Independent Auditor's Report

To the Members of DCM Infotech Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of DCM Infotech Limited (the "Company"), which comprise the standalone balance sheet as at March 31, 2026, and the standalone statement of profit and loss including other comprehensive income, standalone statement of changes in equity and standalone statement of cash flow for the year then ended, and notes to the Standalone Financial Statements, including a summary of the material 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, as amended (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing (SAs), specified under section 143(10) of the Act. Our responsibilities under those SAs 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 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 on the Standalone Financial Statements.

Information other than the Standalone Financial Statements and Auditor's Report thereon

The Company's management and board of directors are responsible for the other information. The other information comprises the information included in the directors' report but does not include the financial statements and our auditor's report thereon. The directors' report is expected to be made available to us after the date of this auditors' report.

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 course of our audit or otherwise appears to be materially misstated.

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When we read the director's report, if we conclude that there is a material misstatement of this other information, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Board of Directors for the Standalone Financial Statements

The Company's management and board of directors are responsibie 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 state of affairs, profit inciuding other comprehensive income , changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act read with relevant Ruies issued thereunder.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The board of directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the hasis of these Standalone 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 Standalone Financial Statements, whether due to fraud or error, desigu 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 Company has adequate internal financial controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates

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and related disclosures in the Standalone Financial Statements made by the Company's management and board of directors.

- Conclude on the appropriateness of Company's 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 Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

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

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and bolief 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 except for the matters stated in paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014;

   (c) The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows 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 Ind-AS specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.;

   (e) On the basis of the written representations received from the directors as on April 01, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

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(f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) of the Act and paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014;

(g) With respect to the adequacy of the internal financial controls with reference to Standalone Financial Statements of the company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" of this report. Our report expresses an unmodified opinion on the adequacy and oporating effectiveness of the Company's internal financial controls with reference to financiai statements.

(h) In our opinion, and according to the information and explanations given to us, the managerial remuneration for the year ended March 31, 2026, has been paid/provided by the Company to its directors in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V of the Act.

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

i. The Company has disclosed the impact of pending litigations as on March 31, 2026, on its financial position in its Standalone Financial Statements. Refer note 31 to the Standalone Financial Statements.

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

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

iv. a) The management has represented that, to the best of its knowledge and belief, as disclosed in Note 42(viii) to the Standalone Financial Statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whcther recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented, that, to the best of its knowledge and belief, as disclosed in note 42(vii) of to the Standalone Financial Statements, no funds have been received by the company from any person(s) or entity(ies), including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c) Based on such audit procedures that were 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 misstatement.

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v. The dividend declared and paid during the year by the Company is in compliance with Section 123 of the Act.

vi. Based on our examination, which included test checks, the Company has used an accounting software for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility except audit trail functionality at the database level of the software and the same has operated throughout the year for all the relevant transactions recorded in the accounting software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and, the audit trail has been preserved by the company, wherever available as per the statutory requirements for record retention, refer note 42(xi) of the Standalone Financial Statements.

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration No. 000756N/N500441

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

Deepak Kumar Gupta
Partner
Membership No. 411678
Place: New Delhi
Date: May 28, 2026
UDIN: 26411678YINUMG3703

Annexure A to the Independent Auditor's Report to the members of DCM Infotech Limited on its Standalone Financial Statements dated May 28, 2026

Report on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Governmeut of India in terms of section 143(11) of the Companies Act, 2013 (the "Act") as referred to in paragraph 1 of 'Report on Other Legal and Regulatory Requirements' section of our report of even date.

i(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and right of use asset.

i(a) (B) The Company has not capitalized any intangible assets in the books of the Company and accordingly, the requirement to report on clause 3(i)(a)(B) of the Order is not applicable to the Company.

i(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular program of physical verification of its property, plant and equipment by which all property, plant and equipment are verified in a phased manner over a period of two years. In accordance with this program, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

i(c) According to the information and cxplanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in note 3A to the standalone financial statements are not held in the name of the Company as at balance sheet date. Details are given below:-

Description of Property	Gross carrying value	Net carrying value	Held in name of	Whether promoter, director or their relative or employee	Period held – indicate range, where appropriate	Reason for not being held in the name of Compauy
Building	Rs. 21.39 lakhs	Rs. 4.75 iakhs	DCM Data Systems Limited	Not applicable	Since 1996	Earlier was pledge with the bank

i(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) during the year ended March 31, 2026. The Company does not have any intangible assets.

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

ii(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is in the business of rendering services, and its operations do not give rise to inventory. Accordingly, the provisions of clause 3(ii)(a) of the Order are not applicable to the Company.

ii(b)The Company has not been sanctioned with working capital limits in excess of Rs. five crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.

iii(a) According to the information and explanations given to us and based on our examination of the records of the Company, during the year the Company has made investments in its subsidiary company. The Company has not provided any loans or advances in the nature of loans, or provided security or guarantee to any company, firm, Limited Liability Partnership or any other parties during the year.

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iii(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion investments made are not prejudicial to the interest of the Company. The Company has not provided any guarantee, security and loans and advances in the nature of loans during the year.

iii(c) The Company has not granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(c) to 3(iii)(f) of the Order is not applicable to the Company.

iv. In our opinion and according to the information and explanations given to us, the Company has not granted any loans, provided any guarantees or securities to the parties covered under Sections 185 and 186 of the Companies Act, 2013. Further, in respect of the investments made during the year, the Company has complied with the provisions of Section 186 of the Act.

v. According to the information and explanations given to us and on the basis of our examination of records of the Company, we are of the opinion that, the Company has neither accepted any amount which are deemed to be the deposit within the meaning of directive issued by the Reserve Bank of India and section 73 to 76 of the Act and the rules made thereunder, to the extent applicable. Further, we are informed by the management that no order has been passed by the Company Law Board, National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal in this regard. Accordingly, the requirement to report on Clause 3(v) of the Order is not applicable to the Company.

vi. According to the information and explanations given to us and on the basis of our examination of records of the Company, the Central Government has not prescribed maintenance of cost records under clause (d) of sub-section (1) of section 148 of the Act for the Company's activities. Accordingly, the provisions of clause 3(vi) of the Order are not applicable to the Company.

vii(a). According to the information and explanations given to us and on the hasis of our examination of the records of the Company, the Company is regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

vii(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no statutory dues relating to goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess or other statutory dues which have not been deposited on account of any dispute, except following :

Name of Statute	Nature of dues	Forum where the dispute is pending	Period to which the amount relates	Amount of Dispute	Amount Deposited
Customs Act, 1962	Custom duty	Assistant Commissioner of Customs (Appeals)	1988-89	12.55	-
Income Tax Act, 1961	Income Tax	Assistant Director of Income Tax (CPC)	2020-21	3.05	2.40*

*Represent Refund due to the company as per ITR submitted

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viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3 (viii) of the Order is not applicable to the Company.

ix.(a) According to the information and explanations given to us, the Company did not have any outstanding loans or borrowing or interest thereon due to any lender during the year. Accordingly, the requirement to report on clause 3(ix)(a) of the Order is not applicable to the Company.

ix.(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or any other lender.

ix.(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not taken any term loan during the year. and there are no outstanding term loans at the beginning of the year. Accordingly, reporting under clause 3(ix)(c) of the Order is not applicable to the Company.

ix.(d) According to the information and explanations given to us and on the basis of on an overall examination of the financial statement of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company. Accordingly, requirement to report on clause 3(ix)(d) is not applicable to the Company.

ix.(e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, the Company bas not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company. The Company does not have any associate or joint venture.

ix.(f) According to the information and explanations given to us and based on our examination of the Standalone Financial Statements of the Company, the Company has not raised loans during the year on the pledge of securities held in its subsidiary. Accordingly, the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company. The Company does not have any associate or joint venture.

x(a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments). Accordingly, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

x(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares/fully or partly or optionally convertible debentures during the year under audit. Accordingly, clause 3(x)(b) of the Order is not applicable to the Company.

xi(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the year.

xi(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no report under sub-section (12) of section 143 of the Act, has been filed by secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

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

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xii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is not a Nidhi Company as per the provisions of the Act. Accordingly, the requirement to report on clause 3(xii) of the Order is not applicable to the Company.

xiii. In our opinion, and according to the information and explanations given to us and on the basis of our examination of records of the Company during the course of audit, transactions with the related parties are in compliance with section 188 of the Act, where applicable and the details have been disclosed in the notes to the standalone financial statements, as required by the applicable accounting standards. The provisions of section 177 of the Act are not applicable to the Company and accordingly are not commented upon.

xiv. The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Act. Accordingly, requirement to report under clause 3(xiv)(a) and 3(xiv)(b) of the Order is not applicable to the Company.

xv. In our opinion and 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 to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

xvi(a). The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the requirement to report under clause 3(xvi)(a) of the Order is not applicable.

xvi(b). The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtained a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act. 1934. Accordingly, the requirement to report under elause 3(xvi)(b) of the Order is not applicable.

xvi(c). The Company is not a Core Investment Company (CIC) 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.

xvi(d). Based on the information and explanations provided by the management of the Company, the Company does not have any CICs, which are part of the Group. Accordingly, the requirement to report on clause 3(xvi)(d) is not applicable to the Company.

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

xviii. There bas been no resignation of the statutory auditors during the year. Accordingly, the requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

xix. According to the information and explanations given to us and on the basis of the finaneial ratios disclosed in note 39 to tbe standalone financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fali 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 reperting 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.

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xx(a). In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act. Accordingly, the requirement to report on clause 3(xx)(b) of the Order is not applicable for the year. (refer note 37 of the standalone financial statements)

xx(b). In respect of ongoing projects, the Company has transferred unspent amount to a special account, within a period thirty days from end of the financial year in compliance with section 135 (6) of the Companies Act as disclosed in note 37 to the financial statements, except in respect of the following:

Financial year*	Amount unspent on corporate social responsibility activities for ongoing projects	Amount transferred to Special Account within 30 days from the end of the financial year	Amount transferred after due date
2025-26	Rs. 18.85 lakhs	Rs. 18.85 lakhs	-

xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of the standalone financial statements of the Company. Accordingly, no comment has been included in respect of the said clause under this report.

