DATE: 17.07.2026
ATS_F&A_AnN_FY2627_558

To,
The Manager,
The Listing Compliance Department
National Stock Exchange of India Limited,
Exchange Plaza, Plot no. C/l, G Block,
Bandra-Kurla Complex Bandra (E)
Mumbai - 400051.

Symbol: ANLON

Dear Sir/Madam,

Sub : Intimation under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR') - Annual Report for the Financial Year 2025-2026 including Notice of the 11th Annual General Meeting of the Company.

This is to inform that the 11th Annual General Meeting ("AGM") of the Members of the Company will be held on Tuesday, 11th Day of August 2026 at 10:00 A.M. (1ST) through Video Conference ('VC')/ Other Audio-Visual Means ('OAVM').

The Company has fixed Tuesday, 04th Day of August 2026, as the "Cut-off Date" for the purpose of determining the members eligible to vote through remote e-voting on the resolutions set out in the Notice of the AGM or to attend the AGM and cast their vote thereat.

Pursuant to Regulation 34 of the SEBI (LODR) Regulations, 2015, Annual Report for the Financial Year 2025-2026, including the Notice of 11th Annual General Meeting, being sent to the Members through electronic mode, is enclosed herewith and available on the Company's website at https://anlon.co/uploads/Annual_Report_2025-26.pdf

Further, pursuant to Regulation 36(1)(b) of the SEBI Listing Regulations, the Company has initiated sending a letter to the shareholders whose e-mail addresses are not registered with the Company/RTA/Depositories, providing a web-link for accessing the Annual Report of the Company.

Please take the same on record and acknowledge.

Thanking You,

For Anlon Technology Solutions Limited,

Unnikrishnan Nair P M

Digitally signed by Unnikrishnan Nair P M
DN: cn=Unnikrishnan Nair P M, c=IN, o=Personal, email=unni.krishnan@anlon.co.in
Reason: I am the author of this document
Date: 2026.07.17 17:51:41 +05'30'

Mr. Unnikrishnan Nair P M
Managing Director
DIN: 01825309
Add: No. 5001, PMC Apartments,
Doddaballapur Road, Yelahanka, Bangalore-560 064

ANLON TECHNOLOGY SOLUTIONS LIMITED

11TH ANNUAL REPORT

2025-2026

ANLON TECHNOLOGY SOLUTIONS LIMITED
CORPORATE INFORMATION

BOARD OF DIRECTORS
Mr. Unnikrishnan Nair P M
Mrs. Beena Unnikrishnan
Mr. Rohan Unnikrishnan*
Mrs. Veena Praveen
Mr. AshokKumar Hebron Charles
Mr. Shiny George**
Mr. Phillip Craig Morrisson Meiselbach
Mr. Alex Mathew***

CHIEF FINANCIAL OFFICER
Mr. Emmyunal S****
Ms. Anushree Chaumal*****

COMPANY SECRETARY AND COMPLIANCE OFFICER
Ms. Shikha Dixit

STATUTORY AUDITOR
M/s. Goyal Goyal and Co., Chartered Accountants
No.387, M.G. Road, Opp Bank of India,
Anjad-451556

SECRETARIAL AUDITOR
M/s. Prem Pyara Tiwari & Associates
Regus Pentagon Business Centre Pvt. Ltd., Logix City Centre Mall, Plot No. BW-58, 7th Floor, Sector 32, Noida - 201301

INTERNAL AUDITOR
M/S. SKMK & CO
E ¾, C Wing, 1st Floor,
Purushottam Building,
Opera House, - Girgaum
Mumbai- 400 004

WEBSITE
www.anlon.co

BANKERS
State Bank of India
Kotak Mahindra Bank Limited
Kotak Mahindra Prime Limited
Axis Bank Limited

REGISTERED OFFICE
406, 93 East Building, Shanti Nagar, Mahakali Caves Road, Andheri (East), Chakala MIDC, Mumbai, Maharashtra, India, 400093

CORPORATE OFFICE
No. 40, Sy No. 50, Adinarayanahosahalli Industrial Area, Dodaballapura 4th Phase, Adinarayanahosalli Village, Dodballapura, Bangalore Rural, Doddaballapura, Karnataka, India, 561203

MANUFACTURING UNIT
Plot No. 40, Sy No. 50, Adinarayanahosahalli Industrial Area, Dodaballapura 4th Phase, Adinarayanahosalli Village, Doddaballapur, Bangalore -561203

CORPORATE IDENTITY NUMBER
L74900MH2015PLC295795

INVESTOR SERVICES EMAIL ID
unni.krishnan@anlon.co.in

REGISTRAR AND SHARE TRANSFER AGENT
MUFG Intime India Private Limited (MUFG)
C-101, 1st Floor, 247 Park, Lal Bahadur Shashtri Marg, Vikhroli (West), Mumbai – 400 083, Maharastra, India
Tel: +91 022 49186200
Email: rnt.helpdesk@in.mpms.mufg.com
Website: www.in.mpms.mufg.com

**Appointed as Whole-time Director w.e.f. May 25, 2026*
***Resigned as Independent Director w.e.f. July 06, 2026*
****Appointed as Independent Director w.e.f. July 06, 2026*
*****Resigned as CFO w.e.f January 31 2026*
****** Appointed as CFO w.e.f February 04 2026*

CONTENT OF ANNUAL REPORT 2025-2026

NOTICE TO MEMBERS

Notice is hereby given that the 11th Annual General Meeting ("AGM") of the Members of **ANLON TECHNOLOGY SOLUTIONS LIMITED** ("the Company") will be held on Tuesday 11th Day of August 2026 at 10:00 A.M. through Video Conferencing / Other Audio-Visual Means (VC / OAVM), to transact the following businesses. The venue of the meeting shall be deemed to be the Registered Office of the Company at 406, 93 East Building, Shanti Nagar, Mahakali Caves Road, Andheri (East), Chakala MIDC, Mumbai, Maharashtra, India, 400093

ORDINARY BUSINESS:

ITEM NO. 1 ADOPTION OF AUDITED FINANCIAL STATEMENTS:

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

To receive, consider and adopt the Audited Financial Statement for the financial year ended on March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon.

"RESOLVED THAT the Board's Report with Annexures, the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement for the Financial Year ended March 31, 2026 and the Financial Statement as at that date together with the Independent Auditors' Report thereon be and are hereby considered, approved and adopted."

ITEM NO. 2 RE-APPOINTMENT OF MRS. VEENA PRAVEEN (DIN: 08398847) AS A NON-EXECUTIVE DIRECTOR, LIABLE TO RETIRE BY ROTATION:

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

"**RESOLVED THAT** pursuant to Section 152 (6) of the Companies Act 2013 and other applicable provisions, Mrs. Veena Praveen (DIN: 08398847) who retires by rotation and being eligible, offers herself for re-appointment, be and is hereby re-appointed as a Non-Executive Director of the Company."

<u>ITEM NO. 3 TO RE-APPOINT M/S. GOYAL GOYAL & CO., CHARTERED ACCOUNTANTS AS STATUTORY AUDITORS OF THE COMPANY</u>

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

"**RESOLVED THAT** pursuant to the provisions of Section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), and based on the recommendation of the Audit Committee and the Board of Directors, M/s. Goyal Goyal & Co., Chartered Accountants (Firm Registration No. 015069C), be and are hereby re-appointed as the Statutory Auditors of the Company for a second term of five (5) consecutive years, to hold office from the conclusion of the 11th Annual General Meeting until the conclusion of the 16th Annual General Meeting of the Company, at such remuneration, reimbursement of out-of-pocket expenses and applicable taxes as may be determined by the Board of Directors in consultation with the Auditor.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to finalise the terms and conditions of appointment, determine the remuneration payable to the Statutory Auditors in consultation with them and to do all such acts, deeds, matters and things as may be necessary or expedient to give effect to this resolution.

RESOLVED FURTHER THAT any Director or Company Secretary of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution, including filing necessary forms with the Registrar of Companies and other statutory authorities."

SPECIAL BUSINESS:

<u>ITEM NO. 4 TO RATIFY THE REMUNERATION OF COST AUDITOR FOR THE FINANCIAL YEAR 2026-27</u>

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with Rule 14 of the Companies (Audit and Auditors)

Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Company hereby ratifies the remuneration of ₹ 2,00,000/- (Rupees Two Lakh Only) plus applicable taxes and reimbursement of out of pocket expenses payable to M/s. K S Kamalakara & Co. (Firm No.: 000296), Cost Accountants, who have been appointed by the Board of Directors of the Company, on the recommendation of the Audit Committee, as Cost Auditors to conduct the audit of the cost records maintained by the Company for the financial year 2026-27;

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, expedient or desirable to give effect to this resolution."

ITEM NO. 5 ALTERATION OF OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION OF THE COMPANY

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

"**RESOLVED THAT** pursuant to the provisions of Section 13 and other applicable provisions, if any, of the Companies Act, 2013 read with applicable rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and subject to such approvals, permissions and sanctions as may be necessary, the consent of the members of the Company be and is hereby accorded to alter the Clause III (A) (Main Objects) of the Memorandum of Association of the Company by substituting the existing Clause III (A) with the following.

1. *To carry on the business of designing, engineering, manufacturing, producing, fabricating, sourcing, assembling, installing, commissioning, and providing life-cycle support, maintenance, technical and after-sale services for engineering systems, automotive and specialised vehicles and equipment, including but not limited to fire-fighting and rescue vehicles, runway rubber and paint removal machines, sweeping and cleaning machines, baggage-handling systems, side-loaders, grass-cutting and collection machines, line-marking equipment and other airport, seaport, mining, petrochemical and infrastructure-related machinery and systems, for use in sectors such as aviation, airports, seaports, mining, petrochemical, municipalities, refineries and other infrastructure projects.*

2. *To design, develop, manufacture, assemble, integrate, deploy, install, commission, operate, maintain and provide software-based, digital, intelligent and technology-enabled solutions, platforms and systems of all kinds, including but not limited to immersive, experiential, interactive, autonomous, sensor-based, data-driven, artificial-intelligence-enabled and digitally integrated solutions, whether delivered through hardware, software, cloud, edge devices, kiosks, mobile or web applications or other present or future technological mediums; together with associated platforms, analytics, automation, robotics, IoT-cum-SaaS offerings, smart-space optimisation systems and related services.*
3. *To carry on the business of providing training, consultancy, advisory, research and development, design, testing, simulation and knowledge services in relation to the foregoing engineering systems, machinery, digital, intelligent, autonomous and technology-enabled solutions and in all allied, ancillary or related areas.*
4. *To undertake any other activities, businesses or services which are incidental or ancillary to the attainment of the above objects or which may be conveniently carried on in connection therewith.*

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution, including filing of necessary forms with the Registrar of Companies and making necessary alterations in all copies of the Memorandum of Association."

ITEM NO. 6 REGULARIZATION OF APPOINTMENT OF MR. ALEX MATHEW (DIN: 11806031) AS AN INDEPENDENT DIRECTOR OF THE COMPANY

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

"**RESOLVED THAT** Pursuant to the Provisions of Sections 149, 152 and any other applicable provisions of the Companies Act, 2013 ("The Act") and the rules framed thereunder read with Schedule IV of the Act (including any statutory modification(s) or re-enactment thereof for the time being in force) and Sebi (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, Mr. Alex Mathew (DIN No. 11806031), who was appointed as an Independent, Additional Director by the board of directors of the company ("the board") based on the recommendation of the nomination and remuneration committee with effect from July 06th 2026 pursuant to the provisions of section 161(1) of the act and articles of association of the company, whose term of office expires at this

Annual General Meeting ('AGM') and who has submitted a declaration that he meets the criteria for independence as provided in Section 149(7) of the Act and Reg. 16(1) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, be and is hereby appointed as an independent director (non-executive) of the company, not liable to retire by rotation, to hold office for the first term of consecutive Five Years commencing from July 06th 2026 up to July 05th, 2031."

RESOLVED FURTHER THAT the board (including its committee thereof) and/or company secretary of the company, be and are hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, desirable, or expedient to give effect to this resolution."

By Order of the Board
For Anlon Technology Solutions Limited

Sd/-
Ms. Shikha Dixit
Company Secretary
Membership No.: A58710
Add: 406, 93 East Building, Shanti Nagar, Mahakali Caves Road,
Andheri (East), Chakala MIDC, Mumbai, Maharashtra, India, 400093

Date : 06th July 2026
Place : Mumbai

EXPLANATORY STATEMENT

(Pursuant to Section 102 of the Companies Act, 2013)

As required by Section 102 of the Companies Act, 2013 (the "Act"), and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following Explanatory Statement sets out all material facts relating to the business mentioned under Items No. 3, 4, 5 & 6 of the accompanying Notice dated 06.07.2026

For Item No. 3:

M/s. Goyal Goyal & Co., Chartered Accountants (Firm Registration No. 015069C), were appointed as the Statutory Auditors of the Company for a term of five consecutive years and shall complete their present term at the conclusion of the ensuing 11th Annual General Meeting. Pursuant to the provisions of Sections 139 and 142 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, a listed company may appoint or re-appoint an audit firm as its Statutory Auditors for two consecutive terms of five years each, subject to the provisions of the Act.

Based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on July 06, 2026, has approved and recommended the re-appointment of M/s. Goyal Goyal & Co., Chartered Accountants (Firm Registration No. 015069C) as the Statutory Auditors of the Company for a second term of five (5) consecutive years, to hold office from the conclusion of the 11th Annual General Meeting until the conclusion of the 16th Annual General Meeting of the Company, at such remuneration, reimbursement of out-of-pocket expenses and applicable taxes as may be determined by the Board of Directors in consultation with the Statutory Auditors.

Disclosures as per Regulation 36(5) of SEBI (LODR) Regulations, 2015

Sr No.	Particulars	Disclosure
1	Proposed fees payable to the statutory auditor	INR 1,80,000/ per annum
2	Term of appointment/re-appointment	The Board of Directors, at its meeting held on July 06, 2026, approved and recommended the re-appointment of M/s. Goyal Goyal & Co., Chartered Accountants (Firm Registration No. 015069C), as the Statutory Auditors of the Company, subject to the approval of the

		shareholders at the ensuing 11th Annual General Meeting. Upon such approval, they shall hold office for a second term of five (5) consecutive years from the conclusion of the 11th Annual General Meeting until the conclusion of the 16th Annual General Meeting of the Company.
3	Basis of recommendation for appointment	The Audit Committee and the Board of Directors considered, inter alia, the experience, expertise, industry knowledge, audit quality, independence, peer review status, eligibility under the Companies Act, 2013, and the satisfactory performance of M/s. Goyal Goyal & Co. during their first term as the Statutory Auditors of the Company while recommending their re-appointment.
4	Credentials of the Auditor	M/s. Goyal Goyal & Co., Chartered Accountants, is a peer-reviewed firm registered with the Institute of Chartered Accountants of India (ICAI). The firm has extensive experience in statutory audits, tax advisory, assurance services and regulatory compliances for companies across various sectors, including listed companies. The Company has received their written consent and certificate confirming that they satisfy the eligibility criteria prescribed under Sections 139 and 141 of the Companies Act, 2013.

The auditors have further confirmed that they are not disqualified from being re-appointed as the Statutory Auditors of the Company.

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

The Board of Directors recommends the Ordinary Resolution set out at Item No. 3 of the Notice for approval of the Members.

For Item No. 4:

The Board of Directors of the Company, based on the recommendation of the Audit Committee, at its meeting held on July 06, 2026, has approved the appointment of M/s. K S Kamalakara & Co, Cost Accountants (Firm Registration No. 000296), as the Cost Auditor of the Company to conduct the audit of the cost records maintained by the Company for the financial year 2026-27, at a remuneration of ₹2,00,000 (Rupees Two Lakh Only) plus applicable taxes and reimbursement of out-of-pocket expenses, if any.

M/s. K S Kamalakara & Co, Cost Accountants is a firm of Cost and Management Accountants having experience in the field of cost audit, cost accounting and related professional services. The firm possesses the necessary qualifications, expertise and experience to conduct the audit of the cost records of the Company in accordance with the applicable provisions of the Companies Act, 2013 and the Companies (Cost Records and Audit) Rules, 2014.

Pursuant to the provisions of Section 148(3) of the Companies Act, 2013 read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditor is required to be ratified by the Members of the Company.

The Company has received a certificate from M/s. K S Kamalakara & Co, Cost Accountants confirming their eligibility and willingness to act as the Cost Auditor of the Company in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

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

Accordingly, the Board of Directors recommends the Ordinary Resolution set out at Item No. 4 of the Notice for approval of the Members.

For Item No. 5:

The Company is presently engaged in the business of engineering solutions, specialised vehicles, automotive equipment and allied services in accordance with the existing Main Objects contained in the Memorandum of Association of the Company.

With a view to supporting the Company's future growth strategy, expanding its business operations and enabling it to undertake new and emerging business activities, it is proposed to alter the Main Objects Clause of the Memorandum of Association. The proposed amendment, inter alia, enables the Company to undertake activities relating to engineering, manufacturing, fabrication, assembly, integration, installation and life-cycle support of specialised equipment and machinery, as well as software-based, digital, technology-enabled, artificial intelligence (AI), automation, Internet of Things (IoT), SaaS and other allied technology solutions, together with consultancy, research, development, testing and training services.

The proposed alteration will broaden the scope of the Company's business activities and provide the flexibility to pursue new business opportunities in line with its long-term business objectives. The Board of Directors is of the opinion that the proposed amendment is in the best interests of the Company and its stakeholders.

Pursuant to the provisions of Section 13 and other applicable provisions of the Companies Act, 2013, alteration of the Object Clause of the Memorandum of Association requires the approval of the Members by way of a Special Resolution.

A copy of the existing Memorandum of Association together with the proposed amended Memorandum of Association shall be available for inspection by the Members at the Registered Office of the Company during business hours on all working days up to the date of the Annual General Meeting and shall also be available at the venue of the Meeting.

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

The Board recommends the resolution set out in Item No. 5 for approval of the Members as a Special Resolution.

For Item No. 6:

Based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, it is proposed to appoint Mr. Alex Mathew as an Independent Director of the Company. In terms of Section 149 and 152 read with Schedule IV and other applicable provisions, if any of the Companies Act, 2013, the Companies (Appointment and Qualification of Directors) Rules, 2014, appointment of Independent Directors requires the approval of shareholders. The Company has received from Mr. Alex Mathew, consent in writing to act as director in Form DIR-2 and declaration to the effect that he is not disqualified to be appointed as director in Form DIR-8. In the opinion of the Board Mr. Alex Mathew fulfils the conditions for appointment as Independent Director as specified in Companies Act, 2013 and is independent of the management. The proposed Independent Director has significant professional expertise and rich experience across a wide spectrum of functional areas and hence the Board considered that his association with the Company would be of immense benefit to the Company.

A brief profile of the proposed Independent Director is provided below:

Name	Mr. Alex Mathew
Directors Identification Number (DIN)	DIN: 11806031
Date of Birth	22.05.1963
Age	63
Nationality	Indian
Date of first Appointment on the Board	06.07.2026
Designation (at which appointment was made)	Independent, Additional Director
Brief Profile	Mr. Alex Mathew is a B. Com graduate who served in the Income Tax Department from 1988 until his retirement in 2023. During his distinguished career, he worked in various capacities across Karnataka and Goa and also served as the Public Relations Officer (PRO) for the Income Tax Department. He brings with him extensive experience in tax administration, regulatory compliance, government procedures, public relations, and stakeholder management, along with in-depth knowledge of departmental operations and statutory processes acquired over more than three decades of public service.
Qualification	Bachelor’s degree in commerce from Bangalore University.

