

SEC/SE/034/2026-27
Chennai, July 08, 2026

<p>To National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra(E), Mumbai – 400051 NSE Symbol - DATAPATTNS</p>	<p>To BSE Limited 25th Floor, P.J. Towers, Dalal Street, Mumbai – 400 001 Company Code: 543428</p>
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Sub: Revised Annual Report for the Financial Year ended March 31, 2026, along with Notice of 28th Annual General Meeting (AGM) and E-voting details

Dear Sir/ Madam,

This is in furtherance to our letter no.: SEC/SE/032/2026-27 dated July 07, 2026 wherein the Company had submitted its Annual Report for the financial year ended March 31, 2026.

We enclose herewith the Revised Annual Report (including the Business Responsibility and Sustainability Report) for the Financial Year 2025-26, along with the Notice of 28th Annual General Meeting (“AGM”) of the Company dated June 25, 2026, setting out the business to be transacted thereat, scheduled to be held on **Friday, July 31, 2026, at 11:00 a.m., IST** through Video Conferencing or Other Audio Visual Means (“VC/OAVM”). Please note that the revision in the Annual Report is pertaining to removal of certain client related data. There is no change in the Notice of AGM.

We request you to take the above on record and oblige.

Thanking You.

For **Data Patterns (India) Limited**

Prakash R
Company Secretary and Compliance Officer
Membership No: F13620

Encl: As above



DATA PATTERNS

DEFENCE & AEROSPACE

28th Annual Report

2025-2026



DATA PATTERNS (INDIA) LIMITED
BUILDING A SELF-RELIANT INDIA

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Forward-looking statement

In this annual report we are presenting some forward-looking information to enable investors to comprehend our prospects and take informed investment decisions. This report and other statements - written and oral - that we periodically make contain forward-looking statements that set out anticipated results based on the management’s plans and assumptions. Wherever possible, we have tried to identify such statements by using words such as ‘anticipates’, ‘estimates’, ‘expects’, ‘projects’, ‘intends’, ‘plans’, ‘believes’, and words of similar substance in connection with any discussion of future performance.

We cannot guarantee that these forward-looking statements will be realised, although we believe we have been prudent in our assumptions. The achievement of results is subject to risks, uncertainties and even inaccurate assumptions.

Should known or unknown risks or uncertainties materialise, or should underlying assumptions prove inaccurate, actual results could vary materially from those anticipated, estimated or projected.

We undertake no obligation to publicly update any forward looking statements, whether as a result of new information, future events or otherwise.



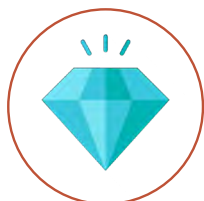
DATA PATTERNS

Corporate Snapshot

DATA PATTERNS (INDIA) LIMITED.

LEVERAGING A STRONG TECHNICAL KNOWLEDGE AND RICH EXPERIENCE IN RADARS, ELECTRONIC WARFARE, COMMUNICATION SYSTEMS AND AVIONICS. EQUIPPED TO DEVELOP 'MADE IN INDIA' SOLUTIONS, REDUCE IMPORTS AND EFFECTIVELY PARTICIPATE IN THE EMERGING INDIAN DEFENCE ECO-SYSTEM, MAKING DATA PATTERNS A PREMIUM DEFENCE AND AEROSPACE ELECTRONIC SOLUTIONS COMPANY IN INDIA.

Performance Highlights 2025-26



Incorporated in
1998



1,599 Employees
1,096 Engineers



32% Revenue and
27% EBITDA CAGR (FY22-26)



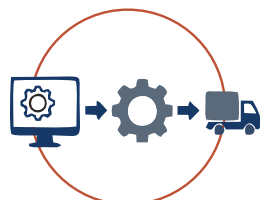
63% Gross and
40% EBITDA Margins



17% ROE and
23% ROCE



Rs 926 Cr Order Book
at 31st March 2026



From **Design**
to **Delivery**



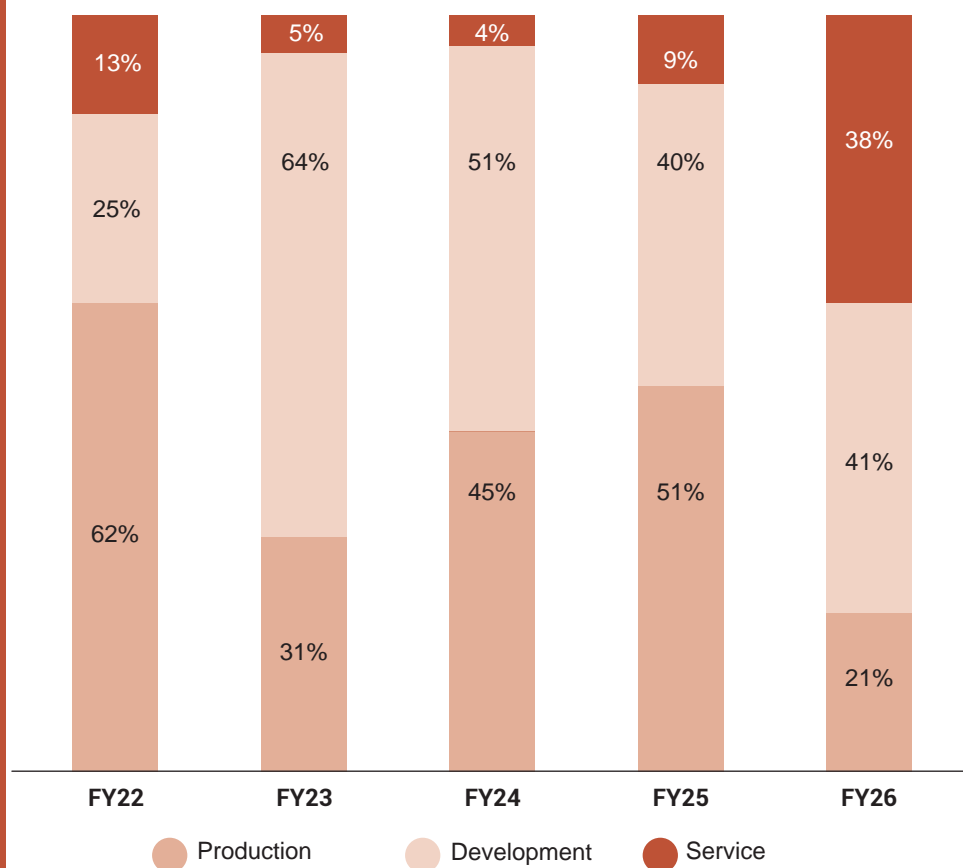
Senior personnel associated with
Company for more than **2 decades**

(Rs. in Cr.)

Particulars (Rs. Cr)	FY21	FY22	FY 23	FY24	FY25	FY26
Total Revenue	227	315	463	566	755	953
EBITDA	92	141	172	222	275	371
EBITDA Margin %	41%	45%	38%	43%	39%	40%
Profit Before Tax	75	127	165	242	295	364
Profit After Tax	56	94	124	182	222	271
Share Capital	1.7	10.38	11.2	11.2	11.2	11.2
Other Equity	206	564	1156	1313	1497	1725
Total Debt	33	7	0.7	-	-	-
Current Liabilities	72	103	126	350	277	140
Return on Net Worth	31%	24%	14%	15%	16%	17%
Debt to Equity	0.2	0	0	0	0	0
Trade Receivables	156	198	382	399	596	728
Cash and Cash Equivalents	9	177	215	88	38	57
Other Bank Balances	-	-	332	305	89	37
Current Assets	261	520	1231	1401	1451	1468

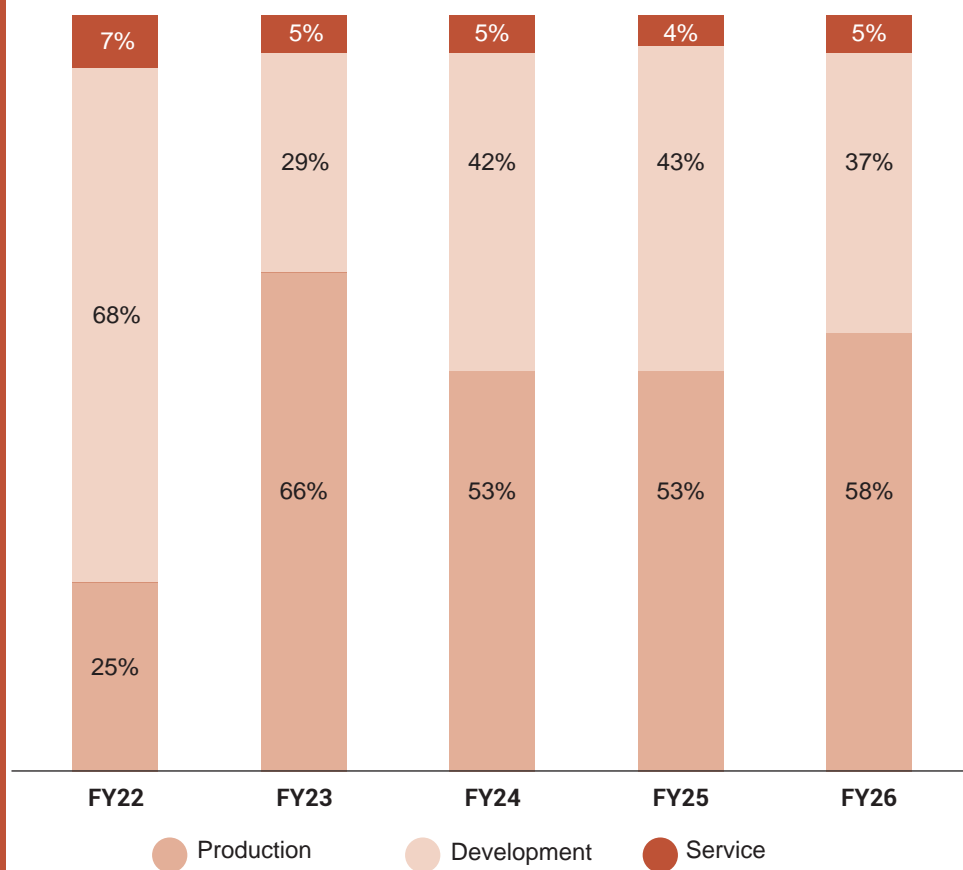
Strong Order Book Across Verticals

Orderbook Build-up



Diversified Revenue Profile

Revenue Growth across all Categories



Chairman's Message

Dear Shareholders,

I write this message with immense pride, gratitude, and optimism. FY2026 has been a landmark year in the journey of Data Patterns (India) Limited with an excellent financial performance and an all-time high order book in the Company's history. This milestone represents much more than business growth. It also reflects the continued confidence that our customers, partners, and stakeholders have placed in our capabilities, our execution track record, and our long-term commitment to strengthening India's defence ecosystem.

The world today is witnessing profound geopolitical shifts. Conflicts across regions, growing security concerns, and rapid technological advancements have fundamentally altered the way nations approach defence preparedness. Closer home, **Operation Sindoor** demonstrated the importance of indigenous defence capabilities and the strategic value of technological self-reliance. The successful deployment of the BrahMos missile system during this period was a proud moment for every Indian. For all of us at Data Patterns, it carried a special significance, knowing that our Company contributed to a programme of such national importance reinforces our belief that our work extends beyond products and platforms. **Our efforts ultimately contribute to safeguarding the nation and strengthening India's strategic capabilities.**

These developments have also accelerated India's journey towards Aatmanirbhar Bharat. The country's focus on indigenisation, increasing defence allocations, and growing participation of private industry are creating a once-in-a-generation opportunity for Indian defence technology companies. Data Patterns is well positioned to participate in this transformation.

From the very beginning, our philosophy has been simple, **we invest ahead of opportunities.** In the defence sector, companies cannot wait for opportunities to emerge before developing capabilities. To participate meaningfully in future

programmes, products must already be developed, validated, and ready for deployment. This belief has guided our investments for many years and continues to shape our strategy today.

We have consistently focused on identifying technology gaps, developing indigenous solutions, and creating products in areas where domestic alternatives are limited or unavailable. Our objective is not merely to participate in existing markets but to expand our addressable opportunity through innovation, engineering excellence, and intellectual property creation.

During FY26, we continued to strengthen our capabilities across radars, electronic warfare systems, avionics, communication systems, and strategic defence electronics. The Company recorded **order inflows of approximately ₹1,121 crore** during the year, representing growth of 216% year-on-year. These orders were diversified across multiple defence and aerospace programmes, reflecting growing customer confidence in our technological capabilities and execution excellence.

A key driver of our future growth continues to be our investment in research and development. Over the last few years, we have invested significantly in building indigenous capabilities across radar systems, electronic warfare, communication systems, airborne platforms, and strategic defence technologies. Many of these programmes have now reached advanced stages of development and validation.

Our electronic warfare suites, including self-protection jammer pods for Indian fighter aircraft, have received encouraging feedback and are progressing towards the next stages of testing. We are also expanding our portfolio in airborne surveillance radars, maritime applications, drone detection and counter-drone technologies, electronic support systems, and advanced surveillance solutions. **I firmly believe that the next phase of growth for Data Patterns will be driven by these differentiated, high-value systems designed and developed in-house.**

Another encouraging development has been the growing acceptance of our capabilities in international markets. Our products have always been meeting the demanding global standards, and we are increasingly seeing interest from customers outside India.

The successful development, export, and acceptance of the **Transportable Precision Approach Radar (TPAR) by a European customer** represents an important milestone in this journey. Our export business continued to make steady progress during FY26, with an **export order book of approximately ₹53 crore as on date**. We continue to execute repeat business from the United Kingdom while actively engaging with customers across Europe and other international markets.

We believe exports will become an increasingly important pillar of our long-term growth strategy. As countries around the world increase defence spending, modernise their armed forces, and diversify supply chains, Indian defence companies are gaining greater visibility and acceptance. With our strong

design capabilities, proven execution track record, and ability to deliver advanced systems within competitive timelines, **Data Patterns is well positioned to emerge as a trusted global partner in defence electronics and mission-critical systems.**

Financially, FY26 was another strong year for the Company. **Revenue grew by 31% year-on-year** to ₹925 crore, while **EBITDA increased by 35% year-on-year** to ₹371 crore. These results reflect disciplined execution, operational efficiency, and our continued focus on profitable growth. Equally important, we continue to maintain a strong net cash position and a debt-free balance sheet, providing us with the flexibility to invest in additional infrastructure and future technologies while preserving financial strength.

Looking ahead, I am more confident about the future than ever before. The opportunities before us are significant, supported by rising defence spending, increasing indigenisation, growing demand for advanced electronics, and expanding global opportunities. Our healthy order book, strong technology pipeline, and continued investments in future products provide a solid foundation for long-term growth.

More importantly, our ambition extends beyond financial performance. We aspire to build a globally respected Indian defence technology company that contributes meaningfully to national security, technological leadership, and India's self-reliance journey.

As I reflect on the year gone by, I am filled with gratitude. Our achievements would not have been possible without the dedication of our employees, the trust of our customers, the support of our partners, and the confidence of our shareholders. On behalf of the Board, I thank each one of you for being part of this remarkable journey.

Together, we will continue to innovate with purpose, build with conviction, and contribute to a stronger, safer, and more self-reliant India.

Warm Regards,

S. Rangarajan

Chairman & Managing Director (Promoter)
Data Patterns (India) Limited



Letter to Shareholders

Dear Shareholders.....

As always, this annual letter gives me immense joy, but this year it carries a renewed excitement for what we are building together. Reflecting on the past year, I am filled with great energy and responsibility, we have taken the core pillars of our foundation—People, Purpose, and Process—and successfully translated them into historic, tangible expansions in our capability and infrastructure.

If last year was about defining our vision, this year was strictly about execution. We recognize that in the aerospace and defence sectors, precision is non-negotiable. Over the last twelve months, we pushed our 'Process Excellence' pillar to the forefront, stress-testing our operations to ensure we can scale responsibly. The result has been a leaner, more agile organization capable of delivering high-consequence systems on time and on budget.

An update on our commitment towards;

People: Elevating Capability and Efficiency

Our people remain our greatest asset, and this year we focused on making them our most capable. As we scale our infrastructure, we recognize that advanced facilities require an equally sophisticated workforce. Over the past twelve months, we intentionally optimized our talent pool through targeted upskilling and enhanced resource utilization. By investing deeply in our existing teams, we have elevated our internal capabilities, maximizing productivity and fostering a lean, agile, high-performance culture prepared to operate at the cutting edge of our industry.

Purpose: Unwavering Integrity

At the core of our business lies a clear and unwavering purpose: to design and manufacture defence and aerospace systems for the world with absolute integrity, precision, and purpose. This mission keeps us fiercely accountable. In a time of rapid global transformation, our purpose acts as our strategic anchor. We believe that by building an end-to-end ecosystem right here,

we are not just scaling a business; we are fulfilling a critical commitment to technological self-reliance, and long-term relevance.

Process: The Foundation for Responsible Scale

Purpose without process is aspiration without execution, and in the aerospace and defence sectors, precision is non-negotiable. This year, we pushed process excellence to the forefront, streamlining operations and reinforcing governance across all levels to prepare for our next phase of growth. Our focus on continuous, data-driven improvement ensures that our upcoming infrastructure expansion is built on airtight operational frameworks. By mastering our internal processes, we are ensuring that we can scale responsibly, manage risks flawlessly and maintain absolute quality from conceptual Design to final Product Delivery.