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration No. 000756N/N500441

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

Deepak Kumar Gupta
Partner
Membership No. 411678
Place: New Delhi
Date: May 28, 2026
UDIN: 26411678YINUMG3703

Annexure B to the Independent Auditor's Report to the Members of DCM Infotech Limited on its Standalone Financial Statements dated May 28, 2026.

Report on the Internal Financial Controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")
(Referred to in paragraph 2(g) under 'Report on Other Legal and Regulatory Requirements' section of our report even date)

We have audited the internal financial controls with reference to standalone financial statement of DCM Infotech Limited (the "Company") as of March 31, 2026, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to standalone financial statements 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 (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 its 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. 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 standalone financial statements. 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 with reference to these standalone financial statements 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 with reference to standalone financial statements and their operating effectiveness.

Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of such internal financial controls, 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 standalone 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 standalone financial statements.

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Meaning of Internal Financial Controls with reference to Standalone Financial Statements

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

A company's internal financial controls with reference to standalone financial statements include those policies and procedures that:

a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
c) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone 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. Also, projections of any evaluation of the internal financial controls with reference to standalone financial statements to future periods are subject to the risk that the internal financial controls with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to these standalone financial statements and such internal financial controls with reference to these standalone financial statements were operating effectively as at 31 March 2026, based on the internal controls with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration No. 000756N/N500441

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

Deepak Kumar Gupta
Partner
Membership No. 411678
Place: New Delhi
Date: May 28, 2026
UDIN: 26411678YINUM3703

DCM Infotech Limited
CIN: U72100DL1992PLC047018
Standalone Balance sheet as at March 31, 2026

(Rupees in Lakhs,unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	3A	115.07	107.69
Right of use assets	3A	95.65	117.18
Financial assets			
Investment	5	88.15	-
Other financial assets	6	821.43	624.50
Deferred tax assets (net)	4	67.49	53.18
Total non-current assets		**1,187.79**	**902.55**
Current assets			
Financial assets			
Trade receivables	7	1,952.93	1,400.18
Cash and cash equivalents	8	1,197.44	945.79
Bank balances other than cash and cash equivalents	9	1,097.07	1,385.77
Loans	10	3.36	6.15
Other financial assets	11	68.81	70.05
Current tax assets (net)	12	20.39	50.86
Other current assets	13	59.64	56.28
Total current assets		**4,399.64**	**3,915.08**
Total assets		**5,587.43**	**4,817.63**
EQUITY AND LIABILITIES			
Equity share capital	14	255.01	255.01
Other equity	15	4,438.83	3,839.82
Total equity		**4,693.84**	**4,094.83**
Liabilities			
Non-current liabilities			
Financial liabilities			
Lease liabilities	3B	47.63	81.90
Provisions	16	214.12	158.94
Total non- current liabilities		**261.75**	**240.84**
Current liabilities			
Financial liabilities			
Lease liabilities	3B	55.67	41.92
Trade payables			
Total outstanding due to micro and small enterprises	17	25.32	20.67
Total outstanding due to others than micro and small enterprises	17	180.98	126.85
Other financial liabilities	18	240.87	243.65
Other current liabilities	19	89.65	33.91
Provisions	20	14.05	14.96
Current tax liabilities(net)	21	25.30	-
Total current liabilities		**631.84**	**481.96**
Total equity and liabilities		**5,587.43**	**4,817.63**
Corporate information and material accounting policy	1-2		

The accompanying notes referred above are an integral part of these standalone financial statements.

As per our report of even date attached

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration Number - 000756N/N500441

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

Deepak Kumar Gupta
Partner
Membership Number: 411678

Place : New Delhi
Date : May 28, 2026

For and on behalf of the Board of Directors of
DCM Infotech Limited

Sumant Bharat Ram
Chairman
DIN: 00052833

Ashwani Kumar Singhal
Director
DIN: 00159349

Varun Sarin
Executive Director
DIN: 00273947

Priya
Company Secretary
ACS: 43972

DCM Infotech Limited
CIN: U72100DL1992PLC047018
Standalone Statement of profit and loss for the year ended March 31, 2026

(Rupees in Lakhs,unless otherwise stated)

Particulars	Notes	For the year ended March 31,2026	For the year ended March 31,2025
Income			
Revenue from operations	22	7,093.21	6,877.46
Other income	23	316.17	165.69
Total income		**7,409.38**	**7,043.15**
Expenses			
Employee benefits expense	24	3,594.10	3,509.24
Finance costs	25	42.90	11.94
Depreciation and amortisation expense	3A	79.51	80.84
Other expenses	27	2,700.40	2,380.47
Total expenses		**6,416.91**	**5,982.49**
Profit before tax		**992.47**	**1,060.66**
Tax expense			
Current tax expense	29	252.56	267.38
Tax relating to prior years	29	0.19	4.75
Deferred tax charge/(credit)	4	(20.23)	(4.11)
		232.52	**268.02**
Profit for the year		**759.95**	**792.64**
Other comprehensive income-(OCI)			
Items that will not be reclassified to profit or loss			
Re-measurement gain of defined benefit obligations (refer note 34B)		23.48	2.11
Income tax relating to remeasurement of defined benefit obligations	4	(5.91)	(0.53)
Net other comprehensive income not to be reclassified subsequently to profit or loss		17.57	1.58
Total other comprehensive income, net of tax		17.57	1.58
Total comprehensive income for the year		**777.52**	**794.22**
Earnings per equity share			
Basic Earnings per share in rupees (per equity share Rs. 10 each)	28	29.80	31.08
Diluted Earnings per share in rupees (per equity share Rs. 10 each)	28	29.80	31.08
Corporate information and material accounting policy	1-2		

The accompanying notes referred above are an integral part of these standalone financial statements.

As per our report of even date
For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration Number - 000756N/N500441

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
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Company Secretary
ACS: 43972

DCM Infotech Limited
CIN: U72100DL1992PLC047018
Standalone Statement of Cash flow for the year ended March 31, 2026

(Rupees in Lakhs,unless otherwise stated)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A.	**Cash flow from operating activities**		
	Profit before tax	992.47	1,060.66
	Adjustments for :		
	Depreciation and amortisation expense	79.51	80.84
	(Profit)/ loss on sale of property, plant and equipment (net)	-	0.56
	Liabilities/Credit balances no longer required written back	(7.25)	(0.14)
	Unrealised foreign exchange loss/ (gain)	(9.78)	3.85
	Doubtful advances recovery	-	(1.87)
	Interest income	(158.47)	(114.76)
	Bad trade and other receivables, loans and advances written off	7.66	2.24
	Finance cost	42.90	11.94
	Operating cash flow before working capital changes	**947.04**	**1,043.32**
	Changes in assets and liabilities		
	Decrease/(increase) in trade receivables	(547.51)	178.37
	Decrease/(increase) in loan	2.55	2.21
	Decrease/(increase) in other financial assets	(0.20)	(0.05)
	Decrease/(increase) in other assets	(2.39)	7.01
	Increase/(Decrease) in trade payable	63.17	(41.57)
	Increase/(decrease) in provisions	77.74	6.52
	Increase/(decrease) in financial liabilities	(1.47)	19.98
	Increase/(decrease) in other liabilities	55.74	(10.08)
	Cash generated from operations	**594.67**	**1,205.71**
	Income-taxes (paid)	(196.97)	(306.43)
	Net cash generated from operating activities (A)	**397.70**	**899.28**
B.	**Cash flow from investing activities**		
	Purchase of property, plant and equipment	(34.86)	(11.16)
	Investment in subsidiary- DCM Infotech Solutions Inc	(88.15)	-
	Interest received	157.56	118.54
	Deposits made not considered as cash and cash equivalents	(1,678.56)	(1,638.00)
	Deposits matured not considered as cash and cash equivalents	1,770.77	914.34
	Net cash generated from investing activities (B)	**126.76**	**(616.28)**
C.	**Cash flow from financing activities**		
	Payment of Dividend	(178.51)	(76.50)
	Interest paid	(32.38)	-
	Payment towards Lease liabilities (Refer note 3D for movement of fiancial activity)	(61.92)	(57.44)
	Net cash used in financing activities (C)	**(272.81)**	**(133.94)**
D.	**Net cash flows (increase/decrease) during the year (A+B+C)**	**251.65**	**149.06**
E.	Cash and cash equivalents at the beginning of the year	945.79	796.73
F.	**Cash and cash equivalents at the close of the year (D+E)**	**1,197.44**	**945.79**
G.	**Components of cash and cash equivalents**		
	Cash on hand	0.36	0.42
	Balances with scheduled banks:		
	- Current accounts	637.08	665.37
	- Deposit accounts	560.00	280.00
	Cash and cash equivalents at the end of the year (refer note 8)	**1,197.44**	**945.79**

Note : Statement of standalone cash flow has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS - 7) "statement of cash flows".

