	2,989.60	1,112.63
(c) Cash & bank balances	15	645.16	144.33
(d) Short term loans and advances	16	90.31	225.29
(e) Other current assets	17	91.81	157.75
Total Current Assets		**5,680.78**	**3,036.72**
Total Assets		**8,359.84**	**3,552.83**

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274GJGYVW9875
Place: New Delhi
Date: 26 August 2026

On behalf of the Board of Directors
For Oneindig Technologies Limited

Sd/- Manoj Agrawal Managing Director DIN: 00282047	Sd/- Seema Agrawal Whole time Director DIN: 07434796
Sd/- Shubham Agarwal Chief Finance Officer	Sd/- Sumit Das Company Secretary

Statement of Profit and Loss (Consolidated) for the year ended 31 March 2026

ONEINDIG TECHNOLOGIES LIMITED

(Formerly known as Oneindig Technologies Private Limited)

Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009

CIN- U74999HR2016PLC066271

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

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note	Year Ended	
		Audited March 31, 2026	**Audited March 31, 2025**
INCOME			
Revenue from operations	18	7,107.10	4,601.42
Other Income	19	23.41	12.44
Total Income		**7,130.51**	**4,613.86**
EXPENSES			
Purchase of Stock-in-Trade	20	5,534.11	4,093.46
Changes in inventories of Stock-in-Trade	21	(467.18)	(566.54)
Operating Expenses	22	389.88	147.53
Employee Benefit Expenses	23	223.35	133.69
Finance Cost	24	306.94	122.57
Depreciation & Amortization Expenses	25	68.00	20.03
Other Expenses	26	186.71	106.58
Total Expenses		**6,241.80**	**4,057.31**
Profit Before Tax		**888.71**	**556.55**
Tax Expenses	27		
Current Tax		207.33	140.67
Prior period tax adjustments		-	-
Deferred tax expense / (credit)		73.33	(0.65)
Profit for the Year		**608.05**	**416.53**
Profit Attributable to Minority Interest		(0.45)	0.06
Profit Attributable to Shareholders		608.50	416.47
Earnings per equity share of face value ₹ 10 each			
Basic / Diluted (in ₹)	28	7.56	5.22

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274GJGYVW9875
Place: New Delhi
Date: 26 August 2026

On behalf of the Board of Directors
For Oneindig Technologies Limited

Sd/-
Manoj Agrawal
Managing Director
DIN: 00282047

Sd/-
Seema Agrawal
Whole time Director
DIN: 07434796

Sd/-
Shubham Agarwal
Chief Finance Officer

Sd/-
Sumit Das
Company Secretary

Cash Flow Statement (Consolidated) for the year ended 31 March 2026

ONEINDIG TECHNOLOGIES LIMITED

(Formerly known as Oneindig Technologies Private Limited)
Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009
CIN- U74999HR2016PLC066271
Consolidated Cash Flow Statement
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
A. Cash Flow from Operating Activities		
Profit before tax	888.71	556.55
Adjustments: non-cash and non-operating items		
- Depreciation and amortization expenses	68.00	20.03
- Loss on sale of vehicle	-	2.52
- Provision for doubtful debts	13.05	12.23
- Interest expenses and other borrowing cost	244.94	106.85
- Interest income	(23.41)	(12.44)
- Gratuity Expense	0.31	3.20
- Minority Interest	-	1.47
Operating profit before working capital changes	**1,191.61**	**690.40**
- (Increase) / decrease in inventories	(467.18)	(566.54)
- (Increase) / decrease in trade receivables	(1,890.02)	(295.63)
- (Increase) / decrease in short-term loans & advances	134.98	80.18
- (Increase) / decrease in other current & non-current assets	8.27	0.90
- (Decrease) / increase in trade payables	247.70	198.98
- (Decrease) / increase in provisions	-	(2.04)
- (Decrease) / increase in other current liabilities	(111.18)	(11.14)
Cash generated / (used) in operations	**(885.82)**	**95.11**
Less: Tax Paid	157.39	66.69
Net cash (used) / generated in operating activities (A)	**(1,043.21)**	**28.42**
B. Cash Flow from Investing Activities		
Purchase of PPE & Intangible assets	(2,281.10)	(44.01)
Sale of PPE	-	25.26
Bank deposits (created) / matured	(415.74)	(269.49)
Loan (given) / received back	65.02	21.42
Purchase of Investments	(0.56)	-
Interest received	23.41	5.57
Net cash (used) in investing activities (B)	**(2,608.97)**	**(261.24)**
C. Cash Flow from Financing Activities		
Proceeds from/(repayment) of borrowings (net)	3,935.22	(111.62)
Proceeds from share issues (net of expenses)	-	228.76
Interest & other borrowing cost paid	(244.94)	(106.85)
Net cash generated in financing activities (C)	**3,690.28**	**10.29**

ONEINDIG TECHNOLOGIES LIMITED

(Formerly known as Oneindig Technologies Private Limited)
Regd. Office: V-503, Atrium Vivanta, Surajkund, Faridabad, Haryana - 121009
CIN- U74999HR2016PLC066271
Consolidated Cash Flow Statement
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
Net cash (used) / generated during the year	**38.10**	**(222.51)**
Cash & cash equivalents at the beginning of the year	45.86	268.38
Cash & cash equivalents at the end of the year	83.96	45.86
Cash & cash equivalents at the end of the year (note 15)	**83.96**	**45.86**
Component of cash and cash equivalents		
Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
Cash on hand	10.00	26.33
Balance with banks	73.95	19.53
Cash and cash equivalents at the end of year	**83.96**	**45.86**

1. The Cash Flow Statement has been prepared under indirect method as set out in Accounting Standard -3 on Cash Flow Statement, specified under the Companies Act, 1956 (which are deemed to be applicable as Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of Companies (Accounts) Rules, 2014).

2. The above statement should be read with Notes to Consolidated Statement of Assets and Liabilities, Consolidated Statement of Profit and Loss, and Significant Accounting Policies and notes to accounts.