Corporate Social Responsibility: Profit with Purpose

At Data Patterns, we believe that our responsibility extends beyond business performance to creating a meaningful and lasting impact on society. Our vision is to **help build a healthier, educated and more empowered society where every individual has the opportunity to thrive and succeed.** Guided by this vision, we invested ₹4.50 crore towards Corporate Social Responsibility initiatives during FY 2025–26, partnering with 24 implementing organizations and positively impacting the lives of over 18,000 beneficiaries. Our CSR efforts were focused on four key pillars—**Education & Skill Development, Healthcare & Medical Relief, Inclusion & Special Needs, and Community, Culture & Environment.** Through these initiatives, we have supported access to quality education, healthcare, livelihood opportunities, inclusive development, environmental stewardship and the preservation of classical arts. As we continue to grow, we remain committed to ensuring that our progress translates into meaningful



social value, creating a positive and enduring impact for the communities we serve.

Environment, Health & Safety: A Responsibility Always

The safety, health and well-being of our people remain at the heart of our operations and are integral to our commitment to sustainable and responsible business practices. Guided by our internationally certified Integrated Environment, Health and Safety (EHS) Management System, compliant with ISO 14001 and ISO 45001 standards, we continue to strengthen a culture of prevention, accountability and continuous improvement across our manufacturing facility and offices. Through robust risk assessment processes, periodic internal and external audits, proactive incident and near-miss management, and active employee participation through our Safety Committee, we remain focused on providing a safe and healthy workplace for all. I am pleased to share that, during the year under review, the Company recorded **no reportable accidents or safety-related complaints**, reflecting the effectiveness of our safety culture and our unwavering commitment to safeguarding our people.

True corporate leadership requires a balance between profitability and positive impact. As we build a more resilient organization, environmental sustainability remains a key pillar of our core strategy. We are actively integrating robust ESG principles across all levels of our expanding operations—from the eco-efficiency of our manufacturing floors to our community-focused CSR initiatives. By taking care of our planet and our communities, we are building a foundation of trust and accountability that secures long-term value for our shareholders.

Together, our people, our purpose, and our expanding capabilities are transforming what is possible for our organization. We look to the coming year with absolute clarity and confidence in our growth.

Thank you for standing with us as we build a stronger, more capable, and highly resilient future.

Warm Regards,

Rekha Murthy Rangarajan

Whole-time Director (Promoter)
Data Patterns (India) Limited

Board of Directors



Mr. Srinivasagopalan Rangarajan
Chairman & Managing Director

● SRC ● RMC



Ms. Rekha Murthy Rangarajan
Whole-time Director

● CSRC



Mr. Vijay Ananth K
Whole-time Director

● RMC



Mr. Mathew Cyriac
Non-Executive Director

● SRC ● NRC ● CSRC



Mr. Prasad Raghava Menon
Non-Executive Independent Director

● AC ● NRC



Mr. Sowmyan Ramakrishnan
Non-Executive Independent Director

● AC ● SRC ● RMC



Mr. Sastry Venkata Rama Vadlamani
Non-Executive Independent Director

● AC ● SRC ● RMC



Ms. Anuradha Sharma
Non-Executive Independent Director

● AC ● NRC ● CSRC

Read the profile of Directors at <https://www.datapatternsindia.com/aboutus/directors.php>

- Chairman ● Member
- AC Audit Committee
- NRC Nomination and Remuneration Committee
- SRC Stakeholders Relationship Committee
- RMC Risk Management Committee
- CSRC Corporate Social Responsibility Committee

Highlights of the year

Low-Level Lightweight Radar

- The Low Level Light Weight Radar (LLLWR) is a highly versatile, tactical air Defence radar designed for rapid deployment and automated airspace surveillance.
- This is a compact, highly portable 3D Active Electronically Scanned Array (AESA) radar designed to scan the airspace and provide continuous surveillance in extreme environments, including high-altitude mountains, deserts, plains, and coastal regions.



Radar Warning Receiver for Fighter Aircraft

- The Digital Wideband Receiver is an advanced electronic shield designed to protect aircraft by listening for and identifying modern hostile radar threats in real time, giving flight crews the critical warning needed to evade danger.
- It acts as a super-sensitive electronic ear, instantly spotting and identifying even the most complex, fast-changing radar signals from next-generation enemy tracking systems.



Large Area Display

- A massive 20-inch wide cockpit display that gives pilots a sharp, unified view of all critical flight data on a single screen.
- Built with dual redundancy, meaning the screen is split into two independent left and right panels. If one side experiences a technical issue, the other side continues to run flawlessly to ensure uninterrupted safety.



Mission Management and Display Computer (MMDC)

- Developed specifically for India's Light Combat Aircraft (LCA) Air Force Mk2 fighter jet, the Mission Management and Display Computer (MMDC) is a mission-critical onboard system that acts as the primary "brain and central coordinator" for the aircraft's entire avionics network:
- The MMDC performs high-level centralized management for all core fighter jet technologies, seamlessly orchestrating navigation, communications, combat missions, radar sensors, and vital health-monitoring systems.



Radio Relay

- The Radio Relay is an advanced, adaptable airborne relay system designed to sit inside unmanned aircraft and ensure forces remain connected over vast distances:
- Installed on Unmanned Aerial Vehicles (UAVs), this system uses the aircraft as a high-altitude relay station to smoothly connect Air Traffic Control (ATC) with troops on the ground, closing critical communication gaps.



Target Data Receiver (TDR)

- The Target Data Receiver (TDR) is a rugged, highly durable digital terminal designed to act as the vital link between central radar scanning systems and frontline air Defence weapons:
- The TDR takes raw tracking data from a single central radar and simultaneously distributes it to 10 to 20 different weapon platforms in real time, significantly expanding the protective coverage area of a single radar unit.





Radar Target Simulator

- The Radar Target Simulator (RTS) is an advanced training and testing system that acts like a high-tech flight simulator for radar hardware. Instead of moving in the real world, it stays in a lab or test site and tricks modern radars into “seeing” realistic moving targets and enemy electronic jamming signals so engineers can test how the radar responds.
- The system catches a radar’s signal, stores it digitally, and bounces it back with precise delays and modifications. This mimics real-world target properties like distance (range), speed (velocity), and size (radar cross-section).

4Wire Cable Harness Tester

- The 4-Wire Cable Harness Tester is an automated, high-precision diagnostic system built to guarantee the absolute safety and reliability of complex electrical wiring networks before deployment:
- It uses an advanced “4-wire” measuring method to perform complete, highly accurate health checks on intricate wiring assemblies, catching microscopic flaws that standard testers miss.



High Power RF Attenuator System

- The High-Power RF Attenuator System is a heavy-duty, rack-mounted system used to safely tone down intense radio signals so that advanced military radar and communication equipment can be tested without damaging test instruments.
- It acts as a heavy-duty energy cushion, safely absorbing up to 750 watts of intense radio power on a single channel, and up to 5,000 watts when all channels are running together.



2.5 to 4GHz Power Amplifier LRU

- The High-Power RF Amplifier is a heavy-duty signal booster designed to strengthen radio signals across a wide frequency range. It is built to support everyday communication formats like AM and FM radio, while also providing the immense power needed for military signal-jamming applications.
- The system delivers a powerful 125-watt output, working like a high-performance megaphone to dramatically increase the range and strength of radio signals.





V/UHF 50W Booster Power Amplifier

- The Ground Mobile V/UHF Power Amplifier is a rugged, vehicle-mounted signal booster designed to ensure strong, clear, and uninterrupted tactical radio communication for ground forces moving through challenging terrains.
- The system delivers a powerful, configurable output to dramatically extend the transmission range of tactical radios, ensuring distant teams stay connected.



Jammer POD for Fighter Aircraft – Talon shield

- The Airborne Talon Shield is a cutting-edge electronic warfare suite designed to provide comprehensive radar detection and active jamming Defence for military aircraft.
- Installed on both wings of the aircraft to provide full 360-degree protection, ensuring no blind spots against incoming radar threats or guided missiles.

Management Discussion & Analysis

Global Economy

At the start of 2026, the global economy was showing a “fragmented recovery.” While the peak inflationary pressures of the early 2020s have receded, the world has transitioned into a regime of sustained higher interest rates and “friend-shoring.” Global GDP growth has stabilized at approximately 3.1%, but the narrative is dominated by a massive shift in capital toward **sovereign resilience**. However, since the start of February 2026, Global economic growth has been slowing to levels not seen since the pandemic, driven by escalating geopolitical tensions, shifting trade policies (such as recent high tariffs), and policy uncertainty. As the Middle East conflict drives sharp energy price increases, global growth is projected to slow to 2.5 percent in 2026, with emerging market and developing economies (EMDEs) facing the weakest per capita income growth since the pandemic. Globally, critical policy actions are required to safeguard the energy, bolster the trading system, and domestically to balance the inflation control and strengthen the financial sustainability. Emerging markets and developing economies require investing in physical, human and digital capital to address the job challenges.

Growth is expected to decelerate in almost all the regions of the globe due to the Middle East conflict, though the impact will be lesser in South Asian region due to their energy exposure, strategic reserves and policy buffers. Recoveries are projected across all the regions in 2027-28, driven by the reduction in energy prices and the rebound in global activity levels.

On the upside, broader AI adaptation could increase activity. Artificial intelligence (AI) has emerged as a potential catalyst for economic growth. Its most important contribution would come from faster productivity growth in the medium term.

Yet estimates of the productivity impact of AI vary widely. The growth benefits of AI are also likely to vary across countries. Emerging market and developing economies that cannot provide the right ecosystem and policy environment to adopt AI widely risk falling further behind.

In this landscape, Defence is no longer viewed as a discretionary expense but as a fundamental pillar of national economic infrastructure. Heightened geopolitical volatility in Eastern Europe and the Indo-Pacific has forced a permanent re-alignment of global supply chains, particularly in high-end electronics and semiconductors. For technology-driven Defence firms, this “New Normal” presents an era of unprecedented demand, as nations prioritize domestic electronic warfare, autonomous systems, and secure communication networks over traditional hardware.

Global Defence & Manufacturing Scenario

Global Defence & Macroeconomic Scenario

- **Record Global Spending:** In 2025, global military expenditure climbed to **\$2.63–\$2.7 trillion**, a 10% increase from 2024, driven by prolonged conflicts in Ukraine and West Asia and rising tensions in the Indo-Pacific.
- **Sectoral “Tech-ification”:** Defence valuations now rival the tech sector as modern warfare shifts toward software-defined systems, AI-enabled decision tools, and autonomous platforms.
- **Supply Chain Resilience:** The industry is prioritizing “friend-shoring” and vertical integration to mitigate fragilities in specialized materials and semiconductors.
- **Economic Resilience:** Unlike cyclical sectors, Defence spending has remained stable amid global economic

uncertainty, serving as a primary pillar of industrial growth.

The Indian Economy: An Island of Growth and Modernization

Backed by robust macro-fundamentals, India remains the world's fastest-growing major economy, with FY26 GDP growth estimated at 7.2%, driven by robust domestic consumption, strong services exports and substantial investment in infrastructure. India is world's fourth largest economy by nominal GDP of over USD\$ 4 trillion.

India's journey to reach US\$ 5 Trillion economy is delayed by few years primarily due to a combination of slower-than-expected nominal GDP growth, due to global macro-economic and geo political factors and the depreciation of the Indian rupee against the US dollar. Depending on the economic growth rate and currency fluctuations, projections estimate that India is on track to cross the \$5 trillion threshold between FY2027 and FY2029.

The Indian economy is currently benefiting from a "double-engine" growth model: massive public infrastructure spending coupled with a burgeoning private Defence manufacturing ecosystem. As the Ministry of Defence targets a 70% indigenous procurement ratio, the domestic industry is witnessing a transition from simple assembly to complex system design. This economic tailwind, supported by a stable Rupee and a burgeoning export pipeline, provides a fertile ground for high-IP Indian companies to scale globally.

The IMF projects a solid **6.5% growth rate for 2026**, revised upward due to strong momentum and a reduction in US tariffs on Indian goods from 50% to 10%.

India's Defence Outlook (FY 2026–27)

The government's "Atmanirbhar Bharat" (Self-Reliant India) initiative has reached a critical maturity phase, shifting from policy intent to large-scale execution. With the **Union Budget 2026–27** earmarking record capital outlays for Defence, the focus has intensified on indigenizing "Deep-Tech" components—the very core of Data Patterns' expertise.

- **Unprecedented Allocation:** The **Union Budget 2026–27** allocated **₹7.85 lakh crore** (\$93.5B) to the Ministry of Defence, a **15.19% increase** over the previous year.

- **Capital Modernization:** A **₹2.19 lakh crore** capital outlay—a **21.84% jump**—is earmarked for next-generation fighter aircraft, submarines, and drones.
- **Atmanirbhar Bharat Push:** Roughly **75%** of the capital acquisition budget is reserved for domestic procurement, directly benefiting indigenous players like Data Patterns.

Operation Sindoor Impact: Following the tactical success of "Operation Sindoor," there is an urgent push to consolidate gains in air power and underwater domains, specifically favoring electronic warfare and network-centric tools.

Indian Defence Sector

With the Government's continuing aggressive push through Make in India initiatives, India is aiming to become a Defence powerhouse. From being a major importer of its Defence requirements, India is making all required initiative to transform itself to a leading Defence manufacturer and exporter. This opens out substantial opportunities to the Companies engaged in Defence and Aerospace sector.

Initiatives such as Make in India, Athmanirbhar Bharath, curbs on imports, establishment of Defence corridors, allowing 74% FDI through automatic route, etc has opened out large opportunities to Indian Companies in the Private Sector as well. A recent study suggests that the Private Defence Companies are expected to grow at around 25 to 35% outpacing major DPSUs which are expected to grow less than 20%.

India's Defence exports is also expected to move sharply upwards. Europe and NATO countries are expected to substantially increase their Defence spending and a decent portion of such opportunities are expected to Indian Companies.

Thus, the overall outlook for Indian Defence sector seems very positive and encouraging for the Indian Private Defence Companies.

Company Overview

Data Patterns ('the Company') continue to be a fast growing company in the Defence and Aerospace Electronics sector in India with its high IP driven product capabilities and resultant high margins. With its state of the art design,

manufacturing and testing infrastructure, proven in-house capabilities and experienced pool of talents, the Company has been consistently investing its resources in development of products ahead and thus stays ahead of the peers among the Indian Private Defence players.

Government initiatives such as 'Make in India' and 'Atmanirbhar Bharat' are directed towards encouraging indigenous products and Companies engaged in product development are expected to get good business opportunities. Indian requirements are also growing with some modernization approvals by the Ministry of Defence. Data Patterns has invested in product development cater to the such modernization programs to improve its addressable market size.

SWOT Analysis

Strengths

- Data Patterns has built a strong reputation for delivering high-quality products and services in the Defence and aerospace sectors.
- Robust domain capability in Radars, Electronic Warfare, Communication systems, Avionics & Satellite Systems
- Data Patterns invests significantly in research and development, allowing it to innovate and stay ahead of market trends
- Excellent quality process coupled with strong internal quality team ensures quality products.
- Scalable business; potential to build complete systems
- The company possesses deep technical expertise in areas such as electronic systems design, embedded software development, and manufacturing, giving it a competitive edge in the industry.

Weakness

- Data Patterns' business heavily relies on government contracts, making it vulnerable to fluctuations in government spending and regulatory changes. Extensive gestation of development contracts may lead to strain on the working capital.
- The nature of the Defence industry often involves high upfront costs and long development cycles, which can

strain the company's financial resources and affect profitability

- Rapid advancements in technology could potentially render Data Patterns' existing products and solutions obsolete if not continuously innovated upon.
- Challenging working capital cycles

Opportunities

- Continued government initiatives to modernize Defence systems and infrastructure present opportunities for Data Patterns to secure additional contracts and expand its market share
- There's potential for the company to expand its presence in international markets by forming strategic alliances, joint ventures, or establishing subsidiaries in key regions

Threats

- Changes in government regulations, export controls, or compliance requirements could impact the company's ability to operate and export its products.
- Dependence on suppliers for critical components and materials exposes the company to risks associated with supply chain disruptions, such as raw material shortages, transportation issues, or geopolitical instability, especially in the light of the disturbances between Russia and Ukrain as well as West Asia crisis. The Company has not faced any issue in getting the required material from global sources though in some cases delay was there. The Company is evaluating the situation to adequately mitigate the risks.

Financial overview

Analysis of the profit and loss statement

Revenues:

Revenues from operations increased from Rs. 708 Cr in FY 2024-25 to Rs. 925 Cr in FY 2025-26, marking a growth of 31%, made possible by successful execution of the contracts planned for the year.

Other income, mainly comprise of interest on Bank Deposits and gains (realized and unrealized) on investments, was Rs.

28 Cr in FY 2025-26 as against Rs. 46 Cr in FY 2024-25. This reduction was mainly due to reduction in investments and consequently in the gains thereof.

Revenue from operations contributed to 97% of the total revenue (95% in FY 2024-25), reflecting the Company's dependence on its core business operations. The Company operates only in a single segment, dealing in electronic products for Defence and aerospace requirements and there is no need for segment reporting.

Expenses:

Total expenses increased by 28% from Rs. 459 Crores in FY 2024-25 to Rs. 586 Cr in FY 2025-26. Material cost increased by 23% as against 31% increase in the operating revenue, resulting in Gross Margin of 63% as against 61% in FY 2024-25. Data Patterns margin profile varies with the type and nature of products/projects.