Nature of expertise in specific functional areas	35 years of experience in the Income Tax Department
Other Directorships, Membership/Chairmanship of Committees of other Boards	NA
Listed entities from which the person has resigned in the past three years	NA
Names of listed entities in which the person also holds the Directorship and the membership of Committees of the board	NA
No. of Board Meetings attended during Financial Year 2025-2026	NA
Chairman/ Member of Committees of other Companies	NA
Shareholding (Including shareholding as a beneficial owner) in the Listed Company as on March 31, 2026	Nil
Details of Sitting fee paid during the financial year 2025-26	Nil
Relationship with other Directors, Manager and other Key Managerial Personnel of the company	Not related to any Director, Manager or Key Managerial Personnel of the Company.
Terms and conditions of appointment/reappointment	Not Liable to retire by rotation in terms of Section 152(6) of the Companies Act, 2013 and Appointed for a Period of 5 Years
Remuneration sought to be paid	Sitting fees as decided by the Board for the FY 2026-2027

ANNEXURE TO THE NOTICE

DETAILS OF DIRECTOR SEEKING RE-APPOINTMENT AT THE

11th ANNUAL GENERAL MEETING

Pursuant to Regulation 36(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of Secretarial Standard - 2 (SS-2) issued by ICSI on General Meetings, the particulars of the aforesaid Director seeking re-appointment at the AGM are given below:

Name	Mrs. Veena Praveen
Directors Identification Number (DIN)	DIN: 08398847
Date of Birth	03.03.1975
Age	51
Nationality	Indian
Date of first Appointment on the Board	28.03.2019
Designation (at which appointment was made)	Non-Executive Director
Brief Profile	She holds a bachelor's degree in commerce from M.G. University. She has more than 10 years of experience in accounting.
Qualification	Bachelor’s degree in commerce from M.G. University.
Nature of expertise in specific functional areas	13 years of experience in the field of accounting.
Other Directorships, Membership/Chairmanship of Committees of other Boards	Director at Kaleo Hospitality and Realty Private Limited
Listed entities from which the person has resigned in the past three years	NA
Names of listed entities in which the person also holds the Directorship and the membership of Committees of the board	NA
No. of Board Meetings attended during Financial Year 2025-2026	07
Chairman/ Member of Committees of other Companies	NA

Shareholding (Including shareholding as a beneficial owner) in the Listed Company as on March 31, 2026	Nil
Details of Sitting fees paid during the financial year 2025-26	1.08 Lakh
Relationship with other Directors, Manager and other Key Managerial Personnel of the company	She is Sister-in-Law of Mrs. Beena Unnikrishnan, Whole-time Director. Co sister of Mr. Unnikrishnan Nair PM, Managing Director. Aunt of Mr. Rohan Unnikrishnan, Wholetime Director
Terms and conditions of appointment/reappointment	Liable to retire by rotation in terms of Section 152(6) of the Companies Act, 2013.
Remuneration sought to be paid	Sitting fees as decided by the Board for the FY 2026-2027

By Order of the Board
For Anlon Technology Solutions Limited

Sd/-
Ms. Sikha Dixit
Company Secretary
Membership No: A58710
ADD: 406, 93 East Building, Shanti Nagar, Mahakali Caves Road, Andheri (East), Chakala MIDC, Mumbai, Maharashtra, India, 400093

Date: 06.07.2026
Place: Mumbai

NOTES:

1. The Ministry of Corporate Affairs (MCA), vide its General Circular No. 20/2020 dated 5th May, 2020 read with the subsequent circulars issued from time to time, the latest one being General Circular No. 03/2025 dated 22nd September, 2025 (MCA Circulars), has allowed the Companies to conduct the Annual General Meeting (AGM) through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) until further notice. In compliance with the provisions of the Companies Act, 2013 (the Act), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (Listing Regulations) and MCA Circulars, the 11th AGM of the Company shall be conducted through VC/OAVM. In compliance with these MCA Circulars and the relevant provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the 11th Annual General Meeting of the Members of the Company is being held through VC/OAVM, which does not require physical presence of members. In compliance with these Circulars and the relevant provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Notice of the AGM is be sent only through electronic mode and to only those members who names appear in the register of Members as on Friday, July 10, 2026 and whose e-mail IDs are registered with the Registrar and Share Transfer Agent/Depository Participant.

2. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE GENERAL MEETING IS NOT ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF SINCE THIS MEETING IS HELD THROUGH VC/OAVM.

3. Institutional/ Corporate Shareholders (i.e. other than individuals/ HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization etc., authorizing its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by e-mail through their registered e-mail address to erixadvisors@gmail.com with a copy marked to the Company at office.anlon@anlon.co.in and to its RTA at rnt.helpdesk@in.mpms.mufg.com

4. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

5. The Notice of the AGM will be available on the Company's website i.e. www.anlon.co as well as on the MUFG website i.e. www.in.mpms.mufg.com and on stock exchange website i.e. www.nseindia.com

6. Members holding shares in the same set of names under different ledger folios are requested to apply for consolidation of such folios along with relevant share certificates to the Company's Registrar & Transfer Agents.

7. Members holding shares in physical form are requested to notify/ send the following to the Company's Registrar and Share Transfer Agents to facilitate better service:
    a. any change in their address/ mandate/ bank details
    b. particulars of their bank account in case the same have not been sent earlier, and
    c. share certificate(s) held in multiple accounts in identical names or joint accounts in the same order of namesfor consolidation of such shareholdings into one account.

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

9. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this, Members holding shares in physical form are requested to consider converting their holdings to dematerialized form.
10. Member who is desirous of getting any information as regard to the business to be transacted at the meeting are requested to send their queries to the Company through email on office.anlon@anlon.co.in at least seven days in advance of the meeting in order to keep the information required readily available at the meeting.

11. Members who have not registered their e-mail addresses so far are requested to register their e-mail address with the Depository Participants ('DP') for receiving all communication including Annual Report, Notices, Circulars, etc. from the Company electronically.

12. Shareholders who have not got their e-mail address registered or wish to update a fresh e-mail address may do so by submitting the attached E-mail Registration-Cum Consent Form duly filled and signed along with a self-attested scanned copy of their PAN Card and AADHAAR Card to the Company at the e-mail address office.anlon@anlon.co.in consenting to send all communications/ and other documents in electronic form.

13. Nomination facility for shares is available for Members. For Members holding shares in physical form, the prescribed form can be obtained from the Company's Registrar and Share Transfer Agents, M/s. MUFG Intime India Private Limited having address at C-101, 247 Park, Lal Bahadur Shastri Marg, Vikhroli (W), Mumbai - 400 083. For Members holding shares in electronic form, you are requested to approach your Depository Participant (DP) for the same.

14. To support the 'Green Initiative' Members who have not registered their e-mail addresses are requested to register their e-mail IDs with M/s. MUFG Intime India Private Limited (MUFGIIPL) for receiving Notices and other communications through electronic mode pursuant to Section 101 and Section 136 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, as amended.

15. **Voting through electronic means:**

    In compliance with the provisions of Section 108 of the Act and the Rules framed there under, the Members are provided with the facility to cast their vote electronically, through the e-voting services provided by MUFG Intime India Private Limited (MUFGIIPL), on all resolutions set forth in this Notice.

    THE INSTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING BEFORE AGM ARE AS UNDER:

    In compliance with the provisions of Section 108 of Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 and the provisions of Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the members are provided with the facility to cast their vote electronically, through the remote e-voting services provided by MUFG Intime India Private Limited (formerly Link Intime India Private Limited), on all the resolutions set forth in this Notice. In terms of SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

REMOTE EVOTING INSTRUCTIONS:

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access remote e-Voting facility.

Login method for Individual shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode with NSDL

METHOD 1 - NSDL IDeAS facility

Shareholders registered for IDeAS facility:

a) Visit URL: https://eservices.nsdl.com and click on "Beneficial Owner" icon under "IDeAS Login Section".
b) Click on "Beneficial Owner" icon under "IDeAS Login Section".
c) Post successful authentication, you will be able to see e-Voting services under Value added services section. Click on "Access to e-Voting" under e-Voting services.
d) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for IDeAS facility:

a) To register, visit URL: https://eservices.nsdl.com and select "Register Online for IDeAS Portal" or click on https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
b) Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on "Submit".
c) Enter the last 4 digits of your bank account / generate 'OTP'
d) Post successful registration, user will be provided with Login ID and password. Follow steps given above in points (a-d).

Shareholders/ Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.

Google Play | App Store

METHOD 2 - NSDL e-voting website

a) Visit URL: https://www.evoting.nsdl.com
b) Click on the "Login" tab available under 'Shareholder/Member' section.
c) Enter User ID (i.e., your 16-digit demat account no. held with NSDL), Password/OTP and a Verification Code as shown on the screen.
d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 3 - NSDL OTP based login

a) Visit URL: https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp
b) Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.
c) Enter the OTP received on your registered email ID/ mobile number and click on login.
d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders registered with CDSL Easi/ Easiest facility

METHOD 1 - CDSL Easi/ Easiest facility:

Shareholders registered for Easi/ Easiest facility:

a) Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login or www.cdslindia.com & click on New System Myeasi Tab.
b) Enter existing username, Password & click on "Login".
c) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting

link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for Easi/ Easiest facility:

a) To register, visit URL: https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration / https://web.cdslindia.com/myeasitoken/Registration/EasiestRegistration
b) Proceed with updating the required fields for registration.
c) Post successful registration, user will be provided username and password. Follow steps given above in points (a-c).

METHOD 2 - CDSL e-voting page

a) Visit URL: https://www.cdslindia.com
b) Go to e-voting tab.
c) Enter 16-digit Demat Account Number (BO ID) and PAN No. and click on "Submit".
d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account
e) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders holding securities in demat mode with Depository Participant

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

a) Login to DP website
b) After Successful login, user shall navigate through "e-voting" option.
c) Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.
d) Post successful authentication, click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Login method for shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode.

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on the cut-off date for e-voting may register and vote on InstaVote as under:

STEP 1: LOGIN / SIGNUP to InstaVote

Shareholders registered for INSTAVOTE facility:

a) Visit URL: https://instavote.linkintime.co.in & click on **"Login"** under 'SHARE HOLDER' tab.

b) Enter details as under:

1. User ID: Enter User ID
2. Password: Enter existing Password
3. Enter Image Verification (CAPTCHA) Code
4. Click "Submit".

   (Home page of e-voting will open. Follow the process given under "Steps to cast vote for Resolutions")

InstaVote USER ID	
NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
CDSL	User ID is 16 Digit Beneficiary ID.
Shares held in physical form	User ID is Event No + Folio no. registered with the Company

Shareholders not registered for INSTAVOTE facility:

a) Visit URL: https://instavote.linkintime.co.in & click on **"Sign Up"** under 'SHARE HOLDER' tab & register with details as under:

1. User ID: Enter User ID
2. PAN: Enter your 10-digit Permanent Account Number (PAN) (Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.
3. DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP/Company - in DD/MM/YYYY format)

InstaVote USER ID	
NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
CDSL	User ID is 16 Digit Beneficiary ID.
Shares held in physical form	User ID is Event No + Folio no. registered with the Company

4. Bank Account Number: Enter your Bank Account Number (last four digits), as recorded with your DP/Company.
    - Shareholders holding shares in **NSDL form**, shall provide 'D' above
    - Shareholders holding shares in **physical form** but have not recorded 'C' and 'D', shall provide their Folio number in 'D' above
5. Set the password of your choice.
   (The password should contain <u>minimum 8 characters</u>, at least <u>one special Character</u> (!#$&*), at least <u>one numeral</u>, at least <u>one alphabet</u> and at least <u>one capital letter</u>).
6. Enter Image Verification (CAPTCHA) Code.
7. Click "Submit" (You have now registered on InstaVote).
   Post successful registration, click on **"Login"** under 'SHARE HOLDER' tab & follow steps given above in points (a-b).

<u>STEP 2: Steps to cast vote for Resolutions through InstaVote</u>

A. Post successful authentication and redirection to InstaVote inbox page, you will be able to see the "Notification for e-voting".
B. Select 'View' icon. E-voting page will appear.
C. Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).
D. After selecting the desired option i.e. Favour / Against, click on 'Submit'.
E. A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

NOTE: Shareholders may click on "Vote as per Proxy Advisor's Recommendation" option and view proxy advisor recommendations for each resolution before casting vote. "Vote as per Proxy Advisor's Recommendation" option provides access to expert insights during the e-Voting process. Shareholders may modify their vote before final submission.

Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently.

Guidelines for Institutional shareholders ("Custodian / Corporate Body/ Mutual Fund")

STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration

A. Visit URL: https://instavote.linkintime.co.in
B. Click on "Sign Up" under "Custodian / Corporate Body/ Mutual Fund"
C. Fill up your entity details and submit the form.
D. A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to insta.vote@linkintime.co.in.
E. Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote)

STEP 2 – Investor Mapping

A. Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
B. Click on "Investor Mapping" tab under the Menu Section
C. Map the Investor with the following details:

   1) 'Investor ID' – Investor ID for NSDL demat account is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678; Investor ID for CDSL demat account is 16 Digit Beneficiary ID.
   2) 'Investor's Name - Enter Investor's Name as updated with DP.
   3) 'Investor PAN' - Enter your 10-digit PAN.
   4) 'Power of Attorney' - Attach Board resolution or Power of Attorney.

   NOTE: File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID.

   Further, Custodians and Mutual Funds shall also upload specimen signatures.
D. Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the "Report Section".

STEP 3 – Steps to cast vote for Resolutions through InstaVote

The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 - VOTES ENTRY

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b) Click on “Votes Entry” tab under the Menu section.
c) Enter the “Event No.” for which you want to cast vote.
   Event No. can be viewed on the home page of InstaVote under “On-going Events”.
d) Enter “16-digit Demat Account No.”.
e) Refer the Resolution description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolution details, click on the ‘View Resolution’ file link). After selecting the desired option i.e. Favour / Against, click on ‘Submit’.
f) A confirmation box will be displayed. If you wish to confirm your vote, click on ‘Yes’, else to change your vote, click on ‘No’ and accordingly modify your vote.
   (Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

METHOD 2 - VOTES UPLOAD

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b) After successful login, you will see “Notification for e-voting”.
c) Select “View” icon for “Company’s Name / Event number”.
d) E-voting page will appear.
e) Download sample vote file from “Download Sample Vote File” tab.
f) Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under “Upload Vote File” option.
g) Click on ‘Submit’. ‘Data uploaded successfully’ message will be displayed.
   (Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

Helpdesk:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at enotices@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000.

Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

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

Forgot Password:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in

- Click on **"Login"** under 'SHARE HOLDER' tab.
- Click **"forgot password?"**
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in

- Click on 'Login' under "Custodian / Corporate Body/ Mutual Fund" tab
- Click **"forgot password?"**
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#$&), at least one numeral, at least one alphabet and at least one capital letter.*

Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

General Instructions - Shareholders

- It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".

INSTAMEET VC INSTRUCTIONS:

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access InstaMeet facility.

Login method for shareholders to attend the General Meeting through InstaMeet:

b) Visit URL: https://instameet.in.mpms.mufg.com & click on **“Login”**.

c) Select the “Company Name” and register with your following details:

d) Select Check Box - **Demat Account No**. / **Folio No.** / **PAN**

- Shareholders holding shares in NSDL/ CDSL demat account shall select check box - Demat Account No. and enter the 16-digit demat account number.
- Shareholders holding shares in physical form shall select check box – Folio No. and enter the Folio Number registered with the company.
- Shareholders shall select check box – PAN and enter 10-digit Permanent Account Number (PAN). Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided by MUFG Intime, if applicable.
- Mobile No: Mobile No. as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.
- Email ID: Email Id as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.

e) Click “Go to Meeting”
You are now registered for InstaMeet, and your attendance is marked for the meeting.

Instructions for shareholders to Speak during the General Meeting through InstaMeet:

a) Shareholders who would like to speak during the meeting must register their request with the company.
b) Shareholders will get confirmation on first cum first basis depending upon the provision made by the company.

c) Shareholders will receive “speaking serial number” once they mark attendance for the meeting. Please remember speaking serial number and start your conversation with panellist by switching on video mode and audio of your device.
d) Other shareholder who has not registered as “Speaker Shareholder” may still ask questions to the panellist via active chat-board during the meeting.

**Shareholders are requested to speak only when moderator of the meeting/ management will announce the name and serial number for speaking.*

Instructions for Shareholders to Vote during the General Meeting through InstaMeet:

Once the electronic voting is activated during the meeting, shareholders who have not exercised their vote through the remote e-voting can cast the vote as under:

a) On the Shareholders VC page, click on the link for e-Voting “Cast your vote”
b) Enter your 16-digit Demat Account No. / Folio No. and OTP (received on the registered mobile number/ registered email Id) received during registration for InstaMEET
c) Click on 'Submit'.
d) After successful login, you will see “Resolution Description” and against the same the option “Favour/ Against” for voting.
e) Cast your vote by selecting appropriate option i.e. “Favour/Against” as desired. Enter the number of shares (which represents no. of votes) as on the cut-off date under ‘Favour/Against'.
f) After selecting the appropriate option i.e. Favour/Against as desired and you have decided to vote, click on “Save”. A confirmation box will be displayed. If you wish to confirm your vote, click on “Confirm”, else to change your vote, click on “Back” and accordingly modify your vote. Once you confirm your vote on the resolution, you will not be allowed to modify or change your vote subsequently.

Note:
Shareholders/ Members, who will be present in the General Meeting through InstaMeet facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting facility during the meeting.

Shareholders/ Members who have voted through Remote e-Voting prior to the General Meeting will be eligible to attend/ participate in the General Meeting through InstaMeet. However, they will not be eligible to vote again during the meeting.

Shareholders/ Members are encouraged to join the Meeting through Tablets/ Laptops connected through broadband for better experience.

Shareholders/ Members are required to use Internet with a good speed (preferably 2 MBPS download stream) to avoid any disturbance during the meeting.

Please note that Shareholders/ Members connecting from Mobile Devices or Tablets or through Laptops connecting via Mobile Hotspot may experience Audio/Visual loss due to fluctuation in their network. It is therefore recommended to use stable Wi-FI or LAN connection to mitigate any kind of aforesaid glitches.

Helpdesk:

Shareholders facing any technical issue in login may contact INSTAMEET helpdesk by sending a request at instameet@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000 / 4918 6175.

16. Other Information:

a. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date i.e. Tuesday 04th August 2026 only shall be entitled to avail the facility of remote e-Voting as well as e-voting at the AGM.

b. The remote e-voting period commences on Saturday 08th August 2026 (from 9:00 a.m. IST) and ends on Monday, August 10th 2026 (till 5:00 p.m. IST). The e-voting module shall be disabled for voting thereafter. Once the vote on a resolution is cast by the Member, he/she shall not be allowed to change it subsequently or cast the vote again.

c. The Shareholders who have cast their vote by remote e-voting prior to the AGM may also attend and participate in the proceedings of the AGM through VC/OAVM but shall not be entitled to cast their votes again.

d. The shareholders can opt for only one mode of voting i.e. Remote e-voting or e-voting during the AGM through VC/OAVM.

e. The Board of Directors have appointed CS Payal Gupta, Practicing Company Secretary M No.: A50674 and COP No.: 25077) as the Scrutiniser to scrutinise the voting at the AGM and remote e-voting process in a fair and transparent manner.

f. The Scrutiniser shall after the conclusion of voting at the AGM, will submit consolidated Scrutiniser's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing, who shall countersign the same and declare results (consolidated) within two working days from the conclusion of the meeting.

g. The result declared along with the Scrutiniser's Report shall be communicated to the stock exchanges immediately after the results are declared, and will be placed on the companies website at www.anlon.co.in

h. The voting rights of Shareholders shall be in proportion to their shares in the paid-up equity share capital of the company as on the cut-off date. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of voting, either through remote e-voting or e-voting during the AGM.

i. Any person, who acquires shares of the Company and becomes a Member of the company after dispatch of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request at enotices@in.mpms.mufg.com. However, if the person is already registered for remote e-voting with MUFG Intime India Private Limited, then existing User ID and password of the said person can be used for casting the vote.

Form No. MGT-11
Proxy form
[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: **L74900MH2015PLC295795**
Name of the Company: **ANLON TECHNOLOGY SOLUTIONS LIMITED**
Registered office: **406, 93 East Building, Shanti Nagar, Mahakali Caves Road, Andheri (East), Chakala MIDC, Mumbai, Maharashtra, India, 400093**

Name of the member (s) :	
Registered address :	
E-mail Id:	
Folio No:	
DP ID:	

I/We, being the member (s) of ………… shares of the above named Company, hereby appoint

1. Name: …………………… Address: E-mail Id: Signature: ……………., or failing him	2. Name: …………………… Address: E-mail Id: Signature: …………….

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Eleventh Annual General Meeting of the Company to be held on Tuesday, 11th Day of August 2026 at (10.00 AM) through Video Conference ('VC')/ Other Audio-Visual Means ('OAVM') and at any adjournment thereof in respect of resolutions mentioned in the notice.
Resolution No.:

1. **Adoption of Audited Financial Statements**
2. **Re-appointment of Mrs. Veena Praveen (DIN 08398847) as Non-Executive Director, Liable to Retire by Rotation**
3. **To Re-appoint M/s Goyal Goyal & Co, Chartered Accountants as Statutory Auditors of the Company**
4. **To Ratify the Remuneration of Cost Auditor for the Financial Year 2026-2027**
5. **Alteration of Object Clause of Memorandum of Association of the Company**
6. **Regularization of appointment of Mr. Alex Mathew (DIN: 11806031) as an Independent Director of the Company**

Signature of shareholder   Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

DIRECTORS' REPORT

To,

The Members,

ANLON TECHNOLOGY SOLUTIONS LIMITED

Your Directors have immense pleasure in presenting the 11th Annual Report on the business and operations of the Company together with the Audited Standalone Financial Statements for the financial year ended March 31, 2026.