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274GJGYVW9875
Place: New Delhi
Date: 26 August 2026

On behalf of the Board of Directors
For Oneindig Technologies Limited

Sd/-
Manoj Agrawal
Managing Director
DIN: 00282047

Sd/-
Seema Agrawal
Whole time Director
DIN: 07434796

Sd/-
Shubham Agarwal
Chief Finance Officer

Sd/-
Sumit Das
Company Secretary

Note: Corporate Information and Significant Accounting Policies

(A) Corporate Information:

The company has been incorporated as a Private limited company on November 02, 2016. The Company is engaged in the business of providing engineering services for solar power projects, trading of solar panels and inverters and installation of solar pumps. The Company installed solar power plants and pumps in 9 states such as Delhi, Haryana, Uttar Pradesh, Rajasthan, Maharashtra, Gujarat, Punjab, West Bengal and Uttrakhand. Subsequently, The company has been converted into public w.e.f 29-06-2024

(B) Significant Accounting Policies

1. Basis for preparation of financial statements

The Consolidated financial statements of the company have been prepared in accordance with the Accounting Standards specified under section 133 of the companies Act. 2013 read with Rule 7 of the Companies (Accounting Standards) Rules, 2021 as amended from time to time. And other relevant provisions of the companies Act 2013. The Financial Statements have been prepared under the historical cost convention on an accrual basis of accounting, except for those assets and liabilities which are required to be measured at fair value or otherwise in accordance with the applicable Accounting Standards. The Financial Statements are presented in Indian Rupees, which is the functional currency of the company. All amounts have been rounded off to the nearest lakh, as applicable, in accordance with the current as per the company's operating cycle and other criteria specified in schedule 111 to the companies Act, 2013.

Functional and Presentation of Currency: The financial statements are prepared in Indian Rupees which is also the company's functional currency. All amounts are rounded to the nearest rupees in lakhs.

2. Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets and liabilities (including contingent liabilities) and the reported incomes and expenses during the year. Example of such estimates include transfer pricing related adjustments, provision against litigation and regulatory action, provision of future obligation under employee benefit Plans, useful lives of fixed assets, provision in respect of non-current investments, provision for sale Return, recoverability of tax assets, provision for customer claims, provision for inventory obsolescence and impairment of assets. The management believes that the estimates used in preparation of the Financial Statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known/ materialize. Any revision to accounting estimates is recognized prospectively in the current and future periods.

3. Property, Plant & Equipment (PPE) and Intangible Assets

PPE are stated at cost of acquisition or construction [including directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its use, less accumulated depreciation, impairment losses and specific grants received, if any]. In respect of projects involving institutional loans, related pre-operative and pre-operational expenses like up-front fees and appraisal fees have been capitalized. Interest paid on loans borrowed from institutions, which are attributable to construction or acquisition of fixed assets for the period up to the completion of construction or acquisition of fixed assets, has also been capitalized.Subsequent Expenditures related to an item of fixed asset are added to its book value only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. Losses arising from the retirement of or gains or losses arising from disposal of fixed asset are recognized in the statement of profit and loss.

Intangible assets are recognized at cost of acquisition and are subsequently carried at cost less accumulated amortization and impairment losses, if any. The useful lives of intangible assets are determined by the management based on the expected pattern of economic benefits and are reviewed at each reporting date. Amortization is charged on a straight-line basis over the estimated useful life of the asset i.e. 10 years.

4. Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. Other borrowing costs are recognized as an expense in the period in which they are incurred.

5. Depreciation

Depreciation on property, plant and equipment, is provided on straight-line method over the useful lives of the asset estimated by the management. The management estimates the useful lives as under:

S.No.	Particulars	Useful Life
1	Building - Freehold	30 Years
2	Plant & Machinery	8 Years
3	Vehicles	8 Years
4	Furniture & fixtures	10 Years
5	Office Equipments	8 Years
6	Computers & accessories	3 Years
7	Mobile	5 Years

6. Interest

Income is recognized on a time proportion basis taking into account outstanding amount and the applicable rate of interest.

7. Dividend

Income from dividend is recognized when the right to dividend has been established.

8. Investments

(a) Investments that are readily realizable and intended to be held for not more than a year are classified as current investment. All other investments are classified as non-current investment.(b) Non-current investments are carried at cost. However, provision for diminution in value is made to recognize a decline, other than temporary, in the value of investments, on an individual basis.(c) Current investments are carried at the lower of cost and fair value determined on a category-wise basis.

9. Valuation of Inventories

Stock-in-trade is valued at the lower of cost and net realizable value. Cost includes purchase price and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

10. Cash & Cash Equivalents

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

11. Foreign Currency Transaction

Transactions in foreign currency are recorded at the original rates of exchange In force at the time transactions are effected, in case of forward contracts, if any, the difference between the forward rates and the exchange rates on the transaction dates is recognized as income or expense over the tenure of the related contracts.

The profit/loss arising out of the cancellation or renewal of forward exchange contracts are recorded as income/expense for the period.

At the year and, monetary items demonetized in foreign currency are reported using the closing rate of exchange. Exchange rate differences arising on realization/payment of foreign exchange are accounted in the year of realization/payment.

12. Employee/ Retirement benefits

(i) Short term employee benefits are recognized as an expense at the undiscounted amount in the statement of profit and loss of the years in which the related services are rendered.(ii) Contribution to defined contribution plans (Employee provident fund) are made in accordance with respective statutes, to the extent applicable, and are recognized as an expense in the period in which the employee have rendered service.

(iii) Liability for defined, benefit plans is recognized based on provision of relevant applicable statutes and company policies in the year in which the employee have rendered service.(iv) Gratuity provisions has been recognized based on provision of relevant applicable statutes.(v) Bonus provisions has been recognized based on provision of relevant applicable statutes.

13. Revenue Recognition

Revenue is recognized to the extent it can be reliably measured and probable that economic benefits will Flow to the company. Revenue considered receivable are accounted for on accrual basis except for the Disposal of sundry items & scraps etc, which are accounted for on cash basis.

Revenue from sale of goods is recognized when the significant risk and reward of ownership of the goods transferred to the customer and are recognized net of claims. Sales are disclosed net of Excise Duty / GST and exclusive of Sales tax/GST. Claims and rebates on sales are accounted for on actual determination.

Other operating income: Other operating revenue is recognized on accrual basis.