Employee benefit expenses increased by 38% from Rs. 114 Cr to Rs. 157 Cr. (including Rs. 3 Cr of additional provision accounted as Exceptional Item). However, employee cost to operating revenue increased from 16% in FY 2024-25 to 17% in FY 2025-26. Company's head count increased from 1545 in March 2025 to 1599 in March 2026.

Finance Cost increased by around 3% from Rs. 12 Cr to in FY 2024-25 to Rs. 12.5 Cr in FY 2025-26. Company did not avail any additional credit facility from the Banks in FY 2025-26.

There was a 31% increase in the other expenses. However, other expenses as a percentage to operating revenue remained at around 6%.

Analysis of the Balance Sheet

Sources of funds

The net worth of the Company increased by 15% from Rs. 1,508 Cr as on March 31, 2025 to Rs. 1,736 Cr as on March 31, 2026 due to increase in retained earnings contributed by the profit for the year.

The profitability has also resulted in increase in the Return on capital employed (ROCE), a measurement of efficiency of usage of the capital invested in the Company, increased from 19% in 2024-25 to 23% in 2025-26.

The Company continued to be a debt free as on March 31, 2026 as in the last couple of years.

Applications of funds

During the financial year 2025-26, the Company added Rs. 35.33 Crores (net of assets disposed off) to its gross block of Property, Plant and Equipment (PPE), comprising of Rs. 24.52 Crores of building infrastructure and other physical assets, Rs. 5.98 Crores of Plant and Machinery and Rs. 4.68 Crores of IT Assets (both tangible and intangible). Total assets added in FY 2024-25 was Rs. 34.06 Crores.

Adhering to its DNA, the Company continues to invest its efforts in development of new products that will increase its TAM and thus pave way for its growth ambitions. Out of the funds raised through QIP in March 2023, the Company has been developing new products on Radar, Electronic Warfare suites, Communication equipments and Satellites. Products under the domain of Radar, EW and Communication systems are in advanced stage and some of the products are going through evaluation trials by the intended customers. Company expects a good traction on these products. Company has invested Rs. 22.81 Crores on the product development taking the overall spent in the last two financials years to Rs. 131.19 Crores. Out of this, Rs. 71.61 Crores is capitalized in FY 2024-25.

Company has written off Rs. 22.95 Crores as depreciation and amortization in FY 2025-26 as against Rs. 13.92 Crores written off in FY 2024-25. This includes the amount amortised out of the development cost capitalized in FY 2024-25 of Rs. 71.61 Crores.

Working capital management

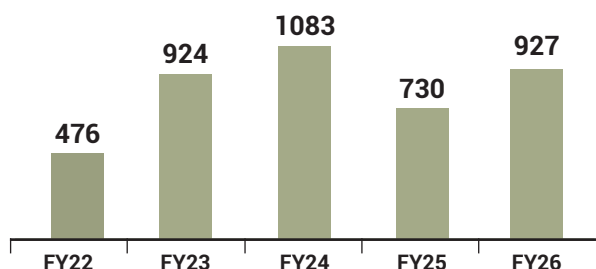
Current assets of the Company increased about 2.9% from Rs. 1,427 Cr as on March 31, 2025 to Rs. 1,468 Cr as on March 31, 2026. Though the receivables increased by Rs. 132 Cr in FY 2025-26, reduction in inventory and other current assets have lead to only a marginal increase in total current assets.

The current ratio of the Company stands at 10.45 due to high current assets of the Company. Total current liabilities reduced by Rs. 136 Cr mainly due to reduction in Contract Liabilities (advance from customers).

Consistent Track Record of Profitable Growth

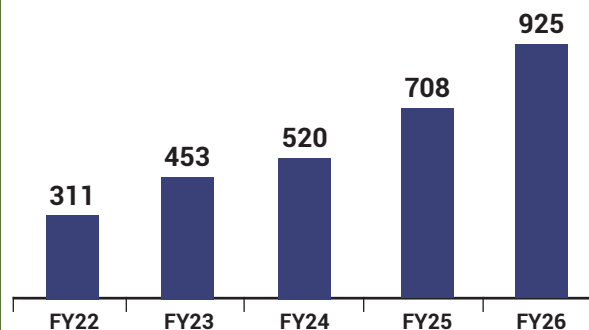
Order Book (Rs. in Cr.)

18% +~%growth CAGR FY22-FY26



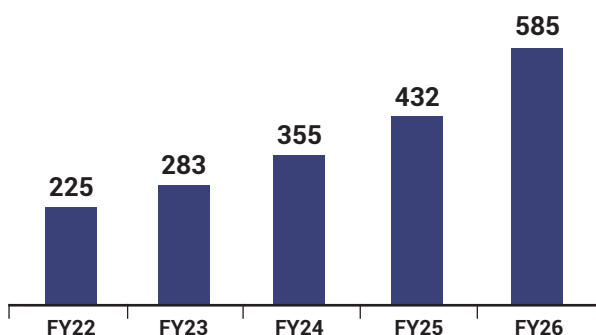
Revenue from operations (Rs. in Cr.)

~ 31% Revenue CAGR from FY22-FY26



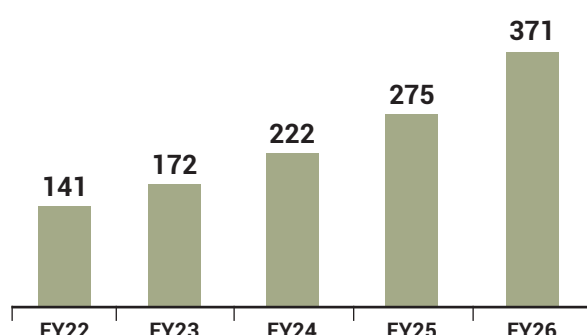
High Gross Profits (Rs. in Cr.)

~ 29% Gross Profit CAGR from FY22-FY26



EBITDA (Rs. in Cr.)

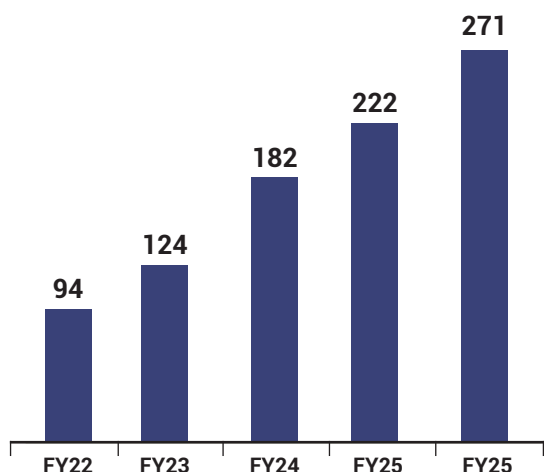
~ 30% EBITA CAGR from FY22-FY26



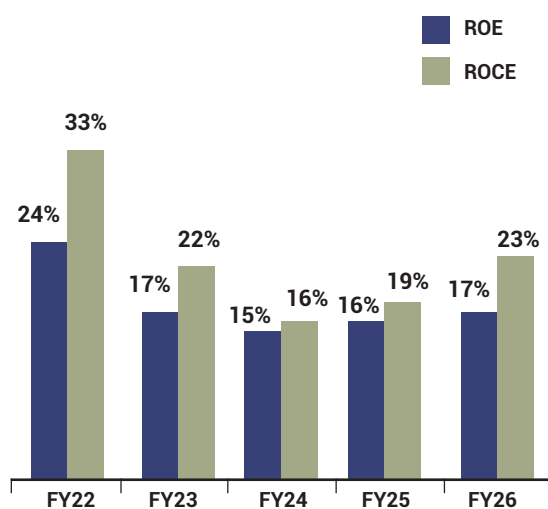
Profitability

Improving Yearly PAT

~ 34% PAT CAGR from FY22-FY26



ROE and ROCE (%)



Inventories including raw materials, work-in-progress and finished goods among others shown a reduction of 14% from Rs. 319 Cr as on March 31, 2025 to Rs. 274 Cr as on March 31, 2026. This reduction was due to execution of a high value radar project for which advance procurement was done in FY 2024-25. Inventory turnover days also reduced from 387 in FY 2024-25 to 318 days in FY 2025-26.

Receivables increased by about 22% compared to FY 2024-25 against 31% increase in the operating revenue. However, the receivables days stands reduced to 288 days as against 307 days in FY 2024-25. Receivables turnover ratio for FY 2025-26 was 1.39 as against 1.42 in FY 2024-25.

Since, all the receivables are considered good and recoverable, no provision has been made.

Cash and cash equivalents, deposits and investments as on March 31, 2026 stands at Rs. 517 Cr as against Rs. 543 Cr as on March 31, 2025. This includes Rs. 37.65 Cr representing the balance of funds raised through QIP in March 2023 and earmarked for new product development. Company's liquidity continues to be strong.

Margins

The EBITDA margin of the Company is 40% for FY 2025-26, as against 39% in FY 2024-25. Margin profile depends on the product/projects executed by the Company and it varies with individual contract.

Company's PAT increased by 22% from Rs. 222 Cr in FY 2024-25 to Rs. 271 Cr in FY 2025-26 and PAT Margin remained at around 30%.

Internal Control Systems

At Data Patterns India Limited, we prioritize the establishment of a robust internal control system to safeguard our assets, ensure compliance with regulations, and enhance operational efficiency. Our internal control framework encompasses a comprehensive set of policies, procedures, and practices designed to mitigate risks across all aspects of our operations. We implement segregation of

duties to prevent fraud and error, regularly review and update our processes to adapt to changing business environments and regulatory requirements. Additionally, we conduct internal audits to assess the effectiveness of our control measures and identify areas for improvement. Through a proactive approach to internal controls, we aim to promote transparency, accountability, and integrity throughout the organization, fostering trust among stakeholders and sustaining long-term success.

Human Resource

At Data Patterns India Limited, our Human Resources department is dedicated to fostering a dynamic and inclusive work environment where every employee can thrive and contribute their best. We believe that our people are our most valuable asset, and we are committed to attracting, developing, and retaining top talent. Our HR team works tirelessly to ensure that our hiring processes are fair and transparent, providing equal opportunities for all applicants. We prioritize employee growth and development through continuous learning initiatives, mentorship programs, and career advancement opportunities. Additionally, we understand the importance of work-life balance and offer comprehensive benefits packages to support the well-being of our employees. We strive to create a culture of excellence, collaboration, and innovation, where every individual feels valued and empowered to achieve their fullest potential.

Cautionary Statement

Statement in the Management Discussion and Analysis describing the Company's objectives, projections, expectations and estimates regarding future performance may be "forward-looking statements" and are based on the currently available information. The management believes these to be true to the best of its knowledge at the time of preparation of this report. However, these statements are subject to certain future events and uncertainties, which could cause actual results to differ materially from those, which may be indicated in such statements.

Board's Report

FY 2025-26

Dear Shareholders,

We are pleased to present the Twenty Eighth Annual Report along with the Audited Financial Statements of your Company for the Financial Year ended March 31, 2026.

1. Financial highlights for the year ended March 31, 2026:

The audited financial statements of the Company as on March 31, 2026 are prepared in accordance with the relevant applicable IND AS and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and provisions of the Companies Act, 2013 ("Act"). The summarized financial highlights are depicted below:

(Rs. in Crs)

	March 31, 2026	March 31, 2025
i. Revenue from Operations	924.77	708.35
ii. Other Income	27.96	46.34
iii. Total Income	952.73	754.69
iv. Total Expenses	586.18	459.35
v. Profit before tax	363.54	295.34
vi. Tax expense	92.17	73.53
vii. Profit (Loss) for the period	271.37	221.81
viii. Earnings per equity share of Rs.2/- each fully paid	-	-
	Basic and diluted (in Rs.)	
	48.47	39.62

2. Business and Operations Review:

The key aspects of your Company's performance during the financial year 2025-26 are as follows:

a) Revenue

Total revenue of your Company for FY 2025-26 stood at Rs. 952.73 Crores as against Rs. 754.69 Crores for FY 2024-25 marking an increase of 26.24%.

This revenue growth was contributed by increase in Order inflow of both development and production orders and timely execution of the same. Revenue from all product categories showed a good growth during the year. Radar and Electronic Warfare products contributed Rs. 487.06 Crore to the revenue as against Rs. 486.18 Crore for the previous year.

b) Operating and administrative expenses

Operating and administrative expenses (comprising of cost of material consumed, employee cost and other administrative expenses) during FY 2025-26 were Rs. 550.78 Crores, an increase of 27.10% over the previous year figure of Rs. 433.35 Crores.

c) Depreciation and amortization expenses

Depreciation and amortization expenses during FY 2025-26 were Rs. 22.95 Crores, an increase of 64.87% over the previous year's figure of Rs. 13.92 Crores, mainly on account of amortization of other intangible assets.

d) Finance Costs

Finance costs increased by 3% in FY 2025-26 (Rs. 12.45 Crores as against Rs. 12.08 Crores in FY 2024-25).

The Company operates only in one business segment i.e. manufacture, sale and service of Defence electronics, and hence does not have any reportable segment as per Indian Accounting Standard 108 "operating segments".

3. Utilization of Proceeds of QIP :

The proceeds of funds raised under Qualified Institutional Placement of the Company are being utilized as per Objects of the Issue. The disclosure in compliance with the Regulation 32 (7A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the details of utilization of proceeds from QIP, net of QIP expenses (inclusive of GST) are as follows:

(Rs. in Crs)

Particulars	As per the objects of the issue	Utilized upto March 31, 2026	Un-utilized as at March 31, 2026
Funding working capital requirements of our Company	168.00	168.00	-
Investment in product development by our Company	167.24	131.19	36.05
Repayment or prepayment, in full or part, of certain borrowings availed by our Company	25.00	25.00	-
Funding capital expenditure towards setting up an EMI-EMC Testing Facility	15.23	13.63	1.60
Funding acquisition of land (including building)	7.75	7.75	-
General Corporate purposes	104.52	104.52	-
Total	487.74	450.09	37.65

Out of the total fund raised by the Company under Qualified Institutional Placement, an amount of Rs.37.65 crores is unutilized as on March 31, 2026.

4. Capital Expenditure:

During the financial year 2025-26, the Company added Rs. 36.47 Crores to its gross block with capital expenditure, including Rights of Use Assets (ROU) which comprised Rs.0.15 Crores, Rs.1.79 Crores on technology infrastructure, Rs.31.22 Crores on physical infrastructure and the balance Rs.3.31 Crores on software.

5. Liquidity:

The Company maintains an adequate cash balance to meet its strategic objectives. The liquid assets stood at Rs.93.83 Crores at the end of the year against Rs.126.40 Crores in the previous year. The Company's cash balance as on March 31, 2026 was Rs.56.85 Crores.

6. Share Capital:

At the end of the current financial year, the Company's paid-up Equity Share Capital stood at Rs. 11,19,67,938/- consisting of 5,59,83,969 fully paid-up equity shares of Rs. 2/- each.

7. Net worth:

As of March 31, 2026, the Company's net worth stood

at Rs.1735.97 Crores against Rs.1508.22 Crores at the end of the previous financial year.

8. Dividend:

The Company has paid a final dividend of Rs. 7.90 per equity share amounting to Rs. 44.23 Cr. for FY 2024-25, which was approved by the shareholders in the Annual General Meeting held on August 08, 2025. The Board of Directors has recommended a final dividend of Rs. 10/- per equity share amounting to Rs. 55.98 Cr. for FY 2025-26, which will be paid to shareholders on or before August 29, 2026, once approved by the Shareholders in the ensuing Annual General Meeting.

The Dividend Distribution Policy, in terms of Regulation 43A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is available on the website of the Company. The weblink for the same is www.datapatternsindia.com/investors/files/Dividend_Distribution_Policy.pdf.

9. Transfer to Reserve:

As permitted under the Companies Act, 2013, the Board of Directors did not propose to transfer any sum to the General Reserve in FY 2025-26.

10. Change in the Nature of Business:

There has been no change in the nature of business of the Company during the period under review.

11. Directors and Key Management Personnel (KMP):

Details of the composition of the Board, have been provided in the Corporate Governance Report.

During the year under review, there were no changes in the Key Managerial Personnel of the Company.

Directors retiring by rotation

Pursuant to the Section 152(6) of the Companies Act, 2013, Mr. Vijay Ananth K, Whole-time Director of the Company retires by rotation at the ensuing Annual General Meeting and being eligible, offer himself for reappointment.

The Board recommends his reappointment as Director for your approval.

Brief details of the Director proposed to be re-appointed as required under Regulation 36 of the SEBI (LODR) Regulations are provided as part of the Notice of Annual General Meeting.

12. Subsidiaries and Branches:

The Company has no subsidiaries. Hence, there is no requirement to prepare Consolidated Financial Statements. Further, the requirement to provide salient features, performance and financial position of the subsidiaries in the Form AOC I is not applicable to the Company. The Company has marketing and customer support offices viz branch offices at Bengaluru, Hyderabad, New Delhi and Thiruvananthapuram.

13. Annual Return:

The Annual Return in Form MGT-7 for the financial year ended March 31, 2026, as prescribed under Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, read with Rule 12 of Companies (Management and Administration) Rules, 2014, as amended, is disclosed on the website of the Company. The weblink for the same is <https://www.datapatternsindia.com/investors/files/MGT-7-2025-26.pdf>.