1. FINANCIAL PERFORMANCE

The Company's financial performance for the year under review along with previous year figures is given hereunder:

(Rs. In Lakhs)

Particulars	Standalone	
	Financial Year	**Financial Year**
	2025-26	**2024-25**
	(FY 2026)	**(FY 2025)**
Revenue from Operations	10591.69	5023.30
Other Income	65.87	60.65
Total revenue	**10657.56**	**5083.95**
Operating Profit (Before Finance Cost and Depreciation & Amortisation)	2159.13	1025.04
Less: Finance Cost	184.36	94.61
Profit before Depreciation & Amortisation	**1974.77**	**930.43**
Less: Depreciation & Amortisation	111.52	57.85
Profit before Tax	**1863.25**	**872.58**
Less/(Add): Current Tax	447.57	205.24
Less/(Add): Deferred Tax Expense/Credit	25.42	19.40
Less/(Add): "Short/(Excess) provision of tax for earlier years"	2.73	(1.07)
Profit after Tax	**1387.53**	**649.01**
Earning Per Share		
Basic	22.18	10.56
Diluted	22.18	10.56

2. **DIVIDEND**

In order to conserve the reserve, your directors do not recommend any dividend for the financial year ended, 31st March, 2026.

3. **TRANSFER TO RESERVE & SURPLUS**

The net profit of the company for F.Y. 2025-2026 is Rs. 1387.53 Lakhs. The profit of F.Y. 2025-2026 has been transferred to the surplus account.

4. **COMPANY'S STATE OF AFFAIRS**

The revenue from operations for FY 2025-26 is Rs. 10,591.69 Lakhs over the previous year's revenue from operations of Rs. 5,023.30 Lakhs which is 110.85% more than previous year's revenue from operations.

Net Profit after tax for FY 2025-26 is Rs. 1387.53 Lakhs against the previous year's Net profit after tax of Rs. 649.01 Lakhs which is 113.79 % more than previous year's Net Profit after tax.

The overall performance of the Company has been increased when compared to the previous years and the Company shall continue to provide better results to the shareholders in upcoming years via better performance.

5. **MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY**

There have been no material changes and commitments, affecting the financial position of the Company which occurred between the end of the financial year of the Company and to the date of this report to which the financial statements relate and the date of the report.

6. **CAPITAL EXPENDITURE PROGRAMME**

During the year under review Company has incurred Rs. 1,679.48- Lakhs primarily towards the completion of the interiors and related infrastructure of its new Corporate Office.

The Company had completed the construction of its building situated at Plot No. 40, Doddaballapura Industrial Area, 4th Phase, YG-1 Industries, Adinarayana Hosahalli, Doddaballapura Taluk, Bengaluru Rural, Karnataka – 562163 on September 10, 2024. During the year, the Company completed the interior fit-outs and other allied works, and the premises were made operational as the Company's new Corporate Office.

7. **SHARE CAPITAL**

The Authorised Share Capital as on 31st March, 2026 is Rs. 7,00,00,000 and Paid up share capital as on 31st March, 2026 was Rs. 6,25,54,000.

There were no Material Changes in capital structure of the company during the financial year 2025-26.

8. **LISTING INFORMATION**

The Equity Shares of the Company are continued to be listed with NSE EMERGE Platform and in dematerialized form. The ISIN No. of the Company is INE0LR101013.

9. **STATEMENT PURSUANT TO LISTING AGREEMENT**

The Company Equity Shares is listed at National Stock Exchange of India Limited (Emerge Platform). The Annual Listing fee for the year 2025-26 has been paid.

10. **DEPOSITS FROM PUBLIC**

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet as per section 73 and 76 of the companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

The Company further reports the below details relating to deposits as per Rule 8(5)(v) and (vi) as follows:

a. accepted during the year; Nil
b. remained unpaid or unclaimed as at the end of the year; Nil
c. whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved- Nil
    i. at the beginning of the year; Nil
    ii. maximum during the year; Nil
    iii. at the end of the year; Nil
    iv. the details of deposits which are not in compliance with the requirements of Chapter V of the Act; Nil

11. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The Company has not given any loans, guarantees or made investment covered under the provisions of section 186 of the Companies Act, 2013 during the year 2025-26.

12. CHANGE IN THE NATURE OF BUSINESS

During the financial year, the Company strategically expanded the scope of its business operations to strengthen its position as a comprehensive engineering and technology solutions provider. In addition to its existing capabilities, the Company has broadened its business portfolio to encompass specialised engineering systems, advanced manufacturing, fabrication, assembly, integration, installation, commissioning and life-cycle support services for specialised vehicles, machinery and infrastructure-related equipment catering to sectors such as aviation, airports, seaports, mining, petrochemicals, municipalities and other infrastructure industries.

13. INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

The Company implemented suitable controls to ensure its operational, compliance and reporting objectives. The Company has adequate policies and procedures in place for its current size as well as the future growing needs. These policies and procedures play a pivotal role in the deployment of the internal controls. They are regularly reviewed to ensure both relevance and comprehensiveness and compliance is ingrained into the management review process.

Adequacy of controls of the key processes is also being reviewed by the Internal Audit team. Suggestions to further strengthen the process are shared with the process owners and changes are suitably made. Significant findings, along with management response and status of action plans are also periodically shared with and reviewed by the Audit Committee. It ensures adequate internal financial control exist in design and operation.

M/s. SKMK & Co., Chartered Accountants (Firm Regn No: 0144210W), internal auditors of the Company, conducted Internal audit and submitted reports to the Audit Committee. The Internal Audit is processed to review the adequacy of internal control checks in the system and covers all significant areas of the Company's operations. The Audit Committee reviews the effectiveness of the Company's internal control system.

14. DETAILS OF HOLDING, SUBSIDIARY, JOINT VENTURES AND ASSOCIATES

During the year under review, no company has become or ceased to be a subsidiary, joint venture, or associate company of the Company.

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO

Information in accordance with the provisions of Section 134(3) (m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014, regarding conservation of energy, technology absorption and foreign exchange earnings and outgo are under:

Sr. No.	Particulars	Comments
(A)	**Conservation of energy**	
(i)	the steps taken or impact on conservation of energy;	ATS continued to implement routine measures for the efficient use of electricity and other energy resources. Training and awareness programs were conducted to encourage employees to switch off lights, air-conditioning units, and other equipment when not in use. Employees were also encouraged to adopt energy conservation practices in their day-to-day activities.
(ii)	the steps taken by the Company for utilizing alternate sources of energy;	ATS did not adopt alternate source of energy during the financial year. However, it continues to evaluate opportunities for the use of renewable and sustainable energy sources wherever feasible.
(iii)	the capital investment on energy conservation equipment	No significant capital investment was made towards energy conservation during the year.

(B)	**Technology absorption**	
(i)	the efforts made towards technology absorption	During the year, the Company continued to optimize its business processes through its SAP ERP system for strengthening operational controls, reporting and process integration.
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution;	The Company achieved improvements in operational efficiency, process standardization and internal controls through technology initiatives undertaken during the year. These measures contributed towards improved reporting and enhanced process efficiency. The Company also initiated development of a grass-cutting machine in collaboration with an OEM under the Make in India initiative.
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year :	Yes
	(a) the details of technology imported	Runway and Municipal sweeping machine Integration.
	(b) the year of import	2025
	(c) whether the technology been fully absorbed	Yes
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	Nil

(iv)	the expenditure incurred on Research and Development	Nil	
(C)	**Foreign exchange earnings and Outgo**	**Inflow (Rs. In Lakhs)**	**Out Flow (Rs. In Lakhs)**
	The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows	808.42	3035.77

Value of imports calculated on C.I.F basis by the company during the financial year in respect of:

(₹ In Lakhs)

	Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
		₹	**₹**
a.	Raw Material	-	-
b.	Components and spare parts	2642.05	1948.66
c.	Capital goods	-	-

Expenditure in Foreign Currency

(₹ In Lakhs)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
		₹	₹
a.	Royalty	96.58	20.42
b.	Know-How	-	-
c.	Professional and consultation fees	223.35	166.09
d.	Interest	-	-
e.	Purchase of Components and spare parts	2642.05	1948.66
f.	Others	73.79	43.77

Earnings in Foreign Exchange

(₹ In Lakhs)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
		₹	₹
a.	Export of goods calculated on F.O.B. basis	-	-
b.	Royalty, know-how, professional and consultation fees	431.18	320.08
c.	Interest and dividend	-	-
d.	Other income	377.24	358.13

16. INDUSTRIAL RELATION

During the year under review, your Company enjoyed cordial relationship with workers and employees at all levels. The company recognizes the significance of maintaining harmonious and constructive industrial relations, fostering a collaborative environment that promotes the well-being and productivity of our workforce. We believe that healthy relationships with our employees and their representatives are essential for the long-term success and sustainable growth of the organization.

Throughout the reporting period, we have actively engaged in dialogue and consultations with employee representatives and unions to address workplace concerns, promote open communication, and seek mutually beneficial solutions. We have strived to create a workplace culture that values employee engagement, inclusivity, and respect, enabling our workforce to contribute their best efforts towards achieving our business objectives.

17. BOARD OF DIRECTORS, BOARD MEETINGS AND KEY MANAGERIAL PERSONNEL

The Company's Board is duly constituted and is in compliance with the requirements of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable on the Company and provisions of the Articles of Association of the Company. The Company's Board has been constituted with requisite diversity, wisdom and experience commensurate to the business of your Company.

There are six Directors on the Board of the Company, headed by a Managing Director (Chairman) and includes one-woman Whole-time Director and one-woman Non-executive Director and three Independent Directors on its Board as on March 31, 2026.

The Directors on the Board have experience in the field of finance, legal, statutory compliance, engineering and accounts. None of the Directors are disqualified under the provisions of Companies Act, 2013 and SEBI (LODR) Regulations, 2015 as on March 31, 2026.

BOARD COMPOSITION

(as on March 31, 2026)

Sl. No	Name of the Person	DIN/PAN	Designation
1.	Unnikrishnan Nair P M	01825309	Managing Director
2.	Beena Unnikrishnan	07222504	Whole-time Director
3.	Ashokkumar Hebron Charles	00803441	Non-Executive Independent Director
4.	Shiny George*	07438518	Non-Executive Independent Director
5.	Phillip Craig Morrisson Meiselbach	09568952	Non-Executive Independent Director
6.	Veena Praveen	08398847	Non-Executive Director

* Shiny George Resigned w.e.f. 06th day of July, 2026

KMP COMPOSITION

Sl. No	Name of the Person	DIN/PAN	Designation
1.	Emmyunual S	GFKPS6826F	Chief Financial Officer (Till 31.01.2026)
2.	Anushree Chaumal	AUJPC3893J	Chief Financial Officer (From 04.02.2026)
3.	Shikha Dixit	CXBPS6064A	Company Secretary & Compliance Officer

18. APPOINTMENT/ REAPPOINTMENT/ CHANGE OF DIRECTORS OR KEY MANAGERIAL PERSONNEL

As per Provisions of Section 152 of the Companies Act, 2013, Mrs. Veena Praveen (DIN: 08398847 Non-Executive Director is liable to retire by rotation and is eligible to offer herself for re-appointment.

On January 31, 2026, Mr. Emmyunual S resigned from the position of Chief Financial Officer (CFO) of the Company. The Board of Directors took note of his resignation and placed on record its appreciation for the valuable services rendered by him during his tenure

On February 04, 2026, Ms. Anushree Chaumal was appointed as Chief Financial Officer (CFO) of the Company in accordance with the provisions of Section 203 of the Companies Act, 2013. The Board welcomed her and looks forward to her valuable contribution to the Company.

On July 06, 2026 Mr. Shiny George Resigned as Non-Executive Independent Director of the company and Mr. Alex Mathew was appointed as Non-Executive Independent Director of the company in accordance with provisions of 149, 152 and other applicable provisions of Companies Act 2013

19. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Act, with respect to Director Responsibility Statement, the Board of Directors, to the best of its knowledge and ability, confirm that:

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures if any;

(b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 and Rules made thereunder for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis;

(e) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

(f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20. NUMBER OF BOARD MEETINGS AND ATTENDANCE

During the Financial year 2025-26, Seven (07) board meetings were held. The interval between any two meetings was well within the maximum allowed gap of 120 days.

The Composition of Board of directors and the details of meetings attended by the board of directors during the year are given below.

Name of the Director	Category	No. of Board Meetings Held & Entitled to Attend	No. of Board Meetings Attended
Mr. Unnikrishnan Nair P M	Managing Director	07	07
Mrs. Beena Unnikrishnan	Whole-time Director	07	07
Mr. Shiny George	Non-executive Independent Director	07	07
Mr. Ashokkumar Hebron Charles	Non-executive Independent Director	07	05
Mr. Phillip Craig Morrisson Meiselbach	Non-executive Independent Director	07	06
Mrs. Veena Praveen	Non-Executive Director	07	07

BOARD MEETING DATES

Sl. No	Date of Board Meeting	Board Meeting Attendance
1	16-05-2025	5
2	23-07-2025	5
3	11-11-2025	6
4	01-12-2025	6
5	04-02-2026	6
6	23-03-2026	5
7	30-03-2026	6

COMMITTEES OF THE BOARD

Matters of policy and other relevant and significant information are furnished regularly to the Board. To provide better Corporate Governance & transparency, currently, your Board has Five (5) Committees viz., Audit Committee, Nomination & Remuneration Committee, Corporate Social Responsibility Committee, Stakeholder Relationship Committee and POSH Committee to investigate various aspects for which they have been constituted. The Board fixes the terms of reference of Committees and delegate powers from time to time.

AUDIT COMMITTEE

The Audit Committee comprises of non-executive Independent Director and Executive Director as its Member. The Chairman of the committee is Independent Director.

During the Financial year 2025-26, Five (5) meeting of audit committee held on 16-05-2025, 23-07-2025, 11-11-2025, 04-02-2026 and 23-03-2026.

The Composition of Audit Committee and the details of meetings attended by members during the year are given below.

Name of the Director	Status in the Committee	Nature of Directorship	No. of Audit Committee Meetings Held & Entitled to Attend	No. of Audit Committee Meetings Attended
Mr. Ashokkumar Hebron Charles	Chairman of Committee	Non-Executive Independent Director	5	3
Mr. Shiny George*	Member	Non-Executive Independent Director	5	5
Mr. Unnikrishnan Nair P M	Member	Managing Director	5	5
Mr. Phillip Craig Morrisson Meiselbach	Member	Non-Executive Independent Director	5	4

* Shiny George Resigned w.e.f. 06th day of July, 2026

Mr. Shiny George, Chairman of the Audit Committee, was unable to attend the Annual General Meeting held on August 26, 2025. However, the other members of the Audit Committee were present at the Meeting and were available to respond to the queries raised by the members.

RECOMMENDATIONS BY THE AUDIT COMMITTEE WHICH WERE NOT ACCEPTED BY THE BOARD ALONG WITH REASONS

All the recommendations made by the Audit Committee are accepted and implemented by the Board of Directors.

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee comprises of Independent Directors and non-executive Director as its members. The Chairman of the Committee is an Independent Director.

During the Financial year 2025-26, Five (5) meetings of the Nomination and Remuneration Committee were held on 16-05-2025, 23-07-2025, 11-11-2025, 04-02-2026 and 23-03-2026.

The Composition of Nomination and Remuneration Committee and the details of meetings attended by members during the year are given below.

Name of the Director	Status in the Committee	Nature of Directorship	No. of Nomination and Remuneration Committee Meetings Held & Entitled to Attend	No. of Nomination and Remuneration Committee Meetings Attended
Mr. Shiny George	Chairman of Committee	Non-Executive Independent Director	5	5
Mr. Phillip Craig Morrisson Meiselbach	Member	Non-Executive Independent Director	5	4
Mrs. Veena Praveen	Member	Non-Executive Director	5	5

* Shiny George Resigned w.e.f. 06th day of July, 2026

In the absence of Mr. Shiny George, Chairperson of the Audit Committee, at the Annual General Meeting held on August 26, 2025, the other members of the Nomination and Remuneration Committee were present and duly represented the Committee. They were available to address the queries raised by the members during the meeting. The Nomination and remuneration policy available on the website of the company at https://anlon.co/uploads/11._Nomination_and_Remuneration_Policy1.pdf

STAKEHOLDER RELATIONSHIP COMMITTEE

The stakeholder relationship committee comprises of One Non-Executive Director, One Whole Time Director and one Independent Director as its members. The Chairman of the Committee is an Non-Executive Director.

During the Financial year 2025-26, One (1) meeting of Stakeholder Relationship Committee was held on 23-03-2026.

The Composition of Stakeholder and Relationship Committee and the details of meetings attended by the members during the year are given below:

Name of the Director	Status in the Committee	Nature of Directorship	No. of Stakeholder Relationship Committee Meetings Held & Entitled to Attend	No. of Stakeholder Relationship Committee Meetings Attended
Mrs. Veena Praveen	Chairperson of Committee	Non-Executive Director	1	1
Mrs. Beena Unnikrishnan	Member	Whole-time Director	1	1
Mr. Phillip Craig Morrisson Meiselbach	Member	Non-Executive Independent Director	1	0

Mrs. Veena Praveen, Chairperson of the Stakeholder Relationship Committee, was present at the AGM of the Company held on August 26, 2025.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

The Corporate Social Responsibility committee comprises Managing Director, Whole-time Director and one Independent Director as its members. The Chairman of the Committee is Managing Director.

During the Financial year 2025-26, One (1) meeting of Corporate Social Responsibility Committee were held on 16-05-2025.

The Composition of Corporate Social Responsibility Committee and the details of meetings attended by the members during the year are given below:

Name of the Director	Status in the Committee	Nature of Directorship	No. of CSR Committee Meetings Held & Entitled to Attend	No. of CSR Committee Meetings Attended
Mr. Unnikrishnan Nair PM	Chairman of Committee	Managing Director	1	1
Mrs. Beena Unnikrishnan	Member	Whole-time Director	1	1
Mr. Shiny George	Member	Non-Executive Independent Director	1	1

* Shiny George Resigned w.e.f. 06th day of July, 2026

Mr. Unnikrishnan Nair PM, Chairman of the CSR Committee, was present at the AGM of the Company held on August 26, 2025.

PREVENTION OF SEXUAL HARASSMENT (POSH) COMMITTEE

The company has constituted an Internal Committee (‘IC’) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, to provide a safe and harassment-free workplace. The IC comprises a presiding officer who is a senior woman employee, employee members and an external member, with women constituting more than fifty percent of the committee's total membership. The committee is responsible for the prevention, prohibition and redressal of complaints relating to sexual harassment at the workplace.

The Composition of Internal Committee and the details of meetings attended by the members during the year are given below:

Name of the Member	Status in the Committee	No. of Internal Committee Meetings Held & Entitled to Attend	No. of Internal Committee Meetings Attended
Mr. Beena Unnikrishnan	Chairman of Committee	01	01
Mr. Chinta Venkata Rao *	Member	00	00
Mr. Shobha G V	Member	01	01
Mr. Joy George**	Member	00	00
Mrs. Manjula Aiyappa	Member	01	01
Ms. Madhuri AN	Member	01	01
Ms. Anushree Chaumal ***	Member	00	00
Mr. Alwyn Sebastin	External Member	01	01
Mrs. Jessy Jose ****	External Member	01	01
Mr. Emmyunual S *****	Member	01	01

**Appointed On May 26, 2026*

*** Appointed on February 04. 2026*

****Appointed on February 04. 2026*

*****Resigned on February 04. 2026*

******Resigned on January 31, 2026*

21. ANNUAL RETURN

Pursuant to the requirement under section 134(3)(a) and 92(3) of the Companies Act, 2013 ('the Act'), the Annual Return as on March 31, 2026, will be available on the Company's website on Annual_Return_2025-2026.pdf

22. CORPORATE GOVERNANCE REPORT

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

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

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

Since, our Company falls in the ambit of aforesaid exemption (b); hence compliance with the provisions of Corporate Governance shall not apply to the Company and it does not form the part of the Annual Report for the financial year 2025-26.

AUDITORS

(i) STATUTORY AUDITORS

At the 7th AGM held on September 30, 2022 the Members had approved appointment of M/s. Goyal Goyal and Co., Chartered Accountants (Firm Registration No. 015069C) as Statutory Auditors of the Company to hold office for a period of four years from the conclusion of that AGM till the conclusion of the 11th AGM.