As per our report of even date attached

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration Number - 000756N/N500441

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Deepak Kumar Gupta
Partner
Membership Number: 411678

Place : New Delhi
Date : May 28, 2026

For end on behalf of the Board of Directors of DCM Infotech Limited

Sumant Bharat Ram
Chairman
DIN: 00052833

Ashwani Kumar Singhal
Director
DIN: 00159349

Varun Sabin
Executive Director
DIN: 00273947

Priya
Company Secretary
ACS: 43972

DCM Infotech Limited
CIN: U72100DL1992PLC047018
Notes forming part of standalone financial statements for the year ended March 31, 2026
Standalone Statement of changes in equity for the year ended March 31, 2026 (Rupees in Lakhs,unless otherwise stated)

A. Equity share capital

Particulars	No of Shares	Amount
Balance as at April 01, 2024	2,550,070	255.01
Changes in equity share capital during the year	-	-
Balance as at March 31, 2025	2,550,070	255.01
Changes in equity share capital during the year	-	-
Balance as at March 31, 2026	2,550,070	255.01

B. Other equity

Particulars	Retained earning	Other comprehensive income: Remeasurement (loss)/ gain of post employment benefit obligations	Total
Balance as at April 01, 2024	3,102.20	19.90	3,122.10
Dividend Paid	(76.50)		(76.50)
Profit/(Loss) for the year	792.64	-	792.64
Other comprehensive income / (expense) for the year	-	1.58	1.58
Balance as on March 31, 2025	3,818.34	21.48	3,839.82
Dividend Paid	(178.51)		(178.51)
Profit/(Loss) for the year	759.95	-	759.95
Other comprehensive income / (expense) for the year	-	17.57	17.57
Balance as on March 31, 2026	4,399.78	39.05	4,438.83

Nature of reserve

1. Retained earnings : Retained earningsare the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders. Retained earnings is a free reserve available to the company.

2. Other comprehensive income: Other items of other comprehensive income consists of remeasurement of net defined benefit liability.

As per our report of even date attached
For S S Kothari Mehta & Co LLP
Chartered Accountants
Firm Registration Number - 000756N/N500441

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Deepak Kumar Gupta
Partner
Membership Number: 411678

Place : New Delhi
Date : May 28, 2026

For and on behalf of the Board of Directors of
DCM Infotech Limited

Sumant Bharat Ram
Chairman
DIN: 00052833

Ashwani Kumar Singhal
Director
DIN: 00159349

Varun Sarin
Executive Director
DIN: 00273947

Priya
Company Secretary
ACS: 43972

DCM Infotech Limited

Notes to the standalone financial statements for the year ended March 31, 2026

1. Introduction

DCM Infotech Limited is a public limited Company domiciled in India and was incorporated on January 03,1992 under the erstwhile Companies Act, 1956, with its registered office at Unit Nos. 2050 to 2052, 2nd Floor, Plaza II, Central Square, 20, Manohar Lal Khurana Marg, Bara Hindu Rao, New Delhi -110006, India (CIN number U72100DL1992PLC047018). The company is engaged in IT Infrastructure & management Services.

The financial statement for the year ended March 31, 2026 was approved and authorized by Board of Directors in their meeting held on May 28, 2026.

1.1. Basis of preparation and presentation

a. Statement of compliance

These standalone financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act applicable to the Company.

Details of the Company's accounting policies are included in Note 2.

b. Functional and presentation currency

These standalone financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency. All amounts have been rounded-off to the nearest rupees in lakh, unless otherwise stated.

c. Basis of measurement

The standalone financial statements have been prepared on the historical cost basis except for the following items:

Items	Measurement basis
Certain financial assets and liabilities (including derivative instruments)	Fair value
Net defined benefit (asset)/ liability	Fair value of plan assets less present value of defined benefit obligations
Other financial assets and liabilities	Amortized cost

d. Use of estimates and judgements

In preparing these standalone financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual result may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

2. Material accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these standalone financial statements.

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NEW DELHI
Chartered Accountants

DCM Infotech Limited

Notes to the standalone financial statements for the year ended March 31, 2026

a. Current and non-current classification

All assets and liabilities are classified into current and non-current.

Assets

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

- It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is expected to be realised within 12 months after the reporting date; or
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

Liabilities

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

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is due to be settled within 12 months after the reporting date; or
- The Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include the current portion of financial liabilities some part of which may be non-current. All other liabilities are classified as non-current.

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

Operating cycle

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

b. Measurement of fair values

The Company measures certain financial assets and financial liabilities including derivatives and defined benefit plans at fair value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

a) In the principal market for the asset or liability; or

b) In the absence of a principal market, in the most advantageous market for the asset or liability

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

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All assets and liabilities for which fair value is measured or disclosed in the standalone financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whele:

Level 1- Quoted (unedjusted) market prices in active markets for identical assets or liabilities.

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3- Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the standalone financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

c. Property, Plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of proporty, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Gains or losses on disposal of an item of property, plant and equipment is recognised in the statement of profit or loss.

Depreciation is provided on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives.

(i) The Company follows straight-line method of depreciation.
(ii) The depreciation charged on all property, plant and equipment is on the basis of useful life specified in Part "C" of Schedule II to the Companies Act, 2013 which represents useful lives of the assets.
(iii) On assets sold, discarded, etc., during the year, depreciation is provided up to the date of sale/discard.
(iv) Depreciation has been calculated on a pro-rata basis in respect of acquisition/installation during the year.

Depreciation methods, useful lives and residual values are reviewed at each financial year, and changes, if any, are accounted for prospectively.

d. Financial instruments

Recognition and initial measurement

(i) **Financial assets**

Trade receivables are initially recognised when they originate. All other financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than

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financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of financial asset or financial liabilities, as appropriate, on initial recognition.

Classification and subsequent measurement

On initial recognition, a financial asset is classified as measured at

- Amortised cost.
- Fair Value through Profit or Loss (FVTPL)

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Impairment

The Company recognizes loss allowance using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all financial assets with contractual cash flows other than trade receivable, ECLs are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of ECLs (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised as an impairment gain or loss in the Statement of Profit and Loss.

(ii) Financial liabilities

Financial liabilities are classified as measured at amortized cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognized in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit and loss. Any gain or loss on derecognition is also recognised in profit or loss.

(iii) Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the assets and settle the liabilities simultaneously.

Derecognition

(i) Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in

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which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

(ii) Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in statement of profit or loss.

e. Employee benefits

Short-term employee benefits:
Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. Employee benefit liabilities such as salaries, wages, and bonus, etc. that are expected to be settled wholly within twelve months in which the employee renders the related services, are recognised in the reporting year and are measured at an undiscounted amount.

Defined contribution plans

A defined contribution plan is a employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Company makes specified monthly contributions towards employee provident fund and employee state insurance to Government administered fund which is a defined contribution plan. The Company's contribution is recognised as an expense in the statement of profit or loss during the period in which the employee renders the related service and also includes contribution to national pension scheme and overseas social security contribution.

Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The Company has the following defined benefit plans:

The Company's gratuity scheme is a defined benefit plan. The present value of the obligation under such defined benefit plan is determined based on actuarial valuation carried out by an independent actuary, using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured as the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plans are based on the market yields on Government securities as at the balance sheet date for the estimated term of the obligation.

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NEW DELHI

Re-measurements of the defined benefit liability, which comprise actuarial gains and losses, are recognized in other Comprehensive Income (OCI).

Other long-term employee benefits

Benefits under the Company's compensated absences are other long-term employee benefits. The Company's net obligation in respect of long-term employee benefits other than post-employment benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The obligation is measured on the basis of an annual independent actuarial valuation using the projected unit credit method. Re-measurement gains or losses are recognised in statement of profit or loss in the period in which they arise.

f. Provisions and contingent liabilities

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost. Expected future operating losses are not provided for.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the possibility of an outflow of economic benefits is remote.

g. Revenue Recognition

As per Ind AS 115 "Revenue from contracts with customers" - A contract with a customer exists only when the parties to the contract have approved it and are committed to perform their respective obligations, the Company can identify each party's rights regarding the distinct goods or services to be transferred ("performance obligations"), the Company can determine the transaction price for the goods or services to be transferred, the contract has commercial substance and it is probable that the Company will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. Revenues are recorded in the amount of consideration to which the Company expects to be entitled in exchange for performance obligations upon transfer of control to the customer and is measured at the amount of transaction price allocated to that performance obligation. The transaction price of goods sold, and services rendered is net of estimated incentives, returns, rebates, sales tax and applicable trade discounts, allowances, Goods and Services Tax (GST) and amounts collected on behalf of third parties.

Revenue from Sale of services is recognised as per the terms of the contracts with customers when the related services are performed, or the agreed milestones are achieved. Revenue from software development contracts and implementation projects is recognised based on milestone achieved, as provided in the contract.

Other income

Interest income or expense is recognised using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:

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- the gross carrying amount of the financial asset; or
- the amortised cost of the financial liability

When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and less.

h. Lease

The Company has adopted Ind AS 116. Ind AS 116 requires lessees to dotermine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease hasis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset to Company's operations taking into account the location of the underlying asset and the availability of suitable alternatives. The lease term in future periods is reassessed to ensure that the lease term reflects the current economic circumstances.

i. Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to insignificant risk of changes in value.

For the purpose of statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts as they are considered as an integral part of the Company's cash management.

Bank balances other than above

Deposits with banks maturity for more than 3 months but less than 12 months and Deposits with banks as a margin money for guarantees issued by the banks, deposits kept as security deposits for statutory authorities are accounted as bank balances other than cash and cash equivalents.

j. Income tax

Income tax comprises current and deferred tax. Current tax expense is recognized in statement of profit or loss except to the extent that it relates to items recognized directly in other comprehensive income or equity, in which case it is recognized in other comprehensive incomo or equity.

i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date. Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

ii. Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits. Deferred tax is not recognized for:

- temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;

- temporary differences related to investments in subsidiaries to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and

- taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Company recognizes a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realized. Deferred tax assets – unrecognized or recognized, are reviewed at each reporting date and are recognized/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be real.

k. Earnings per share

Basic earnings per equity share is computed by dividing:

- The net profit attributable to equity shareholders of the company
- By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- The after income tax effects of interest and other financial costs associated with dilutive potential equity shares, and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

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Notes to the standalone financial statements for the year ended March 31, 2026

l. Foreign currency transactions and translation

Transactions in foreign currencies are translated into the respective functional currencies of the Company at the exchange rates on the dates of the transactions or an average rate, if the average rate approximates the actual rate on the date of the transaction. The resulting difference is recorded in the statement of profit and loss upon settlement of transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional Currency at the exchange rate on the reporting date. The resulting difference is recognised in the statement of profit and loss.