14. Current/ Non-Current Asset Classification

All assets and liabilities have been classified as current or non-current as per the company's normal Operating cycle and other criteria set out in the revised schedule III to companies Act, 2013.Based on the nature of products/activities of the company and the normal time between acquisition on assets and their realization in cash equivalents, the company has determined its operating cycle as 12 months for the purpose of its assets and liabilities as current and non-current.

15. Accounting for taxation on Income

Current Income Tax measured at the amount expected to be paid to the tax authorities in respect of the taxable income of the current period in accordance with the Indian Income Tax Act, 1961.

The difference that results between the profit offered for income tax and the profit as per the financial statements is identified and, thereafter, a deferred tax asset or deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount being considered.The carrying amount of the deferred tax assets are reviewed at each balance sheet date. The company writes down the carrying amount of a deferred tax assets to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such written down carrying amount is reversed to the extent that becomes reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available.

16. Earning per share

The basic earnings per share are computed by dividing the net profit attributable to equity shareholders for the year by the weighted average number of equity shares outstanding during the year. The Company has not issued any potential equity shares and accordingly, the basis earnings per share and diluted earnings per share is same.

17. Provision, Contingent liabilities & Contingent Assets

When there is a present legal or statutory obligation as a result of past event, where it is probable that there will be outflow of resources to settle the obligation and a reliable estimate of the amount of the obligation can be made.

Contingent liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

Contingent assets are neither recognised nor disclosed in the financial statements.

18. Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset or a group of assets comprising a cash generating unit may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. For an asset or group of assets that does not generate largely independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs. 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 statement of profit and loss. 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 depreciable historical cost. An impairment loss is reversed only to the extent that the carrying amount of asset does not exceed the net book value that would have been determined, as if no impairment loss had been recognised.

19. Principles of consolidation (AS 21)

The Consolidated Financial Statements relate to Oneindig Technologies Limited (the 'Company') and its subsidiaries (together, the 'Group'): Ziya Solar Three Pvt. Ltd., Ziya Solar Four Pvt. Ltd. and Oneindig Jodhpur Technologies Pvt. Ltd. The CFS have been prepared in accordance with AS 21 - Consolidated Financial Statements: (i) financial statements of the Company and its subsidiaries are combined on a line-by-line basis by adding together like items of assets, liabilities, income and expenses; (ii) intra-group balances, intra-group transactions and unrealised profits/losses are fully eliminated; (iii) minority interest in the net assets and net profit/loss of consolidated subsidiaries is identified and presented separately; (iv) the CFS are prepared using uniform accounting policies for like transactions.

20. Pre-operative expenditure

Expenditure incurred by subsidiaries prior to commencement of commercial operations that is directly attributable to construction/erection of solar power plants is capitalised as part of the cost of the plant; all other pre-operative and preliminary expenses are charged to the Statement of Profit and Loss (AS 10/AS 26).

21. Cash flow statement

Cash flows are reported using the indirect method set out in AS 3 - Cash Flow Statements, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments, and items of income or expense associated with investing or financing cash flows. Cash and cash equivalents comprise cash on hand and balances in current accounts with banks.

22. Segment reporting

The Company operates in a single business segment - solar integrated solutions in a single geographical segment, India. Accordingly, no separate disclosures are required under AS 17 - Segment Reporting (refer Note 34).

Notes to the Financial Statements

Standalone and Consolidated — for the year ended March 31, 2026 (Notes 1 to 39)

Notes 1 to 17

Note 1 Share Capital

(a) Authorised share capital

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised (No. of shares)	1,50,00,000	1,50,00,000
Authorised (₹ in lakhs)	**1,500.00**	**1,500.00**

(b) Issued, subscribed and paid-up

Particulars	As at March 31, 2026	As at March 31, 2025
Issued, Subscribed and Paid-up (No. of shares)	80,44,160	80,44,160
Issued, Subscribed and Paid-up (₹ in lakhs)	**804.42**	**804.42**

Terms/rights attached to equity shares

The Company has only one class of equity shares having a par value/face value of ₹10 per share. Each equity shareholder is entitled to one vote per share and to dividend per share. The Company has not allotted any share for consideration other than cash during the last five years.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. This distribution will be in proportion to the number of equity shares held by the shareholder.

(c) Reconciliation of number of shares outstanding

Particulars	As at March 31, 2026	As at March 31, 2025
At the beginning of the year	80,44,160	45,39,600
Add: Shares issued during the year*	-	4,88,000
Add: Bonus shares issued during the year**	-	30,16,560
At the end of the year	**80,44,160**	**80,44,160**

** During FY 2024-25, the Company issued and allotted 4,88,000 equity shares at ₹62 per share on a preferential basis.*
*** During FY 2024-25, the Company issued and allotted 30,16,560 equity shares as fully paid-up bonus shares to existing shareholders in the ratio of 3 (three) equity shares for every 5 (five) equity shares held, record date August 23, 2024.*

No shares have been reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts. No share application money was pending for allotment as at the reporting date of the financial statements.

(d) Shareholders holding more than 5% of shares (Number of shares)

Name of the shareholder	As at March 31, 2026	As at March 31, 2025
Manoj Agrawal	25,59,200	25,59,200
Jitender Dharam Pal Tiwari	12,80,000	12,80,000
Seema Agrawal	8,00,160	8,00,160
Vishal Vasantrao Kokadwar	7,20,000	7,20,000
MAT Commercial Linkages Pvt Ltd	7,70,000	7,70,000
Total	**61,29,360**	**61,29,360**

% of holding to total shares

Manoj Agrawal	31.81%	31.81%
Jitender Dharam Pal Tiwari	15.91%	15.91%
Seema Agrawal	9.95%	9.95%
Vishal Vasantrao Kokadwar	8.95%	8.95%
MAT Commercial Linkages Pvt Ltd	9.57%	9.57%

(e) Promoters' shareholding (Number of shares)

Name of the Promoter	As at March 31, 2026	As at March 31, 2025
Manoj Agrawal	25,59,200	25,59,200
Seema Agrawal	8,00,160	8,00,160
MAT Commercial Linkages Pvt Ltd	7,70,000	7,70,000
Total	**41,29,360**	**41,29,360**