14. Number of Meetings of the Board:

The Board met 5 (five) times during the financial year ended March 31, 2026. The said meetings were held on May 17, 2025; August 07, 2025; November 12, 2025; February 05, 2026 and February 06, 2026.

The Corporate Governance Report has details of these meetings. The intervening gap between the

meetings were within the period prescribed under the Companies Act, 2013, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

15. Corporate Governance and Management Discussion and Analysis Report:

A separate section on Corporate Governance, which is a part of the Board's Report, and the certificate from the Secretarial Auditors confirming compliance with Corporate Governance norms as stipulated in the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, are included in the Annual Report. The Company has taken adequate steps for strict compliance with Corporate Governance guidelines as amended from time to time.

In compliance with Regulation 34 of the SEBI (LODR) Regulations, separate section on Management Discussion and Analysis, as approved by the Board, which includes details on the state of affairs of the Company, forms part of this Annual Report.

16. Business Responsibility and Sustainability Report:

Pursuant to Regulation 34(2) (f) of the SEBI (LODR) Regulations, the BRSR describing the initiatives taken by the Company from Environment, Social and Governance (ESG) perspective as required in terms of the above provisions, is given separately forming part of this Annual Report.

Further, SEBI vide its circular no. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 as amended from time to time, updated the format of BRSR to incorporate BRSR Core, a subset of BRSR, indicating specific key Performance Indicators ("KPIs") under nine ESG attributes, which are subject to mandatory reasonable assurance provider. In accordance with this requirement, the company has appointed M/s. Kalyaniwalla & Mistry LLP, Chartered Accounts as the assurance provider.

17. Declaration given by Independent Directors:

All the Independent Directors of the Company have given their declaration under Section 149(7) of the Companies Act, 2013, confirming that they comply with the criteria of independence as laid down in Section 149(6) of the Companies Act, 2013, and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, for being an Independent Director of the Company.

18. Policy on Directors' appointment and remuneration:

The Company has a policy in place on Directors' appointment and remuneration, including criteria for determining qualification, positive attributes, independence of a Director and other matters as required under Section 178(3) of the Companies Act, 2013, and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The policy is disclosed on the website of the Company. The weblink for the same is <https://www.datapatternsindia.com/investors/files/Policy-on-Remuneration-of-the-Directors-KMP-and-other-employees.pdf>.

19. Particulars of loans, guarantees, or investments:

The Company has neither given any loan to any person, nor provided any guarantee or security to any other body corporate, or person in connection with a loan, during the financial year which attracts the provisions of section 186 of the Companies Act, 2013. It has not acquired through subscription, purchase, or otherwise, the securities of any other body corporate.

20. Particulars of contracts or arrangements with related parties:

None of the transactions with related parties fall under the scope of Section 188(1) of the Companies Act, 2013. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Act in the prescribed Form AOC-2 is not applicable to the Company and hence does not form part of this report.

The policy on Materiality of Related Party Transactions, as approved by the Board of Directors and reviewed during the year, is available on the website of the Company. The weblink for the same is <https://www.datapatternsindia.com/investors/files/Policy-on-Related-Party-Transactions.pdf>.

None of the Directors, apart from receiving director's sitting fees/remuneration/profit related commission/dividend, have any material pecuniary relationship or transactions with the Company.

21. Material changes and commitments, if any, affecting the financial position of the Company:

No material changes or commitments affecting the financial position of the Company have occurred

between the end of the financial year to which the Company's financial statements relate and the date of the report.

22. Transfer to Investor Education and Protection Fund ("IEPF"):

Pursuant to the provisions of Section 124 of the Act, Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules") read with the relevant circulars and amendments thereto, the amount of dividend remaining unpaid or unclaimed for a period of seven years from the due date is required to be transferred to the Investor Education and Protection Fund ("IEPF"), constituted by the Central Government. Further, the shares on which a dividend has not been paid or claimed by the shareholders for seven consecutive years or more shall also be transferred to the Demat account of the IEPF.

During the Year, no amount of dividend was unpaid or unclaimed for a period of seven years and therefore, no amount is required to be transferred to Investor Education and Provident Fund under the Section 125(1) and Section 125(2) of the Act.

23. Conservation of energy, research and development, technology absorption, foreign exchange earnings and outgo:

A. Conservation of energy:

i) Steps that impact energy conservation:

- Introduced the Easy fan Air handling unit 26000 CFM - 1 no., which resulted in considerable energy saving compared to conventional AHU types.
- All old CFL lamps have been replaced by energy efficient LED lights for 100% of premises.
- Motion sensors have been installed in all rest rooms and panel rooms with 100% of the work completed.
- implemented reuse of 4KLD RO reject water for Construction work and Rest room flushing.

ii) Steps taken to utilize alternative energy sources:

The energy generated by the installed Solar Power System (300 KW) for 2025-2026 is 5,53,150 Units resulting in considerable cost savings.

iii) Capital investment on energy conservation equipment:

Nil

B. Research & development:

A separate section on the products developed and highlights of the year forms part of this Annual Report.

C. Technology Absorption:

Nil

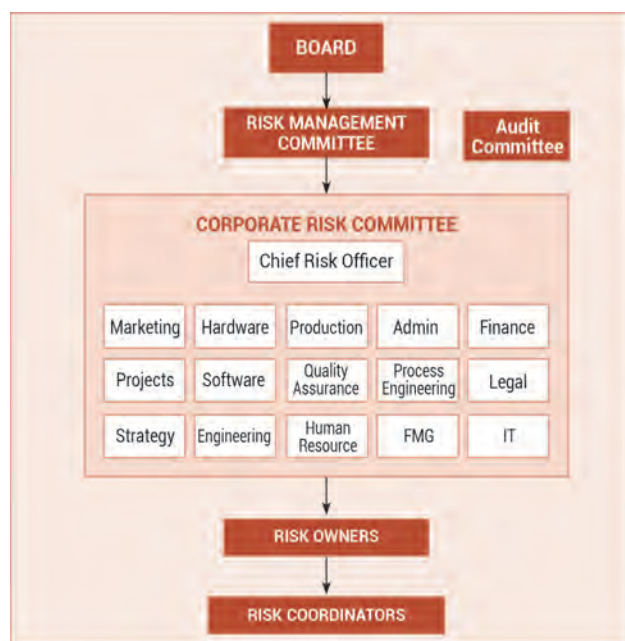
D. Foreign exchange earnings and outgo:

Foreign exchange earned during the year in terms of actual inflows was Rs.106.74 Cr. (Previous year - Rs. 63.84 Cr.) whereas foreign exchange outgo during the year in terms of actual outflows was Rs. 158.64 Cr. (Previous year - Rs. 173.95 Cr.).

The current year's inflows and outflows are regarding the movement of funds into and outside India in foreign currency against export and import of goods respectively in the normal course of the business.

24. Risk management:

Throughout the financial year, uncertainties are ever-present, and our ability to navigate these challenges effectively is pivotal to sustaining growth and seizing opportunities. This section highlights our structured approach to risk management, emphasizing our proactive stance in responding to, mitigating, and managing risks while leveraging emerging opportunities.



Our structured approach to risk management is central to our ability to navigate uncertainties. By identifying, assessing, and addressing risks systematically, we are better equipped to respond to emerging threats and capitalize on opportunities as they arise.

The Board holds ultimate responsibility for risk management and sets the Company's risk appetite. Through a robust risk management governance framework, the Board ensures effective prioritization and management of risks within acceptable levels. This framework, fosters clear ownership and delegation of responsibilities for risk management and oversight.

Our Company's ability to navigate business uncertainties rests on our structured approach to risk management, bolstered by the resilience of our people, our business model, and our commitment to delivering results amidst uncertainty. Moving forward, we remain vigilant in identifying emerging risks and opportunities, ensuring our sustained growth and long-term success.

Our enterprise-wide risk management process is embedded throughout the Company to support our strategic objectives. Our annual risk assessment is a crucial component of this process, encompassing a comprehensive evaluation from both top-down and bottom-up perspectives to ascertain the likelihood and potential impact of risks on the Company at a residual level. We gather input from Head of the Departments and Projects through various mechanism, consolidating this information to create the Risk Register. The results of this process are compiled and reviewed by Corporate Risk Committee and further validated by Chief Risk Officer before presenting them to the Risk Management Committee of the Board for final consideration.

The Board of Directors of the Company has formed a risk management committee to frame, implement and monitor the risk management plan for the Company. The committee is responsible for formulating relevant Risk Management Policy for identifying risks, assessment of its impact in Company's business, required action plan for mitigating the risks and ensuring its effectiveness. The audit committee has additional oversight in the area of financial risks and controls.

The Company has formulated an Enterprise Risk Management Policy (ERM) in compliance with the Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and provisions of the Companies Act, 2013, which requires the Company to lay down procedures about risk assessment and risk minimization.

25. Adequacy of internal financial controls:

Pursuant to the Companies Act 2013, the term Internal Financial Control (IFC) means the policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of errors and frauds, completeness and accuracy of its accounting records and timely preparation of reliable financial statements.

Your Company has put in place the required internal control systems and processes commensurate with its size and scale of operations. This ensures that all transactions are authorized, recorded, and reported correctly, and assets are safeguarded and protected against loss from unauthorized use or disposition. In addition, there are operational controls and fraud risk controls, covering the entire spectrum of Internal Financial Controls. The internal financial controls are adequate and operating effectively.

The Audit Committee of the Board of Directors regularly reviews execution of Audit Plan, the adequacy and effectiveness of Internal audit systems, and monitors implementation of internal audit recommendations including those relating to strengthening of company's risk management policies and systems.

During the year, an Internal Financial Control (IFC) audit concerning financial statements was done by the Statutory Auditors. Their report is annexed as part of the Independent Auditor's Report.

26. Corporate Social Responsibility:

We approach community care with the same zeal and efficiency as we approach our business. By practicing Corporate Social Responsibility, we are aware of how we impact aspects of society including economic, social and environment. We thus try to operate in ways that enhance society and the environment. We have a committed operational team to carefully choose and craft initiatives in alignment with current and future needs of the nation.

Corporate Social Responsibility ('CSR') Committee has been constituted pursuant to Section 135 of the Companies Act, 2013.

The Annual report on CSR activities undertaken during the year is given in **Annexure 1-A** as required under Section 135 of Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy)

Rules, 2014, as amended. The Key highlights of the CSR activities undertaken by the Company are given in **Annexure 1-B**.

Details of the composition of the Committee, meetings held, attendance etc. is given separately in Corporate Governance Report forming part of this Annual Report. The CSR policy is available on the company's website. The weblink for the same is <https://www.datapatternsindia.com/investors/files/Corporate-Social-Responsibility-Policy.pdf>.

27. Composition and recommendation of the audit committee:

The Audit Committee of the Company has been constituted in line with Section 177 of the Companies Act, 2013, read with Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The members of the Audit Committee are:

- i. Mr. Sowmyan Ramakrishnan, Chairman
- ii. Mr. Prasad Raghava Menon, Member
- iii. Mr. Sastry Venkata Rama Vadlamani, Member
- iv. Ms. Anuradha Sharma, Member

During the year, the Board accepted all recommendations of the Audit Committee.

28. Code of Conduct:

The Company has in place, Code of Conduct for its Board of Directors and Senior Management Personnel in addition to the Business Conduct Policy of the Company. A copy of the Code of Conduct is available on the website of the Company. The weblink for the same is https://www.datapatternsindia.com/investors/files/Code_of_Conduct_for_Directors_and_Senior_Management.pdf. The Compliance of the Code of Conduct have been affirmed by the Directors and Senior Management Personnel annually.

A declaration on confirmation of compliance of the Code of Conduct, signed by the Chairman and Managing Director is published in this Annual Report.

29. Vigil mechanism (Whistle Blower Policy):

Pursuant to the provisions of Section 177 of the Companies Act, 2013 read with rule 7(1) of Companies (Meeting of Board and its Powers) Rules, 2014, the Company has established the Vigil Mechanism for the genuine concerns and grievances of its Directors and Employees. The Whistle Blower shall have the right to access Chairman of the Audit Committee

directly in exceptional cases and the Chairman of the Audit Committee is authorized to prescribe suitable directions in this regard. There were no complaints/grievances received during the financial year under consideration.

The Company has formulated and adopted a vigil mechanism policy for employees to access the management in good faith and to report concerns about unethical behavior, improper practices, actual or suspected fraud, or violation of the code of conduct. It also provides for adequate safeguards against the victimization of employees who avail the mechanism and allows direct access to the chairperson of the Audit Committee in exceptional cases. During the year, no person was denied access to the Audit Committee.

The Whistle Blower Policy of the Company is available on the website of the Company. The weblink for the same is <https://www.datapatternsindia.com/investors/files/Whistle-Blower-Policy.pdf>.

30. Details of application made or any proceeding pending under the insolvency and bankruptcy code, 2016 during the year along with their status as at the end of the financial year.

There were no applications made or any proceedings are pending under the Insolvency and Bankruptcy Code, 2016 during the year.

31. The details of the difference between the amount of the valuation done at the time of one-time settlement and the valuation done while taking a loan from the banks or financial institutions:

There was no instance of any one-time settlement or any requirement of a valuation for any loan from the banks or financial institutions during the year.

32. Directors' Responsibility Statement as required under Section 134(5) of the Companies Act, 2013:

Under Section 134 (5) of the Companies Act, 2013, the Directors confirm that:

- a) For the preparation of the Annual Financial Statements, the applicable accounting standards were followed, accompanied by a proper explanation relating to material departures;
- b) Accounting policies were selected and applied

consistently; fair judgment was used, and prudent estimates made to give an accurate view of the Company's state of affairs at the end of the financial year, and its profit and loss for that period;

- c) Proper and sufficient care was taken for maintaining adequate accounting records as per provisions of this Act to safeguard the Company's assets to prevent and detect fraud and other irregularities;
- d) Annual Financial Statements were prepared on a going concern basis;
- e) The Company has laid down Internal Financial Controls and that such internal financial controls are adequate and these were operating effectively; and
- f) Proper systems were devised to ensure compliance with all applicable laws, and such systems were adequate and operating effectively.

33. Board evaluation:

One of the key functions of the Board is to monitor and review the Board evaluation framework. The Board works with the Nomination and Remuneration Committee to lay down the evaluation criteria for the performance of the Chairman, the Board, Board committees, and executive / non-executive / independent directors through peer evaluation, excluding the director being evaluated.

Pursuant to the provisions of the Companies Act, 2013 and Regulation 19 read with Schedule II, Part D of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has devised a policy on evaluating the performance of the Board of Directors, the Chairman, Committees, and Individual Directors.

The evaluation process was carried out through a set of questionnaires. The summary of the evaluation reports was presented to the Nomination and Remuneration Committee and shared with respective Committees and the Board. The Directors had given positive feedback on the overall functioning of the Committees and the Board. The recommendations were discussed with the Board and individual feedback was provided.

34. Criteria for making payment to Non-Executive Directors:

The Nomination and Remuneration Committee and the Board of Directors considered the following criteria

while deciding on the payments to be made to Non-Executive Directors:

- Company performance.
- Maintaining independence and adhering to Corporate Governance laws.
- Contributions during meetings and guidance to the Board on important Company policy matters.
- Active Participation in strategic decision making and informal interaction with the management.

There was no payment made to the Non-Executive Directors apart from the sitting fees paid for attending Board and Committee meetings and profit linked commission in line with the provisions of Companies Act, 2013.

35. Familiarization Programme:

The Company has a familiarization programme for Independent Directors under Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. It aims to provide Independent Directors of the Company an insight to enable understanding of the business in depth and contribute significantly to the Company. Overview and details of the programme for Independent Directors have been updated on the website of the Company. The weblink for the same is <https://www.datapatternsindia.com/investors/files/Familiarization-Programme-for-Independent-Directors.pdf>.

36. Policy for determining material subsidiaries:

Pursuant to Regulation 16(1)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, a policy for determining material subsidiaries is not applicable to the Company since the Company doesn't have any subsidiary.

37. Particulars of employees:

In accordance with the provisions of Section 197 of the Companies Act, 2013, read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended, a statement containing the names of top 10 employees in terms of remuneration drawn during the financial year and that of every employee employed throughout the financial year and in receipt of a remuneration of Rs. 1.02 crore or more per annum or employed for part of the financial year and receipt of Rs. 8.50 lakh per month is annexed and forms a part of this Report in

Annexure-2 (A) and the ratio of remuneration of each Director to that of median employees' remuneration, as per Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended, is part of this Report in **Annexure-2 (B)**.

38. Public deposits:

The Company has not accepted or renewed any public deposits and, as such, no amount of principal or interest was outstanding on the Balance Sheet as of date.

39. Statutory Auditors:

M/s. Deloitte Haskings & Sells Chartered Accountants (FRN No:008072S), was appointed as the auditors of the company, to hold the office for a term of five consecutive years from the conclusion of 25th Annual General Meeting held on August 09, 2023 till the conclusion of the 30th Annual General Meeting to be held during the year 2028, pursuant to the provisions of Section 139 of the Companies Act, 2013 read with The Companies (Audit and Auditors) Rules, 2014.

The report issued by the Statutory Auditors to the members for the financial year ended March 31, 2026, does not contain any qualification, reservation or adverse remark, or disclaimer.