(ii) SECRETARIAL AUDITOR

The Board of directors pursuant to Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, has appointed M/s. Prem Pyara Tiwari & Associates, Practicing Company Secretaries (C.P.No:18513) as Secretarial Auditor of the Company to conduct the Secretarial Audit as per the provisions of the said Act for the Financial Year 2025-26.

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

(iii) INTERNAL AUDITOR

The Board of directors has appointed of M/s. S K M K & Co., Chartered Accountants (Firm Reg No: 0144210W) as the internal auditor of the company; The Internal Auditor conducts the internal audit of the functions and operations of the Company and reports to the Audit Committee and Board from time to time.

(iv) REVIEW OF AUDITORS REPORT

The Notes on financial statements referred to in the Statutory Auditor's Report are self-explanatory and do not call for any further comments. There are no qualifications, reservations or adverse remarks made by Statutory Auditors M/s. Goyal Goyal and Co., Chartered Accountants (Firm Registration No. 015069C), in the Auditor's report for the Financial Year ended March 31, 2026.

(v) REVIEW OF SECRETARIAL AUDITORS REPORT

There are no qualifications, reservations or adverse remarks made by Secretarial Auditors M/s. Prem Pyara Tiwari & Associates, Practicing Company Secretaries (C.P. No: 18513), in the Secretarial Audit Report for the Financial Year ended March 31, 2026.

(vi) REPORTING OF FRAUDS BY AUDITORS

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

(vii) COST RECORDS

During the financial year ended March 31, 2026, the provisions relating to maintenance of cost records under Section 148(1) of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014 were not applicable to the Company.

23. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

As required under Regulation 34 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 ("Listing Regulations") the Management Discussion and Analysis of the Company for the year under review is presented in a separate section forming the part of the Directors Report is attached here with as **Annexure III.**

24. DEMATERIALISATION OF SHARES

During the year under review, all the equity shares were dematerialized through depositories viz. National Securities Depository Limited and Central Depository Services (India) Limited, which represents 100% of the total paid-up capital of the Company. The Company ISIN No. is INE01R101013 and Registrar and Share Transfer Agent is MUFG Intime India Private Limited.

25. DIRECTOR REMUNERATION AND SITTING FEES

Member's attention is drawn to Financial Statements wherein the disclosure of remuneration paid to Directors is given during the year 2025-26. Details of Sitting fees paid to the non-executive directors are disclosed in the financial statements.

26. RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the company with related parties which may have potential conflict with the interest of the company at large. Your directors draw your attention to notes to the financial statements for detailed related parties' transactions entered during the year.

Accordingly, as per third proviso to Section 188(1) of the Act, required approvals of the Board or Members / Shareholders has been obtained for such transactions. However, as part of good corporate governance, all related party transactions covered under Section 188 of the Act are approved by the Audit committee.

The E-form AOC- 2 is attached as **Annexure - IV** with this report.

27. CREDIT RATING

The company has obtained Credit Rating from Acuite Ratings and Research Agency during the year, for the Loan Facilities (Both Fund Based and Non-Fund Based) obtained from State Bank of India for Bank Guarantee, Cash Credit, Forward Contracts and Letter of Credit

28. MEETING OF INDEPENDENT DIRECTORS

Schedule IV of the Companies Act, 2013 and the Rules thereunder mandate that the independent directors of the Company shall hold at least one meeting in a financial year, without the attendance of non-independent directors and members of the Management.

During the year under review, the Independent Directors met on March 17, 2026 inter alia, to:

1. Review the performance of the Non- Independent Directors and the Board of Directors as a whole.
2. Review the performance of the Chairman of the Company, taking into the account of the views of the Executive and Non- Executive Directors.
3. Assess the quality, content and timeliness of flow of information between the management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

All the Independent Directors were present in the meeting. At the meeting, the independent directors discussed, among other matters, the performance of the Company and risks faced by it, the flow of information to the Board, competition, strategy, leadership strengths and weaknesses, governance, compliance, Board movements, succession planning, human resources matters and the performance of the executive members of the Board, and the Chairman.

During the year under review no new Independent Directors were appointed in the Company.

29. DECLARATION FROM INDEPENDENT DIRECTORS

All the Independent Directors on the Board have given a declaration of their independence to the Company as required under section 149(6) of the Companies Act, 2013 & Regulation 16(1)(b) of the Listing Regulations.

Based on the declarations received and after undertaking due assessment of the veracity of the same, the Board of Directors is of the opinion that the Independent Directors possess the requisite integrity, expertise, experience, proficiency and fulfil the conditions specified under the Act and the LODR Regulations for being appointed and continuing as Independent Directors of the Company.

30. CRITERIA FOR APPOINTMENT OF INDEPENDENT DIRECTORS

An Independent Director shall be a person of integrity and possess appropriate balance of skills, experience and knowledge in one or more fields of finance, law, management, sales, marketing and technical operations or any other discipline related to the Company's business. The Company did not have any peculiar relationship or transactions with non-executive Directors during the year ended March 31, 2026.

31. FORMAL ANNUAL EVALUATION

The evaluation framework for the Board of Directors has been designed in accordance with the requirements of the Act and LODR Regulations and in consonance with the guidance note on Board evaluation issued by SEBI. The framework has been approved by the Board based on the recommendation of the Nomination and Remuneration Committee. The objective of the framework is to ensure corporate governance standards are maintained; to facilitate the identification of areas of concern and the areas to be focused upon for enhancing the functioning of the Board; to create and to steer the Board in direction of achieving the Company's mission and vision.

The Nomination and Remuneration Committee is primarily responsible for framing the criteria of evaluation (including for evaluation of the Board, and the Independent Directors). Such criteria may vary for different categories of individuals/groups depending on the functions, responsibilities, competencies required etc. The evaluation criteria for the Board as a whole include aspects such as the structure of the Board, management and functions of the Board etc. The evaluation criteria for the Committees of the Board includes aspects such as composition of the Committee, effectiveness of the Committee, contributions to decisions of the Board etc. The evaluation criteria for Directors and chairperson includes aspects such as fulfilment of functions, knowledge and competency, effectiveness of leadership and ability to steer meetings etc. The evaluation criteria for Independent Directors includes aspects such as participation at Board/Committee meetings, managing relationship, knowledge and skill, personal attributes, etc.

The Board carried out an annual evaluation of its own performance, Board's committees, and individual Directors pursuant to the provisions of the Act and LODR Regulations. This exercise was carried out through a structured questionnaire prepared separately for the Board, Committees, Chairperson of the Board, and individual Directors. The questionnaires were uploaded on the online tool for the Directors to carry out the evaluation for the financial year under review.

32. INVESTOR EDUCATION AND PROTECTION FUND

During the year under review the provisions relating to transfer of funds to Investor education and protection fund does not apply to the Company.

33. CORPORATE SOCIAL RESPONSIBILITY

CSR initiatives and activities are aligned to the requirements of Section 135 of the Act.

A brief outline of the CSR policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in Annexure I of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

This Policy is available on the Company's website at https://anlon.co/uploads/12._Corporate_Social_Responsibility_Policy.pdf

34. POLICIES OF THE COMPANY

- **REMUNERATION AND APPOINTMENT POLICY**

  The Company has devised, inter-alia, a policy on Director's appointment and remuneration including that of Key Managerial Personnel, Senior Management Personnel and other employees. The policy sets out the guiding principles for the Nomination and Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, while considering their appointment as Directors of the Company and that remuneration is directed towards rewarding performance based on Individual as well as Organisational achievements and Industry benchmark. There has been no change in the policy during the year under review. The policy is available on the Company's website at https://anlon.co/uploads/11._Nomination_and_Remuneration_Policy1.pdf

- **POLICY ON MATERIALITY OF RELATED PARTY TRANSACTION**

Your Company has adopted the policy on Materiality of Related Party Transaction to set out the dealing with the transaction between the Company and its related parties. The Policy on Materiality of Related Party Transaction has been available on the website of the Company at https://anlon.co/uploads/8._Related_Party_Transaction_Policy.pdf

- **POLICY OF CODE OF CONDUCT FOR DIRECTOR AND SENIOR MANAGEMENT**

Your Company has adopted the policy of code of Conduct to maintain standard of business conduct and ensure compliance with legal requirements. The Policy on Code of Conduct for Director and Senior Management has been available on the website of the Company at https://anlon.co/uploads/6._Code_of_Conduct_for_Sr_Mgnt_Persnel.pdf

- **PREVENTION OF INSIDER TRADING**

Pursuant to provisions of the regulations, the Board has formulated and implemented a Code of Conduct to regulate, monitor and report trading by employees and other connected persons and code of practices and procedure for fair disclosure of unpublished price Sensitive Information. The same has been available on the website of the Company at https://anlon.co/uploads/1._Code_of_Conduct_for_Insider_Trading.pdf

- **POLICY AND PROCEDURE FOR INQUIRY IN CASE OF LEAK OF UPSI**

Pursuant to provisions of the regulations, the Board has formulated and implemented a Code of Conduct to procedure for inquiry in-case of leak of Un-published Price Sensitive information (UPSI) by employees, Designated Partners and other connected persons The same has been available on the website of the Company

❖ **POLICY ON THE PRESERVATION OF DOCUMENTS AND ARCHIVE POLICY**

Pursuant to provision of the regulations, the board has formulated the policy on the Preservation of Documents & Archive policy. The same has been available at the website of company at https://anlon.co/uploads/5._Policy_for_Preservation_of_Documents.pdf

❖ **DIVIDEND DISTRIBUTION POLICY**

Pursuant to provision of the regulations, the board has formulated the policy on Dividend Distribution policy. The same has been made available on the website of the company at https://anlon.co/uploads/15_Dividend-Distribution-Policy.pdf

❖ **BUSINESS RISK MANAGEMENT**

The Company has taken various steps in connection with the implementation of Risk Management measures in terms of provisions contained in the Companies Act, 2013, after identifying the elements of risks which in the opinion of the Board may threaten the very existence of the Company. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by Board from time to time. Key risks identified are methodically addressed through mitigating actions on a continuing basis. The policy of risk management is made available on the website of the company at https://anlon.co/uploads/9._Risk_Management_Policy.pdf

❖ **VIGIL MECHANISM/WHISTLE BLOWER MECHANISM**

Your Company has framed a Whistle Blower Policy to deal with instances of fraud and mismanagement, if any. The Vigil Mechanism has been available on the website of the Company at https://anlon.co/uploads/10_Whistle_Blower_Policy.pdf

❖ **POLICY ON DETERMINATION AND DISCLOSURE OF MATERIALITY OF EVENTS AND INFORMATION**

Your Company has adopted a Policy on Determination and Disclosure of Materiality of Events and Information. The Policy on Determination and Disclosure of Materiality of Events and Information has been available on the website of the Company at https://anlon.co/uploads/4_Policy_for_Determining_Materiality_of_Events.pdf

35. PARTICULARS REGARDING EMPLOYEES' REMUNERATION

During the year under review, the details of employees drawing remuneration which is in excess of the limit as prescribed under Section 197 of the Companies Act, 2013 read with rule 5(2) of the

Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed herewith as **Annexure-V**.

The information pertaining to section 197 read with rules 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel), 2014 is annexed herewith as **Annexure-V.**

36. DISCLOSURES BY DIRECTORS

The Board of Directors have submitted notice of interest in Form MBP 1 under Section 184(1) as well as information by directors in Form DIR 8 under Section 164(2) and declarations as to compliance with the Companies Act, 2013 & Listing Regulations.

37. DISQUALIFICATIONS OF DIRECTORS

During the financial year 2025-2026 under review the Company has received Form DIR-8 from all Directors as required under the provisions of Section 164(2) of the Companies Act, 2013 read with Companies (Appointment and Qualification of Directors) Rules, 2014 that none of the Directors of your Company is disqualified to hold office as per provision of Section 164(2) of the Companies Act, 2013 and debarred from holding the office of a Director pursuant to any order of the SEBI or any such authority in terms of SEBI letter dated 14th June, 2018 and NSE circular dated 20th June 2018 on the subject "Enforcement of SEBI orders regarding appointment of Directors by Listed Companies".

The Directors of the Company have made necessary disclosures, as required under various provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

38. SECRETARIAL STANDARDS

Your directors' states that they have devised proper systems to ensure compliance with the Secretarial Standards and that such system are adequate and operating effectively.

39. OTHER REGULATORY REQUIREMENT

The Company has been complied with all regulatory requirements of central government and state government and there were no significant and material orders passed by the Regulators or Courts or Tribunals during the year impacting the going concern status and the Company's operations in future.

40. SEBI COMPLAINTS REDRESS SYSTEM (SCORES)

The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are centralized database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its status. Your Company has been registered on SCORES and makes every effort to resolve all investor complaints received through SCORES or otherwise within the statutory time limit from the receipt of the complaint. The Company has not received any complaint on the SCORES during financial year 2025-26.

41. INVESTOR GRIEVANCES REDRESSAL STATUS

During the Financial Year 2025-2026, there were no complaints or queries received from the shareholders of the Company. Company Secretary acts as the Compliance Officer of the Company is responsible for complying with the provisions of the Listing Regulations, requirements of securities laws and SEBI Insider Trading Regulations. The Investor can send their query to cs.anlon@anlon.co.in.

42. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition, and Redressal of Sexual Harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules there under. The policy aims to provide protection to employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where employees feel secure.

The Company has constituted committee (known as the Internal Complaints Committee) under the sexual harassment of women at workplace (prevention, prohibition, and Redressal) Act, 2013 and complied with the provisions of the same.

The Policy on prevention, prohibition, and Redressal of Sexual Harassment at workplace is available on the website of the Company at https://anlon.co/uploads/3_Prevention_of_Sexual_Harressment_Policy.pdf

The following is the Summary of sexual harassment complaints received and disposed off during the FY 2025-2026:

1	Number of complaints of sexual harassment received in the year	Nil
2	Number of complaints disposed off during the year; and	NA
3	Number of cases pending for more than ninety days.	NA

43. DISCLOSURES UNDER MATERNITY BENEFIT ACT, 1961

The Company has complied with the provisions of the Maternity Benefit Act, 1961, as amended, and ensures that all eligible women employees are extended the benefits and protections mandated under the Act, including paid maternity leave and other entitlements. The Company also promotes a gender-inclusive workplace and is committed to supporting the health and well-being of women employees through appropriate workplace policies and practices.

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

During the year under review this provision is not applicable on our Company.

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

During the year under review this provision is not applicable on our Company.

46. DISCLOSURE REGARDING RECEIPT OF COMMISSION BY A DIRECTOR FROM THE HOLDING OR SUBSIDIARY OF A COMPANY, IN WHICH SUCH PERSON IS A MANAGING OR WHOLE-TIME DIRECTOR – 197(14)

During the year under review this provision is not applicable on our Company.

47. SIGNIFICANT AND MATERIAL LITIGATIONS AND ORDER

During the year, there were no significant and material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

48. COMPLIANCE WITH THE CODE OF CONDUCT OF BOARD OF DIRECTORS AND SENIOR MANAGEMENT

The Board of Directors and Senior Management of the Company have complied with the Company's Code of Conduct applicable to Board of Directors and Senior Management.

49. FAMILARIZATION PROGRAM FOR INDEPENDENT DIRECTOR

The company has implemented a robust Familiarization Program for independent directors, aiming to equip them with the necessary knowledge, insights, and exposure to effectively discharge their responsibilities. The program includes comprehensive induction, periodic updates on industry trends, site visits, relevant training programs, access to information, and regular interactions with senior management. By actively engaging independent directors and providing them with the necessary resources, we strive to foster a well-informed and engaged Board that contributes to effective governance and value creation.

The Policy on Determination and Disclosure of Familiarization Programme for Independent Directors has been available on the website of the Company at https://anlon.co/uploads/Familiarization_Programme.pdf

Summary of familiarization programs imparted to Independent Directors

SL No	Financial Year	Date of Programmes	Purpose	Total number of hours spent by Independent Directors (hours)
01	2025-26	16-05-2025	Related Party Transaction Framework at Anlon	05.00
02	2025-2026	23-03-2026	Status of borrowing & liquidity position, Financial planning, accounting and reporting	06.00

50. STATEMENT OF DEVIATION(S) OR VARIATION

During the year under review this provision is not applicable on our Company.

51. DECLARATION SIGNED BY THE CHIEF EXECUTIVE OFFICER STATING THAT THE MEMBERS OF BOARD OF DIRECTORS AND SENIOR MANAGEMENT PERSONNEL HAVE AFFIRMED COMPLIANCE WITH THE CODE OF CONDUCT OF BOARD OF DIRECTORS AND SENIOR MANAGEMENT

Since, our Company falls in the ambit of SME Listed entity; hence compliance with the provisions of declaration signed by the chief executive officer stating that the members of board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management shall not apply to the Company and it does not form the part of the Annual Report for the financial year 2025-26.

52. COMPLIANCE CERTIFICATE FROM EITHER THE AUDITORS OR PRACTICING COMPANY SECRETARIES REGARDING COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

Since, our Company falls in the ambit of SME Listed entity; hence compliance with the provisions of Compliance certificate from either the auditors or practicing company secretaries regarding compliance of conditions of corporate governance shall not apply to the Company and it does not form the part of the Annual Report for the financial year 2025-26.

53. STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

During the Financial Year 2025–26, no new Independent Directors were appointed on the Board of the Company. Hence, the requirement to provide the Board's opinion regarding the integrity, expertise, experience, and proficiency of newly appointed Independent Directors does not arise for the year under review.

54. DISCLOSURES REGARDING DEMAT SUSPENSE ACCOUNT / UNCLAIMED SUSPENSE ACCOUNT

As all shares of the Company are held in dematerialised form, there is no outstanding equity in physical mode. Accordingly, the provisions relating to disclosures under the Demat Suspense Account or Unclaimed Suspense Account, as specified under Para F of Schedule V of the Listing Regulations are not applicable to the Company.

55. DISCLOSURE REQUIREMENTS FOR CERTAIN TYPES OF AGREEMENTS BINDING LISTED ENTITIES UNDER REGULATION 30A(2) OF LISTING REGULATIONS

There are no agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the listed entity or of its holding, subsidiary or associate company, among themselves or with the listed entity or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the listed entity or impose any restriction or create any liability upon the listed entity as on the date of notification of clause 5A to Para A of Part A of Schedule III of the Listing Regulations.

56. ACKNOWLEDGEMENT

The Directors thank the Company's employees, customers, vendors, investors and academic partners for their continuous support.

The Directors also thank the Government of India, Governments of various states in India, concerned Government departments and agencies for their co-operation.

For Anlon Technology Solutions Limited

Sd/-	**Sd/-**
Mr. Unnikrishnan Nair P M	**Mrs. Beena Unnikrishnan**
Managing Director	**Whole-time Director**
DIN: 01825309	**DIN: 07222504**
Add: 5001, Prestige Apt,	**Add: 5001, Prestige Apt,**
Eternity Doddaballapur Road,	**Eternity Doddaballapur Road,**
Ananthpur Gate, Puttenahalli,	**Ananthpur Gate, Puttenahalli,**
Yelahanka, Bangalore North- 560064	**Yelahanka, Bangalore North- 560064**

Date : 06.07.2026

Place : Mumbai

ANNEXURE-I

Annual Report on CSR Activities to be Included in the Board's Report for Financial Year Commencing on or After 1st Day of April, 2020

1. **Brief outline on CSR Policy of the Company:**

   The objective of the Policy document is to articulate Anlon's core philosophy of social responsibility, to define the areas chosen by Anlon to impact the society with its efforts towards Corporate Social Responsibility ("CSR") and to define the governance & monitoring framework for ensuring effectiveness of this Policy.

2. **Composition of CSR Committee:**

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Unnikrishnan Nair P M	Managing Director	1	1
2	Mrs. Beena Unnikrishnan	Whole-time Director	1	1
3	Mr. Shiny George	Non-executive Independent Director	1	1

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

   - CSR Committee: https://www.anlon.co/investors/54
   - CSR Policy : https://anlon.co/uploads/12._Corporate_Social_Responsibility_Policy.pdf
   - CSR Projects : https://anlon.co/uploads/CSR_PROPOSAL_2025.pdf

4. **The executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8. - Not Applicable**

5. (a) Average net profit of the company as per sub-section (5) of section 135: **Rs. 7,02,17,023**

(b) Two percent of average net profit of the company as per sub-section (5) of section 135: **Rs. 14,04,340.46**
(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: **Nil**
(d) Amount required to be set off for the financial year, if any: **Nil**
(e) Total CSR obligation for the financial year ((b)+(c)-(d)): **Rs. 14,04,340.46**

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project)- Rs. 14,56,602.90.
(b) Amount spent in Administrative overheads. Nil
(c) Amount spent on Impact Assessment, if applicable. NA
(d) Total amount spent for the Financial Year [(a)+(b)+(c)]. Rs. 14,56,602.90.
(e) CSR amount spent or ~~unspent~~ for the financial year: Rs. 14,56,602.90.