% of holding to total shares

Manoj Agrawal	31.81%	31.81%
Seema Agrawal	9.95%	9.95%
MAT Commercial Linkages Pvt Ltd	9.57%	9.57%

% change in Promoters' shareholding during the year

Manoj Agrawal	-	-9.71%
Jitender Dharam Pal Tiwari	-	-100.00%
Seema Agrawal	-	-9.71%
MAT Commercial Linkages Pvt Ltd	-	-13.08%
Aakashik Records LLP	-	-100.00%

Note 2 Reserve & Surplus

(a) Surplus

Particulars	As at March 31, 2026	As at March 31, 2025
At the beginning of the year	663.54	481.40
Profit / (loss) for the year	608.05	416.47
Adjustment of prior period items	-	(112.63)
Adjustment of rights issue expenses	-	(73.80)
Adjustment of bonus shares issue	-	(47.90)
At the end of the year	**1,271.59**	**663.54**
(b) Share Premium		
At the beginning of the year	-	-
Additions during the year	-	253.76
Adjustment of bonus shares issue	-	(253.76)
At the end of the year	**-**	**-**
Total (a + b)	**1,271.59**	**663.54**

** During FY 2023-24, the Company incurred expenses relating to the rights issue of equity shares. Transaction costs directly attributable to the issue of equity are required to be deducted from equity through the securities premium account. As the Company had no balance in the securities premium account as of March 31, 2024, such issue-related expenses were adjusted against retained earnings in FY 2024-25.*

*** The Company had not recognised income tax expense in FY 2023-24, amounting to ₹106.88 lakhs, considering exemptions available under the Income-tax Act, 1961. The Company has since opted out of the new tax regime, under which such exemptions are unavailable; consequently, the impact of income tax expense and related interest (₹3.71 lakhs) has been recorded as a prior period item in FY 2024-25.*

The Company had not recognised gratuity expense in earlier years. In view of the proposed IPO and to ensure compliance with Accounting Standard (AS) 15 – Employee Benefits (Revised), the Company has now recognised the gratuity obligation determined on an actuarial basis; the resulting liability for prior periods has been recorded as a prior period item in FY 2024-25.

Nature of Securities Premium

Securities premium is credited when shares are issued at a premium. It is utilised in accordance with the provisions of the Act, to issue bonus shares, to provide for premium on redemption of shares or debentures, and for equity-related expenses such as underwriting costs.

Note 3 Long-Term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Term Loans: Secured*		
— from Bank	1,610.28	46.98
Less: Current maturities of term loan	(10.08)	(12.29)
Sub-total	**1,600.20**	**34.70**
(b) Term Loans: Unsecured		
— from Bank	83.56	76.25
— from Directors	689.59	-

— from NBFC	1,674.52	32.92
Less: Current maturities of term loan	(1,718.11)	(35.97)
Sub-total	**729.56**	**73.20**
Total (a + b)	**2,329.76**	**107.90**

Terms of borrowings

Facility	Security / terms	O/s 2026	O/s 2025
Loan against property (bank, secured)	Secured by equitable mortgage of immovable property; repayable in equated monthly instalments; rate 14% p.a.; no default in repayment of principal or interest during the year.	35.95	46.98
Loan against Plant & Machinery (bank, secured)	Secured by equitable mortgage of immovable property; repayable in equated monthly instalments; rate 8.80% p.a.; no default in repayment of principal or interest during the year.	1,574.33	-
Term loans from NBFCs (unsecured)	Hypothecation of movable assets including stock of material and equipment created out of IREDA loan; short-tenor repayments – ₹1,645 lakhs classified as current maturities (Note 5); rate 11.35% p.a.; personal guarantees of promoter directors; no default during the year.	1,674.52	32.92
Working capital loans from banks (unsecured)	Unsecured; rate 16% p.a.	83.56	76.25
Bank overdraft (secured) – Note 5	Secured by hypothecation of current assets (stock and book debts) and lien on fixed deposits held as margin money (Notes 12 and 15).	346.71	303.13

There has been no default in repayment of borrowings or payment of interest during either year, and the Company has not been declared a wilful defaulter (Note 35(c)). Amounts above are gross of current-maturity reclassification.

Note 4 Deferred Tax (Liabilities) / Assets (net)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred tax liabilities (net) – subsidiaries	(77.96)	-
Deferred tax assets / (liabilities) (net) – holding company	3.62	(1.01)
Total	**(74.34)**	**(1.01)**

Deferred tax liabilities (net) of ₹77.96 lakhs arise at the subsidiaries, principally on the excess of tax depreciation over book depreciation of solar power plant assets; the holding company carries a net deferred tax asset of ₹3.62 lakhs (standalone Note 4). Deferred tax assets and liabilities are not offset across taxable entities (AS 22, para 28).

Note 5 Short-Term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Secured: bank overdraft	346.71	303.13
(b) Unsecured: working capital loan		

— from bank	-	-
— from NBFC	130.40	13.07
— from others	0.00	177.26
— from related parties	96.49	46.72
(c) Current maturities of long-term borrowings	1,728.19	48.26
Total	**2,301.79**	**588.43**

Note 6 Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
Due to Micro & Small enterprises	202.95	508.02
Dues other than Micro & Small enterprises	1,091.38	538.62
Total	**1,294.33**	**1,046.64**

Ageing schedule — outstanding from due date of transaction

(i) MSME		
Less than 1 year	202.95	508.02
1–2 years	-	-
2–3 years	-	-
More than 3 years	-	-
Total	**202.95**	**508.02**

(ii) Others		
Less than 1 year	1,071.38	518.62
1–2 years	-	20.00
2–3 years	20.00	-
More than 3 years	-	-
Total	**1,091.38**	**538.62**

(iii) Disputed dues – MSME	-	-
(iv) Disputed dues – Others	-	-
(v) Unbilled dues	-	-
Total	**1,294.33**	**1,046.64**

Disclosures required under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED")

Trade payables include dues to micro and small enterprises covered under the Micro, Small and Medium Enterprises Development Act, 2006, to the extent such parties have been identified on the basis of intimation received from suppliers regarding their status under the Act.