Non-monetary assets and liabilities thet are measured based on historical cost in a foreign currency are translated at the exchange rate on the date of the transaction.

The Company uses derivative financial instruments such as forward exchange contracts to hedge its risk associated foreign currency fluctuations. Such derivatives are stated at fair value. Any gains or losses arising from changes in fair value are taken directly to statement of profit or loss.

m. Foreign Operations

The current assets and liabilities of foreign operations are translated into reporting currency (Rupees), the functional currency of company, at the exchange rates on the reporting date. Other non-monetary assets and liabilities are translated at the exchange rate on the date of the transaction. The income and expenses of foreign operations are translated into (Rupees) the functional currency at the average of exchange rates prevailing at end of each month of the year. The resulting exchange differences are reclassified to profit and loss.

n. Segment Reporting.

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. In accordance with Ind AS 108 – Operating Segments, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance.

Since the company is operating only in one operating segment i.e. Information technology providing IT infrastructure services, the segment wise reporting is not required.

The geographical information analyses the Company's revenues and non-current assets by the Company's country of domicile (i.e. India) and other countries. In presenting the geographical information, segment revenue has been based on the geographic location of customers and segment assets which have been based on the geographical location of the assets.

o. New additional amended standard adopted by the company

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended 31 March, 2026, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

i. **Ind AS 118** - Presentation and Disclosure in Financial Statements, which will replace Ind AS 1 and is effective for annual reporting periods beginning on or after April 1, 2027. Ind AS 118

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introduces revised presentation requirements in the statement of profit and loss and enhanced disclosure requirements.

ii. **Amendments to Ind AS 1** - For annual reporting periods beginning on or after 1 April 2026, any breach of a covenant-whether material or immaterial -- occurring on or before the reporting date will, in accordance with Ind AS 1, require the related liability to be classified as current, unless the lender has granted a waiver of the breach on or before the reporting date and has agreed not to demand repayment for at least 12 months after the reporting date as a consequence of the breach. Such a waiver shall be treated as an adjusting event.

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Notes forming part of standalone financial statements for the year ended March 31, 2026

Note 3 A : Property, plant end equipment

(Rupees in Lakhs,unless otherwise stated)

Particulars	Building**	Lease improve-ments	plant and machinery	Computers	Office equipment	Furniture end fittings	Vehicles	Total	Right of use assets	Total
Gross block										
Balance as at April 01,2024	21.39	5.11	6.69	56.77	39.83	7.15	63.37	200.31	198.97	399.28
Addition	-	-	-	9.04	1.20	2.02	-	12.26	-	12.26
Deletion	-	-	0.21	0.68	0.97	0.06	-	1.92	28.57	30.49
Balance as at March 31,2025	21.39	5.11	6.48	65.13	40.06	9.11	63.37	210.65	170.40	381.05
Addition	-	-	-	4.87	2.18	1.04	25.65	33.75	31.61	65.36
Deletion	-	-	-	-	-	-	-	-	-	-
Balance as at March 31,2026	21.39	5.11	6.48	70.00	42.24	10.15	89.02	244.40	202.01	446.41
Accumulated depreciation										
Balance as at April 01,2024	13.58	3.27	3.41	34.88	11.82	2.25	6.47	75.68	29.58	105.26
Addition	2.99	-	0.67	11.86	5.07	0.53	7.52	28.64	52.20	80.84
Deletion	-	-	0.10	0.40	0.8600	-	-	1.36	28.56	29.92
Balance as at March 31,2025	16.57	3.27	3.98	46.34	16.03	2.78	13.99	102.96	53.22	156.18
Addition	0.07	1.84	0.61	7.69	5.05	0.68	10.42	26.37	53.14	79.51
Deletion	-	-	-	-	-	-	-	-	-	-
Balance as at March 31,2026	16.64	5.11	4.59	54.03	21.08	3.46	24.41	129.33	106.36	235.69
Net Block										
As at March 31,2026	4.75	-	1.89	15.97	21.16	6.69	64.61	115.07	95.65	210.72
As at March 31,2025	4.82	1.84	2.50	18.79	24.03	6.33	49.38	107.69	117.18	224.87

Description of Property **	Gross Carrying Value	Held in the name of	Whether promoter, director or their relative or employee	Period held-indicate range,where appropriate	Reason for not being held in name of company
Office Building	21.39	DCM Data Systems Ltd	Not applicable	Held Since 1996. Company acquired in Sep,2019	It was earlier pledged with the bank

The Title deed in respect of above office building situated at Flat No 607,608 and 609 in Navketan Complex, Secundrabad is in the name of DCM Data Systems Ltd . Steps are in process to get the title deed transferred in Company's name .

The Company has not revalued its property, plant and equipment (including right-of-use assets) during the year ended March 31,2026 and March 31, 2025.

Note 3 B: Ind AS 116 Disclosure

Set out below are the carrying amounts of lease liabilities and the movements during the year:

Particulars	As at March 31,2026	As at March 31,2025
Opening Balance at beginning of year	123.82	169.32
Acquisition*	30.89	-
Deletions	-	-
Accretion of interest	10.51	11.94
Payments	(61.92)	(57.44)
Closing balance at end of year	103.30	**123.82**
Current	55.67	41.92
Non-current	47.63	81.90

The maturity analysis of lease liabilities are disclosed in note 30

The effective interest rate for lease liabilities is 8% with maturity between 2025-28

*Represents lease liabilities created during the year as per Ind AS 116, on right to use assets post renewal of Office lease deed

Note 3 C : Lease expenses debited to the statement of profit and loss:

Particulars	For the year ended March 31,2025	For the year ended March 31,2025
Depreciation expense on right to use assets	53.14	52.20
Interest expense on lease liabilities	10.51	11.94
Expense relating to leases of short-term / low value assets (included in other expenses) (Refer Note 27)	27.15	26.44
Total amount recognised in profit or loss	**90.80**	**90.58**

Note 3 D : Movement of financial activity

Particulars	For the year ended March 31,2026	For the year ended March 31,2026
Financial activities		
Repayment of principal	51.41	45.5
Repayment of interest	10.51	11.94
Total amount recognised in profit or loss	**61.92**	**57.44**

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Notes forming part of standalone financial statements for the year ended March 31, 2026

(Rupees in Lakhs,unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2026
4. Tax expenses		
(a.) Amounts recognised in statement of profit and loss		
Current tax expenses for the year	252.56	267.38
Adjustment of tax of prior years	0.19	4.75
	252.75	**272.13**
Deferred tax charge/(benefit)	(20.23)	(4.11)
Tax expense for the year	**232.52**	**268.02**

(b.) Amounts recognised in other comprehensive income

	For the year ended March 31,2026		
	Before tax	Tax expense /(credit)	Net of tax
Items that will not be reclassified to profit or loss			
Remeasurements of defined benefit obligations	23.48	(5.91)	17.57

	For the year ended March 31,2026		
	Before tax	Tax expense /(credit)	Net of tax
Items that will not be reclassified to profit or loss			
Remeasurements of defined benefit obligations	2.11	(0.53)	1.58

(c.) Deferred tax assets and liabilities are attributable to the following:

	As at March 31,2026	As at March 31,2025
Deferred tax assets		
Provision for gratuity and compensated absences	65.80	52.04
Other items	2.42	2.23
Total	**68.22**	**54.27**
Deferred tax liabilities		
Property, plant and equipment	0.73	1.09
Total	**0.73**	**1.09**
Net deferred tax asset/ (liabilities)		
Property, plant and equipment	(0.73)	(1.09)
Provision for gratuity and compensated absences	65.80	52.04
Other items	2.42	2.23
Total	**67.49**	**53.18**

(d.) Movement in temporary differences:

	Balance as at March 31, 2025	Movement during 2025-26		Balance as at March 31, 2026
		OCI	Statement of profit and loss	
Property, plant and equipment	(1.09)	-	0.36	(0.73)
Provision for gratuity and compensated absences	52.04	(5.91)	19.67	65.80
Other items	2.23	-	0.19	2.42
Total	**53.18**	**(5.91)**	**20.23**	**67.49**

	Balance as at March 31, 2024	Movement during 2024-25		Balance as at March 31, 2025
		OCI	Statement of profit and loss	
Property, plant and equipment	(2.74)	-	1.65	(1.09)
Provision for gratuity and compensated absences	51.05	(0.53)	1.52	52.04
Provision for trade receivables and other advances	0.51	-	(0.51)	-
Other items	0.78	-	1.45	2.23
Total	**49.60**	**(0.53)**	**4.11**	**53.18**