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
14,56,602.90	Nil	Nil	Nil	Nil	Nil

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	14,04,340.46
(ii)	Total amount spent for the Financial Year	14,56,602.90
(iii)	Excess amount spent for the financial year [(ii)-(i)]	52,262.44
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

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

Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to a fund specified under Schedule VII as per section 135(5), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)	Deficiency, if any
					Name of the Fund	Amount (in Rs).	Date of transfer.		
1.	FY-1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2.	FY-2	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3.	FY-3	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Total								

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Yes

If Yes, enter the number of Capital assets created/ acquired: 01

The details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) (including complete address and location)	Pincode of the property or asset(s)	Date of creation / acquisition	Amount of CSR amount spent (₹)	Details of entity / Authority / beneficiary of the registered owner
1	Deep Freezer (purchased under the CSR Project "Care of Stray Animals"). **Location**: #20, 1st Floor, 2nd Cross, Lavender Lane, D.R. Bendre Layout, Kothanur Post, Bangalore – 560077	560077	[23/05/2025]	17,500	**Name:** Kaleo Foundation **Registered Address:** #20, 1st Floor, 2nd Cross, Lavender Lane, D.R. Bendre Layout, Kothanur Post, Bangalore – 560077 **Registration Number:** 90/2019-20

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

For Anlon Technology Solutions Limited

Sd/-	**Sd/-**
Mr. Unnikrishnan Nair P M	**Mrs. Beena Unnikrishnan**
Managing Director	**Whole-time Director**
DIN: 01825309	**DIN: 07222504**
Add: 5001,Prestige Apt,	**Add: 5001,Prestige Apt,**
Eternity Doddaballapur Road,	**Eternity Doddaballapur Road,**
Ananthpur Gate, Puttenahalli,	**Ananthpur Gate, Puttenahalli,**
Yelahanka, Bangalore North- 560064	**Yelahanka, Bangalore North- 560064**

Date: 06.07.2026
Place: Mumbai

ANNEXURE-II

FORM NO. MR.3
SECRETARIAL AUDIT REPORT
(For the Financial Year Ended March 31, 2026)
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members,
Anlon Technology Solutions Limited
406, 93 East Building, Shanti Nagar,
Mahakali Caves Road, Andheri (East),
Mumbai- 400093

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

Auditor's Responsibility:

Our responsibility is to express an opinion on the compliance of the applicable laws and maintenance of records based on audit. We have conducted the audit in accordance with the applicable Auditing Standards issued by The Institute of Company Secretaries of India. The Auditing Standards requires that the Auditor shall comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Due to the inherent limitations of audit including internal, financials and operating controls, there is an unavoidable risk that some material misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the Standards.

We further report that:

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

1. We have examined the books, papers, minute books, website, forms and returns filed, the filings/ submissions made by the listed entity to the Stock Exchanges, and other records maintained by **Anlon Technology Solutions Limited** ("the Company") for the financial year ended March 31, 2026 according to the provisions of:

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

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

   iii. The Depositories Act, 1996 & The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 and bye-laws framed thereunder;

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

   v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

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

   b. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

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

2. Provisions of the following Regulations and guidelines prescribed under the Securities and Exchange Board of India Act, 1992 were not applicable to the Company during the financial year ended on March 31, 2026:

a. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
b. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
c. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021,
d. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
e. Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; and
f. Securities and Exchange Board of India (Buy-back of Securities) Regulations 2018;

3. Other laws as applicable specifically to the Company; as reported to us, the company being into infrastructural solutions and engineering activities; Company has complied with all the applicable laws during the period under review including Sexual Harassment of Women at Workplace (Prevention and Prohibition and Redressal) Act, 2013.

4. We have also examined compliances with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI); and The Listing Agreement entered into by the Company with National Stock Exchange of India Limited;

During the period under review and as per the explanations and the clarifications given to us and the representation made by the Management, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above to the extent applicable.

We further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The composition of the Board of Directors during the period under review was in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance or with shorter period, where consent for shorter notice is obtained and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

We further report that; as represented by the Company and relied upon by us, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

As per the minutes of the Board Meetings duly recorded and signed by the Chairman, the decisions at the Meetings were unanimous and no dissenting views have been recorded.

There were no amendments or modifications to the Articles of Association of the Company during the period under review.

We further report that during the audit period, there were following instances of:

a) Changes in the Key Managerial Personnel of the Company (resignation and appointment of the Chief Financial Officer).
b) Approval for Maintenance of Books of accounts at place other than its Registered Office (Now maintained at No. 40, Sy No. 50, Adinarayanahosahalli Industrial Area, Dodaballapura 4th Phase, Adinarayanahosalli Village, Dodballapura, Bangalore Rural-561203);

We have not examined compliance by the company with respect to:

a. Applicable financial laws, like direct and indirect tax laws, maintenance of financial records, etc., since the same have been subject to review by statutory auditors, tax auditors and other designated professionals.
b. As informed by the company that there were no Industry specific laws applicable to the company; however, general laws as applicable to the Company have been complied with. The management has also represented and confirmed that all the general laws, rules, regulations, orders, standards and guidelines as are applicable to the Company relating to Industry/Labour etc., have been complied with.

We further report that, during the audit period, there were no other specific events/actions in pursuance of the above referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs in pursuance of the above referred laws, rules etc.

We further state that our report of even date is to be read along with "Annexure – A" appended hereto.

For Prem Pyara Tiwari & Associates
Company Secretaries

SD/-

Prem Pyara Tiwari
Proprietor
F.C.S. No.: 10947
C.P. No.: 18513
P.R. No.: 2436/2022
UDIN: F010947H000745087

Place: Noida
Date: 04.07.2026

'ANNEXURE A'

To
The Members,
Anlon Technology Solutions Limited
406, 93 East Building, Shanti Nagar,
Mahakali Caves Road, Andheri (East),
Mumbai- 400093

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

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

For Prem Pyara Tiwari & Associates
Company Secretaries

SD/-

Prem Pyara Tiwari
Proprietor
F.C.S. No.: 10947
C.P. No.: 18513
P.R. No.: 2436/2022
UDIN: F010947H000745087

Place: Noida
Date: 04.07.2026

ANNEXURE-III

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Industry Structure and Developments

The Company operates in a highly specialized domain, in collaboration with globally renowned Original Equipment Manufacturers (OEMs). Our partnerships span a broad range of mission-critical equipment, systems, and digital technologies, including:

- Mobile firefighting and rescue vehicles
- Runway rubber removal machines
- Airport baggage and cargo handling systems
- Runway and road sweeping equipment
- Power transmission systems
- Friction testing machines
- Climate control systems for on- and off-highway vehicles (including construction and mining equipment)
- Disabled aircraft recovery kits
- Line laser marking machines
- Firefighting digital training simulators
- Grass cut-and-collection equipment
- Fire blankets
- Experienced Digital Solutions

With more than 18 years of experience, the Company has earned a strong reputation for spare parts distribution and after-sales service for equipment supplied by its international partners. We have built long-standing relationships with major airports across India—including Delhi, Mumbai, Hyderabad, Bangalore, and Chennai—as well as with leading refineries, municipal corporations, and other critical infrastructure sectors. These relationships are primarily supported through long-term Annual Maintenance Contracts (AMCs).

In FY 2025-2026, the Company achieved a significant milestone by commencing full-scale assembly operations and its new Corporate office at its newly established facility:

Plot No. 40, Doddaballapura Industrial Area (4th Phase), YG 1 Industries, Doddaballapura Taluk, Adinarayana Hosahalli, Bengaluru Rural, Karnataka – 562163.

FY 25-26 marked a significant milestone with the successful refurbishment of the world's largest firefighting vehicle for Goa International airport and delivery of multiple indigenously engineered solutions. Another noteworthy feat is the assembly and supply of India's first "Make in India" Turntable Ladder with Rescue Lift to the Government of Goa.

Anlon became the first manufacturer of in India to have received the EN14043 Conformity Certificate for the continuous manufacture of this machine from TUV-SUD, Germany, who is a world-renowned organization for Quality and Standards Certification. This also is a first time event for any Indian Company.

The year 2026 is another significant year for us, as our long-term associates, M/S ROSENBAUER International A.G Austria, has made a strategic decision to join hands with Anlon for getting a series of fire engines manufactured from Anlon's Bangalore facility. This key step extends Anlon's reach beyond the borders of India.

Another major milestone achieved by Anlon in FY26 is joint decision with M/S BUCHER Municipal, Switzerland to manufacture their world-renowned Sewage Cleaner machines in India. Anlon will also be responsible to promote this range of machines throughout India. This marked the first significant commercial outcome of the Company's Make in India strategy.. With Rs.110.15 crore orders in hand as on March 31, 2026, along with forthcoming orders, we're positioned for sustained profitable growth. In conclusion, FY26 has been the strongest year in the Company's history, both in terms of deliveries and strategic, future-oriented initiatives.

Opportunities and Strengths

The Company's key strength lies in its enduring partnerships with international OEMs who command up to 80% of global market share in their respective industries. Building on this foundation, we have begun the localized manufacturing and assembly of select high-performance equipment at our new facility in Doddaballapur, Bangalore which highlights our growing capability to produce globally benchmarked equipments from India

Our manufacturing efforts are strongly aligned with the Government of India's *Make in India* initiative, which encourages domestic production and technological self-reliance. With our portfolio well-suited to this vision, we expect increased access to local opportunities, policy incentives, and competitive advantages in the Indian and regional markets.

Segment-wise or Product-wise Performance

The Company operates in the following key business segments:

- **Manufacturing and Assembly:** Production of engineering systems and components for specialized applications in aviation, petroleum, infrastructure, municipal services, and allied sectors.
- **Engineering Services:** Installation, commissioning, maintenance, and technical support for machinery and systems supplied by our OEM partners.
- **Spare Parts Distribution:** Supply of essential spare parts and consumables to ensure uninterrupted operation and maintenance.
- **Client Liaisoning and After-Sales Management:** Acting as a bridge between clients and OEMs for equipment procurement, installation, and ongoing support—an integral part of our end-to-end engineering service model.

Outlook

The Company remains committed to delivering world-class engineering solutions and value-driven services in an increasingly dynamic and competitive business environment. To uphold the highest standards of quality and technical excellence, our engineers, technicians, and service professionals undergo continuous training and certification programs conducted in collaboration with our global OEM partners. Regular knowledge enhancement initiatives and updates on emerging technologies, products, and industry best practices ensure that our technical capabilities remain aligned with international standards. In addition, selected personnel participate in advanced overseas training programs to strengthen their expertise in specialized systems and innovative technologies.

Building on the successful commencement of in-house manufacturing and the expansion of our service capabilities, the Company is strategically positioned to capitalize on emerging opportunities across both government and private sector markets. With sustained investments in human capital, manufacturing infrastructure, digital capabilities, and operational excellence, The Company isconfident of enhancing customer value, strengthening our competitive advantage, and driving sustainable long-term growth and profitability.

Risks and Concerns

The Company's continued success is significantly dependent on the expertise, leadership, and retention of its senior management team and highly skilled technical workforce. The loss of key personnel, challenges in attracting qualified professionals, or an inability to retain specialized talent could impact operational efficiency, customer service, and the timely execution of strategic initiatives.

Our engineers and technical service teams are responsible for the installation, maintenance, and servicing of sophisticated, mission-critical equipment operating in high-risk environments. All services are performed in strict compliance with global OEM standards to ensure optimum performance, operational reliability, and safety. To maintain technical excellence, employees undergo regular training, certification, and skill enhancement programs conducted in collaboration with our international OEM partners. Selected personnel also participate in advanced overseas training programs to strengthen their expertise in emerging technologies and specialized systems.

Recognizing that human capital is a key driver of sustainable growth, the Company has implemented comprehensive talent management and retention initiatives, including competitive compensation structures, performance-linked incentives, structured career development programs, and continuous learning opportunities. Nevertheless, increasing competition for skilled professionals, evolving industry requirements, and broader economic conditions continue to pose challenges in talent acquisition and retention. The Company periodically reviews and strengthens its human resource strategies to effectively address these evolving risks.

The Company also recognizes the critical importance of the **timely deployment and reliable performance of Airport Rescue and Fire Fighting (ARFF)** vehicles during emergency situations. Any delay in deployment or operational malfunction, regardless of the underlying cause, could have significant implications for airport safety, emergency response effectiveness, and the Company's reputation. While the ARFF vehicles supplied by the Company are manufactured by globally renowned OEMs and are maintained in accordance with prescribed maintenance protocols and international standards, unforeseen technical failures, operational disruptions, or circumstances beyond the Company's control may adversely impact customer confidence, contractual performance, and future business opportunities. The Company continues to strengthen its preventive maintenance practices, technical support capabilities, and response mechanisms to mitigate such operational risks.

External Risks and Market Dependencies

Revenue from airport-related operations may fluctuate due to factors beyond the Company’s control. These include:

- Reduction in flight operations
- Fuel price volatility
- Currency exchange fluctuations
- Geopolitical instability

- Labor strikes and conflicts
- Health crises or pandemics
- Natural disasters and extreme weather
- Regulatory changes and alternative transport developments
- Financial difficulties faced by key clients or airports

Such events may impact the Company's aeronautical and service revenues, leading to unpredictability in income and profitability. There is no assurance that these risks can be fully mitigated.

Technology Risks

The Company operates in a technology-driven environment where continuous innovation and compliance with evolving global safety standards are essential to maintaining its competitive position. Rapid technological advancements may require periodic investments in upgrading infrastructure, systems, and engineering capabilities.

The Company's operations also rely significantly on robust information technology systems and are exposed to risks such as power outages, cybersecurity threats, system failures, and data breaches. To mitigate these risks, the Company continues to invest in modern IT infrastructure, cybersecurity measures, regular system upgrades, and business continuity planning to ensure operational resilience and safeguard

Internal Control Systems and their Adequacy

The Company has established adequate internal controls and risk management systems to safeguard its assets and ensure the accuracy and reliability of financial reporting. Regular internal audits are conducted to monitor compliance and operational effectiveness. The Audit Committee reviews the internal control framework periodically and takes appropriate action to strengthen the same when necessary. These systems are designed to provide reasonable assurance in achieving business objectives and compliance with applicable laws and regulations.

Discussion on financial performance with respect to operational performance:

The revenue from operations for FY 2025-26 is Rs. 10591.69 Lakhs over the previous year's revenue from operations of Rs. 5023.30 Lakhs which is 110.85% more than previous year's revenue from operations.

Net Profit after tax for FY 2025-26 is Rs. 1387.53 Lakhs against the previous year's Net profit after tax of Rs. 649.01 Lakhs which is 113.79 % more than previous year's Net Profit after tax.

Earnings per Share for FY 2025-26 were Rs. 22.18 against the previous year's Earnings per Share of Rs. 10.56.

Material developments in human resources / industrial relations front, including number of people employed:

The Company firmly believes that motivated and empowered employees are the cornerstone of competitive advantage.

The company's employee value proposition is based on strong focus on employee development, providing a satisfying work environment, performance appraisal and counseling and appropriate empowerment. The company continues to maintain and enjoy a cordial relationship with its employees, providing a positive environment to improve efficiency with regular investments in upgrading the knowledge skills of the employees.

The number of permanent employees on the roles of the Company as on 31st March 2026 is 194 employees and an average year on year growth of 13%.

Details of significant changes in key financial ratios:

Ratio	Current Period	Previous Period	Variance in %	Reason for variance by more than 25%
Current Ratio	2.23	2.84	(21.48) %	NA
Debt-Equity Ratio	0.16	0.13	23.08%	NA
Debt service coverage ratio	1.62	1.17	38.46%	Due to improved operating profits during the year.
Return in equity ratio	21.10	14.65	44.03%	Due to higher net profits driven by increased revenue.
Inventory turnover ratio	4.44	2.13	108.45%	Due to higher consumption of raw materials and improved sales during the

				year, along with better inventory management, resulting in faster movement of inventory compared to the previous year
Debtors' Turnover ratio	3.86	3.73	3.49%	NA
Trade payables turnover ratio	4.13	8.06	(48.76) %	Decreased due to increase in trade payables
Net capital turnover ratio	1.72	1.71	0.58%	NA
Net profit ratio	13.10	12.92	1.39%	NA
Return on capital employed	23.21	13.88	67.22%	Increased due to improved profitability
Return on investment	NA	NA	NA	NA
Interest coverage Ratio	20.59	19.06	(8.00)%	NA
Operating Profit Margin	13.10	12.92	(01.00)%	NA
Net Profit Margin	20	21	05.00%	NA

Details of any change in return on net worth:

There is a decrease in return on net worth due to an increase in accumulated profits leading to increase in closing net worth.

Disclosure of accounting treatment:

The Company has followed all the treatments in the Financial Statements as per the prescribed Accounting Standard: our company has followed all required accounting standards also disclosed significant accounting policy. Financial statements include balance sheet, profit and loss, cash flow statements with schedules/Notes.

Cautionary statement:

The statements contained in the *Management Discussion and Analysis* section describing the Company's objectives, projections, estimates, expectations, or predictions may constitute "forward-looking statements" within the meaning of applicable laws and regulations. Actual results may differ materially from those expressed or implied due to various factors, including changes in economic conditions, market dynamics, government policies, regulatory developments, climatic conditions, and other risks and uncertainties beyond the Company's control.

For Anlon Technology Solutions Limited

Sd/-
Mr. Unnikrishnan Nair P M
Managing Director
DIN: 01825309
Add: 5001, Prestige Apt,
Eternity Doddaballapur Road,
Ananthpur Gate, Puttenahalli,
Yelahanka, Bangalore North- 560064

Sd/-
Mrs. Beena Unnikrishnan
Whole-time Director
DIN: 07222504
Add: 5001, Prestige Apt,
Eternity Doddaballapur Road,
Ananthpur Gate, Puttenahalli,
Yelahanka, Bangalore North- 560064

Date : 06.07.2026
Place : Mumbai

ANNEXURE-IV

E-FORM NO. AOC-2

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

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

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

There were no contracts or arrangements or transactions entered into during the year ended March 31, 2026, which were not at arm's length basis.

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

All the transactions were entered by the Company in ordinary course of business and were in arm's length basis:

Name of Related Party	Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or any other registration number	Nature of relationship	Nature of Contract / agreement / transactions	Duration of contracts / agreements / transactions	Salient terms of contracts or agreements, or transactions including actual / expected contractual amount (In Lakhs)	Date(s) of approval by the Board, if any:	Amount paid as advances (In Lakhs)
Kaleo Hospitality and Realty Private	CIN: U68100KA2017 PTC099130	Common Directors Whole-time Director	1.Office Rent 2.Rent for Furnitur	All the contracts are Invoice based	Office Rent: 04.02 Rent for: 04.02	16.05.2025	298.12

Limited (Material)		Mrs. Beena Unnikrishnan and Non-Executive Director Mrs. Veena Praveen are Directors in Kaleo Hospitality and Realty Private Limited	e & Fittings 3. Rent for Plant & Machinery 4. Technical Consultancy Service Charges 5. Construction Services	Yearly contract, subject to the approval of Board	Furniture & Fittings: Rent for Plant & Machinery: 05.22 Technical Consultancy Service Charges: 35.40 Construction Services: 269.77 i. The transactions are carried out the prevailing market rates ii. All the transactions are based on the Purchase Order.		
Kaleo Foundation (Non-Material)	Trust Registartion No.: 90/2019-20	Common Trustees Mr Unnikrishnan Nair P M and Mrs. Beena Unnikrishanan	Donation	Based on the Project proposal shared each year	Donations – 16.60	16.05.2025	Nil
Tec Trans UG (Non-Material)	CIN: 97421_HRB8155_GEL_S_209_09_26_38669527	Managing Director Mr. Unnikrishnan Nair PM is the Sharehold	Technical Consultancy	All the transactions are invoice based	Technical Consultancy/Purchase of Goods: 20.21 i. The transactions are	16.05.2025	Nil

		er in Tec Trans UG		Yearly contract, subject to the approval of Board	carried out the prevailing market rates ii. All the transactions are based on the Purchase Order.		
Rohan Unnikrishnan (Non-Material)	PAN: EOKPR2410P	Son of Managing Director Mr. Unnikrishnan and whole Time Directors Mrs. Beena Unnikrishanan	Employment	Based on Appointment Letter	Remuneration: 7.26	16.05.2025	Nil
Mr. Unnikrishnan Nair PM	PAN: AAQPU5774P	Managing Director	Employment	Based on Appointment Letter	Remuneration: 93.05	NA	Nil
Mrs. Beena Unnikrishnan	PAN: AAZPU4526G	Whole-Time Director	Employment	Based on Appointment Letter	Remuneration: 31.19	NA	Nil

For Anlon Technology Solutions Limited

Sd/-
Mr. Unnikrishnan Nair P M
Managing Director
DIN: 01825309
Add: 5001, Prestige Apt,
Eternity Doddaballapur Road,
Ananthpur Gate, Puttenahalli,
Yelahanka, Bangalore North- 560064

Sd/-
Mrs. Beena Unnikrishnan
Whole-time Director
DIN: 07222504
Add: 5001, Prestige Apt,
Eternity Doddaballapur Road,
Ananthpur Gate, Puttenahalli,
Yelahanka, Bangalore North- 560064

Date : 06.07.2026
Place : Mumbai

ANNEXURE-V

DISCLOSURE UNDER SECTION 197(12), READ WITH RULE 5 OF COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL), RULES, 2014].