(a) Principal amount remaining unpaid to any supplier at the end of the year	202.95	508.02
Interest due thereon	-	-
(b) Interest paid under Section 16 of the MSMED Act — principal amount	-	-
Interest actually paid under Section 16	-	-
(c) Interest due and payable for delayed payments (beyond the appointed day), without adding interest under the MSMED Act	-	-
(d) Interest accrued during the year and remaining unpaid at year end	-	-
(e) Further interest remaining due in succeeding years, until paid, for disallowance under Section 23 of the MSMED Act	-	-

Note 7 Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
(a) GST payable (net)	-	2.17
(b) TDS payable	10.48	3.93
(c) Employee benefits payable	11.99	10.12
(d) Payable to directors	2.05	8.71
(e) Advance from customers	-	122.52
(f) Expenses payable	15.92	4.13
Total	**40.44**	**151.59**

Note 8 Provision

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Long-term provision — Gratuity	3.36	3.19
(b) Short-term provisions		
— Gratuity	0.14	0.01
— Income-tax (net)*	234.52	184.57
Total	**238.02**	**187.77**

* *Income tax net of advance tax, TDS and TCS receivable.*

Note 10 Non-Current Investments

Investment in equity instruments — unquoted, non-subsidiaries:

Particulars	As at March 31, 2026	As at March 31, 2025
Green Wattage Oneindig Energy Private Limited (March 31, 2026: 5,550 shares; March 31, 2025: Nil shares)	0.56	-
Total	**0.56**	**-**

Note 11 Long-Term Loans and Advances

Particulars	As at March 31, 2026	As at March 31, 2025
Loan to body corporates	-	65.03
Total	**-**	**65.03**

Note 12 Other Non-Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Securities & deposits	58.17	0.50
Bank deposits held as security	242.24	289.24
Total	**300.41**	**289.75**

Note 13 Inventories

Particulars	As at March 31, 2026	As at March 31, 2025
Stock-in-trade	**1,863.90**	**1,396.72**

Note 14 Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Unsecured, considered good	2,989.60	1,112.63
(b) Unsecured, considered doubtful	13.05	12.23
Less: Provision for doubtful debts	(13.05)	(12.23)
Total	**2,989.60**	**1,112.63**

Ageing schedule — outstanding from due date of transaction

(i) Undisputed, considered good		
Less than 6 months	2,604.54	671.42
6 months – 1 year	276.15	289.72
1–2 years	0.00	61.40

2–3 years	100.21	90.10
More than 3 years	8.70	-
Total	**2,989.60**	**1,112.64**
(ii) Undisputed, considered doubtful		
Less than 1 year	-	-
6 months – 1 year	-	-
1–2 years	-	-
2–3 years	-	5.15
More than 3 years	13.05	7.08
Total	**13.05**	**12.23**
Total Gross Receivable	**3,002.65**	**1,124.87**

Note 15 Cash and Bank Balances

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents		
(a) Cash in hand	10.00	26.33
(b) Balance with banks — current accounts	73.94	19.53
Other bank balances		
(a) Bank deposits held as security	561.22	98.47
Total	**645.16**	**144.33**

Note 16 Short-Term Loans and Advances

Particulars	As at March 31, 2026	As at March 31, 2025
Advance to suppliers	90.31	225.29
Total	**90.31**	**225.29**

Note 17 Other Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
(a) GST input	10.36	-
(b) Employee's imprest	2.08	23.42
(c) Security deposits & retention	10.67	107.51
(d) Prepaid expenses	18.50	2.37
(e) Preliminary expenses	29.15	17.57
(f) Share issue expenses	15.00	-
(g) Accrued interest	6.05	6.87
Total	**91.81**	**157.75**

Note 10 Property, Plant and Equipment — Detailed Schedule

As at March 31, 2026

			Gross Block				Accumulated Depreciation				Net Block	
S.No.	**Particulars**	**Useful Life**	**As at 1 Apr 2025**	**Additions / Adjust.**	**Deletions / Adjust.**	**As at 31 Mar 2026**	**As at 1 Apr 2025**	**Dep. for the period**	**Deletions / Adjust.**	**As at 31 Mar 2026**	**As at 31 Mar 2025**	**As at 31 Mar 2026**
1	Building – Freehold	30	104.23	-	-	104.23	5.63	3.30	-	8.93	98.60	95.30
2	Plant & Machinery	8	40.06	2,274.26	-	2,314.32	7.34	55.98	-	63.32	32.72	2,250.99
3	Vehicles	8	18.63	-	-	18.63	8.85	2.21	-	11.06	9.78	7.57
4	Furniture & fixtures	10	17.95	2.34	-	20.29	11.30	1.92	-	13.22	6.65	7.07
5	Office Equipment	8	2.72	0.95	-	3.67	2.43	0.32	-	2.74	0.29	0.93
6	Computers & accessories	3	10.81	2.57	-	13.39	7.91	1.79	-	9.70	2.90	3.69
7	Mobile	5	7.63	-	-	7.63	4.27	1.45	-	5.72	3.36	1.91
	TOTAL PPE		**202.03**	**37.77**	**-**	**2,482.15**	**47.73**	**66.96**	**-**	**114.69**	**154.30**	**2,367.46**

Intangible Assets — as at March 31, 2026

			Gross Block				Accumulated Depreciation				Net Block	
S.No.	**Particulars**	**Useful Life**	**As at 1 Apr 2025**	**Additions/ Adjust.**	**Deletions/ Adjust.**	**As at 31 Mar 2026**	**As at 1 Apr 2025**	**Dep. for the period**	**Deletions/ Adjust.**	**As at 31 Mar 2026**	**As at 31 Mar 2025**	**As at 31 Mar 2026**
1	Domain Name	3	9.95	1.02	-	10.96	2.93	1.03	-	3.96	7.02	7.01

As at March 31, 2025 (comparative)