* Represent statement of profit and loss

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	Particulars	As at March 31, 2026	As at March 31, 2025
5.	**Investment**		
	Investment in equity instruments of subsidiary at cost (unquoted)		
	DCM infotech Solution Inc, USA	88.15	-
	1,00,000 (March 31, 2025-NIL) equity shares of face value of US$ 1 each fully paid up		
	Total	**88.15**	**-**
	Aggregate cost of unquoted investment in equity shares	**88.15**	**-**
	Aggregate amount of impairment in value of investments	**-**	**-**
6.	**Other non-current financial assets**		
	(Unsecured, considered good)		
	Security deposits	16.94	16.50
	Deposits with maturity for more than twelve months	804.49	608.00
	Total	**821.43**	**624.50**
	* Include Bank deposits of Rs. 8.00 lakhs (March 31, 2025: Rs.8 lakhs) held as margin money		
	Fair value meaurement including categorisation of financial instruments are disclosed in note 33.		
7.	**Trade receivables**		
	(Unsecured)		
	Trade receivables considered good	1,696.24	1,031.07
	Trade receivable which have significant increase in credit risk	-	-
	Trade receivable-credit impaired	-	-
	Unbilled revenue	256.69	369.11
	Total	**1952.93**	**1400.18**
	The Company's exposure to credit and currency risks are disclosed in note 33		
	The ageing schedule is given in Note 40		
	Trade receivables outstanding pertaining to related parties are disclosed in Note 36 .	157.85	-
8.	**Cash and cash equivalents**		
	Balance with banks		
	- In current accounts	637.08	665.37
	- Deposits with original maturity of three months or less	560.00	280.00
	Cash on hand	0.36	0.42
	Total	**1,197.44**	**945.79**
	The Company's exposure to credit and currency risks are disclosed in note 33		
9.	**Bank balances other than cash and cash equivalents**		
	Deposit having maturity more than three month and less than tweleve month	1097.07	1385.77
	Total	**1,097.07**	**1,385.77**
	Bank deposits of Rs. 10.83 lakhs (March 31, 2025: Rs.15.77 lakhs) held as margin money		
	The Company's exposure to credit and currency risks are disclosed in note 33		
10.	**Loans-Current**		
	(Unsecured, considered good)		
	Loans & advances to employees	-	-
	Advances to Employees	3.36	6.15
	Total	**3.36**	**6.15**
	The Company's exposure to credit and currency risks are disclosed in note 33		
11.	**Other current financial assets**		
	(Unsecured, considered good)		
	Earnest Money Deposit	-	1.17
	Interest accrued on fixed deposits	68.81	68.88
	Total	**68.81**	**70.05**
	The Company's exposure to credit and currency risks are disclosed in note 33		
12.	**Current tax assets (Net)**		
	Advance tax paid	60.13	318.24
	Provision for income tax	(39.74)	(267.38)
	Total	**20.39**	**50.86**
13.	**Other current assets**		
	(Unsecured, considered good)		
	Advances to suppliers	0.83	1.29
	Balance with statutory/government authorities (GST receivables)	1.76	2.65
	Advance paid against disputed case * (refer note 31)	18.57	18.57
	Prepaid expenses	38.48	33.77
	Total	**59.64**	**56.28**

* Represents amount deposited pursuant to High court order pending settlement of dispute.

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(Rupees in Lakhs,unless otherwise stated)

	Particulars	As at March 31, 2026	As at March 31, 2025
14.	**Equity share capital**		
i.	**Authorised**		
	60,00,000 (March 31,2025: 60,00,000) equity shares of Rs. 10 each	600.00	600.00
	40,00,000 (March 31, 2025: 40,00,000) Preference shares of Rs. 10 each	400.00	400.00
		1,000.00	**1,000.00**
ii.	**Issued, subscribed and fully paid-up**		
	25,50,070 (March 31, 2025: 25,50,070) equity shares of Rs. 10 each	255.01	255.01
iii	**Reconciliation of the shares outstanding at the beginning and at the end of reporting period**	**No. of shares**	**No. of shares**
	Equity shares		
	At the commencement of the year	2,550,070	2,550,070
	Add: Shares allotted during the year	-	-
	At the end of the year	2,550,070	2,550,070

iv. The Company has issued one class of equity shares at par value of Rs. 10 each per share. Each holder of equity shares is entitled to one vote per share. In the event of the liquidation of the company, the equity shareholders are eligible to receive the remaining assets of the company,after distribution of all preferrential amounts. The distribution will be in proportion to the number of the equity shares held by the shareholders.

		As at March 31, 2026	As at March 31, 2025
v	**Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company:**		
	Equity shares	**No. of shares**	**No. of shares**
	DCM Limited (the holding company)*	2,550,070	2,550,070
	% of Holding	100%	100%

* including shares held jointly with its nominees

vi Promotors/Shareholding Details

Name of Promotors /shareholders	No of Shares		Percentage of Holding	
	As at March 31,2026	**As at March 31,2026**	**As at March 31,2026**	**As at March 31,2026**
DCM Limited	2,540,010	2,540,010	99.6055	99.6055
DCM Limited Jointly with Mr. Pawan Gupta	10,010	10,010	0.3925	0.3925
Mr. Narendra Kishore Gaur*	10	10	0.0004	0.0004
Mr. Ashwani Singhal*	10	10	0.0004	0.0004
Mr. Krishan Gopal Gupta*	-	10	-	0.0004
Mr. Jitender Singh *	10	-	0.0004	-
Mr. Sanjay Garg*	10	10	0.0004	0.0004
Mr. Sumant Bharat Ram*	10	10	0.0004	0.0004
Total	2,550,070	2,550,070	100	100

* Hold equity shares on behalf of and as a nominee of DCM Limited.

vii The Company has not issued any bonus shares and there is no buy back of shares in the current year and preceding five years for consideration other than cash.

		As at March 31, 2026	As at March 31, 2025
15.	**Other equity**		
	Retained Earnings	4,399.78	3,818.34
	Other Comprehensive income	39.05	21.48
		4,438.83	**3,839.82**
a.	**Retained Earnings**		
	Opening balance	**3,818.34**	**3,102.20**
	Add: profit for the year	759.95	792.64
	Less: dividend paid	(178.51)	(76.50)
		4,399.78	**3,818.34**
b.	**Other Comprehensive income**		
	Opening balance	21.48	19.90
	Add: Other comprehensive income during the year	17.57	1.58
	Less: dividend paid	**39.05**	**21.48**
16.	**Non-current provisions**		
	Provision for employee benefits		
	- Gratuity (refer note 32)	156.06	101.45
	- Compensated absence	58.06	57.49
	Total	**214.12**	**158.94**

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	Particulars	As at March 31, 2026	As at March 31, 2025
17.	**Financial liabilities**		
	Trade payables		
	Due to micro and small enterprises (*)	25.32	20.67
	Due to others than micro and small enterprises	180.98	126.85
	Total	**206.30**	**147.52**
	The Company's exposure to liquidity and currency risks are disclosed in note 33.		
	Ageing Schedule is given in note 41		
	(*) Details relating to micro and small enterprises :		
(a)	The Principal amount remaining unpaid to micro and small enterprises as at year and {includes Rs NIL(March 31,2025: Rs.1.32 Lakhs) of creditors of capital goods -Refer note 18}	25.32	21.99
(b)	The Interest amounts remaining unpaid to micro and small enterprises at year end	-	-
(c)	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, during each accounting year	-	-
(d)	The amounts of the payments made to micro and small suppliers beyond the appointed day during each accounting year.	-	-
(e)	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified under Micro Small and Medium Enterprises Development Act, 2006.	-	-
(f)	The amount of interest accrued and remaining unpaid at the and of each accounting year.	-	-
(g)	The amount of further interest remaining due and payable even in the succeeding periods, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under the Micro Small and Medium Enterprises Development Act, 2006.	-	-
18.	**Other current financial liabilities**		
	Employee related payable	240.87	242.33
	Liability for capital goods	-	1.32
	Total	**240.87**	**243.65**
	Fair value measurement including categorisation of financial instruments are disclosed in note 33		
19.	**Other current liabilities**		
	Statutory dues payables	89.65	33.91
	Total	**89.65**	**33.91**
20.	**Current provisions**		
	Provision for employee benefits (refer note 32)		
	- Gratuity	9.69	9.98
	- Compensated absence	4.36	4.98
	Total	**14.05**	**14.96**
21.	**Net current tax liabilities**		
	Provision for income tax	212.82	-
	Advance tax paid	(187.52)	-
	Total	**25.30**	-

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Notes forming part of standalone financial statements for the year ended March 31, 2026

(Rupees in Lakhs,unless otherwise stated)

	Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
22.	**Revenue from operations**		
	Sale of product licenses	133.12	167.27
	Sale of services	6,960.09	6,710.19
	Total	**7,093.21**	**6,877.46**
	Disclosure under Ind AS -115 Revenue from operations- Revenue from contracts with customers		
a	**Contract balance:**	**1,952.93**	**1,400.18**
	Reconciliation of revenue recognised with the contracted price is as follows:		
	Contracted price	**7,093.21**	**6,877.46**
b.	**Disaggregated revenue information**		
	Type of services or goods		
	Sale of products	133.12	167.27
	Sale of services	6,960.09	6,710.19
	Total	**7,093.21**	**6,877.46**
	Revenue from contracts with customers		
	Revenue from customers based in India	1,527.27	1,579.77
	Revenue from customers based outside India	5,565.94	5,297.69
	Total	**7,093.21**	**6,877.46**
	Timing of revenue recognition		
	Goods and services transferred over time	**6,960.09**	6,710.19
	Goods and services transferred at a point in time	**133.12**	167.27
	Total	**7,093.21**	**6,877.46**
23.	**Other income**		
	Interest income on financial assets at amortised cost		
	Deposits with others	157.50	113.81
	Other interest income -Ind AS	0.97	0.95
	Net gain on foreign currency transactions	57.05	15.05
	Net gain on translating foreign currency transactions	88.63	33.82
	Liabilities/Credit balance & provisions no longer required written back	7.25	0.14
	Management Consultancy income	4.04	-
	Recovery of Doubtful Debts/advances	-	1.87
	Miscellaneous income	0.73	0.05
	Total	**316.17**	**165.69**
24.	**Employee benefits expense**		
	Salaries, bonus and other allowances*	3,323.88	3,287.64
	Contribution to provident and other funds	156.57	166.56
	Gratuity expense (refer note 32)	94.12	33.93
	Staff welfare expenses	19.52	21.11
	Total	**3,594.09**	**3,509.24**
	* Includes director remuneration -refer note 36 C		
25.	**Finance costs**		
	Interest expense on :		
	Interest -Others	32.39	-
	Interest on leased liabilities (refer note 3C)	10.51	11.94
	Total	**42.90**	**11.94**
26.	**Depreciation and amortisation expense (refer note 3A)**		
	Depreciation on property, plant and equipment	26.37	28.64
	Depreciation on right of use assets	53.14	52.20
	Total	**79.51**	**80.84**