1. The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year 2025-26.

A. Remuneration of Managing Director and Whole-time Director

Sl. No	Name of Director	Remuneration In (Rs. in Lakh).	Designation	Ratio of remuneration to Median Remuneration of the employees	% increase in Remuneration in year ended 31st March 2026
1.	Unnikrishnan Nair P M	93.05	Managing Director	22.40	3.39%
2.	Beena Unnikrishnan	31.19	Whole-time Director	7.51	3.97%

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B. Remuneration to Key Managerial Personnel:

Sl. No	Name of the Personnel	Designation	Remuneration In (Rs. in Lakh)	% increase in Remuneration in year ended 31 March 2026
1.	Emmyunual S $	Chief Financial Officer	23.52	5.95%
2.	Anushree Chaumal @	Chief Financial Officer	7.57	N.A.
3.	Sikha Dixit	Company Secretary & Compliance Officer	2.81	0.00%

$ Ceased with effect from 31st January, 2026.

@ Appointed with effect from 04th February, 2026.

2. The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year: As specified in Point A and Point B of Annexure V

3. The percentage Increase in the median remuneration of employees in the financial year 2025-26 is 2.28% approx.

4. The number of permanent employees on the rolls of Company in the financial year 2025-26: 194 Employees.

5. Average percentiles increase already made in the salaries of employees other than the managerial personnel in the FY 2025-26 was 43.41% and its comparison with the percentile increase in the managerial remuneration for the FY 2025-26 was 10.48%. The remuneration of the Managing Director, Whole time director, CFO and Company Secretary is decided based on the individual performance as well as performance of the Company, inflation, prevailing industry trends and benchmarks. The remuneration of Non-Executive Directors consists of commission and sitting fees. While deciding the remuneration, various factors such as Director's participation in Board and Committee Meetings during the year, other responsibilities undertaken, such as Membership or Chairmanship of Committees, time spent in carrying out other duties, role and functions as envisaged in Schedule IV of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and such other factors as the Governance, Nomination and Remuneration Committee may deem fit etc. were taken into consideration.

6. Affirmation that the remuneration is as per the remuneration policy of the Company -We affirm that the remuneration paid is as per the remuneration policy of the Company.

Name of top ten employee in terms of remuneration drawn

Pursuant to Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company is required to disclose the names and other particulars of top ten employees in terms of remuneration drawn and employees who were in receipt of remuneration as prescribed under the said rule during the financial year.

However, the said disclosure is **not applicable to the Company** for the financial year 2025-as no employee was in receipt of remuneration equal to or exceeding the limits prescribed under the said Rule, namely:

- ₹1,02,00,000 per annum, if employed throughout the financial year;
- ₹8,50,000 per month, if employed for a part of the financial year; or
- Remuneration in excess of that drawn by the Managing Director or Whole-time Director while holding not less than 2% of the equity share capital of the Company, either individually or together with spouse and dependent children.

Accordingly, the Company is not required to make any disclosure under sub-rule (2) of Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

For Anlon Technology Solutions Limited

Sd/-
Mr. Unnikrishnan Nair P M
Managing Director
DIN: 01825309
Add: 5001, Prestige Apt,
Eternity Doddaballapur Road,
Ananthpur Gate, Puttenahalli,
Yelahanka, Bangalore North- 560064

Sd/-
Mrs. Beena Unnikrishnan
Whole-time Director
DIN: 07222504
Add: 5001, Prestige Apt,
Eternity Doddaballapur Road,
Ananthpur Gate, Puttenahalli,
Yelahanka, Bangalore North- 560064

Date : 06.07.2026
Place : Mumbai

INDEPENDENT AUDITOR'S REPORT

To The Members of Anlon Technology Solutions Limited

Report on the Audit of the financial statements

Opinion

We have audited the accompanying financial statements of Anlon Technology Solutions Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

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

Information Other than the financial statements and Auditor's Report Thereon

- The Company's Board of Directors is responsible for the other information which comprises of the Directors Report and other related information (the "other information"), but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this audit report.

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

- In connection with our audit of the financial statements, our responsibility is to read the other information identified above, when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Management's Responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the financial statements

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

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

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

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has an adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

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

   A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

   C. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.

   D. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.

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

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

   G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

   a) The Company does not have any pending litigations which would impact its financial position except as stated in Note No. 36 of Financial Statements.

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

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

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

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

      iii. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d) (i) and (d) (ii) contain any material mis-statement.

   e) The Company has not paid any dividend during the year and hence, compliance with Section 123 of the Act is not applicable.

I. Based on our examination, which included test checks, the company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the period for all relevant transactions recorded in the softwares. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

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

For Goyal Goyal & Co.
Chartered Accountants
(Firm's Registration No. – 015069C)

Sd/-

CA Hemant Goyal
(Partner)
(M. No. - 405884)
(UDIN - 26405884SIJMQN3785)

Place: Bangalore
Date: May 26, 2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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

We have audited the internal financial controls over financial reporting of Anlon Technology Solutions Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. 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 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 Companies Act, 2013.

Auditor's Responsibility

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note.

For Goyal Goyal & Co.
Chartered Accountants
(Firm's Registration No. – 015069C)

Sd/-
Hemant Goyal
(Partner)
(M. No. - 405884)
(UDIN - 26405884SIJMQN3785)

Place: Bangalore
Date: May 26, 2026

ANNEXURE – B: Report under the Companies (Auditor's Report) Order, 2020

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date on the accounts of **Anlon Technology Solutions Limited** (the "Company") for the year ended March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

i. According to the information & explanation given to us and on the basis of our examination of the records of the Company, in respect of property, plant & equipment and intangible assets:

a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of its property, plant & equipment.
(B) The Company has maintained proper records showing full particulars of Intangible assets.

b) The Property, Plant & Equipment were physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information & explanation given to us, no material discrepancies were noticed on such verification.

c) The title deeds of all the immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.

d) The Company has not revalued its property, plant & equipment (including right to use assets) or intangible assets or both during the year and hence, reporting under clause 3(i)(d) of the order is not applicable.

e) There are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder and hence, reporting under clause 3(i)(e) of the order is not applicable.

ii. a) The physical verification of inventory has been conducted at reasonable intervals by the Management during the year and, in our opinion, the coverage and procedures of such verification by Management is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory.

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 been sanctioned working capital limits in excess of five crores rupees in aggregate from the bank on the basis of security of current assets of the Company. The quarterly returns/statements filed by the Company with such bank are in agreement with the books of accounts of the Company except for the quarters given below and the details of which are as follows:

(Amount in Lakhs)

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of Account (₹ in Lakhs)	Amount as reported in the quarterly return/ statement (₹ in Lakhs)	Amount of difference (₹ in Lakhs)	Reason for material discrepancies
Q1	State bank of India	Stock	1,173.12	1,173.12	-	-
		Book Debts	2,468.36	2,008.42	459.94	Invoice raised for factory acceptance test of Rubber Removal Machine
Q2	State bank of India	Stock	1,342.61	1,342.61	-	-
		Book Debts	2,063.45	2,063.45	-	-
Q3	State bank of India	Stock	906.35	906.35	-	-
		Book Debts	4,071.66	4,077.15	(5.49)	TDS entries recorded subsequent to submission
Q4	State bank of India	Stock	1,020.09	985.89	34.20	Loading of direct expenses
		Book Debts	3,589.25	3,644.63	(55.38)	TDS and deposit entries recorded subsequent to submission

iii. 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 investments or provided any guarantee or security to companies, firms, limited liability partnerships or any other parties during the year. The company has provided loans to parties (other than related parties) during the year. In relation to the above, we report that:

a. A. The Company has provided loans or advances in the nature of loans during the year and details of which are given below:

Loans (₹ in Lakhs)

A. Aggregate amount provided during the year: - Related party - Others	 - 7.74
B. Balance outstanding as at balance sheet date in respect of above cases: - Related party - Others	 - 6.44

b. The investments made and the terms and conditions of the grant of all the above-mentioned loans or advances in the nature of loans provided, during the year are, in our opinion, prima facie, not prejudicial to the Company's interest.

c. The Company has not granted loans to related parties. hence reporting under clause 3(iii)(c) is not applicable.
In respect of loans granted by the Company to others, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are regular as per stipulation.

d. According to information and explanations given to us and based on the audit procedures performed, in respect of loans granted and advances in the nature of loans provided by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

e. No loan granted by the company to others which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of the existing loans given to the same parties.

f. The Company has not granted loans to related parties. hence reporting under clause 3(iii)(f) is not applicable.

iv. In our opinion and according to information and explanation given to us, the company has complied the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. According to the information and explanation given to us, the Company has not accepted any deposits or amounts deemed to be deposits during the year and hence the directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder are not applicable to the Company.

vi. To the best of our knowledge and according to the information and explanations given to us, the Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for the services provided by the company and hence reporting under clause 3(vi) is not applicable to the Company.

vii. According to the information & explanation given to us, in respect of statutory dues:

a) The Company has been generally regular in depositing undisputed statutory dues including Goods & Service Tax, Provident Fund, Employees' State Insurance, Income-tax, Sales tax, Service Tax, Customs Duty, Value Added Tax, Goods and Services Tax, Cess and other material statutory dues applicable to it with the appropriate authorities during the year except certain delays in case of tax deducted at source and Goods and Services Tax. There were no undisputed amounts payable in respect of Goods & Service Tax, Provident Fund, Employees' State Insurance, Income-tax, Sales tax, Service Tax, Customs Duty, Value Added Tax, Goods & Services Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a year of more than six months from the date they became payable.

b) There are no statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2026 on account of any dispute except as follows:

Name of the Statute	Nature of the Dues	Amount (₹)	Period to which the amount relates	Forum where dispute is pending	Remarks , if any
Goods and Service Tax Act, 2017	GST, Interest & Penalty	6,03,374	FY 2017-18	Joint Commissioners of State Tax (Appeals)	NIL

viii. There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

ix. Based on information and explanation provided by the management of Company and on the basis of our examination of the records of the Company,

a. The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Hence, reporting under clause 3(ix)(a) is not applicable to that extent.

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

c. In our opinion and according to the information and explanations given to us, the company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

d. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

e. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

f. The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and hence reporting on clause 3(ix)(f) of the Order is not applicable.

x. (a) During the year, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments). Hence, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) During the year, the Company has not raised fund by way of preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally). Hence, reporting under clause (x)(b) of the Order is not applicable to the Company.

xi. (a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) To the best of our knowledge, we have taken into consideration there is no whistle-blower complaints received by the Company during the year.

xii. The company is not Nidhi Company. Accordingly, paragraph 3(xii) of Order is not applicable.

xiii. According to the information and explanations given to us and based on our examination of the record of the Company, transactions with related parties are in compliance with the provisions of section 177 and 188 of the Companies Act where applicable and the details have been disclosed in the financial statements etc. as required by the applicable accounting standards.

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

(b) We have considered, the internal audit reports issued to the Company during the year and covering the period up to March 31, 2026 for the period under audit.

xv. According to the information and explanations given to us and based on our examination of the record of the Company, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

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

(b) The company has not conducted any non-banking financial or housing finance activities during the year and hence, the company is not required to obtain certificate of registration from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi)(b) of the order is not applicable.

(c) The company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India and hence, reporting under clause 3(xvi)(c) of the order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

xviii. During the year, there are no resignation of statutory auditors. Hence, reporting under clause 3(xviii) of the order is not applicable.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a year of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a year of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For Goyal Goyal & Co.
Chartered Accountants
(Firm's Registration No. – 015069C)

Sd/-
Hemant Goyal
(Partner)
(M. No. - 405884)
(UDIN - 26405884SIJMQN3785)

Place: Bangalore
Date: May 26, 2026

Anlon Technology Solutions Limited

CIN: L74900MH2015PLC295795

BALANCE SHEET AS AT MARCH 31, 2026

(₹ In Lakhs)

	Particulars	Note No.	As at March 31, 2026 ₹	As at March 31, 2025 ₹
A	**EQUITY AND LIABILITIES**			
(1)	**Shareholders' funds**			
	(a) Share capital	**2**	625.54	625.54
	(b) Reserves and Surplus	**3**	6,643.49	5,255.96
			7,269.03	5,881.50
(2)	**Non-current liabilities**			
	(a) Long term Borrowings	**4**	41.35	57.05
	(b) Deferred tax liabilities (net)	**5**	26.80	1.38
	(c) Long term Provisions	**6**	100.49	80.81
			168.64	139.24
(3)	**Current liabilities**			
	(a) Short Term Borrowings	**7**	1,136.43	733.48
	(b) Trade payables	**8**		
	(i) Total outstanding dues of micro enterprises and small enterprises		45.70	18.51
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,330.06	649.94
	(c) Other current liabilities	**9**	716.11	628.22
	(d) Short-term provisions	**10**	221.77	49.36
			3,450.07	2,079.51
	TOTAL		**10,887.74**	**8,100.25**
B	**ASSETS**			
(1)	**Non-current assets**			
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property,Plant & Equipment	**11**	2,718.45	1,701.48
	(ii) Intangible Assets		10.64	14.05
	(iii) Capital Work-in-Progress		-	170.77
	(b) Other Non-Current Assets	**12**	468.48	318.97
			3,197.57	2,205.27
(2)	**Current assets**			
	(a) Inventories	**13**	1,020.09	1,827.57
	(b) Trade receivables	**14**	3,589.25	1,897.07
	(c) Cash and bank balances	**15**	740.63	401.77
	(d) Short-term loans and advances	**16**	822.56	1,087.15
	(e) Other current assets	**17**	1,517.64	681.42
			7,690.17	5,894.98
	TOTAL		**10,887.74**	**8,100.25**
	See accompanying notes forming part of the Financial Statements			

In terms of our report attached
For Goyal Goyal & Co.
Chartered Accountants
(FRN – 015069C)

Sd/-
CA Hemant Goyal
(Partner)
(M. No. - 405884)
(UDIN -): 26405844SIJMQN3785
Place : Bangalore
Date : May 26, 2026

For and on behalf of the Board of Directors

Sd/-
Unnikrishnan Nair P M
(Managing Director)
DIN: 01825309
Place : Bangalore
Date : May 26, 2026

Sd/-
Beena Unnikrishnan
(Whole-Time Director)
DIN: 07222504
Place : Bangalore
Date : May 26, 2026

Sd/-
Anushree Chaumal
(CFO)
Place : Bangalore
Date : May 26, 2026

Sd/-
Shikha Dixit
(Company Secretary)
Place : Bangalore
Date : May 26, 2026

Anlon Technology Solutions Limited

CIN: L74900MH2015PLC295795

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(₹ in lakhs)

	Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
I	Revenue from operations	18	10,591.69	5,023.30
II	Other income	19	65.87	60.65
III	**Total Revenue (I + II)**		10,657.56	5,083.95
IV	**Expenses:**			
	Cost of Raw Material Consumed	20	1,711.97	716.55
	Purchase of Stock-in-trade	21	1,626.36	2,116.73
	Direct expenses	22	1,869.74	1,034.89
	Changes in inventories of work-in-progress & stock-in-trade	23	1,108.02	(1,414.47)
	Employee benefits expense	24	1,475.39	1,067.71
	Finance costs	25	184.36	94.61
	Depreciation and amortization expense	11	111.52	57.85
	Other expenses	26	706.95	537.50
	Total Expenses		8,794.31	4,211.37
V	**Profit before tax (III-IV)**		1,863.25	872.58
VI	**Tax expense:**			
	Current tax expense		447.57	205.24
	Deferred tax expense/(credit)		25.42	19.40
	Short/(Excess) provision of tax for earlier years		2.73	(1.07)
			475.72	223.57
VII	**Profit from continuing operations (V-VI)**		**1,387.53**	**649.01**
VIII	**Earnings per Equity Share :-**			
	Face Value of ₹ 10/- each			
	Basic		22.18	10.56
	Diluted		22.18	10.56

In terms of our report attached
For Goyal Goyal & Co.
Chartered Accountants
(FRN – 015069C)

Sd/-
CA Hemant Goyal
(Partner)
(M. No. - 405884)
(UDIN -): 26405844SIJMQN3785
Place : Bangalore
Date : May 26, 2026

For and on behalf of the Board of Directors

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(Managing Director)
DIN: 01825309
Place : Bangalore
Date : May 26, 2026

Sd/-
Beena Unnikrishnan
(Whole-Time Director)
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Place : Bangalore
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Anushree Chaumal
(CFO)
Place : Bangalore
Date : May 26, 2026

Sd/-
Shikha Dixit
(Company Secretary)
Place : Bangalore
Date : May 26, 2026

ANLON TECHNOLOGY SOLUTIONS LIMITED

CIN: L74900MH2015PLC295795

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ In Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	₹	₹	₹	₹
A) CASH FLOW FROM OPERATING ACTIVITIES :				
1 **Profit before Tax**		1,863.25		872.58
Add / (Less) : Adjustment for				
Depreciation and amortisation	111.52		57.85	
Gratuity	27.88		33.37	
Sundry Balance written (back)/off	(3.03)		7.00	
Unrealised Foreign Exchange (Gain)/Loss	23.21		(14.58)	
Finance Costs	184.36		94.61	
Interest Income on Fixed Deposits	(38.05)	305.89	(45.87)	132.38
2 **Operating Profit before working capital changes**		**2,169.14**		**1,004.96**
Changes in Working Capital :				
Adjustment for (increase)/decrease in operating assets:				
Inventories	807.48		(1,415.56)	
Trade Receivables	(1,692.18)		(1,068.25)	
Short Term Loans and Advances	269.68		(531.39)	
Other Current Assets	(836.22)		(77.25)	
Other Non-Current Assets	(149.51)		(198.41)	
Other Bank Balances	(219.87)		515.04	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	682.04		260.51	
Other Current Liabilities and Provisions	90.60	(1,047.98)	23.22	(2,492.09)
Net Changes in Working Capital		**1,121.16**		**(1,487.13)**
3 **Cash generated from operations**				
Income Tax Paid (Net)		(288.68)		(185.90)
Net Cash flow from Operating Activities		**832.48**		**(1,673.03)**
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment and Intangible Assets (including Capital work-in-progress and intangible assets under development)		(954.57)		(1,079.88)
Interest received on Fixed Deposits		38.05		45.87
Net Cash flow used in Investing Activities		**(916.52)**		**(1,034.01)**
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Equity Shares		-		2,487.52
Share issue expense		-		(233.96)
Proceeds of Borrowings		404.06		470.12
Repayment of Borrowings		(16.81)		(27.85)
Finance Cost Paid		(184.22)		(94.61)
Net Cash flow from Financing Activities		**203.03**		**2,601.22**
Net increase /(decrease) in Cash and cash equivalents (A+B+C)		**118.99**		**(105.82)**
Cash and cash equivalents at the beginning of the year ended		**29.58**		**135.40**
Cash and cash equivalents as at the end of the year ended		**148.57**		**29.58**
Cash and Cash Equivalents consists of :-				
(i) Cash-in-Hand		4.64		5.52
(ii) Balance with Banks in Current Accounts		143.93		24.06
Total		**148.57**		**29.58**

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.

In terms of our report attached
For Goyal Goyal & Co.
Chartered Accountants
(FRN – 015069C)

Sd/-
CA Hemant Goyal
(Partner)
(M. No. - 405884)
(UDIN -): 26405844SIJMQN3785
Place : Bangalore
Date : May 26, 2026

For and on behalf of the Board of Directors

Sd/-
Unnikrishnan Nair P M
(Managing Director)
DIN: 01825309
Place : Bangalore
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Place : Bangalore
Date : May 26, 2026

Sd/-
Anushree Chaumal
(CFO)
Place : Bangalore
Date : May 26, 2026

Sd/-
Shikha Dixit
(Company Secretary)
Place : Bangalore
Date : May 26, 2026

Anlon Technology Solutions Limited CIN: L74900MH2015PLC295795

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1. SIGNIFICANT ACCOUNTING POLICIES

1.01 BACKGROUND OF THE COMPANY

Anlon Technology Solutions Limited is a company incorporated on 28th July, 2015 as "Anlon Technology Solutions Private Limited".