S.No.	Particulars	Useful Life	Gross Block: As at 1 Apr 2024	Additions/ Adjust.	Deletions/ Adjust.	As at 31 Mar 2025	Accumulated Depreciation: As at 1 Apr 2024	Dep. for the year	Deletions/ Adjust.	As at 31 Mar 2025	Net Block: As at 31 Mar 2024	As at 31 Mar 2025
1	Building – Freehold*	30	72.53	31.70	-	104.23	2.30	3.34	-	5.63	70.23	98.60
2	Plant & Machinery	8	40.06	-	-	40.06	4.76	2.58	-	7.34	37.48	32.72
3	Vehicles	8	60.01	-	(41.38)	18.63	18.74	3.71	(13.61)	8.85	41.27	9.78
4	Furniture & fixtures	10	16.95	1.00	-	17.95	9.66	1.64	-	11.30	7.29	6.65
5	Office Equipment	8	2.72	-	-	2.72	2.30	0.13	-	2.43	0.42	0.29
6	Computers & accessories	3	9.45	1.36	-	10.81	5.83	2.08	-	7.91	3.62	2.90
7	Mobile	5	7.63	-	-	7.63	2.82	1.45	-	4.27	4.81	3.36
	TOTAL PPE		**209.36**	**34.06**	**(41.38)**	**202.03**	**44.23**	**17.10**	**(13.61)**	**47.73**	**165.12**	**154.30**

** New improvements during the year on the existing building.*

Intangible Assets — as at March 31, 2025 (comparative)

S.No.	Particulars	Useful Life	Gross Block: As at 1 Apr 2024	Additions/ Adjust.	Deletions/ Adjust.	As at 31 Mar 2025	Accumulated Depreciation: As at 1 Apr 2024	Dep. for the year	Deletions/ Adjust.	As at 31 Mar 2025	Net Block: As at 31 Mar 2024	As at 31 Mar 2025
1	Domain Name	3	-	9.95	-	9.95	-	2.93	-	2.93	-	7.02

** Useful lives are as estimated by management and, except for Plant & Machinery, correspond to Schedule II of the Companies Act, 2013. Plant & Machinery is depreciated over 8 years, lower than the Schedule II indicative life of 15 years, based on management's technical assessment of the expected usage and economic life of the equipment.*

Notes 18 to 36

Note 18 Revenue from Operations

Particulars	As at March 31, 2026	As at March 31, 2025
Sale of goods	6,907.19	4,555.95

Sale of services	13.71	45.47
Sale of electricity	186.20	-
Total	**7,107.10**	**4,601.42**

Note 19 Other Income

Particulars	As at March 31, 2026	As at March 31, 2025
Interest income	23.41	12.44
Miscellaneous income	-	-
Total	**23.41**	**12.44**

Note 20 Purchase of Stock-in-Trade

Particulars	As at March 31, 2026	As at March 31, 2025
Domestic	5,534.11	4,093.46
Import	-	-
Total	**5,534.11**	**4,093.46**

Note 21 Change in Inventories (Stock-in-Trade)

Particulars	As at March 31, 2026	As at March 31, 2025
Opening stock	1,396.72	830.18
Closing stock	(1,863.90)	(1,396.72)
Total	**(467.18)**	**(566.54)**

Note 22 Operating Expenses

Particulars	As at March 31, 2026	As at March 31, 2025
Consumables	6.27	2.74
Installation, testing & maintenance expenses	313.52	141.62
Site expenses	40.04	2.09
Other operating expenses	30.05	1.08
Total	**389.88**	**147.53**

Note 23 Employee Benefit Expenses

Particulars	As at March 31, 2026	As at March 31, 2025
Salaries, wages, bonus, etc.	160.87	88.57
Director's remuneration	47.85	36.84
Contribution to provident and other funds	5.22	5.88
Staff welfare expenses	9.41	2.39
Total	**223.35**	**133.69**

Note 24 Finance Cost

Particulars	As at March 31, 2026	As at March 31, 2025

Interest expenses	280.39	46.97
Other borrowing costs	6.18	59.88
Bank charges	20.37	15.72
Total	**306.94**	**122.57**

Note 25 Depreciation and Amortization Expenses

Particulars	As at March 31, 2026	As at March 31, 2025
Depreciation on PPE	66.96	17.10
Amortization of intangible assets	1.03	2.93
Total	**68.00**	**20.03**

Note 26 Other Expenses

Particulars	As at March 31, 2026	As at March 31, 2025
Audit fees	1.50	1.50
Business promotion expenses	4.72	3.48
Commission expenses	9.42	6.79
CSR expenses	6.58	-
Electricity expenses	1.99	0.51
Interest on income tax	-	14.92
Interest on GST/TDS	0.13	1.03
Insurance	5.80	4.56
Legal & professional expenses	62.62	14.30
Provision for doubtful debts	13.05	12.23
Marketing expenses	2.80	1.29
Rent	8.20	4.72
Repair & maintenance	1.80	3.06
Travelling & conveyance expenses	22.53	17.69
Vehicle running & maintenance expenses	5.31	0.99
Loss on sale of vehicle	-	2.52
Miscellaneous expenses	40.27	16.98
Total	**186.71**	**106.58**

Note 26.1 Payment to Auditors

Statutory audit fees	1.25	1.25
Tax audit fees	0.25	0.25

Other services	-	-
Total	**1.50**	**1.50**

Note 27 Tax Expenses

Particulars	As at March 31, 2026	As at March 31, 2025
Current tax	207.33	140.67
Prior period tax adjustment	-	-
Deferred tax expense / (credit)	73.33	(0.65)
Total	**280.66**	**140.02**

Note 28 Earnings Per Share

Particulars	As at March 31, 2026	As at March 31, 2025
Profit for the year / period (a)	608.05	416.53
Weighted average number of shares outstanding (b)	80,44,160	79,77,845
Earnings per share (EPS) (a/b)^	**7.56**	**5.22**

Note 29 Foreign Currency Transactions

(a) Value of imports calculated on C.I.F. basis		
(i) Raw materials (cost)	-	-
(ii) Components and spare parts	-	-
(iii) Capital goods	-	-
(b) Expenditure in foreign currency: other	-	-
(c) Total value of imported goods consumed	-	-
Consumed imported goods to total consumption (%)	-	-
(d) Amount remitted in foreign currency on account of dividend	-	-
(e) Export of goods calculated on F.O.B. basis	-	-

Note 30 Corporate Social Responsibility (CSR)

(Section 135 of the Companies Act, 2013)

(a) Gross amount required to be spent by the Company during the year	6.58	NA
(b) Amount of expenditure incurred	6.58	NA
(c) Balance carried forward (Excess)/Short	-	NA
(d) Total of previous years' shortfall	-	NA
(e) Reason for shortfall	-	NA

The provisions relating to CSR became applicable during FY 2025-26. The Company is required to undertake CSR activities and incur the prescribed CSR expenditure during FY 2025-26, in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder.