40. Internal Auditors:

M/s R.G.N. Price & Co., Chartered Accountants, is the internal auditors of the Company. As prescribed under Section 138 of the Act, M/s R.G.N. Price & Co., Chartered Accountants, carried out the internal audit of the Company for FY 2025-26. The internal audit was completed as per the scope defined by the Audit Committee from time to time.

41. Secretarial Auditors:

Pursuant to Section 204 of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, M/s. Alagar & Associates LLP, Practising Company Secretaries (Peer Review Certificate No. 6814/2025) was appointed as the Secretarial Auditor of the Company for a period of 5 years in the 27th Annual General Meeting held on August 08, 2025.

The Secretarial Audit Report issued by FCS M Alagar, Practising Company Secretary (COP No. 8196) is annexed and forms a part of this Report in **Annexure-3**.

The report issued by the Secretarial Auditors to the members for the financial year ended March 31, 2026, does not contain any qualification, reservation or adverse remark, or disclaimer.

42. Cost Record and Cost Auditors:

The Company had re-appointed CMA G. Sundaresan, (FRN. No. 101136) Practicing Cost Accountant to conduct audit of cost records of the Company for the financial year 2025-26. The Company has maintained the cost accounts and records in accordance with Section 148 of the Companies Act, 2013 and Rule 3 and 5 of the Companies (Cost Records and Audit) Rules, 2014.

The Cost Auditors' Report of FY 2024-25 did not contain any qualifications, reservations, adverse remarks or disclaimers and no frauds were reported by the Cost Auditors to the Company under sub-section (12) of Section 143 of the Act.

43. Secretarial Standards:

Pursuant to Section 205 of the Act, the Company complies with the applicable Secretarial Standards as mandated by the Institute of Company Secretaries of India ('ICSI') to ensure compliance with all the applicable provisions read together with the relevant circulars issued by MCA from time to time.

44. Details in Respect of Frauds Reported by Auditors under Section 143(12) of

the Companies Act, 2013:

During the year under review, no frauds were reported by the auditors to the Audit Committee or the Board under Section 143(12) of the Act read with Rule 13 of the Companies (Audit and Auditors) Rules, 2014.

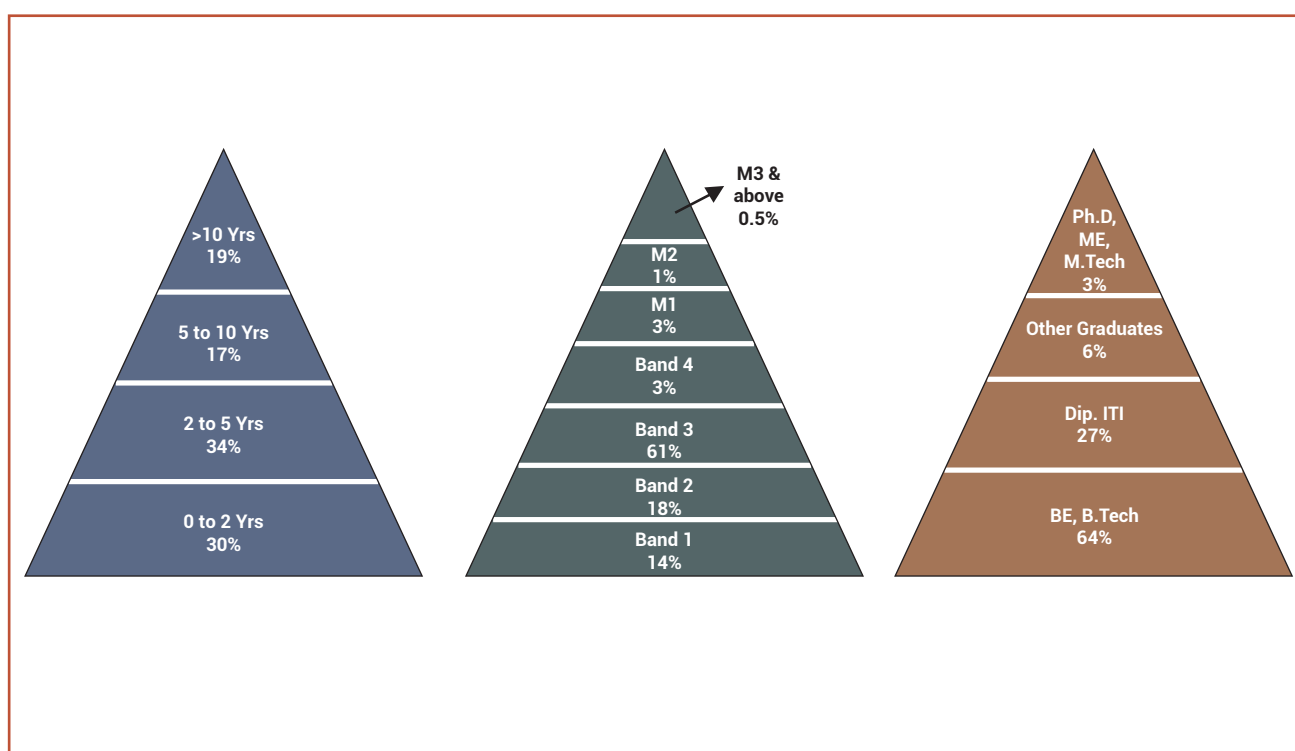
45. Significant and material orders passed by the regulators, courts or tribunals:

There were no significant and material orders passed by the regulators or courts or tribunals, Statutory and quasi-judicial bodies that may impact the Company as a going concern and/or Company's operations in the future. There was no corporate insolvency resolution process initiated under the Insolvency and Bankruptcy Code, 2016.

46. Human potential:

The Company has increased its manpower bandwidth in line with the business needs. As on March 31, 2026, the company's employee strength stood at 1599 as compared to 1545 as at the end of previous year, which accounts for 3.5% increase during the year. The Company managed the attrition rate effectively during the year. The attrition rate at the end of current financial year was 4.6% as against 7.1% as at the end of the previous financial year.

We have been able to build a strong experienced talent pool of 19% of employees serving the Company for longer than 10 years. The profile of employees are as follows:



HR & Organization Development Initiatives Summary

- **Talent Pipeline:**
 - Def Tech Talent Pipeline (DTTP) Program started in 4 colleges with 116 students getting trained in customised specific electives. We had a 25% throughput ratio out of this exercise. We plan to expand this to other domains like CSS and Manufacturing and more institutions.
 - DTTP was included in the prestigious publication: "Higher Education Playbook - 101 Best Practices in Indian Higher Education" in the Higher Education Excellence Conclave 2026
- **Learning & Development:**
 - **6 internal leads** completed DRDO-approved M.Tech in Defence Technology.
 - **OJAS Program** (4th/5th ed.) has 52 alumni covering 13 competencies; new BEF batch planned.
 - Introduced **Role-Based Training (RBT)** for promotees and revamped Induction (Ethics, Etiquette, POSH).
- **Leadership & Recognition:**
 - Filled critical roles (Head of MFG, GM BD MoD, Exe Sec to CMD). **21 HiPo managers** nominated for Great Managers Contest; **2 finalists** among India's top 100.
- **Technology & Systems:**
 - Migrated to AI-enabled HRMS "**Darwin Box**".
 - Launched **Centralised Performance Tracker (CPT)** integrating **20 systems** for KRA validation.
 - **AI Hackathon:** 120+ teams participated, **82 shortlisted** with implementable projects.
 - Created Competency Assets (Skill Taxonomy, Catalogue) targeting **P-CMM Level 3**.
- **Strategic Alignment:**
 - Executed **Org & People Review (OPR)** to optimize structure, rightsize teams, redeploy resources, and align workforce with business objectives.

47. Process & Quality:

The Company has established various Management Systems that follows a Process approach. Various requirements compiled as documents with well-defined Policy and SMART objectives. Awareness being created on these requirements through periodic internal communication and training. Implementation

and adherence to compliance, process enhancement, continual improvement etc. including statutory and regulatory are ensured through periodic monitoring, audits, management review etc. International Certification Bodies are engaged independently for accreditation and certification of these Management Systems annually.

Various Management Systems that are accredited and certified are:

- ISO 9001:2015 – Quality Management Systems
- AS9100D - Aerospace Quality Management Systems
- ISO 27001:2022 - Information Security Management Systems
- ISO 14001:2015 - Environmental Management Systems
- ISO 45001:2018 - Occupational Health & Safety Management Systems

48. Information Technology

During the financial year 2025–26, the Company undertook several significant IT initiatives aimed at strengthening digital capabilities, improving operational efficiency, and enhancing data security. Key material developments in the IT domain are as follows:

A. Digital Transformation Automation:

The Company continued to invest in the digital transformation of its core business processes. Several workflows across departments were automated using multi-cad tool, cable harness tool, simulation tools, verification & validation tools, resulting in improved turnaround time and reduced manual interventions. Gen-AI implementation for effective searching and Factor authentication initiated to enhance security.

B. Cybersecurity Enhancements:

Recognizing the growing importance of data protection, the Company upgraded its Cybersecurity infrastructure. Measures included enhanced firewall configurations, endpoint protection, threat detection systems, and periodic vulnerability assessments to ensure a robust security posture.

C. ERP System Upgrade:

It is proposed to upgrade to an advanced ERP system to meet the growing needs of the organisation for a seamless handling of the end to end operation.

D. Cloud Infrastructure Adoption:

As part of the IT modernization strategy, the company increased its reliance on cloud-based platforms for hosting critical applications, improving scalability, uptime, and disaster recovery capabilities.

E. Data Analysis and Business Intelligence:

Enhanced log analysis tools and dashboards were implemented, enabling more informed decision-making through real-time business intelligence and performance tracking.

F. IT Governance and Compliance:

The Company remained compliant with applicable IT regulations and industry best practices. Regular internal and external audits and compliances check were conducted to maintain high standards of IT governance.

G. Employee Enablement and Remote Work Support:

The IT team facilitated a seamless hybrid work environment by improving remote access capabilities, collaboration tools, and IT support services to ensure business continuity.

These initiatives reflect the Company's commitment to leveraging technology as a strategic enabler, driving operational excellence and digital resilience.

49. Disclosure as required under Section 22 of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company has a policy on the prevention of sexual harassment at the workplace. It has duly constituted the Internal Complaints Committee (ICC), in line with the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The ICC has been set up to redress any complaints received regarding sexual harassment. The ICC did not have any complaints at the beginning of the year and further has not received any complaints during the financial year 2025-26. The following is the summary of the complaints received and disposed off during the financial year 2025-26;

a) Number of complaints of sexual harassment

received during the year – Nil

b) Number of complaints disposed off during the year – Nil

c) Number of cases pending for more than ninety days - Nil

50. Maternity Benefit Act, 1961:

The Company is committed to upholding the rights and welfare of its employees, and has duly complied with the provisions of the Maternity Benefit Act, 1961 and the rules made thereunder.

51. Credit Rating:

The Company has got credit rating from below agencies during the year:

Rating Agency	Rating
ICRA	For Long - Term Scale: A+ (Stable)
	For Short - Term Scale: A1
CRISIL	For Long - Term Scale: A+/Stable
	For Short - Term Scale: A1

52. Listing fees:

The Company confirms that it has paid the annual listing fees for the financial year 2025-26 to both National Stock Exchange of India Limited and BSE Limited.

53. Acknowledgments:

Your Directors place on record their appreciation for assistance and co-operation received from various Ministries and Department of Government of India and other State Governments, Banks, financial institutions, Company's Auditors, and all stakeholders.

Your Directors wish to place on record their sincere appreciation for the dedicated efforts and consistent contribution made by the employees at all levels and all others, to ensure that the Company continues to grow and excel.

The Directors also wish to place their thanks to all the investors for posing confidence in the Company and investing in its shares.

For and on behalf of Board of Directors of

Data Patterns (India) Limited

Date: May 14, 2026

Place: Chennai

Srinivasagopalan Rangarajan

Chairman and Managing Director

DIN: 00643456

Rekha Murthy Rangarajan

Whole-time Director

DIN : 00647472

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

[Pursuant to Section 135 of the Companies Act 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended]

1. Brief outline on CSR Policy of the Company:

The Company primarily recognizes that, a Company, being a business citizen should go beyond having profit-making objective, to develop the society within its reach and accordingly, take initiative to contribute towards welfare of various segments of society by undertaking socially and economically useful programs for sustainable development of the community and society at large. The Company's CSR vision is to align the Company's vision with that of the society and integrate sustainable development of the community and society into the Company's business model. The CSR objectives and activities considered in the CSR policy are in line with the Companies Act, 2013 and rules made thereunder.

2. Composition of CSR Committee:

S. No	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Mathew Cyriac	Chairman	1	1
2	Ms. Rekha Murthy Rangarajan	Member	1	1
3	Ms. Anuradha Sharma	Member	1	1

3. Provide the Web link(s) where Composition of CSR committee, CSR policy and CSR Projects carried out in pursuance by the board are disclosed on the website of the Company:

CSR Policy : <https://www.datapatternsindia.com/investors/files/Corporate-Social-Responsibility-Policy.pdf>
 CSR Committee : https://www.datapatternsindia.com/investors/board_committees.php
 CSR Reports : <https://www.datapatternsindia.com/investors/policies.php>

4. Provide 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, if applicable.

Not Applicable

5	(a)	Average net profit of the Company as per section 135(5)	Rs. 225.18 Crs
	(b)	Two percent of average net profit of the company as per section 135(5)	Rs. 4.50 Crs
	(c)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years	Nil
	(d)	Amount required to be sent off for the financial year, if any	Nil
	(e)	Total CSR obligation for the financial year (b + c - d)	Rs. 4.50 Crs

6	(a) Amount spent on CSR Projects:	
	(i) On-going Project	Rs. 0.20 Crs
	(ii) Other than On-going Project	Rs. 4.50 Crs
	(b) Amount spent in Administrative Overheads.	Nil
	(c) Amount spent on Impact Assessment, if applicable.	Nil
	(d) Total amount spent for the Financial Year [(a)+(b)+(c)].	Rs. 4.70 Crs

(e) CSR amount spent or unspent for the Financial Year.

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

(f) Excess amount for set off, if any

S. No.	Particular	Amount (Rs. in Cr.)
(i)	Two percent of average net profit of the company as per section 135(5)	Rs. 4.50 Crs
(ii)	Total amount spent for the Financial Year	Rs. 4.50 Crs
(iii)	Excess amount spent for the financial year ((ii)-(i))	Nil
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years ((iii)-(iv))	Nil

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

S. No	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under section 135 (6) (in ₹)	Balance amount in unspent CSR amount under section 135(6) (in ₹)	Amount spent in the Financial Year (in ₹)	Amount transferred to a fund as specified under Schedule VII as per section 135(5), if any		Amount remaining to be spent in succeeding financial years (in ₹)	Deficiency, if any
					Amount (in ₹)	Date of transfer		
1.	2024-25	20,00,000	Nil	20,00,000	Nil	Nil	Nil	Nil

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

No

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

Furnish 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 of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner
Not Applicable					

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

Not Applicable

For and on behalf of Board of Directors of
Data Patterns (India) Limited

Date: May 14, 2026
Place: Chennai

Srinivasagopalan Rangarajan
Chairman and Managing Director
DIN: 00643456

Mathew Cyriac
Chairman - CSR Committee
DIN: 01903606

ANNEXURE 1-B TO DIRECTOR'S REPORT

Key highlights of the CSR activities undertaken by the Company:

Data Patterns had contributed Rs.4.50 crores as CSR funding for the financial year 2025-26 as against Rs. 3.56 crores in the previous year, the details of the beneficiaries and the work they do are given below:

S. No.	Name of the Organisation	Brief of the Project	Budget (Amount in INR)
1.	Dignity Foundation	Nutritious support for persons with dementia in their Anna Nagar centre	6,93,000
2.	Vidya Sagar	Production of Vocational centre-Skill training for adults with disabilities and Support for kids with cerebral palsy.	14,81,500
3.	V-Excel	Supporting experiential learning programs	11,65,000
4.	The Voluntary Health Services	Pediatric treatments for new born	37,00,000
5.	Sri Ranganatha Paduka Vidhyalaya Trust	Cost of running buses to pick up college students from nearby villages for their Arts & Science College	25,00,000
6.	Knowledge Foundation of Alumni of CEG Batch 1980	Financial assistance to needy freshers admitted in the College of Engineering, Guindy	20,00,000
7.	Jayam Special School	Operational expenses in 2 locations	20,00,000
8.	Tiara Kids	Treatment of children with Haemophilia and Von Willebrand disease	20,00,000
9.	Madhuram Narayan Centre – Bala Mandir	Salary of therapists to support children with Development delays, Intellectual disability and associated conditions like Cerebral Palsy, Down Syndrome, Autism Spectrum, ADHD etc	15,00,000
10.	Government School, Kandigai	Construction of the class room cum Mini hall.	8,50,000
11.	Anandham Trust	Construction of roof with shingles sheet over the class rooms for the educational assistance program.	20,00,000
12.	Indian Cancer Institute	Spreading Cancer Awareness	5,00,000
13.	Bharat Kalachar, Chennai	Promoting Arts and Culture	5,00,000
14.	NSS, SRIHER, Chennai	Construction of compound wall for the Kolappanchery children's park (sponsored under CSR in FY 2023-24)	3,00,000
15.	Swami Vivekananda Medical Mission, Palghat	OP treatment including consultation and medicines	15,00,000

S. No.	Name of the Organisation	Brief of the Project	Budget (Amount in INR)
16.	Medical Research Foundation of Sankara Nethralaya, Chennai	Support free cataract surgeries performed on indigent patients in Chennai	5,00,000
17.	SCARF, Schizophrenia Research Foundation, Chennai	Establishing a Mobile Support Team (MST) in phases to help those who drop out of treatment or find it difficult to visit SCARF regularly.	5,00,000
18.	The Child's Trust, Chennai	Bio medical equipment for the patients	25,00,000
19.	Aram Foundation	Annual Expenses towards the welfare of girl children with disabilities.	8,00,000
20.	Sri Parthasarathy Swami Sabha	Organizing a music and dance festival featuring more than 150 music concerts, lecture demonstrations and dance recitals	5,00,000
21.	Sankalp Taru Foundation	Plantation of saplings at Tiruporur engaging our employees in meaningful tree planting activities, fostering team spirit and environmental stewardship.	2,40,000
22.	SIPCOT Road Development	Speed breakers with thermoplastic reflecting markings and reflective road studs at identified places to reduce the risk of speeding to avoid causing accidents.	7,06,826
23.	Employee Recommendations	CSR Projects Recommended by Select Employees	16,00,000
24.	Skill Development for Apprentice	Skill development training under Apprentice Training Programme	1,50,00,000
Total			4,50,36,326

Ongoing Project:

25.	Government School, Kandigai	Infrastructure Development (ongoing project)	20,00,000
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Note:

1. No Impact Assessment was carried out as the same was not applicable.
2. Manner of execution of Projects from No. 1 to 21 are through implementing Agency and Project No. 22 to 24 are being executed by the Company.
3. Modalities of utilization of funds and implementation schedule of projects No. 1 to 21: Funds will be utilized within the year.
4. Monitoring and reporting mechanism for projects No. 1 to 21 are through utilization and audit certificates of NGOs, also site visiting by Company Officials and Project No. 22 to 24 are internally monitored by the Company.
5. Project No. 25 was an ongoing project of FY 2024-25 which was undertaken and completed in FY 2025-26.

i) **Dignity Foundation:**

The Dignity Foundation, a non-profit NGO established in 1995, dedicated to improving the lives of senior citizens across India. Through our support, the day care center in Chennai continues to offer essential services and a supportive community for dementia patients and senior citizens.