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Notes forming part of standalone financial statements for the year ended March 31, 2026

(Rupees in Lakhs,unless otherwise stated)

	Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
27.	**Other expenses**		
	Purchase of licences	121.62	153.37
	Power, fuel, etc.	27.63	26.35
	Rent (refer note 3C)	27.15	26.44
	Repair and maintenance		
	- Buildings	1.29	2.58
	- Machinery	10.59	5.37
	- others	49.05	48.93
	Subcontracting charges	2,036.45	1,822.69
	Insurance	36.66	47.52
	Rates and taxes	141.19	16.35
	Directors' fees	5.60	4.60
	Legal and professional fees	61.57	52.20
	Auditors remuneration		
	-For audit	6.50	6.50
	- For other Services	0.10	-
	- For expense reimbursement	0.79	0.90
	Travelling and conveyance	39.31	35.24
	Expenditure on corporate social responsibility (refer note 37)	19.35	18.61
	Bad trade and other receivables, loans and advances written off	7.66	2.24
	Loss on property, plant and equipment sold/ written off (net)	-	0.56
	Miscellaneous expenses	107.89	110.02
	Total	**2,700.40**	**2,380.47**
28.	**Earnings per share**		
	Net profit attributable to equity shareholders as per statement of profit and loss	759.95	792.64
	Weighted average number of equity shares in calculating basic EPS	2,550,070	2,550,070
	Adjusted weighted average number of equity shares in calculating diluted EPS	2,550,070	2,550,070
	Basic earnings per share in rupees (per equity share Rs. 10 each)	29.80	31.08
	Diluted earnings per share in rupees (per equity share Rs. 10 each)	29.80	31.08
29.	**Tax expenses**		
	Amounts recognised in statement of profit and loss		
	Current tax for the year	252.56	267.38
	Adjustment for current tax of prior years	0.19	4.75
	Deferred tax expense/ (credit)	(20.23)	(4.11)
	Tax expense for the year	**232.52**	**268.02**
	<u>**Reconciliation of tax expense and the accounting profit multiplied by India's tax rate**</u>		
	Accounting profit before income tax	992.47	1060.66
	Enacted income tax rate (%)	25.17%	25.17%
	Tax amount using applicable income tax rate @ 25.168%	249.78	266.95
	Adjustment for current tax of prior years	0.19	4.75
	Others non deductable/non taxable items	(17.46)	(3.67)
	Tax expense for the year	**232.52**	**268.02**

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30 Disclosure of significant accounting judgements, estimates and assumptions

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the accompanying disclosures and contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities in future periods.

Judgements, estimates and assumptions

The judgements and key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its judgements, assumptions and estimates on parameters available when the financial statements are prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Significant judgements, estimates and assumptions are as specified below:-

Determining the lease term of contracts with renewal and termination options - Company as lessee

The Company determines the lease term of the premises for the periods covered by an option to terminate the lease agreement, if it is reasonably certain not to exercise the option of termination.

Income taxes

Management's judgment is required for the calculation of provision for income taxes and deferred tax assets and liabilities. The Company reviews at each balance sheet date the carrying amount of deferred tax assets. The factors used in estimates may differ from actual outcome which could lead to adjustment to the amounts reported in the financial statements

Fair value measurement of financial instruments:

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. See note 33 for further disclosures.

Property, plant and equipment

The Company uses its technical expertise along with historical and industry trends for determining the economic life of an asset/ component of an asset. The useful lives are reviewed by management periodically and revised, if appropriate. In case of a revision, the unamortised depreciable amount is charged over the remaining useful life of the assets.

Impairment of property, plant and equipment

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a DCF. The cash flows are derived based on remaining useful life of the respective assets. The recoverable amount is sensitive to the discount rate used for the DCF as well as the expected future cash-inflows and the growth rate used for extrapolation purposes.

Defined benefit plans

The cost of the defined benefit gratuity plan, post-retirement medical benefits and other defined benefit plan and the present value of the defined benefit obligations are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, expected rate of return on assets, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions.

All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on mortality rates from Indian Assures Lives Mortality 2012-14. Those mortality tables tend to change only at intervals in response to demographic changes.

Future salary increases and gratuity increases are based on expected future inflation rates.Further details about the defined benefit plans are given in note 32.

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31. Contingent liabilities, contingent assets and commitments

The details of disputed dues as of March 31, 2026 in respect of customs duty, income tax, excise duty and sales tax/GST, are as follows:

(a) Contingent liabilities not provided for:

Particulars	As at March 31, 2026	As at March 31, 2025
- Customs duty	12.55	12.55
- Income tax	0.65	0.65
- Others *	27.86	27.86
Total	**41.06**	**41.06**

All the above matters are subject to legal proceedings in the ordinary course of business. The legal proceedings, when ultimately concluded will not, in the opinion of management, have a material effect on the results of operations or financial position of the Company.

* Excludes deposit of Rs 18.57 Lakhs (March 31,2025 : 18.57 lakhs) paid vide High Court order pending settlement of dispute (refer note 12)

(b) Commitments

	As at March 31, 2026	As at March 31, 2025
Capital Commitments	-	25.44

32. Employee benefits

A. Defined contribution plans

	For the year ended March 31, 2026	For the year ended March 31, 2025
Contributions to defined contribution plans charged off for the year are as under:		
Company's contribution to provident fund	61.49	69.16
Company's contribution to employees' state insurance	1.23	1.36
Company's contribution to NPS	7.05	7.04
Company's contribution to Labour welfare fund	1.26	1.28
Company's contribution to social security	69.89	71.06
Company's contribution to medicare	16.46	16.81
Total	**157.38**	**166.71**

B. Defined benefit plans

The Company has the following post-employment defined benefit plans:-

The Company has gratuity plan wherein every employee is entitled to the benefit equivalent to 15 days of basic salary last drawn for each completed year of service. Gratuity is payable to all eligible employees on retirement, separation, death or permanent disablement, in terms of the provisions of the payment of Gratuity Act. Liability with regards to gratuity is provided based on actuarial valuation at the balance sheet date, which is carried out by an independent actuary .

For details about the related employee benefits plan, refer accounting policies on employee benefits.

The following table sets out the status of the defined benefit obligation

Defined benefit liability- gratuity	As at March 31, 2026	As at March 31, 2025
Non current	156.06	101.45
Current	9.69	9.98
Total	**165.75**	**111.43**

i. Reconciliation of the defined gratuity benefit liability	As at March 31. 2026	As at March 31, 2025
Balance at the beginning of the year	**111.43**	**111.50**
Current service cost	36.93	25.87
Past service cost *	49.48	-
Interest cost	7.72	8.06
Actuarial (gains) / losses recognised in	(23.48)	(2.11)
Benefits paid	(16.33)	(31.89)
Balance at the end of the year	**165.75**	**111.43**

ii. Expense recognized in profit and loss	For the year ended March 31, 2026	For the year ended March 31, 2025
Current service cost	36.93	25.87
Past service cost*	49.48	
Interest	7.72	8.06
Net Cost	**94.13**	**33.93**

On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. During the year, the Company has assessed the liability on the basis of Actuarial Valuation and provided for additional sum of Rs.49.48 lakhs for Gratuity.

iii. Remeasurements recognized in other comprehensive income/(expense)

Actuarial (gain) / loss on defined benefit obligation	(23.48)	(2.11)
Total	**(23.48)**	**(2.11)**

iv. Actuarial assumptions

Financial assumptions		
Discount rate	7.70%	6.93%
Future salary growth	6.00%	6.00%
Retirement age	58	58
Mortality table	IALM(2012-14)	IALM(2012-14)
Withdrawal rate		
Upto 30 years	3.00%	3.00%
From 31 to 44 years	2.00%	2.00%
Above 44 years	1.00%	1.00%

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Notes forming part of standalone financial statements for the year ended March 31, 2026 (Rupees in Lakhs,unless otherwise stated)

v. Sensitivity analysis

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below.

	For the year ended March 31, 2026		For the year ended March 31, 2025	
	Increase	Decrease	Increase	Decrease
Discount rate (0.5%)	(10.41)	11.41	(7.37)	8.13
Future salary growth (0.5%)	11.54	(10.61)	8.17	(7.47)

vi. Maturity profile

The table below shows the expected cash flow profile of the benefits to be paid to the current membership of the plan based on past service of the employees as at the valuation date:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Year 1	9.69	9.98
Year 2	2.44	1.39
Year 3	2.64	1.68
Year 4	3.33	1.84
Year 5	3.53	2.49
Year 6	2.65	1.94
6 Year onwards	141.47	92.11
Total		

33. Fair value measurement and financial instruments

(a) Financial instruments – by category and fair values hierarchy : The following table shows the carrying amounts and fair value of financial assets and financial liabilities, including their levels in the fair value hierarchy.

As at March 31, 2026

Particulars	Carrying value			Fair value measurement using		
	FVTPL	FVOCI	Amortised Cost	Level 1	Level 2	Level 3
Non current						
Other financial assets	-	-	821.43	-		821.43
Current assets						
Trade receivables	-	-	1,952.93	-	-	1,952.93
Cash and cash equivalents	-	-	1,197.44	-	-	1,197.44
Bank balances other than cash and cash equivalents	-	-	1,097.07	-	-	1,097.07
Loans	-	-	3.36	-	-	3.36
Other financial assets	-	-	68.81	-	-	68.81
Non-current liabilities						
Leased Liabilites	-	-	47.63	-	-	47.63
Current liabilities						
Leased liabilites	-	-	55.67	-	-	55.67
Trade payables	-	-	206.30	-	-	206.30
Other financial liabilities	-	-	240.87	-	-	240.87

As at March 31, 2025

Particulars	Carrying value			Fair value measurement using		
	FVTPL	FVOCI	Amortised Cost	Level 1	Level 2	Level 3
Non current						
Other financial assets	-	-	624.50	-		624.50
Current assets						
Trade receivables	-	-	1,400.18	-	-	1,400.18
Cash and cash equivalents	-	-	945.79	-	-	945.79
Bank balances other than cash and cash equivalents	-	-	1,385.77	-	-	1,385.77
Loans	-	-	6.15	-	-	6.15
Other financial assets	-	-	70.05	-	-	70.05
Non-current liabilities						
Leased Liabilites	-	-	81.90	-	-	81.90
Current liabilites						
Leased liabilites	-	-	41.92	-	-	41.92
Trade payables	-	-	147.52	-	-	147.52
Other financial liabilities	-	-	243.65	-	-	243.65

Note : The carrying amounts of trade receivables, trade payables, cash and cash equivalents, bank balances other than cash and cash equivalents, loans and other financial assets and liabilities, approximates the fair values due to their short-term nature. For the loans and other non-current financial assets and bank deposits (due for maturity after twelve months from the reporting date), and for other non-current financial liabilities, the carrying value approximates the fair values as on the reporting date.