Note 31 Related Party Transactions

(a) Name and nature of related party

Key Management Personnel (KMP) and Directors	Relationship
(a) Manoj Agrawal	Director
(b) Seema Agrawal	Director
(c) Shubham Agarwal	CFO
(d) Sumit Das	Company Secretary

Relatives of KMPs	Relationship
(a) Shikhar Agrawal	Son of Manoj Agrawal
(b) Kshitija Agrawal	Daughter of Manoj Agrawal

Non-executive Director	Relationship
(a) Vishal Vasantrao Kokadwar	Non-executive Director
(b) Pankaj Sharma	Non-executive Director
(c) Sanjeev Kumar Sapra	Independent Director
(d) Ronak Juthawat	Independent Director

Entities in which KMPs are interested party / have significant control	Relationship
(a) MAT Commercial Linkages Private Limited	Manoj Agrawal & Seema Agrawal hold shareholding
(b) Aakashik Records LLP	Manoj Agrawal & Seema Agrawal hold partnership
(c) V R Srikaraya	Vishal Vasantrao holds partnership
(d) Green Wattage Oneindig Energy Private Limited	Manoj Agrawal & Pankaj Sharma are directors

Entities in which control exists	Relationship
(a) Ziya Solar Three Pvt Ltd	Subsidiary
(b) Ziya Solar Four Pvt Ltd	Subsidiary
(c) Oneindig Jodhpur Solar Pvt Ltd	Subsidiary

Transactions with related parties

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Directors' remuneration		
Manoj Agrawal	25.91	20.98
Seema Agrawal	19.28	15.87
(ii) KMP's remuneration		
Shubham Agarwal	15.00	8.62

(iii) Consultancy charges — Vishal Kokadwar	10.00	5.00
(iv) Entities in which KMPs are interested party / have significant control		
Sale of goods	-	-
Purchase of goods (V R Srikaraya)	217.28	685.63
Royalty	-	-
Loan given (net)	-	-
Loan taken (MAT Commercial Linkages Pvt Ltd)	118.64	258.60
Loan repaid (MAT Commercial Linkages Pvt Ltd)	68.86	249.38
(v) Entities in which control exists		
Investments	-	-
Loan taken	-	-
Loan repaid	-	-
Loan given	-	-

(c) Balance with related parties

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Directors' remuneration		
Manoj Agrawal	0.62	7.43
Seema Agrawal	1.43	1.28
(ii) KMP's remuneration		
Shubham Agarwal	1.25	1.09
Sumit Das	0.88	0.80
(iii) Other than Directors and KMPs		
Loan given	-	-
Investment — Green Wattage Oneindig Energy Private Limited	0.56	-
Trade receivable	-	-
Trade payable	-	-
Loan / advance payable — MAT Commercial Linkages Pvt Ltd	58.99	9.22
Loan from Director — Vishal Kokadwar	37.50	37.50

Note 32 Contingent Liabilities and Commitments

There are no contingent liabilities and commitments as at March 31, 2026 and March 31, 2025 except as mentioned below:

Bank guarantee against performance commitments	494.56	158.04
Guarantees given to banks on behalf of the Company	124.00	124.00

Note 33 Employee Benefits

(a) Defined Contribution Plan

The Company makes contributions determined as a specified percentage of employee salaries in respect of qualifying employees towards Employees' Provident Fund ('EPF'), which is a defined contribution plan. The amount recognised as an expense towards contribution to the EPF scheme for the period amounts to ₹4.90 lakhs.

(b) Defined Benefit Plan

The Company provides for gratuity, a defined benefit plan (the 'gratuity plan'), to its employees. The gratuity plan provides a lump-sum payment to vested employees at retirement or termination of employment based on the employee's last drawn salary and years of employment with the Company. The gratuity plan is an unfunded obligation and, accordingly, disclosures with respect to the plan assets are set out below.

Reconciliation of opening and closing balances of the defined benefit obligation

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Present value of obligation at the beginning of the period	3.20	-
Past service cost	-	2.04
Interest cost	0.22	0.15
Service cost	1.51	1.36
Actuarial (gain) / loss	(1.41)	(0.36)
Less: Benefits paid during the period	-	-
Present value of obligation at end of the period (A)	**3.51**	**3.20**
Expense (net) recognised during the year	0.31	3.20
Amounts recognised in the Balance Sheet — current (Note 8)	0.14	0.01
Amounts recognised in the Balance Sheet — non-current (Note 8)	3.36	3.19

Principal assumptions used for valuation of obligation

Discount rate	7.75% p.a.	7% p.a.
Salary growth rate	5% p.a.	5% p.a.
Retirement age	58 years	58 years
Mortality table	IALM 2012-14	IALM 2012-14
Attrition rate	10% p.a.	10% p.a.

Note 34 Segment Reporting

The Company operates in a single segment of solar integrated solutions in India only. Therefore, there is no reportable business or geographical segment as required.

Note 35 Other 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 title deeds of immovable properties considered in the financial statements are held in the name of the Company.
(c) The Company has not been declared a wilful defaulter by any bank or financial institution or other lender.
(d) There are no charges or satisfaction yet to be registered with the ROC beyond the statutory period.
(e) The Company has not entered into transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.
(f) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income-tax Act, 1961 during the year.
(g) The Company has not traded or invested in crypto currency or virtual currency during the year.
(h) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities.
(i) Borrowings obtained from banks and financial institutions have been applied for the purposes for which such loans were taken; no short-term funds have been utilised for long-term purposes.
(j) The Company has complied with the number of layers prescribed under clause (87) of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
(k) The Company has not entered into any Scheme of Arrangements in terms of Sections 230 to 237 of the Companies Act, 2013 during the year or the previous year.
(l) The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Parties), with the understanding, whether recorded in writing or otherwise, that the Company shall (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.
(m) Managerial remuneration paid during the year is in accordance with the provisions of Section 197 of the Companies Act, 2013.