The corporate identification number of the company is L74900MH2015PLC295795.

The company has been converted from Private Company to Public Company on 13th June, 2022.

The Company is engaged in providing engineering services, training, consultancy, advisory, and research & development services in the fields of engineering systems, automotive equipment, and other related areas. As part of its engineering services, the Company also sells spare parts necessary for executing these services and facilitates connections between clients and machinery manufacturers. The Company handles the installation and servicing of such machinery, which forms an ancillary part of its overall engineering service offerings.

During the financial year 2024-25 and 2025-26, the Company expanded into the Manufacturing and Assembling segment by initiating the design, engineering, and testing of fire-fighting equipment, runway rubber removal machine,rapid intervention vehicle, sweeping machines, trackjet machine and turntable ladder, establishing a dedicated division for their manufacturing and assembly.

1.02 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

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

1.03 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

1.04 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(i) Property, Plant & Equipment

All Property, Plant & Equipment are recorded at cost including taxes(Excluding recoverable in nature), duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

(ii) Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.

1.05 DEPRECIATION / AMORTISATION

Tangible Assets:

Depreciable amount of assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on tangible fixed assets has been provided on the straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013.

Intangible assets

Software (excluding SAP software) is amortised over a period of three years on straight line method. SAP software is amortised over a period of six years on straight line method.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1.06 INVENTORIES

Inventories are valued at the lower of cost and net realizable value in accordance with Accounting Standard (AS) 2 – Valuation of Inventories.

The cost of **Raw materials** comprises the purchase price (net of recoverable taxes), duties, freight, and other expenses incurred in bringing the materials to their present location and condition. Cost is determined using the First-In, First-Out (FIFO) method.

Work-in-progress and F**inished goods** are valued at cost, which includes the cost of raw materials, direct labor, and a proportionate share of production overheads that are systematically allocated based on normal capacity. The cost also includes other costs incurred in bringing the inventories to their present location and condition.

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

Traded Goods (Spares and Components).Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the first-in, first-out principle

1.07 IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable value.

1.08 BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue.

1.09 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

1.10 REVENUE RECOGNITION

Sale of Goods

Revenue from sale of goods net of returns is recognized on dispatch or appropriation of goods in accordance with the terms of sale and is inclusive of excise duty as and when applicable, Price escalation claims are recognized to the extent there is reasonable certainty of its realization.

Sale of Services

Revenue from sale of services is accounted on proportionate completed method.

1.11 OTHER INCOME

Interest income is accounted on accrual basis. Income other than interest income is accounted for when right to receive such income is established.

1.12 EMPLOYEE BENEFITS

Gratuity

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year. The company has a funded plan of gratuity across PNB MetLife India Insurance Co. Ltd

The liability is determined using the Projected Unit Credit Method based on actuarial valuation at the year-end. The present value of the defined benefit obligation is reduced by the fair value of plan assets. Current service cost, interest cost, and expected return on plan assets are charged to the Profit and Loss account. Actuarial gains and losses are recognized in the Profit and Loss account immediately.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1.13 TAXES ON INCOME

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – "Accounting for taxes on income", notified under Companies (Accounting Standards) Rules, 2021. Income tax comprises of both current and deferred tax.
Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

1.14 CASH AND BANK BALANCES

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balances (with original maturity is more than three months but remaining maturity less than twelve months)

1.15 EARNINGS PER SHARE

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

1.16 SEGMENT REPORTING

The Company has identified two primary business segments in accordance with Accounting Standard (AS) 17 – Segment Reporting: (i) Manufacturing and Assembling, and (ii) Engineering. The Engineering segment includes technical services such as engineering consultancy, training, advisory, and R&D in the fields of engineering systems, automotive equipment, and related areas. It also includes the sale of spare parts, facilitation between clients and machinery manufacturers, and installation and servicing of such machinery as part of the service offerings. During the financial year 2025-26, the Company expanded into the Manufacturing and Assembling segment by initiating the design, engineering, and testing of fire-fighting equipment, runway rubber removal machine,rapid intervention vehicle, sweeping machines, trackjet machine and turntable ladder, establishing a dedicated division for their manufacturing and assembly.
Segment revenue, expenses, assets, and liabilities are identified and allocated based on their direct relationship to each segment. Items not directly allocable are classified under "unallocated" for accurate and transparent financial reporting.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

2 SHARE CAPITAL

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	₹ in Lakhs	Number	₹ in Lakhs
Authorised:				
Equity Shares of ₹ 10/- each	70,00,000	700.00	70,00,000	700.00
	70,00,000	**700.00**	**70,00,000**	**700.00**
Issued, Subscribed and Paid up:				
Equity Shares of ₹ 10/- each fully paid-up	62,55,400	625.54	62,55,400	625.54
Total	**62,55,400**	**625.54**	**62,55,400**	**625.54**

Notes:

(a) Rights, Preferences and Restrictions attached to equity shares :

- Right to receive dividend as may be approved by the Board of Directors / Annual General Meeting.
- The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.
- Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.

(b) The company has issued 6,50,400 equity shares of ₹10 each at a premium of ₹372.46 each by way of Qualified Institutions Placement ("QIP") on June 03,2024

(c) Reconciliation of the number of shares outstanding at the beginning and at the end of the year

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	₹ in Lakhs	Number	₹ in Lakhs
Equity Shares of ₹ 10 each				
Shares outstanding at the beginning of the year	62,55,400	625.54	56,05,000	560.50
Add: Shares issued during the year	-	-	6,50,400	65.04
Shares outstanding at the end of the year	**62,55,400**	**625.54**	**62,55,400**	**625.54**

(d) Details of equity shares held by each shareholder holding more than 5% shares:

Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
	No.	% of Holding	No.	% of Holding
(a) Beena Unnikrishnan	19,37,632	30.98%	19,37,632	30.98%
(b) Unnikrishnan Nair P M	19,38,433	30.99%	19,38,433	30.99%

(e) Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2026		As at March 31, 2025		% Change during the year
	No.	% of Holding	No.	% of Holding	
(a) Beena Unnikrishnan	19,37,632	30.98%	19,37,632	30.98%	-
(b) Unnikrishnan Nair P M	19,38,433	30.99%	19,38,433	30.99%	-

(f) Details of Aggregated no. of shares issued for consideration other than cash / bonus shares / shares bought back during the last 5 years :

	Particulars	As at March 31, 2026
		No.
(a)	Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received as cash	
(b)	Aggregate number and class of shares allotted as fully paid up by way of bonus shares	40,00,000
(c)	Aggregate number and class of shares bought back	

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

3 RESERVES AND SURPLUS **(₹ In Lakhs)**

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
(a) **Securities Premium**		
Opening Balance	3,624.02	1,435.50
Add: Received on Issue of Shares	-	2,422.48
Less : Share issue expense	-	(233.96)
Closing Balance	3,624.02	3,624.02
(b) **Surplus in Statement of Profit and Loss**		
Opening Balance	1,631.94	982.93
Add: Profit for the year	1,387.53	649.01
Closing Balance	3,019.47	1,631.94
Total	**6,643.49**	**5,255.96**

4 LONG TERM BORROWINGS

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
Secured		
(a) Term Loan (Vehicle Loan)		
-Bank	17.27	32.54
-Others (NBFC)	24.08	24.51
Total	**41.35**	**57.05**

(Refer Note - 30 for terms of security, repayment and other relevant details)

5 DEFERRED TAX LIABILITIES/(ASSETS) (NET)

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
Deferred Tax Liabilities arising on account of :		
- Difference of WDV as per Companies Act, 2013 and Income Tax Act, 1961	60.30	27.83
Deferred Tax Asset arising on account of :		
- Expense disallowable under Income Tax Act, 1961	(33.50)	(26.45)
Total	**26.80**	**1.38**

6 LONG TERM PROVISIONS

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
Provision for Employee Benefit		
- Provision for Gratuity	100.49	80.81
Total	**100.49**	**80.81**

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

7 SHORT-TERM BORROWINGS

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
Secured		
Loans Repayable on Demand		
(a) *Cash Credit*		
-From Banks	1,121.16	427.11
(b) *Overdraft Facility*		
-From Banks	-	290.00
Current Maturities of Long-term Debt	15.27	16.37
Total	**1,136.43**	**733.48**

(Refer Note - 30 for terms of security, repayment and other relevant details)

8 TRADE PAYABLES

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
Trade Payables		
(a) Total outstanding dues of micro enterprises and small enterprises;	45.70	18.51
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises.	1,330.06	649.94
Total	**1,375.76**	**668.45**

(Refer Note - 31 for ageing)

9 OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
(a) Advance from Customers	373.19	455.90
(b) Statutory Liabilities (includes Custom Duty, Provident Fund, Profession Tax, TDS, etc.)	93.17	24.80
(c) Salaries and Reimbursements	112.52	11.25
(d) Expenses Payable	9.35	8.53
(e) Interest accrued but not due	0.14	-
(f) Security Deposits	127.74	127.74
Total	**716.11**	**628.22**

10 SHORT TERM PROVISIONS

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
(a) Provision for Tax (Net of Advance Tax, TDS & TCS)	177.04	15.68
(b) Provision for expenses	12.28	9.43
(c) Provision for Gratuity	32.45	24.25
Total	**221.77**	**49.36**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

11 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(₹ in lakhs)

Particulars	Gross Block (At Cost)					Accumulated Depreciation / Amortisation				Net Block	
	As at April 1, 2025	Additions during the year	Deductions / Transfer during the year	Transfer to Stock	As at March 31, 2026	As at April 1, 2025	For the year	Deductions / Transfer during the year	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
(a) **Property, Plant & Equipment**											
(i) Computers	76.42	23.23	-	-	99.65	50.78	17.39	-	68.17	31.48	25.64
(ii) Furniture & Fixtures	35.41	25.77	-	-	61.18	4.37	4.53	-	8.90	52.28	31.04
(iii) Building	530.15	583.99	-	-	1,114.14	19.03	10.51	-	29.54	1,084.60	511.12
(iv) Plant & Machinery	99.51	322.37	-	-	421.88	5.80	17.06	-	22.86	399.02	93.71
(v) Motor Vechicles*	136.70	-	0.26	-	136.44	41.59	16.05	0.02	57.62	78.82	95.11
(vi) Leasehold Land	243.86	-	-	-	243.86	-	-	-	-	243.86	243.86
			-	-			-				
(vii) Leasehold Improvements	6.02	-	-	-	6.02	2.60	1.19	-	3.79	2.23	3.42
(viii) Office Equipment	66.61	69.53	-	-	136.14	17.64	18.03	-	35.67	100.47	48.97
(ix) Factory Building	661.06	100.46	-	-	761.52	12.45	23.38	-	35.83	725.69	648.61
Total	**1,855.74**	**1,125.35**	**0.26**	**-**	**2,980.83**	**154.26**	**108.14**	**0.02**	**262.38**	**2,718.45**	**1,701.48**
Previous Year	**(503.50)**	**(1,352.24)**	**-**	**-**	**(1,855.74)**	**(102.82)**	**(51.44)**	**-**	**(154.26)**	**(1,701.48)**	**(400.68)**
(b) **Intangible Assets**											
(i) Software	21.66	-	-	-	21.66	7.61	3.41	-	11.02	10.64	14.05
Total	**21.66**	**-**	**-**	**-**	**21.66**	**7.61**	**3.41**	**-**	**11.02**	**10.64**	**14.05**
Previous Year	**(1.20)**	**(20.46)**	**-**	**-**	**(21.66)**	**(1.20)**	**(6.41)**	**-**	**(7.61)**	**(14.05)**	**-**
(c) **Capital work in progess**											
(i) Building	170.77	183.20	353.97	-	-	-	-	-	-	-	170.77
(ii) Plant & Machinery		370.93	176.34	194.59	-	-	-	-	-	-	-
Total	**170.77**	**554.13**	**530.31**	**194.59**	**-**	**-**	**-**	**-**	**-**	**-**	**170.77**
Previous Year	**(443.13)**	**(346.68)**	**(619.04)**	**-**	**(170.77)**	**-**	**-**	**-**	**-**	**(170.77)**	**(443.13)**
(d) **Intangible Assets under development**											
(i) Software	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Previous Year	**(20.46)**	**-**	**(20.46)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(20.46)**
Total (a) + (b) + (c) +(d)	**2,048.17**	**1,679.48**	**530.57**	**194.59**	**3,002.49**	**161.87**	**111.55**	**0.02**	**273.40**	**2,729.09**	**1,886.30**
Previous Year Total	**(968.29)**	**(1,719.38)**	**(639.50)**	**-**	**(2,048.17)**	**(104.02)**	**(57.85)**	**-**	**(161.87)**	**(1,886.30)**	**(864.27)**

*TCS Receivable has been booked for the asset purchase in previous year

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

12 OTHER NON-CURRENT ASSETS

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
Unsecured; Considered Good		
(a) Security Deposit (including rent deposits)	27.26	40.66
(b) Other Bank Balances (Fixed Deposits Balances includes balance having original maturity of more than 3 months with remaining maturity of more than 12 months or fixed deposits held as security against the bank guarantees having remaining maturity of more than 12 months)	367.58	278.31
(c) Retention Money	73.64	-
Total	**468.48**	**318.97**

13 INVENTORIES

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
Inventories (lower of cost or net realisable value)		
Raw material	301.63	1.09
Work-in-progress	-	1,219.92
Stock In Trade	718.46	606.56
Total	**1,020.09**	**1,827.57**

14 TRADE RECEIVABLES

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
Unsecured; Considered Good		
Outstanding for a period exceeding six months from the date they are due for payment	96.95	244.98
Outstanding for a period not exceeding six months from the date they are due for payment	3,492.30	1,652.09
Total	**3,589.25**	**1,897.07**

(Refer Note - 31 for ageing)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

15 CASH AND BANK BALANCES

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Cash and Cash Equivalents		
- Cash-in-Hand	4.64	5.52
- Balance with Banks in Current Accounts	143.93	24.06
(b) Other Bank Balances		
Fixed Deposits includes fixed deposits having original maturity of more than 3 months but having remaining maturity of less than 12 months or fixed deposits held as security against the bank guarantees having remaining maturity of less than 12 months)	592.06	372.19
Total	**740.63**	**401.77**

16 SHORT-TERM LOANS AND ADVANCES

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Unsecured; Considered Good		
(a) Balance with Government Authorities	-	167.91
(b) Others		
(i) Vendor Advance to Related Parties	414.37	435.82
(ii) Vendor Advances to Others	375.94	455.74
(iii) Staff Advances	32.25	27.68
Total	**822.56**	**1,087.15**

17 OTHER CURRENT ASSETS

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Unsecured; Considered Good		
(a) Retention Money	53.14	20.30
(b) Tender Deposit	143.30	98.05
(c) Prepaid Expenses	169.19	122.04
(d) TDS Reimbursement receivables	1.22	0.96
(e) Unbilled Revenue	1,150.79	440.07
Total	**1,517.64**	**681.42**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

18 REVENUE FROM OPERATIONS

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Sale of Goods	7,595.49	3,026.53
(b) Sale of Services	2,996.20	1,996.77
Total	**10,591.69**	**5,023.30**

19 OTHER INCOME

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Interest Income on Fixed Deposits	38.05	45.87
(b) Miscellaneous Receipts	0.18	0.20
(c) Gain on translation of Foreign Currency Balances	24.61	14.58
(d) Sundry Balance written back	3.03	-
Total	**65.87**	**60.65**

20 COST OF RAW MATERIAL CONSUMED

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) ***Raw Material Consumed***		
Opening Stock of Raw Material	1.09	-
Add: Purchases	2,012.51	717.64
Less: Closing Stock of Raw Material	(301.63)	(1.09)
Total	**1,711.97**	**716.55**

21 PURCHASE OF STOCK-IN-TRADE

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Purchase of Goods	1,626.36	2,116.73
Total	**1,626.36**	**2,116.73**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

22 DIRECT EXPENSES

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Customs Duty and Clearance Expenses	584.53	328.05
(b) Other Direct Expenses (Including Travelling, Transportation, Fees etc.)	1,285.21	706.84
Total	**1,869.74**	**1,034.89**

23 CHANGES IN INVENTORIES OF WORK-IN-PROGRESS & STOCK-IN-TRADE

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Work-in-progress		
Opening Stock	1,219.92	-
Less: Closing Stock	-	(1,219.92)
(b) Stock in trade		
Opening Stock	606.56	412.01
Less: Closing Stock	(718.46)	(606.56)
Total	**1,108.02**	**(1,414.47)**

24 EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Salaries and Allowances	1,113.59	770.86
(b) Remuneration to Directors	124.24	120.00
(c) Contribution to PF, ESIC etc	41.05	32.59
(d) Gratuity	27.88	33.37
(e) Staff Welfare Expenses	168.63	110.89
Total	**1,475.39**	**1,067.71**

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

25 FINANCE COSTS

Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025
		₹	₹
(a)	Bank and Processing Charges	83.56	43.10
(b)	Interest on Borrowings	98.53	48.66
(c)	Interest on Late Payment Charges	1.91	2.70
(d)	Interest on MSME	0.36	0.15
	Total	**184.36**	**94.61**

26 OTHER EXPENSES

Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025
		₹	₹
(a)	Auditor's Remuneration	2.85	1.30
(b)	Director Sitting Fees	4.41	2.40
(c)	Donation	3.18	3.47
(d)	Insurance Charges	34.62	10.13
(e)	Power And Fuel	32.10	22.05
(f)	Office Expenses	36.84	42.43
(g)	Printing And Stationery Expenses	18.33	16.11
(h)	Software Expenses	54.21	58.52
(i)	Communication Expenses	21.75	6.28
(j)	Commission And Brokerage Expenses	0.75	0.59
(k)	Legal And Professional Charges	148.16	101.72
(l)	Postage And Courier	24.69	18.25
(m)	Sundry Balances Written Off	-	7.00
(n)	Repairs & Maintenance	47.85	56.26
(o)	Rent	75.32	75.54
(p)	Sales Promotion Expenses	60.01	19.97
(q)	Car Hiring Charges	30.07	23.98
(r)	Rates And Taxes	64.50	30.38
(s)	Conveyance Expenses	29.88	26.85
(t)	Depository charges	0.22	0.33
(u)	CSR Expenses	14.57	11.29
(v)	Miscellaneous Expenses	2.64	2.65
	Total	**706.95**	**537.50**
Note:			
(i) Remuneration to Auditors:			
	As Auditors - Statutory Audit	1.80	1.05
	As Auditors - Tax Audit	0.20	0.20
	Certification Work	0.85	0.05
	Total	**2.85**	**1.30**

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

27 DISCLOSURE IN RESPECT OF GRATUITY LIABILITY (Funded)

I. ASSUMPTIONS:	For the year ended March 31, 2026	For the year ended March 31, 2025
Discount Rate	7.05% p.a.	6.70% p.a.
Salary Escalation	7% p.a.	7% p.a.
Attrition rate	10.00% p.a at younger ages reducing to 2.00% p.a at older ages	10.00% p.a at younger ages reducing to 2.00% p.a at older ages
Mortality Rate	Indian Assured Lives Mortality (2012-14) Table	Indian Assured Lives Mortality (2012-14) Table
Retirement Age	60 Years	60 Years

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
Present Value of Benefit Obligation as at the beginning of the year	126.18	92.66
Current Service Cost	24.74	19.75
Interest Cost	8.28	6.51
(Benefit paid)	-	(0.97)
Actuarial (gains)/losses on obligations	(3.72)	8.23
Present value of benefit obligation as at the end of the year	**155.48**	**126.18**

III. CHANGES IN FAIR VALUE OF PLAN ASSETS	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
Opening Fair Value of Planned Asset	21.12	-
Expected return	2.05	0.98
Actuarial gain/(loss)	(0.63)	0.14
Benefits paid	-	-
Contributions by employer	-	20.00
Actuarial (gains)/losses recognized in income & expenses statement	**22.54**	**21.12**

IV. ACTUARIAL GAINS/LOSSES:	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
Actuarial (gains)/losses on obligation for the year		
-Due to change in financial assumptions	(4.76)	5.35
-Due to Experience adjustments on plan liabilities	1.05	2.88
Actuarial (gains)/losses on planned asset for the year	0.62	-
-Due to Experience adjustments on plan Asset	-	(0.14)
Actuarial (gains)/losses recognized in income & expenses Statement	**(3.09)**	**8.09**

V. AMOUNT RECOGNIZED IN THE BALANCE SHEET:	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
Fair value of plan assets at the end of the year	22.54	21.12
(Present value of benefit obligation as at the end of the year)	(155.48)	(126.18)
Funded status (Funded)	**(132.94)**	**(105.06)**
Net (liability)/asset recognized in the balance sheet	**(132.94)**	**(105.06)**

VI. EXPENSES RECOGNIZED IN THE INCOME STATEMENT:	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
Current service cost	24.74	19.75
Interest cost	8.28	6.51
Actuarial (gains)/losses	(3.09)	8.09
Expected return on plan assets	(2.05)	(0.98)
Expense recognized in Statement of Profit & Loss	**27.88**	**33.37**

VII. BALANCE SHEET RECONCILIATION:	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
Opening net liability	105.06	92.66
Expense as above	27.88	33.37
(Benefit paid)	-	(0.97)
Contributions by employer	-	(20.00)
Net liability/(asset) recognized in the balance sheet	**132.94**	**105.06**

VIII. EXPERIENCE ADJUSTMENTS	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
On Plan Liability (Gains)/Losses	1.05	2.88
On Plan Assets Gains/(Losses)	-	(0.14)

IX. The estimates of rate of salary increase considered in the actuarial valuation takes into account inflation, seniority, promotion and all other relevant factors including supply and demand in the employment market.