Our partnership focuses on providing critical support to one key centers in Chennai. At their Centre in Anna Nagar, we have funded the support which includes daily pick-up and drop services, along with nutritional support and lunch provision for the resident inmates, sustained over a period of one year for the dementia patients.

Through this initiative, we aim to alleviate some of the daily challenges faced by the elderly—especially those living with dementia—and their caregivers. By addressing basic nutritional and mobility needs, we help promote health, independence, and a sense of belonging among these valued members of our community.

ii) **Vidya Sagar:**

Vidya Sagar is a non-profit organization based in Chennai, dedicated to working with children and young adults with multiple disabilities, regardless of the severity of their conditions.

Our company has made a contribution to Vidya Sagar's project focused on empowering adults with high support needs through skill development. Our contribution has been utilized for several key aspects of this project including ensuring the production units have the necessary materials and tools to create high-quality products, supporting the promotion and marketing efforts to help these products reach a wider audience and generate sustainable income, enhancing the welfare of students and staff involved in the project, contributing to a supportive and nurturing environment and funding the salaries of technical support staff who play a crucial role in the training and production processes. We have also contributed towards the education support of kids suffering from cerebral palsy.

This initiative has resulted in increased participation of adults with high support needs in meaningful vocational activities, improved their confidence and independence, and helped generate a sustainable source of income through the sale of handcrafted products. Additionally, the inclusive environment has positively influenced the overall well-being and skill development of the participants, while raising greater awareness and acceptance in the wider community.

iii) **V-Excel:**

V-Excel Educational Trust, established in 2001 and based in Chennai, is a registered Public Charitable Trust dedicated to serving individuals with special needs. The Trust provides comprehensive educational, therapeutic, and vocational services, empowering children and young adults to lead more fulfilling, independent, and dignified lives.

As part of its innovative approach to skill-building, V-Excel conducted an Experiential Learning Program for young adults with special needs, designed to build independence and real-world competence. The program included a metro travel experience, where students were taught how to navigate the metro system—understanding tickets, routes, and public behavior. Additionally, the program featured an overnight field trip, focusing on essential life skills such as packing, managing personal belongings, time management, social interaction, and basic self-care in a setting away from home.

The Experiential Learning Program made a significant impact on the participating students. By stepping into unfamiliar environments, they gained practical exposure, confidence, and a sense of autonomy. Tasks that once seemed daunting became manageable, reinforcing their ability to function independently in society. The metro journey boosted their orientation and navigation skills, while the overnight trip fostered teamwork, adaptability, and responsibility. Overall, the initiative played a vital role in bridging the gap between classroom learning and real-world application—bringing these young adults one step closer to self-reliance.

iv) The Voluntary Health Services:

Voluntary Health Services (VHS) is a renowned multi-specialty hospital in Chennai with a legacy of 65 years, dedicated to providing affordable medical care services. As part of our CSR initiative, our company has extended support to the pediatric wing of VHS, with the goal of enhancing healthcare access and outcomes for children.

Our contribution has supported a wide range of pediatric treatments, including neonatal and infant care—providing life-saving interventions for newborns—and funding essential pediatric medical management procedures, surgeries, emergencies, and critical care interventions. This holistic support ensures comprehensive, timely, and effective healthcare for children from underserved communities.

Through this initiative, 348 children have directly benefited, receiving the necessary medical attention to address a variety of health challenges. The support has helped improve survival rates among neonates, ensured faster recovery for critically ill children, and reduced the financial burden on families. The initiative has made a meaningful impact in strengthening pediatric care infrastructure and continues to bring hope and healing to vulnerable young lives.

v) Sri Ranganatha Paduka Vidhyalaya Trust:

Sri Ranganatha Paduka Vidhyalaya Trust (SRPVT) founded in 1968 is engaged in the fields of education and empowerment in Srirangam, Tamil Nadu. It runs a full-fledged College and schools apart from a Ghosala. It is a regular autonomous college established in 1996 and affiliated to Bharathidasan University, where students are particularly from the marginalized and economically deprived section of the society situated in villages in and around 50 km radius.

Presently the college offers 15 Under Graduate Programs, 13 Post Graduate Programmes, 10 M.Phil. Programmes and Ph.D Programmes in 12 disciplines. Extension of subsidized fees, scholarships and providing free transport to students from the villages, is the prime reason that the students attend this College from where more than 90% of their total strength are enrolled.

Free transport serves as a strong motivator for students from rural areas to attend college regularly and complete their degrees, which become vital stepping stones towards gainful employment. This not only transforms their individual lives but also sets a positive precedent for future generations in their families and communities. Our contribution by supporting a portion of their transportation needs, plays a key role in reducing absenteeism and ensuring continuity in education. It empowers these students to pursue higher studies with dignity, fosters social mobility, and helps build a stronger, more educated rural youth base that can drive long-term community development.

vi) Knowledge Foundation of Alumni of CEG Batch 1990:

Started in 2015 by a committed group of alumni from the College of Engineering, Guindy (CEG), this initiative has been dedicated to mentoring and sponsoring students from economically disadvantaged backgrounds who have secured admission to CEG—one of the most prestigious engineering institutions in the country. For many bright students, the inability to afford college fees stands as a barrier to a well-deserved future. Recognizing the life-changing power of education, Data Patterns partnered with this initiative to help bridge that gap.

In the latest phase of support, we provided financial aid to 22 deserving students who were recently admitted to CEG. This included payment of college and hostel fees and provision of laptops. These essential resources are not just tools—they are lifelines that enable these students to keep pace with academic demands, access digital learning, and fully participate in a modern engineering education.

These students are now fully equipped to pursue their engineering degrees without financial stress. They can focus on their education, explore opportunities, and dream bigger. This intervention has not only helped preserve their academic journey but also opened doors to a future of economic upliftment—for themselves and their families. With access to college, a place to live, and the digital tools to learn, their horizons have expanded—bringing within reach incredible career prospects in India and beyond. What

once seemed impossible is now within grasp, because someone believed in their potential.

vii) Jayam Special School run by Jayam Trust:

Founded in 2011 with just two children in a small home at Padi, Jayam Special School has grown to support 180 children with Autism, ADHD, Intellectual Disabilities, Slow Learning, and Specific Learning Disabilities. The school is committed to providing specialized education and therapeutic rehabilitation services to children who otherwise may not have access to such opportunities.

This year, we supported Jayam Special School by contributing towards a portion of their operational expenses. This funding has allowed the school to continue offering high-quality, specialized education and therapy. It also helped sustain the efforts of dedicated educators, therapists, and support staff who provide the personalized care essential for each child's development. In addition, vocational training was extended to parents and caregivers, helping them gain skills for self-sufficiency and reducing their emotional and financial burdens.

As a result of our support, Jayam Special School has been able to maintain a nurturing and joyful environment where every child feels safe, valued, and empowered. The school has been able to continue its crucial work without interruption, providing these children with the opportunity to grow, learn, and live with dignity. Our contribution has made a meaningful difference, allowing Jayam to focus on their mission of empowering futures.

viii) TIARA Haemophilia and cancer Foundation:

Tiara Haemophilia and cancer Foundation, established in 2012, has remained steadfast in its mission to improve healthcare access for children from underprivileged families. Guided by the belief in health equity for all, Tiara has positively impacted the lives of over 1,000 families over the past 13 years by facilitating treatment for life-threatening conditions such as haemophilia and cancer through partnerships with leading hospitals across the country.

This year, the contribution made by our company was instrumental in supporting the treatment of 27 children diagnosed with haemophilia, all from low-income families who were largely unaware of the disease and its implications. Tiara intervened early, ensuring timely diagnostic tests at concessional rates, coordinating with hospitals for specialized treatment, and sourcing essential medicines directly from pharmaceutical companies to significantly reduce the financial burden on families.

As a result of this collaborative effort, these children received care from some of the best consultants in the field. Beyond just medical treatment, the initiative has empowered families with awareness and access, enabling the children to lead healthier, more stable lives. Our involvement has made a tangible difference in their future, offering hope, dignity, and a better quality of life.

ix) Madhuram Narayanan Centre – Bala Mandir, Chennai:

In existence since 1989, this centre became a part of Bala Mandir six years ago and has since evolved into a crucial support system for children with developmental delays, intellectual disabilities, and associated conditions such as Cerebral Palsy, Down Syndrome, Autism Spectrum Disorder, and ADHD. Currently, the centre supports around 100+ children, providing them with the care, therapy, and encouragement needed to progress and thrive.

As part of our commitment to inclusive and holistic development, we funded the salaries of therapists working at the centre. These professionals—including physiotherapists, occupational therapists, speech therapists, and special educators—play an essential role in delivering tailored interventions that help each child achieve developmental milestones and improve their quality of life.

With the therapists' positions sustained through our support, the centre has been able to provide uninterrupted, high-quality therapeutic care to the children. These services have made a tangible difference in enhancing the children's mobility, communication, cognitive abilities, and social interaction. For many families, the centre offers a lifeline—delivering expert

care that they would otherwise be unable to access or afford. This funding has helped not just maintain but strengthen the continuum of care, enabling every child to move closer to their full potential with dignity and hope.

x) **Government School, Kandigai: -**

A recently upgraded government school in Chennai, with around 900 students and 30 teachers, continues to face significant infrastructure challenges. The school urgently requires support for refurbishing classrooms, repairing toilets, rebuilding the compound wall, and procuring educational equipment. Additionally, there is a need to support teacher salaries to maintain quality education delivery.

The funds were utilized to construct a new classroom, designed as a mini hall, to ease overcrowding and provide better learning space for students. This project is supported by the Rotary Club of Taramani, along with the Rotary Club of Guindy.

The upgraded facilities are expected to offer students a more comfortable and conducive learning environment, helping improve academic engagement and student morale. This infrastructure project marks a significant step toward addressing the needs of under-resourced schools, benefiting both students and teachers alike.

xi) **Anandham Trust:**

We supported Anandham Trust in the construction of a roof with shingle sheets over the classrooms on the second floor of its main building. This infrastructure enhancement was undertaken to strengthen the Trust's educational assistance programme, which provides after-school tuition and academic support to nearly 270 children from neighboring communities. The project aimed to create a safe, comfortable, and weather-protected learning environment that would enable uninterrupted classes and improve the overall learning experience for students.

The impact of the project extends beyond infrastructure development, as it directly contributes to the educational growth and well-being of children

from underserved backgrounds. With improved classroom facilities, the Trust is now better equipped to conduct regular tuition sessions, encourage student participation, and provide a conducive atmosphere for learning. The initiative supports the broader objective of promoting education, reducing learning gaps, and empowering children with better opportunities for academic success and personal development.

xii) **Indian Cancer Institute:**

Our Company extended support to the Indian Cancer Institute for conducting cancer awareness programmes aimed at educating communities on the importance of early detection, prevention, and timely treatment of cancer. The initiative focused on spreading awareness about common cancer risks, healthy lifestyle practices, regular health check-ups, and the significance of recognizing early symptoms. Through awareness campaigns and outreach activities, the programme sought to address misconceptions and encourage proactive healthcare practices among the public.

The project has contributed to improving public understanding of cancer-related health issues and promoting preventive healthcare within the community. Increased awareness helps individuals make informed health decisions, seek medical advice at an early stage, and reduce the stigma often associated with cancer. By supporting this initiative, the Company reinforces its commitment towards community health, preventive care, and building a more informed and health-conscious society.

xiii) **Bharat Kalachar:**

Bharat Kalachar was founded more than 3 decades ago. It is a renowned organization dedicated to promoting and fostering cultural awareness and appreciation of classical fine arts and traditional folk arts in Chennai. Year after year this Academy has been bringing artistes with hidden talent to the public thereby opening doors of opportunity for them. Our cultural legacy has to be carried forward and this is one of the main responsibility undertaken by Bharat Kalachar.

Our contribution helped in conducting their Annual cultural festival drawing thousands of patrons thus paving the way to youngsters to develop an interest in the arts and also a platform for them to showcase their talent. Also students from Govt schools who show promise in the performing arts have been identified and awards and scholarships are bestowed on them to keep their interest alive and hone their talents.

xiv) NSS, SRIHER, Chennai:

We have supported NSS unit of Sri Ramachandra Institute of Higher Education and Research in the construction of compound walls for the Kolappanchery Children's Park and the Kolappanchery Adolescent Fitness Gym. The children's park project, initially sponsored under CSR during FY 2023–24, was further strengthened through this infrastructure support to ensure safer and more secure recreational spaces for children and adolescents in the community. The initiative aimed to enhance the usability and protection of these public facilities while promoting healthy recreational and fitness activities among youth.

The project has had a positive impact on the local community by creating safer and better-maintained environments for children and adolescents to engage in outdoor play and physical fitness activities. The compound walls help safeguard the facilities, improve accessibility management, and encourage greater community participation in wellness-oriented programmes. Through this initiative, the Company continues to contribute towards community development, youth well-being, and the creation of inclusive public spaces that support healthy lifestyles and social engagement.

xv) Swami Vivekananda Medical Mission, Palghat:

We extended support to Swami Vivekananda Medical Mission for providing outpatient (OP) medical treatment services, including doctor consultations and essential medicines. The initiative was aimed at improving access to basic healthcare services for individuals from economically disadvantaged and underserved communities who may otherwise face

challenges in obtaining timely medical attention and treatment.

The project has contributed significantly towards enhancing community health and well-being by enabling patients to receive affordable and accessible primary healthcare support. By facilitating medical consultations and access to necessary medicines, the initiative helps promote early diagnosis, timely treatment, and better health outcomes for beneficiaries. Through this healthcare-focused CSR effort, the Company reaffirms its commitment to supporting preventive and accessible healthcare services for the community.

xvi) Medical Research Foundation of Sankara Nethralaya, Chennai

We extended support to Medical Research Foundation of Sankara Nethralaya for conducting free cataract surgeries for 100 indigent patients in Chennai. The initiative was aimed at providing quality eye care and restoring vision to economically disadvantaged individuals who may not have access to affordable surgical treatment. By supporting essential ophthalmic care, the project sought to improve the quality of life and overall well-being of beneficiaries affected by cataract-related vision impairment.

The project has created a meaningful social impact by helping patients regain eyesight and improve their independence in daily life. Restored vision not only enhances personal confidence and mobility but also contributes to improved livelihood opportunities and reduced dependency on caregivers. Through this initiative, the Company continues to support accessible healthcare services and contribute towards the prevention of avoidable blindness and the promotion of community health.

xvii) SCARF, Schizophrenia Research Foundation, Chennai

We supported SCARF – Schizophrenia Research Foundation in establishing a Mobile Support Team (MST) in phases to assist individuals with mental health conditions who have discontinued treatment or face difficulties in visiting the institution regularly. The

initiative was designed to extend mental healthcare support directly to patients through outreach-based services, ensuring continuity of care for nearly 100 beneficiaries. The programme focuses on providing timely follow-up, counselling support, treatment coordination, and community-based mental healthcare assistance.