Note 36 Previous Year's Figures

Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification/disclosure.

Significant accounting policies and Notes 1 to 39 are an integral part of the financial statements.

Note 37: Financial Ratios

Oneindig Technologies Limited (formerly known as Oneindig Technologies Private Limited) — financial ratios, with reasons for variance where the change exceeds 25%.

(a) Current ratio = Current assets ÷ Current liabilities

Current assets	5,680.79	3,036.72
Current liabilities	3,871.21	1,971.25
Ratio	**1.47**	**1.54**
*% change from previous year/period**	-4.74%	9.33%

(b) Debt-equity ratio = Total debt ÷ Shareholders' equity

Total debt	4,631.55	696.33
Total equity	2,076.46	1,467.96
Ratio	**2.23**	**0.47**
% change from previous year/period (1)*	370.22%	-45.08%

(c) Debt service coverage ratio = Earnings available for debt service ÷ Total interest and principal payments

Earnings available for debt service (PAT + loss on sale of vehicle + depreciation + interest expenses incl. other borrowing cost)	962.62	543.40
Current maturity & interest cost and other borrowing cost	2,014.76	155.11

Ratio	**0.48**	**3.50**
% change from previous year/period (1)*	-86.36%	75.36%

(d) Return on equity ratio / Return on investment ratio = Net profit after tax ÷ Average shareholders' equity

Profit after tax	608.05	416.53
Average shareholder's equity	1,772.21	1,201.66
Ratio	**34.31%**	**34.66%**
*% change from previous year/period**	-1.02%	-48.17%

(e) Inventory turnover ratio = Cost of material consumed ÷ Average inventory

Purchase and change in stock-in-trade	5,066.93	3,526.92
Average inventory	1,630.31	1,113.45
Ratio	**3.11**	**3.17**
*% change from previous year/period**	-1.88%	-32.69%

(f) Trade receivables turnover ratio = Credit sales ÷ Average trade receivables

Credit sales	7,107.10	4,601.42
Average trade receivables	2,051.12	970.93
Ratio	**3.46**	**4.74**
% change from previous year/period (3)*	-26.89%	-41.45%

(g) Trade payables turnover ratio = Net credit purchases ÷ Average trade payables

Credit purchases	5,534.11	4,093.46
Average trade payables	1,170.48	947.15
Ratio	**4.73**	**4.32**
*% change from previous year/period**	9.40%	-37.51%

(h) Net capital turnover ratio = Total sales ÷ Average working capital

Revenue from operations	7,107.10	4,601.42
Working capital	1,809.57	1,065.48
Average working capital	1,437.52	881.50
Ratio	**4.94**	**5.22**
*% change from previous year/period**	-5.29%	-35.56%

(i) Net profit ratio = Net profit after tax ÷ Sales

Profit after tax	608.05	416.53
Revenue from operations	7,107.10	4,601.42
Ratio	**8.56%**	**9.05%**
*% change from previous year/period**	-5.49%	-2.50%

(j) Return on capital employed = EBIT ÷ Capital employed

Profit before tax (A)	888.71	556.55

Finance costs except bank charges (B)	286.57	106.85
Other income (C)	23.41	12.44
EBIT (D) = (A)+(B)−(C)	**1,151.87**	**650.96**
Tangible net worth = Net worth − intangible assets (E)	2,069.45	1,460.93
Total debts (F)	4,631.55	696.33
Deferred tax liability (G)	77.96	1.01
Capital employed (H) = (E)+(F)+(G)	**6,778.95**	**2,158.27**
Ratio (D)/(F) (4)	**16.99%**	**30.16%**
% change from previous year/period (4)*	-43.66%	3.69%

(k) Return on Investment

Return on investment	NA	NA

(1) Increase in debt. (2) Increase in debt, and consequently increase in current maturity of long-term borrowings. (3) Increase in trade receivables. (4) Increase in borrowing.

Additional information on entities included in the consolidated financial statements

Net Assets

Name of the entity	As % of consolidated net assets	Amount
Parent		
Oneindig Technologies Limited	100.61%	2,089.17
Subsidiaries		
Ziya Solar Energies Three Pvt Ltd	0.02%	0.38
Ziya Solar Energies Four Pvt Ltd	-0.63%	(13.13)
Oneindig Jodhpur Solar Pvt Ltd	0.00%	0.04

Share in Profit or Loss

Name of the entity	As % of consolidated profit or loss	Amount
Parent		
Oneindig Technologies Limited	102.07%	621.07
Subsidiaries		
Ziya Solar Energies Three Pvt Ltd	0.06%	0.37
Ziya Solar Energies Four Pvt Ltd	-2.08%	(12.64)
Oneindig Jodhpur Solar Pvt Ltd	-0.05%	(0.31)

Note 38 Events after the Reporting Date

Subsequent to the year end, the Company completed its Initial Public Offer ('IPO') of 28,80,000 fresh equity shares of face value ₹10 each at an issue price of ₹96 per share (including securities premium of ₹86 per share), aggregating ₹2,764.80 lakhs. The equity shares were allotted on August 4, 2026 and were listed on the SME platform of BSE Limited on August 6, 2026. Share issue expenses of ₹15.00 lakhs carried under Other Current Assets as at March 31, 2026 (Note 17), together with further issue expenses incurred after the year end, will be adjusted against the securities premium in accordance with Section 52 of the Companies Act, 2013 in FY 2026-27. These events do not affect the amounts recognised as at March 31, 2026.

Note 39 Regrouping

Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification/disclosure.

Significant accounting policies and Notes 1 to 39 are an integral part of the consolidated financial statements.

For Raj Gupta & Co.
Chartered Accountants
Firm Registration No. 000203N

Sd/-
Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274EBEZZU7473
Place: New Delhi
Date: August 26, 2026

On behalf of the Board of Directors
For Oneindig Technologies Limited

Sd/-	Sd/=
Manoj Agrawal	**Seema Agrawal**
Managing Director	Whole-time Director
DIN: 00282047	DIN: 07434796

Sd/-
Shubham Agarwal
Chief Finance Officer

Sd/-
Sumit Das
Company Secretary