X. The company operates a funded gratuity plan with PNB MetLife India Insurance Co. Ltd., under which employees are entitled to benefits as per the company's scheme for each completed year of service. The gratuity is payable upon retirement or termination, whichever occurs earlier. The benefit vests only after five years of continuous service.

28 The calculation of basic & diluted earnings per share is based on the earnings and number of shares as computed below:

Particulars	For the year ended March 31, 2026 (₹ in Lakhs) (Except share data)	For the year ended March 31, 2025 (₹ in Lakhs) (Except share data)
(a) Net Profit/(Loss) for the year attributable to equity shareholders (₹)	1,387.53	649.01
(b) Weighted Average number of shares outstanding	62,55,400	61,43,139
(c) Nominal Value of each share (₹)	10	10
(d) Basic & Diluted Earnings Per Share (₹) (a/b)	22.18	10.56

29 RELATED PARTY TRANSACTIONS

(a) Names of Related Parties where there were transactions during the year:

Sr. No.	Name of Related Party	Description of relationship	Classification
1	Beena Unnikrishnan	Whole Time Director	Key managerial personnel
2	Unnikrishnan Nair P M	Managing Director	Key managerial personnel
3	Veena Praveen	Director	Key managerial personnel
4	Rohan Unnikrishnan	Relative of Director	Relative of KMP
5	Rahul Unnikrishnan	Relative of Director	Relative of KMP
6	Anlon IPS Engineering Private Limited	Managing Director has significant influence	Group company
7	Kaleo Hospitality And Realty Private Limited (Formerly known as "Kaleo Technology Solutions Private Limited")	Group Company	Group company
8	Kaleo Foundation	Director is a trustee in the trust	Group entity
9	Tec Trans UG	Managing Director has significant influence	Group entity
10	Meghana Purushotham Manchaiah#	Company Secretary	Key managerial personnel
11	Emmyunual Setti Balija*	CFO	Key managerial personnel
12	Anushree Chaumal**	CFO	Key managerial personnel
13	Shikha dixit***	Company Secretary	Key managerial personnel
14	Kaleo Experiential Computer Trading L.L.C	Incorporated in 30th January 2025, where Managing Director has significant influence	Group entity

 # Meghana Purushotham Manchaiah was appointed as Company secretary w.e.f 20th April 2023 upto 25th August 2024

** Mr. Emmyunual Setti Balija has resigned as the CFO of the company w.e.f. 29th January, 2026*

*** Mrs. Anushree Chaumal has been appointed as the CFO of the company w.e.f. 4th February, 2026*

**** Shikha dixit was appointed as the company secretary of the company w.e.f. 24th November 2024*

Anlon Technology Solutions Limited CIN: L74900MH2015PLC295795

NOTES FORMING PART OF THE FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

(b) Details of transactions with related party during the year and balances as at the year end:

Particulars	Key managerial personnel	Relatives of Key Management Personnel	Group Company / Entity
Transactions during the year			
Director Remuneration	124.24	-	-
	(120.00)	(-)	(-)
Reimbursements of expenses - paid	56.19	8.93	-
	(34.98)	(2.09)	(-)
Director's sitting fees	1.08	-	-
	(0.54)	(-)	(-)
Remuneration (Other than Directors)	33.90	7.26	-
	(28.79)	(3.35)	(-)
Advance given	-	-	-
	(-)	(-)	(-)
Advance repaid	-	-	-
	(-)	(-)	(-)
Consultancy charges	-	0.30	2.06
	(-)	(0.30)	(10.69)
Technical/Professional fees	-	-	35.40
	(-)	(-)	(35.40)
Rent	-	-	13.26
	(-)	(-)	(13.26)
Purchase of goods	-	-	19.73
	(-)	(-)	(74.04)
Vendor advance given	-	-	298.12
	(-)	(-)	(218.20)
Vendor advance repaid	-	-	-
	(-)	(-)	(-)
Capital expenditure	-	-	269.77
	(-)	(-)	(152.40)
Donation	-	-	16.60
	(-)	(-)	(14.00)
Balance outstanding at the end of the year	-	-	-
Reimbursements expense payable	-	(0.12)	-
	(0.03)	(-)	(-)
Remuneration to KMPs (Other than Directors)	(3.76)	(0.58)	-
	(-)	(-)	(-)
Director Remuneration payable	(7.41)	-	-
	(-)	(-)	(-)
Consultancy charges payable	-	-	-
	(-)	(0.14)	(-)
Short term loans and advances	-	-	414.37
	(-)	(-)	(435.82)
Trade payable	-	-	0.98
	(-)	(-)	(0.85)
Trade receivable	-	-	-
	(-)	(-)	(-)

Anlon Technology Solutions Limited CIN: L74900MH2015PLC295795

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

30 NOTES FOR TERMS OF BORROWINGS :

Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No of O/S Instalments	Outstanding as on March 31, 2026 (₹ In Lakhs)	Outstanding as on March 31, 2025 (₹ In Lakhs)
Axis Bank Limited	Hypothecation of Vehicle	Equated Monthly Instalments (EMIs) Rs.74,670	35.55	9.51%	60	40	25.44	31.65
Axis Bank Limited	Hypothecation of Vehicle	Equated Monthly Instalments (EMIs) Rs.28,492	11.34	9.50%	48	28	7.10	9.71
Kotak Prime Limited	Hypothecation of Vehicle	Equated Monthly Instalments (EMIs) Rs.23,367	7.30	10.88%	36	3	0.69	3.30
Kotak Prime Limited	Hypothecation of Vehicle	Equated Monthly Instalments (EMIs) Rs.60,364	29.36	8.95%	60	47	23.39	28.76
Kotak Mahindra Bank Limited	a) Equitable mortgage of Commercial Property situated at Unit no 406, admeasuring 90.11sq.meters carprt area on 4th floor along with two car parking typo sUV Tower parking in the buiding known as 93 east constructed on land bearing CTS No 90(pt), 90B and 89a/3(pt), lying being and situated at Village Mulgaon Taluka Andheri Mahakali caves road, Andheri east mumbai 400093 b) Personal guarantees of directors	Lumpsum	300.00	EBLR rate [RPRR] @ 6.25% p.a. and the spread @ 3.15% p.a.	12	N.A	-	290.00
State Bank of India Limited	**PRIMARY SECURITY-** Hypothecation of current assets of the firm, viz, Raw materials, stock in progress, finished goods, packing materials, stores and spares, book receivables in present and future. **COLLATERAL SECURITY-** **IMMOVABLE PROPERTY -** Equitable mortgage on: I. Property-l: Flat - 502, 5th floor, Block E-1, Provident Welworth City, owned by Anlon Technology Solutions Limited. 2. Property-2: Flat- 9402, 4th floor, Prestige Monte carlo, owned by Anlon Technology Solutions Limited. 3.Property-3: Plot No.40, Survey No.50, Adinarayanhasahalli Village, Kasaba Hobali, Doddaballapura Taluk, Bengaluru - 561203, owned by Anlon Technology Solutions Limited 4. Property-4: Unit No.406, 4th floor, 93 EAST, Andheri, Mumbai, owned by Anlon Technology Solutions Limited **PERSONAL GUARANTOR** 1. Unnikrishnan Nair P M 2. Beena unnikrishnan	Repayable on demand	1,500.00	EBLR+2.5%	12	N.A	1,121.16	427.11
Aggregate amount of loan guaranteed by directors / relative of directors							**1,121.16**	**717.11**

Anlon Technology Solutions Limited
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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

31 TRADE RECEIVABLE AND TRADE PAYABLE AGEING

AGEING OF TRADE PAYABLES

I. Ageing of Creditors as at March 31, 2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	45.70			-	45.70
(b) Others	1,073.71	0.98	255.27	0.10	1,330.06
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	**1,119.41**	**0.98**	**255.27**	**0.10**	**1,375.76**

II. Ageing of Creditors as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	13.56	4.95	-	-	18.51
(b) Others	387.35	262.23	0.36	-	649.94
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	**400.91**	**267.18**	**0.36**	**-**	**668.45**

AGEING OF TRADE RECEIVABLES

I. Ageing of Debtors as at March 31, 2026

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	3,492.30	12.13	57.56	15.81	11.45	3,589.25
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	**3,492.30**	**12.13**	**57.56**	**15.81**	**11.45**	**3,589.25**
Unbilled Revenue (shown under other current assets)						**1,150.79**
Total						**4,740.04**

II. Ageing of Debtors as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	1,652.09	191.31	37.74	1.42	14.51	1,897.07
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	**1,652.09**	**191.31**	**37.74**	**1.42**	**14.51**	**1,897.07**
Unbilled Revenue (shown under other current assets)						**440.07**
Total						**2,337.14**

ANLON TECHNOLOGY SOLUTIONS LIMITED

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

32. SEGMENT INFORMATION FOR THE YEAR ENDED MARCH 31, 2026

The Company has identified two primary business segments in accordance with Accounting Standard (AS) 17 – Segment Reporting notified under the Companies (Accounting Standards) Rules, 2021 as follows:

(i) Manufacturing and Assembling, and

(ii) Engineering.

During the financial year 2024-25 & 2025-26, the Company expanded into the Manufacturing and Assembling segment by initiating the design, engineering, and testing of fire-fighting equipment, runway rubber removal machine,rapid intervention vehicle, sweeping machines, trackjet machine and turntable ladder, establishing a dedicated division for their manufacturing and assembly. The Engineering segment includes technical services such as engineering consultancy, training, advisory, and R&D in the fields of engineering systems, automotive equipment, and related areas. It also includes the sale of spare parts, facilitation between clients and machinery manufacturers, and installation and servicing of such machinery as part of the service offerings.

Segment revenue, expenses, assets, and liabilities are identified and allocated based on their direct relationship to each segment. Items not directly allocable are classified under "unallocated" for accurate and transparent financial reporting.

(₹ In Lakhs)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
		Audited	Audited
I	**Segment revenue**		
	Net sales from each segment		
	(i) Manufacturing and assembling	5,340.70	646.19
	(ii) Engineering	5,250.99	4,377.11
	Total Segment revenue	**10,591.69**	**5,023.30**
	Less : Inter Segment revenue	-	-
	Revenue from operations	**10,591.69**	**5,023.30**
II	**Segment results**		
	Profit / loss before tax and interest from each segment		
	(i) Manufacturing and assembling	808.82	89.24
	(ii) Engineering	1,277.51	873.24
	Total profit before interest and tax from each segment	**2,086.33**	**962.48**
	Add /(less):		
	i) Finance cost	(184.36)	(94.61)
	ii) Net unallocable (expenses)/income	(38.72)	4.71
	Profit before tax	**1,863.25**	**872.58**
	Less : Tax expense	(475.72)	(223.57)
	Profit after tax	**1,387.53**	**649.01**
III	**Segment Assets and Liabilities:**		
	a. Segment Assets		
	(i) Manufacturing and assembling	4,929.65	2,152.35
	(ii) Engineering	4,121.04	5,947.90
	(iii) Unallocable Assets	1,837.05	-
	b. Segment Liabilities :		
	(i) Manufacturing and assembling	725.26	1,401.93
	(ii) Engineering	1,151.43	816.82
	(iii) Unallocable Liabilities	1,742.02	-
IV	**Segment Capital Expenditure, Depreciation & Other Non-Cash Expenditure**		
	a. Capital Expenditure		
	(i) Manufacturing and assembling	629.44	477.75
	(ii) Engineering	325.13	602.13
	(iii) Unallocable Capital Expenditure	-	-
	b. Depreciation & amortization expense		
	(i) Manufacturing and assembling	46.65	15.82
	(ii) Engineering	45.44	42.03
	(iii) Unallocable Depreciation & amortization expense	19.43	-
	c. Non-Cash Expenditure		
	(i) Manufacturing and assembling	-	-
	(ii) Engineering	-	7.00

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

33 Value of imports calculated on C.I.F basis by the company during the financial year in respect of:

(₹ In Lakhs)

Particulars		As at March 31, 2026	As at March 31, 2025
		₹	₹
(a)	Raw Material	-	-
(b)	Components and spare parts	2,642.05	1,948.66
(c)	Capital goods	-	-

34 Expenditure in foreign currency during the financial year

(₹ In Lakhs)

Particulars		As at March 31, 2026	As at March 31, 2025
		₹	₹
(a)	Royalty	96.58	20.42
(b)	Know-How	-	-
(c)	Professional and consultation fees	223.35	166.09
(d)	Interest		-
(e)	Purchase of Components and spare parts	2,642.05	1,948.66
(f)	Others	73.79	43.77

35 Earnings in foreign exchange

(₹ In Lakhs)

Particulars		As at March 31, 2026	As at March 31, 2025
		₹	₹
(a)	Export of goods calculated on F.O.B. basis	-	-
(b)	Royalty, know-how, professional and consultation fees	431.18	320.08
(c)	Interest and dividend	-	-
(d)	Other income	377.24	358.13

36 Dues of small enterprises and micro enterprises

(₹ In Lakhs)

Particulars		As at March 31, 2026	As at March 31, 2025
		₹	₹
(a)	Dues remaining unpaid to any supplier at the end of each accounting year		
	-Principal	45.70	18.51
	-Interest on the above	0.36	1.63
(b)	the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;		-
(c)	the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	0.36	1.63
(d)	the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

37 Contingent Liabilities & Commitments **(₹ In Lakhs)**

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹
I. Contingent Liabilities		
(a) claims against the company not acknowledged as debt;*	6.03	6.03
(b) guarantees excluding financial guarantees; and	-	-
(c) other money for which the company is contingently liable.	-	-
II. Commitments-		
(a) estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) uncalled liability on shares and other investments partly paid	-	-
(c) other commitments	-	-

*1. The GST Department has raised demand of ₹ 10,63,194/- vide Order No. DC-E-608/LTU-01/Scrutiny/Anlon Tech/DRC-07/FY-2017-18/2022-23/B- 340 dt. May 26, 2022 issued u/s 73 r.w. section 50 & 122 of Maharashtra Goods & Services Tax Act, 2017. Out of total demand, ₹ 4,59,820/- has been accepted by the company and properly accounted as a liability in the books of account. However, remaining amount of the demand order has been contested by the Company based on the management evaluation and advise of tax consultants.

38 Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013:

i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.

ii. The Company has not revalued its Property, Plant and Equipment.

iii. The Company has not granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
(a) repayable on demand or
(b) without specifying any terms or period of repayment.

iv. The Company has capital work-in-progress during the year for which ageing schedule is as follows:

(₹ in Lakhs)

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-	**-**
	(170.77)	-	-	-	**(170.77)**
Projects temporarily suspended	-	-	-	-	**-**
	-	-	-	-	**-**

Note: Previous Year's Figures are given in brackets.

v. The Details of any intangible assets under development si given below

Particulars	Amount in Intangible asset under development for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-	**-**
	-	-	-	-	**-**
Projects temporarily suspended	-	-	-	-	**-**
	-	-	-	-	**-**

Note: Previous Year's Figures are given in brackets.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

vii. The Company has borrowings from banks or financial institutions on the basis of security of current assets and quarterly returns or statements of current assets filed by the Company with banks or financial institutions where some are not in agreements with the books of accounts except as tabulated below :

Quarter	Name of Bank	Particulars of Securities Provided	Amount as per Books of Account (₹ in Lakhs)	Amount as reported in the quarterly return/ statement (₹ in Lakhs)	Amount of difference (₹ in Lakhs)	Reason for material discrepancies
Q1	State bank of India	Stock	1,173.12	1,173.12	-	-
		Book Debts	2,468.36	2,008.42	459.94	One sale not recorded while submitting return
Q2	State bank of India	Stock	1,342.61	1,342.61	-	
		Book Debts	2,063.45	2,063.45	-	
Q3	State bank of India	Stock	906.35	906.35	-	
		Book Debts	4,071.66	4,077.15	(5.49)	TDS entries recorded subsequent to submission
Q4	State bank of India	Stock	1,020.09	985.89	34.20	Loading of direct expenses
		Book Debts	3,589.25	3,644.63	(55.38)	TDS and deposit entries recorded subsequent to submission

viii. The company is not declared as wilful defaulter by any bank or financial institution or other lender.

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

x. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

xi. The company does not have any investments and hence, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

xii. Significant Accounting Ratios:

Ratios	For the year ended March 31, 2026	For the year ended March 31, 2025	Variation (%)
(a) Current Ratio	2.23	2.84	(21.48%)
(b) Debt-Equity Ratio	0.16	0.13	23.08%
(c) Debt Service Coverage Ratio	1.62	1.17	38.46%
(d) Return on Equity Ratio	21.10%	14.65%	44.03%
(e) Inventory turnover ratio	4.44	2.13	108.45%
(f) Trade Receivables turnover ratio	3.86	3.73	3.49%
(g) Trade payables turnover ratio	4.13	8.06	(48.76%)
(h) Net capital turnover ratio	1.72	1.71	0.58%
(i) Net profit ratio	13.10%	12.92%	1.39%
(j) Return on Capital employed	23.21%	13.88%	67.22%
(k) Return on investment	N.A	N.A	N.A

Reasons for Variation more than 25%:

(a) Debt Service Coverage Ratio : Due to improved operating profits during the year.

(b)Return on Equity Ratio : Due to higher net profits driven by increased revenue.

(c) Inventory turnover ratio : Due to higher consumption of raw materials and improved sales during the year, along with better inventory management, resulting in faster movement of inventory compared to the previous year.

(d) Trade payables turnover ratio : Decreased due to increase in trade payables

(e) Return on Capital employed : Increased due to improved profitability

xiii. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

xiv. A. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

xv. The Company does not have undisclosed 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).

xvi. The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

39 Corporate Social Responsibility (CSR):

The CSR provision the financial year 2025-2026 onwards.

Particulars	For the year ended March 31, 2026 (₹ in Lakhs)	For the year ended March 31, 2025 (₹ in Lakhs)
(a) Amount required to be spent by the company during the year	14.04	10.22
(b) Amount of expenditure incurred	14.57	11.29
(c) (Excess) /shortfall at the end of the year	(0.53)	(1.07)
(d) Total of previous years shortfall	-	-
(e) Reason for shortfall	NA	NA
(f) Nature of CSR activities	Note 1	Note 1
(g) Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	Kaleo Foundation is a trust where director is a trustee	Kaleo Foundation is a trust where director is a trustee
(h) Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	No	No
(i) Excess amount spent as per the sec 135 (5) of the act	-	-
(j) Payment during the year	14.57	11.29
(k) Balance Liability carry forward	-	-

Note 1 : The company has incurred CSR funds towards Animal welfare which fulfills the criteria of As per list of identified CSR Activities as per Schedule VII of the companies Act 2013.

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

Signatures to Notes forming part of Financial Statements
For and on behalf of the Board of Directors

Sd/-
Unnikrishnan Nair P M
(Managing Director)
DIN: 01825309
Place : Bangalore
Date : May 26, 2026

Sd/-
Beena Unnikrishnan
(Whole-Time Director)
DIN: 07222504
Place : Bangalore
Date : May 26, 2026

Sd/-
Anushree Chaumal
(CFO)
Place : Bangalore
Date : May 26, 2026

Sd/-
Shikha Dixit
(Company Secretary)
Place : Bangalore
Date : May 26, 2026