(b) Financial risk management

The Company has exposure to the following risks arising from financial instruments:

- Credit risk ;
- Liquidity risk ; and
- Market risk

Risk management framework

The Company's board of directors has overall responsibility for the establishment and control over the Company's risk management framework. The Board requires the senior management to operate within this defined framework. The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, to monitor risks and adherence to limits. Risk management policies are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

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i. Credit risk

The maximum exposure to credit risks is represented by the total carrying amount of these financial assets in the balance sheet

Particulars	As at March 31, 2026	As at March 31, 2025
Other non current financial assets	821.43	624.50
Trade receivables (net of allowances for doubtful receivables)	1,952.93	1,400.18
Cash and cash equivalents	1,197.44	945.79
Balances other than cash and cash equivalents	1,097.07	1,385.77
Loans	3.36	7.32
Other financial assets	68.81	65.37

Credit risk is the risk of financial loss to Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations,and arises principally from the Company's receivables from customers.

The average credit period on sales of products and services is 30 to 90 days.

The Company has used a practical & expedient approach for computing the expected credit loss allowance for trade receivables based on a provision matrix. This matrix takes into account historical credit loss experience, adjusted for forward-looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due .

The Company's exposure to credit risk for trade receivables is as follows :

Unbilled	256.69	369.11
Amounts not due	1,544.16	867.47
1-90 days past due	152.08	153.59
91 to 180 days past due	-	2.86
More than 180 days past due	-	7.15
Total trade receivables	**1,952.93**	**1,400.18**
Less: - impairment provision	-	-
	1,952.93	**1,400.18**

ii. Liquidity risk

Liquidity risk, denotes the risk that the Company will encounter in meeting its obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it maintains sufficient liquidity to meet its liabilities when they fall due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company believes that its current liquidity position, and anticipated future internally generated funds from operations, will enable it to meet its future known obligations in the ordinary course of business.

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted

As at March 31, 2026

Particulars	Carrying amount	Contractual cash flows*			
		Less than one year	1-5 years	More than 5 years	Total
Trade payables	206.30	206.30	-	-	206.30
Other financial liabilities	240.87	240.87	-	-	240.87
Lease liabilities	103.30	61.92	49.35	-	111.27
Total	**550.47**	**509.09**	**49.35**	**-**	**558.44**

As at March 31, 2025

Particulars	Carrying amount	Contractual cash flows*			
		Less than one year	1-5 years	More than 5 years	Total
Trade payables	147.52	147.52	-	-	147.52
Other financial liabilities	243.65	243.65	-	-	243.65
Lease liabilities	123.82	50.31	88.03	-	138.34
Total	**514.99**	**441.48**	**88.03**	**-**	**529.51**

* Contractual cash flow includes the interest to be incurred and paid in subsequent periods

iii Market risk

Market risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: currency risk and interest rate risk. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Currency risk

Currency risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company is exposed to the effects of fluctuation in the prevailing foreign currency exchange rates on its financial position and cash flows. Exposure arises primarily due to exchange rate fluctuations between the functional currency and other currencies from the Company's operating, investing and financing activities.

Exposure to currency risk

The summary of quantitative data about the Company's exposure to currency risk

Particulars	As at March 31, 2026	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
	US$	US$	INR in Lakhs	INR in Lakhs
Financial assets				
Trade receivables	1,419,740	1,315,431	1,327.46	1,119.43
Cash and cash equivalent	604,400	732,729	565.11	623.55
Loans and advances	2,952	6,206	2.76	5.28
Total	**2,027,093**	**2,054,365**	**1,895.33**	**1,748.26**
Financial liabilities				
Trade payables	101,221	82,766	94.64	70.43
Other financial liability	39,144	62,930	36.60	53.55
Total	**140,366**	**145,696**	**131.24**	**123.98**

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Notes forming part of standalone financial statements for the year ended March 31, 2026 (Rupees In Lakhs,unless otherwise stated)

Sensitivity analysis

A reasonably possible strengthening (weakening) of the Indian Rupee against below currencies at March 31, 2026 (previous year ended as on March 31, 2025) would have affected the measurement of financial instruments denominated in functional currency and affected equity and profit or loss by the amounts shown below. This analysis is performed on foreign currency denominated monetary financial assets and financial liabilities outstanding as at the year end. This analysis is based on a change (depreciation / appreciation) of 1% and assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases

		Profit or loss before tax		Changes in equity (net of tax)	
Particulars		Strengthening	Weakening	Strengthening	Weakening
For the year ended March 31, 2026					
USD		17.64	(17.64)	13.20	(13.20)
	Total	17.64	(17.64)	13.20	(13.20)
For the year ended March 31, 2025					
USD		16.24	(16.24)	12.15	(12.15)
	Total	16.24	(16.24)	12.15	(12.15)

34. Capital management

For the purpose of the Company's capital management, capital includes issued equity share capital, share premium and all other equity reserves attributable to the equity holders. The primary objective of the management of the Company's capital structure is to maintain an efficient mix of debt and equity in order to achieve a low cost of capital, while taking into account the desirability of retaining financial flexibility to pursue business opportunities and adequate access to liquidity to mitigate the effect of unforeseen events on cash flows.

The Company manages its capital structure and makes adjustments to it in light of changes in economic conditions. To maintain or adjust the capital structure, the Company may return capital to shareholders, raise new debt or issue new shares based on the business requirements in future.

The Company monitors capital on the basis of the debt to capital ratio, which is calculated as interest-bearing debts adjusted with available cash and bank balances divided by total capital (equity attributable to owners of the parent). Company is not having any debts as on March 31,2026

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35. **Operating segments**

A. **Basis for segmentation**

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Company's other components, and for which discrete financial information is available. All operating segment's operating results are reviewed regularly by the Chief Operating Decision Maker (CODM) to make decisions about resources to be allocated to the segments and assess their performance.

B In accordance with Ind AS 108 'Segment Reporting' as specified in section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014, the Company is operating only in one segment i.e Information technology providing IT infrastructure Services and segment wise reporting is not required .

C. **Geographical information**

The geographical information analyses of the Company's revenues and non-current assets by the Company's country of domicile (i.e. India) and other countries. In presenting the geographical information, segment revenue has been based on the geographic location of customers and segment assets which have been based on the geographical location of the assets.

i. Revenues	For the year ending March 31, 2026	For the year ending March 31, 2025
a) India	1,527.27	1,579.77
b) Outside India		
USA	5,565.94	5,297.69
Total (a+b)	7,093.21	6,877.46
ii. Non current assets *		
India	205.68	218.83
Outside India	5.04	6.05
Total	210.72	224.88

* Non current assets exclude financial instrument, deferred tax assets and post employment benefit assets.

D. **Major customers**

Revenue of Rs.4736.97 Lakhs is derived from 3 customers (Previous year Rs. 4243.02 Lakhs from 3 customers) who contributed 10% or more.

35A. **Disclosure required under section 186(4) of Companies Act, 2013**

The details of loans, guarantees and investments under section 186 of the Companies Act, 2013 read with the Companies (Meetings of board and its powers) Rules, 2014 are as follows:

Details of Investment by the Company during the year are as follows:

Name of party	Amount	US$
Investment in subsidiary		
DCM Infotech Solutions Inc, USA	88.15	100,000

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(Rupees in Lakhs,unless otherwise stated)

36. **Related party disclosures:**

In accordance with the requirements of Ind AS 24 on Related Party Disclosures, the names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by the management are:

A. **Name and description of relationship of the related party**

Entity having significant control over the Company
DCM Limited (Holding Company)
Entity where significant control exists
DCM Infotech Solutions Inc, USA (wholly owned subsidiary) (Incorporated on July 03, 2025)
Fellow Subsidiaries
DCM Landmark Estates Ltd (Formerly known as DCM Textiles Limited)
DCM Realty and Infrastructue Ltd
DCM Engineering Limited (Formerly known as DCM Tools & Dies Limited)
DCM Inifinity Realtors Ltd (formerly known as DCM Data Systems Limited)
Key management personnel and/or individuals having direct or indirect control or significant influence, and their relatives:

Mr. Sumant Bharat Ram - Chairman
Mr. Varun Sarin – Whole time Director designated as Executive Director
Mr. Ashwani Kumar Singhal - Director
Mr. Rahil Bharat Ram - Director
Mr. Yuv Bharat Ram - Director
Ms. Pallavi Kanchan-Additional Director (w.e.f Feb 05, 2026)
Mr. Aditya Katoch- Additional Director (w.e.f Feb 09, 2026)
Mr. Ajay Vir Jakhar-Director (w.e.f Aug 07, 2024 and resigned on Feb 04, 2026)
Ms Priya - Company Secretary
Entities where key management personnel have significant influence
DCM Foundation (w.e.f February 27, 2026)