The project has contributed significantly towards improving access to mental healthcare and reducing treatment discontinuation among vulnerable patients. By reaching patients within their communities, the Mobile Support Team helps enhance treatment adherence, emotional well-being, and overall quality of life for individuals and their families. The initiative also promotes greater awareness and acceptance of mental healthcare while reducing the stigma associated with psychiatric disorders. Through this effort, the Company continues to support inclusive healthcare initiatives that strengthen community well-being and accessible mental health services.

xviii) The Child's Trust, Chennai

We extended support to The Child's Trust for the procurement of biomedical equipment aimed at improving diagnostic support for pediatric patients. Prior to this initiative, children requiring specialized scans had to be referred to other medical centres, causing inconvenience, delays in treatment, and, in many cases, difficulties due to the critical condition of the child. The project was undertaken to strengthen in-house medical capabilities and ensure timely access to essential diagnostic services within the hospital itself.

The project has significantly improved the quality and accessibility of healthcare services for children by enabling faster diagnosis and prompt medical intervention. Availability of the equipment within the facility reduces the physical and emotional strain on patients and their families, minimizes treatment delays, and enhances overall patient care outcomes. Through this initiative, the Company continues to support child healthcare and contribute towards

strengthening medical infrastructure for vulnerable sections of society

xix) Aram Foundation:

We extended support to Aram Foundation towards meeting the annual welfare expenses of 28 girl children with disabilities residing under the care of the Trust. The support covered essential operational and caregiving requirements including food expenses, salaries for the cook, warden, security personnel, special educators, and physiotherapists. While the building infrastructure is owned by the Trust, the initiative focused on strengthening the day-to-day care and rehabilitation services required for the children's overall well-being and development.

Through this initiative, the Company continues to support inclusive care, rehabilitation, and empowerment of children with disabilities while contributing towards their dignity, growth, and quality of life.

xx) Sri Parthasarathy Swami Sabha

We supported Sri Parthasarathy Swami Sabha in organizing a prestigious music and dance festival featuring more than 150 music concerts, lecture demonstrations, and dance recitals. The initiative was aimed at promoting and preserving India's rich cultural heritage by providing a platform for renowned artists, emerging talents, and art enthusiasts to come together and celebrate classical music and dance traditions.

The festival created a meaningful cultural impact by encouraging appreciation for traditional performing arts among diverse audiences and supporting the continued growth of the artistic community. Through performances, interactive lecture demonstrations, and recitals, the programme helped nurture cultural awareness, inspire younger generations, and sustain the legacy of classical art forms. By supporting this initiative, the Company continues to contribute towards the preservation of cultural heritage and the promotion of community engagement through the arts.

xxi) Sankalp Taru Foundation

We partnered with Sankalp Taru Foundation to undertake a tree plantation drive in Tiruporur, during which 500 trees were planted with active participation from employees. The initiative was designed to promote environmental sustainability while encouraging employees to engage in meaningful community and ecological activities. The programme also fostered a sense of collective responsibility towards environmental conservation and greener surroundings.

The project has contributed towards enhancing green cover, supporting ecological balance, and creating long-term environmental benefits for the local community. Employee participation in the plantation drive strengthened team spirit, collaboration, and awareness about sustainable practices and environmental stewardship. Through this initiative, the Company reinforces its commitment to sustainability, climate-conscious actions, and active employee involvement in socially responsible initiatives.

xxii) SIPCOT Road Development

We undertook a project involving the installation of bitumen speed breakers with thermoplastic reflective markings and reflective road studs at identified locations at SIPCOT, Siruseri, Chennai. The initiative was aimed at improving road safety by reducing the risk of over-speeding and minimizing the occurrence of road accidents in high-risk zones. The project focused on enhancing visibility and ensuring better traffic regulation, particularly during night-time and adverse weather conditions.

The project has contributed towards creating safer road infrastructure for motorists, pedestrians, and the

surrounding community. The reflective markings and road studs improve driver awareness and visibility, encouraging controlled vehicle movement and reducing accident risks. By supporting this road safety initiative, the Company reinforces its commitment to public safety, community well-being, and the development of safer transportation infrastructure in industrial and surrounding areas.

xxiii) Employee-Initiated Programme:

As part of its CSR initiative, the company allocates a specific budget to support NGOs recommended by employees. The company encourages top-performing employees, based on various criteria, to nominate NGOs that they believe should receive funding under the CSR initiative.

In the current year, the company has supported 8 institutions through this program, empowering employees to actively participate in the company's community outreach efforts and fostering social responsibility within the workforce.

xxiv) Skill Development:

The Company provides Skill development training to apprentices under National Apprentice Scheme in line with Apprentice Act, 1961. Ministry of Corporate Affairs vide office memorandum dated 12/2/2016, has permitted to utilize the CSR funds for the Apprenticeship training which includes expenditure on basic training and stipend paid to apprentices. During the financial year, the Company has spent an amount of Rs.2.39 Cr. on the above training. Out of the said amount, the Company has considered an amount of Rs.1.50 Cr under CSR expenses.

**ANNEXURE - 2A
TO DIRECTOR'S REPORT**

Pursuant to Section 197 of Companies Act, 2013 r/w Rule 5 Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

I Employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than Rupees One crore and Two lakhs

Sl. No.	Name	Designation	Remuneration in Rs.	Qualification	Experience (No. of years) (Overall experience including Data Patterns)	Date of commencement of employment	Age (Yrs)	Last employment held by such employee before joining the company (with Designation)	Percentage of Equity Shares held #	Whether any such employee is a relative of any director or manager of the company and if so, name of such director or manager
1	Mr. Srinivasagopalan Rangarajan	Chairman & Managing Director	1,18,48,799	M.S	45	15-Mar-1985	68	-	22.80%	Related to Ms. Rekha Murthy Rangarajan, Whole-time Director

The percentage of equity shares held by the employee in the company within the meaning of clause(iii) of sub-rule (2) of Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Note : 1 : All the employees mentioned above are on the rolls of the Company

II Top Ten Employees in terms of Remuneration drawn during the financial year 2025-26

Sl. No.	Name	Designation	Remuneration in INR.	Qualification	Experience (No. of years) (Overall experience including Data Patterns)	Date of commencement of employment	Age (Yrs)	Last employment held by such employee before joining the company (with Designation)	Percentage of Equity Shares held #	Whether any such employee is a relative of any director or manager of the company and if so, name of such director or manager
1	Mr. Srinivasagopalan Rangarajan	Chairman & Managing Director	1,18,48,799	M.S	45	15-Mar-1985	68	-	22.80%	Related to Ms. Rekha Murthy Rangarajan, Whole-time Director
2	Ms. Rekha Rangarajan	Whole-Time Director	95,83,495	MA	37	01-Apr-2002	61	-	19.02%	Related to Mr. Srinivasagopalan Rangarajan, Chairman and Managing Director
3	Mr. Desingurajan P	Chief Technology Officer	1,03,38,076	BE	36	06-Dec-1989	58	-	2.58%	No
4	Mr. Vijay Ananth K	Chief Operating Officer and Whole-Time Director	95,29,476	M.C.A	28	09-Sep-1998	49	-	2.54%	No
5	Mr. Thomas Mathuram S	Senior Vice President - Business Development	78,79,296	M.Tech	34	02-Sep-2000	61	-	0.80%	No
6	Mr. Kuppuswamy G	Vice President - Business Development	72,85,348	Dip.	33	20-Oct-2003	52	Advance Tech Controls as Asst. Branch Manager	0.91%	No
7	Mr. Tirunavukkarasu T S	General Manager Technology	66,50,736	Dip.	35	10-Jan-1991	54	-	1.24%	No
8	Mr. Lakshminarayanan K V	Vice President - HRD	73,52,414	B.Sc; MBA	29	23-Jan-2023	55	Infosys	-	No
9	Mr. Swaminathan Arunachalam	General Manager Programs	63,77,908	MCA	26	07-Mar-2001	58	Microsol Pvt. Ltd., Dublin, Ireland	0.39%	No
10	Muni Prasad K V	Associate General Manager Technology	71,31,398	MS	23	01-Feb-2005	41	L&T Infotech as Software Engineer	0.10%	No

The percentage of equity shares held by the employee in the company within the meaning of clause(iii) of sub-rule (2) of Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Note: All the employees mentioned above are on the rolls of the Company

III Employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than Rupees Eight lakhs Fifty thousand only per month

Sl. No.	Name	Designation	Remuneration in INR.	Qualification	Experience (No. of years) (Overall experience including Data Patterns)	Date of commencement of employment	Age (Yrs)	Last employment held by such employee before joining the company (with Designation)	Percentage of Equity Shares held #	whether any such employee is a relative of any director or manager of the company and if so, name of such director or manager
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NIL

The percentage of equity shares held by the employee in the company within the meaning of clause(iii) of sub-rule (2) of Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

IV Employed throughout the financial year or part thereof, was in receipt of remuneration in that year which is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company

Sl. No.	Name	Designation	Remuneration in INR	Qualification	Experience (No. of years) (Overall experience including Data Patterns)	Date of commencement of employment	Age (Yrs)	Last employment held by such employee before joining the company (with Designation)	Percentage of Equity Shares held #	whether any such employee is a relative of any director or manager of the company and if so, name of such director or manager
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NIL

The percentage of equity shares held by the employee in the company within the meaning of clause(iii) of sub-rule (2) of Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

For and on behalf of Board of Directors of
Data Patterns (India) Limited

Date: May 14, 2026
Place: Chennai

Srinivasgopalan Rangarajan
Chairman and Managing Director
DIN: 00643456

Rekha Murthy Rangarajan
Whole-time Director
DIN : 00647472

ANNEXURE - 2B TO DIRECTOR'S REPORT

Details as per Section 197 of the Companies Act 2013 read with Rule 5 of the 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

Sl. No.	Name of the Director	Ratio of the remuneration of director to the median employee remuneration
1	Mr. Srinivasagopalan Rangarajan	19.75 : 1
2	Ms. Rekha Murthy Rangarajan	15.97 : 1
3	Mr. Vijay Ananth K	15.88 : 1
4	Mr. Mathew Cyriac	2.71 : 1
5	Mr. Sastry Venkata Rama Vadlamani	3.75 : 1
6	Mr. Sowmyan Ramakrishnan	3.75 : 1
7	Mr. Prasad Raghava Menon	3.63 : 1
8	Ms. Anuradha Sharma	3.75 : 1

(1 denotes Median Salary)

2 Percentage increase in remuneration

Sl. No.	Name	Designation	Percentage increase/ decrease in remuneration
1	Mr. Srinivasagopalan Rangarajan	Chairman and Managing Director	7.45%
2	Ms. Rekha Murthy Rangarajan	Whole-time Director	6.59%
3	Mr. Vijay Ananth K	Chief Operating Officer and Whole-time Director	7.50%
4	Mr. Mathew Cyriac	Non-Executive Director	1.56%
5	Mr. Sastry Venkata Rama Vadlamani	Independent Director	3.45%
6	Mr. Sowmyan Ramakrishnan	Independent Director	-1.10%
7	Mr. Prasad Raghava Menon	Independent Director	-1.14%
8	Ms. Anuradha Sharma	Independent Director	-1.10%
9	Mr. Venkatachalam Venkata Subramanian	Chief Financial Officer	5.00%
10	Mr. Prakash Raja	Company Secretary and Compliance Officer	20.91%

3 Percentage increase in the median remuneration of employees:

The percentage of increase in the Median employee remuneration is 0% as compared to the previous year.

4 Permanent Employees:

The Number of Permanent Employees on the rolls of the Company as on March 31, 2026 is 1371 employees.

5 Other details:

S. No.	Particulars	Remarks
a	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year	During the FY 2025-26, the overall salary increased to employees around 27.87% (which excludes Managerial Remuneration)
b	Percentile increase in managerial remuneration	Compared to last financial year the Managerial remuneration increase by 6.29 %
c	The comparison with the percentile increase in the employee remuneration with managerial remuneration and justification thereof	N.A.
d	Any exceptional circumstances for increase in the managerial remuneration	N.A.

6 We hereby affirm that the remuneration paid to the Directors and Employees are as per the remuneration policy of the Company

For and on behalf of Board of Directors of
Data Patterns (India) Limited

Date: May 14, 2026

Place: Chennai

Srinivasagopalan Rangarajan

Chairman and Managing Director

DIN: 00643456

Rekha Murthy Rangarajan

Whole-time Director

DIN : 00647472

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,

M/s. Data Patterns (India) Limited

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Data Patterns (India) 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.

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

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the Financial Year ended March 31, 2026 according to the provisions of:

1. The Companies Act, 2013 ('Act') and the rules made thereunder as amended from time to time including Secretarial Standards issued by the Institute of Company Secretaries of India ('ICSI') and notified as on date;
2. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder, as amended from time to time;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder, as amended from time to time;
4. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings, as amended from time to time;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'), as amended from time to time:-
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - d. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
 - e. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding dealing with client;- **Not applicable**
 - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(there were no events requiring compliance during the audit period)**
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;**(there**

were no events requiring compliance during the audit period)

- i. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(there were no events requiring compliance during the audit period)**
6. All other relevant applicable labour and industrial laws including those specifically applicable to the Company, a list of which has been provided by the management. The examination and reporting of these laws and rules are limited to whether there are adequate systems and processes are in place to monitor and ensure compliance with those laws.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards, etc., mentioned above to the extent where such records have been examined by us.

We further report that based on the explanation given, information received, and process explained, 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 labour laws, rules, regulations and guidelines.

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

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda

were sent to them at least seven days in advance or as the case may be and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes, the decisions at the Board Meetings were taken unanimously and there was no instance of dissent by any director during the period under review.

We further report that during the audit period, during the audit period, except the events listed below, no other specific events / actions occurred which had major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, etc., and that the Company has complied with such of those relevant clauses thereto which are applicable:

- i) Reappointed Ms. Rekha Murthy Rangarajan (DIN: 00647472) as Whole-time Director of the Company for a further period of 5 years with effect from September 14, 2025, till September 13, 2030, pursuant to a special resolution passed by the shareholders at the Annual General Meeting held on August 08, 2025.
- ii) Reappointed Mr. Srinivasagopalan Rangarajan (DIN: 00643456) as Chairman and Managing Director for a further period of 5 years with effect from September 14, 2025, till September 13, 2030, pursuant to a special resolution passed by the shareholders at the Annual General Meeting held on August 08, 2025.
- iii) Declared a final dividend of Rs. 7.90 per equity share of Rs. 2/- each for the Financial Year 2024-25, pursuant to an ordinary resolution passed by the shareholders at the Annual General Meeting held on August 08, 2025.

For Alagar & Associates LLP

(Formerly known as M.Alagar & Associates)

Company Secretaries

Firm Registration No: L2025TN019200

Peer Review Certificate No: 6814/2025

M. Alagar

Managing Partner

FCS No: 7488/ CoP No.: 8196

UDIN : F007488H000356386

Place: Chennai

Date : May 14, 2026

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

**ANNEXURE A
TO SECRETARIAL AUDIT REPORT**

To,

The Members,

Data Patterns (India) Limited.

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 process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. 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 procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
7. We further report that, based on the information provided by the Company, its officers and authorised representatives during the conduct of the audit and also on the review of quarterly compliance reports issued by the respective departmental heads/Company Secretary, taken on record by the Board of the Company, in our opinion adequate systems and process and control mechanism exist in the Company to monitor compliance with applicable general laws including labour laws.

For Alagar & Associates LLP

(Formerly known as M.Alagar & Associates)

Company Secretaries

Firm Registration No: L2025TN019200

Peer Review Certificate No: 6814/2025

M. Alagar

Managing Partner

FCS No: 7488/ CoP No.: 8196

UDIN : F007488H000356386

Place: Chennai

Date : May 14, 2026

Report on Corporate Governance

This Corporate Governance Report of Data Patterns (India) Limited ("the Company") for Financial Year ended on March 31, 2026, is being prepared pursuant to the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended and circulars issued thereunder and forms part of the Annual Report and states compliance as per requirements of the Companies Act, 2013 ('the Act') and Rules made thereunder as amended and SEBI Listing Regulations.

1. Company's Philosophy on Code of Corporate Governance:

The Company is committed to maintaining high standards of Corporate Governance, protecting Customers', Shareholders' and other Stakeholders' interests. In line with this philosophy, the Company endeavours to maintain transparency and integrity at all levels through adoption of best Corporate Governance Practices. The following is a report on the status and progress on the major aspects of Corporate Governance.

2. Board of Directors:

The Directors of the Company possess highest professional ethics, integrity and values and are committed to representing the long-term interests of the stakeholders. The basic responsibility of the Board is to provide effective governance over the Company's affairs exercising its reasonable business judgment on behalf of the Company.

I. Composition:

The Board has an optimum combination of Executive, Non-Executive, and Independent Directors, which ensures proper governance and management.

As on March 31, 2026, the Board of Directors ("Board") comprises of eight members out of which three are Executive Director (two being Promoter Directors), one Non-Executive Director and four Non-Executive - Independent Directors including one women Non-Executive Independent Director.

The optimum combination of Executive, Non-executive and Independent Directors ensure independence of the Board and separation of Board function from governance and management.

The Board of Directors is of the opinion that the Independent Directors fulfill the conditions specified in SEBI Listing Regulations and are independent of the management.

None of the Directors exceeds the maximum number of directorship as capped under Regulation 17A of SEBI Listing Regulations. As mandated under Regulation 26 of SEBI Listing Regulations, as amended, neither of the Directors are a member of more than ten specified Committees nor any of them are acting as the Chairperson of more than five specified Committees, across all Public Limited Companies in which they are Directors.