		For the year ending March 31, 2026	For the year ending March 31, 2025
B.	Transactions with related parties:		
	Holding Company -DCM Limited		
	Dividend paid	178.51	76.50
	Wholly owned subsidiary -DCM infotech Solutions Inc, USA		
	Investment made	88.15	
	Sales of Services	309.33	
	Expenses Rembursement received	4.78	
	Outstanding against billing of services	157.85	
C.	**Transactions with key management personnel**		
	Compensation of key management personnel		
	Mr. Varun Sarin		
	Salaries and bonus including contributions made to provident fund	83.51	82.51
	Post-employment defined benefit plan - Gratuity *	4.76	-
	Other long term defined benefit plan*	-	-
		88.27	**82.51**
	Ms Priya		
	Salaries and bonus including contributions made to provident fund	9.84	8.30
	Post-employment defined benefit plan - Gratuity *	0.24	0.14
	Other long term defined benefit plan*	0.07	0.08
		10.15	**8.52**
	Salaries and bonus including contributions made to provident fund		
	Directors' Sitting Fees		
	Mr. Sumant Bharat Ram	1.20	1.20
	Mr. Ashwani Kumar Singhal	1.20	1.20
	Mr. Bipin Maira (resigned w.e.f Aug 03, 2024)	-	0.10
	Mr. Rahil Bharat Ram	1.00	0.80
	Mr. Yuv Bharat Ram	1.00	0.80
	Mr. Ajay Vir Jakhar	0.80	0.50
	Ms. Pallavi Kanchan	0.20	-
	Mr. Aditya Katoch	0.20	-
	Reimbursement of expenses		
	Mr. Rahil Bharat Ram	2.70	-
D.	**Transaction with entities where key management personnel have significant influence**		
	Contribution to DCM Foundation	0.50	-
E.	**Balances with related parties**		
	Balances receivables from subsidiary - DCM infotech Solutions Inc, USA	157.85	-
	Balance payable to Mr. Rahil Bharat Ram	2.70	-
37.	**Corporate Social Responsibility (CSR)**		
	Gross amount required to be spent and approved by board/CSR committee	19.35	18.58
	Amount spent on ongoing project	0.50	18.61
	Unspent Amount (deposited in unspent CSR account)	18.85	-
	Nature of CSR activities		
	Promotion of education	0.50	18.61

38. The Company evaluates events and transactions that occur subsequent to the balance sheet date but prior to the issuance of the financial statements to determine the necessity for recognition and/or reporting of any such events and transactions in the standalone financial statements. There were no subsequent events to be recognized or reported in these financial statements .

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DCM Infotech Limited

Notes forming part of standalone financial statements for the year ended March 31, 2026

39. Analytical Ratios

Ratios	Numerator	Denominator	Proposed for Results/ Annual account	For the year ended March 31,2026	For the year ended March 31,2025	Variance %	Reason For Variance
Current ratio	Current Assets	Current Liabilities	Current Assets -------------- Current Liabilities	6.96	8.12	-14%	NA
Return on equity ratio	Net profits after taxes	Average total equity excluding fair value of investments through OCI	Net Profits after taxes ----------------------- Average total equity excluding fair value of Investment+through OCI	17.29%	21.22%	-18%	NA
Trade receivables turnover ratio	Revenue from sale of products and services (excluding subsidies)	Average Accounts Receivable - Average rebate to customers	Revenue from sale of products and services (excluding subsidies) ---------------- (Average Accounts Receivable - Average rebate to customers)	4.23	4.61	-8%	NA
Trade payables turnover ratio	Purchase of services and other expenses	Average Trade Payables	Purchases of Service and other expenses -------------------- Average Trade Payables	15.26	14.14	8%	NA
Net capital turnover ratio	Revenue from sale of products and services (excluding subsidies)	Working capital = Current assets - Current liabilities	Revenue from sale of products and services (excluding subsidies) ---------------------- Working capital	1.88	2.00	-6%	NA
Net profit ratio	Net profit after tax	Revenue & other income	Net profit after tax ----------------------- Revenue & other income	10.71%	11.53%	-7%	NA
Return on capital employed	Earnings before interest and taxes (including other income)	Capital Employed = Average total equity excluding fair value of investments through OCI + Average Total Debt-deferred tax assets)	Earnings before interest and taxes (including other income) ---------------------- (Average total equity excluding fair value of Investments through OCI + Average Total Debt)	23.93%	29.12%	-18%	NA
Return on investment	Income from Bonds Debentures+ Dividend Income+Profit on sale of Investment+Profit on fair valuation of Investment+interest income on fixed deposit	Average of Current Investment+Non Current Investment+ Other bank balances (including fixed deposit)	Income from Bonds Debentures+ Dividend Income+Profit on sale of Investment+Profit on fair valuation of Investment+interest income on fixed deposit ---------------------- Average of Current Investment+Non Current Investment+ Other bank balances (Including fixed deposit)	6.53%	6.13%	7%	NA

Note: As the company does not have any borrowings and is not engaged in manufacturing activities, hence following ratios are not applicable to the company:-

a) Debt equity ratio

b) Debt service coverage ratio

c) Inventory turnover ratio

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40 Ageing schedule of trade receivables from due date of payment (Rupees In Lakhs,unless otherwise stated)

Particulars	As at March 31, 2026							Total
	Unbilled	Not due	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed trade receivables								
(i) Considered good	256.69	1544.16	152.08	-	-	-	-	1952.93
(ii) Which have significant increase in credit risk		-	-	-	-	-	-	-
(iii) Credit impaired		-	-	-	-	-	-	-
Disputed trade receivables								
(iv) Considered good		-	-	-	-	-	-	-
(v) Which have significant increase in credit risk		-	-	-	-	-	-	-
(iv) Credit impaired		-	-	-	-	-	-	-

Particulars	As at March 31, 2025							Total
	Unbilled	Not due	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed trade receivables								
(i) Considered good	369.11	867.47	156.45	-	7.15	-	-	1400.18
(ii) Which have significant increase in credit risk		-	-	-	-	-	-	-
(iii) Credit impaired		-	-	-	-	-	-	-
Disputed trade receivables								
(iv) Considered good		-	-	-	-	-	-	-
(v) Which have significant increase in credit risk		-	-	-	-	-	-	-
(iv) Credit impaired		-	-	-	-	-	-	-

41 Ageing schedule of trade payables from the due date

Particulars	As at March 31, 2026					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Dues - Micro and small enterprises	25.32	-	-	-	-	25.32
(ii) Dues - Others than Micro and small enterprises	178.98	-	0.05	-	1.95	180.98
(iii) Disputed dues- Micro and small enterprises	-	-	-	-	-	-
(iv) Disputed dues- Others than Micro and small enterprises	-	-	-	-	-	-

Particulars	As at March 31, 2025					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Dues - Micro and small enterprises	20.67	-	-	-	-	20.67
(ii) Dues - Others than Micro and small enterprises	124.85	0.05	-	1.95	-	126.85
(iii) Disputed dues- Micro and small enterprises	-	-	-	-	-	-
(iv) Disputed dues- Others than Micro and small enterprises	-	-	-	-	-	-

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NEW DELHI
Chartered Accountants

DCM Infotech Limited
Notes forming part of standalone financial statements for the year ended March 31, 2026

42. Additional disclosures

Sl. No.	Particulars	Note in financial statements
(i)	Loans or advances to specified persons	The Company has not provided any Loan or Advances to specified persons
(ii)	Details of Benami Property held	The Company does not have any Benami property, nor have any proceedings been initiated or pending against the Company for holding any Benami property.
(iii)	Borrowings secured against current assets	The Company has not availed any facilities from banks on the basis of security of current assets.
(iv)	Wilful Defaulter	The Company is not declared Wilful Defaulter by any Bank or any Financial Institution
(v)	Relationship with Struck off Companies	The Company does not have any transactions with struck-off companies.
(vi)	Registration of charges or satisfaction with Registrar of Companies (ROC)	The Company does not have any charges, the satisfaction of which is yet to be registered with ROC beyond the statutory period.
(vii)	Fund Received	The Company has not received any funds from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries); or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
(viii)	Fund advanced	The Company has not advanced or loaned or invested funds to any other person or entity, including foreign entities (Intermediaries) with the understanding that the Intermediary shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries); or (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
(ix)	Undisclosed income	The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
(x)	Details of Crypto Currency or Virtual Currency	The Company has not traded or invested in Crypto currency or Virtual Currency during the Current and previous finanacial year.
(xi)	Audit Trail	The Ministry of Corporate Affairs (MCA) has prescribed a new requirement for companies under the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 inserted by the Companies (Accounts) Amendment Rules 2021 requiring companies, which uses accounting software for maintaining its books of accounts, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of accounts along with the date when such changes were made and ensuring that the audit trail cannot be disabled. The Company has used an accounting software for maintaining its books of account for the financial year ended 31 March, 2026 which has a feature of recording audit trail (edit log) facility except audit trail on the database level and the same has been operating for all relevant transactions recorded in the software throughout the year. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention. Based on the Company's internal assessment, there has been no instance of the audit trail feature being tampered with during the year.
(xii)	Compliance with number of layers of companies	The Company has not invested any money during the current year except the investment in subsidiary
(xiii)	Compliance with approved scheme(s) of arrangements	The Company has not entered into any scheme of arrangement which has an accounting impact in the for the year ended March 31, 2026 and year ended March 31, 2025.
(xiv)	Revaluation	The Company has not revalued its property, plant and equipment (including right-of-use assets) during the year ended March 31, 2026 and March 31, 2025.

As per our report of even date attached
For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration Number - 000756N/N500441

Deepak Kumar Gupta
Partner
Membership Number: 411678

Place : New Delhi
Date : May 28, 2026

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

For and on behalf of the Board of Directors of
DCM Infotech Limited

Sumant Bharat Ram
Chairman
DIN: 00052833

Ashwani Kumar Singhal
Director
DIN: 00159349

Varun Sarin
Executive Director
DIN: 00273947

Priya
Company Secretary
ACS: 43972