II. Board Meetings:

5 (five) Board Meetings were held during the year and the gap between any two meetings did not exceed 120 days and requisite quorum was present for all the meetings with the presence of at least 2 (two) Independent Directors as required under Regulation 18(2)(b) of SEBI Listing Regulations. The dates on which the said meetings were held are as follows: May 17, 2025; August 07, 2025; November 12, 2025; February 05, 2026 and February 06, 2026.

Attendance of each Director at the Board Meetings and last AGM and the number of companies and Committees where he / she is a Director / Member are as under:

Name of the Director	Category of Director	Number of Board Meetings during the year 2025-26			Whether attended last AGM held on August 08, 2025	Directorships in other Public Companies	Number of Committee positions held in other Public Companies	
		Held	Held after appointment / before resignation	Attended			Chairman	Member
Mr. Srinivasagopalan Rangarajan	Promoter & Executive Director	5	5	4	Yes	-	-	-
Ms. Rekha Murthy Rangarajan	Promoter & Executive Director	5	5	4	Yes	-	-	-
Mr. Vijay Ananth K	Executive Director	5	5	5	Yes	-	-	-
Mr. Mathew Cyriac	Non-Executive Director	5	5	3	Yes	3	2	3
Mr. Prasad Raghava Menon	Independent & Non-Executive Director	5	5	5	Yes	2	-	2
Mr. Sowmyan Ramakrishnan	Independent & Non-Executive Director	5	5	5	Yes	-	-	-
Mr. Sastry Venkata Rama Vadlamani	Independent & Non-Executive Director	5	5	5	Yes	2	1	1
Ms. Anuradha Sharma	Independent & Non-Executive Director	5	5	5	Yes	-	-	-

Notes:

- None of the Directors, hold directorships in any other Indian Public Limited Companies nor hold Membership/ Chairmanship of any specified Committee(s) in other Indian Public Limited Companies (listed and unlisted), apart from the details given above.
- For the purpose of Membership in Committees, the Membership in Audit Committee and Stakeholders Relationship Committee are only considered as per Regulation 26(1) (a) & (b) of the SEBI Listing Regulations.
- None of the Non-Executive Independent Directors, apart from receiving director's sitting fees and profit related Commission, have any material pecuniary relationship or transactions with the Company. Mr. Mathew Cyriac, Non-Executive Director is holding 100 Equity Shares in the Company.
- Mr. Srinivasagopalan Rangarajan and Ms. Rekha Murthy Rangarajan are related to each other. None of the other Directors are related inter-se.
- During the year, information as mentioned under Schedule II Part A of the SEBI Listing Regulations, as amended, has been placed before the Board for its consideration.

Name of other listed entities where Directors of the company are Directors and the category of Directorship:

Sl. No.	Name of Director	Name of listed entities in which the concerned Director is a Director	Category of Directorship
1	Mr. Mathew Cyriac DIN: 01903606	Gokaldas Exports Limited	Director
		Ideaforge Technology Limited	Nominee Director
2	Mr. Prasad Raghava Menon DIN: 00005078	Chemplast Sanmar Limited	Independent Director
		Neuland Laboratories Limited	Independent Director

Skills / Expertise / Competencies of the Board of Directors:

The Board is satisfied that the current composition reflects an appropriate mix of knowledge, skills, experience, diversity and independence. The Board provides leadership, strategic guidance, objective and an independent view to the Company's management while discharging its fiduciary responsibilities, thereby ensuring that the management adheres to high standards of ethics, transparency and disclosure.

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

Name of Directors	Areas of Skills / Expertise / Competencies						
	Strategy	Finance	Leadership	Technical	HR	Governance	Government / Regulatory
Mr. Srinivasagopalan Rangarajan	✓	✓	✓	✓	-	✓	✓
Ms. Rekha Murthy Rangarajan	✓	✓	✓	-	✓	✓	✓
Mr. Vijay Ananth K	✓	-	✓	✓	✓	✓	✓
Mr. Mathew Cyriac	✓	✓	✓	-	✓	✓	✓
Mr. Prasad Raghava Menon	✓	-	✓	-	✓	✓	✓
Mr. Sowmyan Ramakrishnan	✓	✓	✓	-	-	✓	✓
Mr. Sastry Venkata Rama Vadlamani	✓	-	✓	✓	-	✓	✓
Ms. Anuradha Sharma	-	-	✓	-	✓	✓	✓

Post meeting follow-up mechanism

Important decisions taken at the Board/Committee Meetings are promptly communicated to the concerned departments. Action Taken Report on decisions/minutes of previous meetings is placed at the succeeding meetings of the Board/Committee for taking note.

III. Number of Shares held by Non-Executive Directors

Mr. Mathew Cyriac, Non-Executive Director holds 100 Equity Shares in the Company. No other Non-Executive Directors hold any shares in the Company.

IV. Familiarisation Programmes:

Pursuant to the Code of Conduct for Independent Directors specified under the Act and requirements of SEBI Listing Regulations, the Company has framed a familiarisation programme for all its Independent Directors. The details of familiarisation programmes provided to Independent Directors are uploaded in the Company's website. The web link for the same is <https://www.datapatternsindia.com/investors/files/Familiarization-Programme-for-Independent-Directors.pdf>.

COMMITTEES OF THE BOARD

The Committees of the Board play a significant role in the governance structure of the Company and have been instituted to transact or approve the matters as instructed by applicable regulations concerning the Company and as per the requirement of the Board. The Board Committees are set up under the formal approval of the Board to carry out clearly defined roles, as part of good governance practice. The Chairman of the respective Committees informs the Board about the summary of the discussions held in the Committee Meetings. The minutes of the meetings of all Committees are placed before the Board for review and noting. The Board Committees request special invitees to join the meetings, as appropriate.

3. Audit Committee:

I. The terms of reference of the Audit Committee are broadly as under:

Powers of Audit Committee:

The Audit Committee shall have powers, including the following:

- (1) to investigate any activity within its terms of reference;
- (2) to seek information from any employee;
- (3) to obtain outside legal or other professional advice;
- (4) to secure attendance of outsiders with relevant expertise, if it considers necessary; and
- (5) such other powers as may be prescribed under the Companies Act and SEBI Listing Regulations.

Role of Audit Committee:

The role of the Audit Committee shall include the following:

- (1) oversight of financial reporting process and the disclosure of financial information relating to the Company to ensure that the financial statements are correct, sufficient and credible;
- (2) recommendation for appointment, re-appointment, replacement, remuneration and terms of appointment of auditors of the Company and the fixation of the audit fee;
- (3) approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- (4) formulation of a policy on related party transactions, which shall include materiality of related party transactions;
- (5) reviewing, at least on a quarterly basis, the details of related party transactions entered into by the Company pursuant to each of the omnibus approvals given;
- (6) examining and reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular reference to:
 - a) Matters required to be included in the director's responsibility statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013
 - b) Changes, if any, in accounting policies and practices and reasons for the same
 - c) Major accounting entries involving estimates based on the exercise of judgment by management
 - d) Significant adjustments made in the financial statements arising out of audit findings
 - e) Compliance with listing and other legal requirements relating to financial statements
 - f) Disclosure of any related party transactions; and
 - g) Modified opinion(s) in the draft audit report.
- (7) reviewing, with the management, the quarterly, half-yearly and annual financial statements before submission to the Board for approval;
- (8) reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the Offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue or preferential issue or qualified institutions placement, and making appropriate recommendations to the Board to take up steps in this matter;

- (9) reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;
- (10) approval or any subsequent modification of transactions of the Company with related parties and omnibus approval for related party transactions proposed to be entered into by the Company, subject to the conditions as may be prescribed.

Explanation: The term "related party transactions" shall have the same meaning as provided in Clause 2(zc) of the SEBI Listing Regulations and/or the applicable Accounting Standards and/or the Companies Act, 2013.

- (11) scrutiny of inter-corporate loans and investments;
- (12) valuation of undertakings or assets of the Company, wherever it is necessary;
- (13) evaluation of internal financial controls and risk management systems;
- (14) reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
- (15) reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
- (16) discussion with internal auditors of any significant findings and follow up thereon;
- (17) reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;
- (18) discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- (19) recommending to the board of directors the appointment and removal of the external auditor, fixation of audit fees and approval for payment for any other services;
- (20) looking into the reasons for substantial defaults in the payment to depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- (21) reviewing the functioning of the whistle blower mechanism;
- (22) monitoring the end use of funds raised through public offers and related matters;
- (23) overseeing the vigil mechanism established by the Company, with the chairman of the Audit Committee directly hearing grievances of victimization of employees and directors, who used vigil mechanism to report genuine concerns in appropriate and exceptional cases;
- (24) approval of appointment of chief financial officer (i.e., the whole-time finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;
- (25) consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders;
- (26) reviewing the utilization of loans and/or advances from / investment by the holding company in the subsidiary exceeding 100,00,00,000 or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing;
- (27) Carrying out any other function as contained in the SEBI Listing Regulations or any other applicable law, as and when amended from time to time.

The Audit Committee shall mandatorily review the following information:-

- a) Management discussion and analysis of financial condition and results of operations;
- b) Statement of significant related party transactions (as defined by the Audit Committee), submitted by management;
- c) Management letters / letters of internal control weaknesses issued by the statutory auditors;
- d) Internal audit reports relating to internal control weaknesses;
- e) The appointment, removal and terms of remuneration of the chief internal auditor;
- f) Statement of deviations in terms of the SEBI Listing Regulations:
 - (i) quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of SEBI Listing Regulations.; and
 - (ii) annual statement of funds utilised for purposes other than those stated in the offer document/prospectus/ notice in terms Regulation 32(7) of SEBI Listing Regulations.
 - (iii) review the financial statements, in particular, the investments made by any unlisted subsidiary.

II. Composition, name of the Members and Chairman, meetings, and attendance during the year:

The Audit Committee of the Company is constituted in line with Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with Section 177 of the Companies Act, 2013. Accordingly, the Audit Committee consists of four Independent Directors. The Chairman of the Audit Committee is an Independent Director.

The quorum for the Audit Committee meeting shall either be two members or one third of the members of the Committee, whichever is greater, with at least two independent directors.

The Statutory Auditors and Internal Auditors are invited to attend the Audit Committee meetings as and when necessary and the Company Secretary acts as the Secretary of the Committee.

The minutes of the meetings of the Audit Committee are circulated to all the members of the Board along with the Board Agenda.

Five Audit Committee Meetings were held during the year. The dates on which the said meetings were held are as follows:

May 17, 2025; August 07, 2025; November 12, 2025; February 05, 2026 and February 06, 2026.

The composition of the Audit Committee and the details of meetings attended by its members are given below:

Name of the Director	Status	Number of meetings during the year 2025-26		
		Held	Held after Appointment / before resignation	Attended
Mr. Sowmyan Ramakrishnan	Chairman	5	5	5
Mr. Prasad Raghava Menon	Member	5	5	5
Mr. Sastry Venkata Rama Vadlamani	Member	5	5	5
Ms. Anuradha Sharma	Member	5	5	5

Mr. Sowmyan Ramakrishnan, Chairman of the Audit Committee attended the previous Annual General Meeting of the Company held on August 08, 2025.

4. Nomination and Remuneration Committee

The Nomination and Remuneration Committee was constituted to assist the Board in discharging responsibilities related to performance evaluation, formulating policy for selection and appointment of directors, Key Managerial Personnel (“KMP”) and Senior Management Personnel (“SMP”), and appointment and compensation of the Company’s Executive Directors / KMP / SMP.

The Committee has the overall responsibility of approving and evaluating the compensation plans, policies, and programs for the Executive Directors. The Committee is entitled to formulate various policies as required under SEBI Listing Regulations, as amended.

I. Brief description of terms of reference:

The Nomination and Remuneration Committee shall be responsible for, among other things, the following:

- (1) Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors of the Company (the “Board” or “Board of Directors”) a policy relating to the remuneration of the Directors, Key Managerial Personnel and other employees (“Remuneration Policy”). The Nomination and Remuneration Committee, while formulating the above policy, should ensure that:
 - (a) the level and composition of remuneration be reasonable and sufficient to attract, retain and motivate directors of the quality required to run our Company successfully;
 - (b) relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
 - (c) remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short- and long-term performance objectives appropriate to the working of the Company and its goals.
- (2) Formulation of criteria for evaluation of independent directors and the Board;
- (3) Devising a policy on Board diversity;
- (4) Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal and shall specify the manner for effective evaluation of performance of Board, its committees and individual directors to be carried out either by the Board, by the Nomination and Remuneration Committee or by an independent external agency and review its implementation and compliance;
- (5) Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
- (6) Carrying out any other functions required to be carried out by the Nomination and Remuneration Committee as contained in the SEBI Listing Regulations or any other applicable law, as and when amended from time to time.
- (7) Analysing, monitoring and reviewing various human resource and compensation matters;
- (8) Determining the Company’s policy on specific remuneration packages for executive directors including pension rights and any compensation payment, and determining remuneration packages of such directors;
- (9) Recommending to the Board, all remuneration, in whatever form, payable to senior management and other staff, as deemed necessary;
- (10) Administering, monitoring and formulating detailed terms and conditions of the employee stock option scheme, if any, of the Company;
- (11) Reviewing and approving the Company’s compensation strategy from time to time in the context of the then current Indian market, in accordance with applicable laws;

- (12) Performing such functions as are required to be performed by the compensation committee under the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014, if applicable;
- (13) Framing suitable policies, procedures and systems to ensure that there is no violation of securities laws, as amended from time to time, including:
 - i. the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
 - ii. the Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices Relating to the Securities Market) Regulations, 2003, by the trust, the Company and its employees, as applicable; and
- (14) Performing such other activities as may be delegated by the Board or specified/ provided under the Companies Act, 2013 to the extent notified and effective, as amended or by the SEBI Listing Regulations, as amended or by any other applicable law or regulatory authority.

II. Composition, name of the Members and Chairman and attendance during the year:

The Committee consists of three Non-Executive Directors.

The quorum for a meeting of the Nomination and Remuneration Committee shall be either two or one-third of the members of the committee, whichever is greater, including at least one independent director in attendance.

The nomination and remuneration committee shall meet at least once in a year.

Two Nomination and Remuneration Committee Meetings were held during the year. The dates on which the said meetings were held are as follows: May 16, 2025 and August 07, 2025.

The name of Chairman and Members of the Committee along with the meeting attendance is given in the below table:

Name of the Director	Status	Number of meetings during the year 2025-26		
		Held	Held after Appointment / before resignation	Attended
Mr. Prasad Raghava Menon	Chairman	2	2	2
Mr. Mathew Cyriac	Member	2	2	1
Ms. Anuradha Sharma	Member	2	2	2

Mr. Prasad Raghava Menon, Chairman of Nomination and Remuneration Committee attended the previous Annual General Meeting of the Company held on August 08, 2025.

III. Performance Evaluation Criteria for Independent Directors:

The Performance Evaluation Criteria for Independent Directors is provided under the heading Board evaluation in the Board's Report.

5. Remuneration of Directors:

I. Remuneration policy:

As required under SEBI Listing Regulations, as amended, and Section 178(3) of the Companies Act, 2013, the Nomination and Remuneration Committee of the Company has formulated a policy, relating to the remuneration of the Directors, Key Managerial Personnel, Senior Management Personnel and other employees.

The remuneration policy framed by the Nomination and Remuneration Committee warrants the Committee to decide on the remuneration and other areas that fall under the terms of reference of the Committee.

The Policy also sets out the following in details:

- Qualifications for appointment of Directors (including Independent Directors)
- Positive attributes of Directors (including Independent Directors)
- Criteria for appointment of KMP / Senior Management
- Policy relating to remuneration of Whole-time Directors
- Policy relating to remuneration of Non-Executive / Independent Directors
- Policy relating to remuneration of Key Managerial Personnel and Senior Management Personnel.

II. Details of Remuneration for the year ended March 31, 2026:

The disclosure on the remuneration of directors as required under Schedule V (C) (6) of SEBI Listing Regulations, as amended, are as follows:

a. Remuneration paid / payable to Non-Executive Directors:

Name of the Director	Sitting Fees (Rs.)	Commission (Rs.)*	Total (Rs.)
Mr. Mathew Cyriac	6,25,000	10,00,000	16,25,000
Mr. Sastry Venkata Rama Vadlamani	12,50,000	10,00,000	22,50,000
Mr. Sowmyan Ramakrishnan	12,50,000	10,00,000	22,50,000
Mr. Prasad Raghava Menon	11,75,000	10,00,000	21,75,000
Ms. Anuradha Sharma	12,50,000	10,00,000	22,50,000

* Provision made in FY 2025-26 and payment will be made in FY 2026-27

b. Criteria of making payments to Non-Executive Directors

The criteria of making payments to Non-Executive Directors is provided under Item No. 34 of the Board's Report.

c. Shares and Stock option details:

NIL

d. Remuneration of Executive Directors:

Compensation to Executive Directors, are paid as per resolutions passed by the shareholders subject to the limits specified as per the provisions of the Companies Act, 2013.

(Amount in Rs.)

Sl. No.	Particulars of Remuneration	Mr. Srinivasagopalan Rangarajan, Chairman & Managing Director	Ms. Rekha Murthy Rangarajan, Whole-time Director	Mr. Vijay Ananth K, Whole-time Director
1	Gross Salary*	1,22,19,906	87,98,084	1,02,07,296
2	Stock Options	-	-	-
3	Sweat Equity	-	-	-
4	Commission	-	-	-
5	Others (Perquisites)	3,68,243	13,59,199	-
	Total	1,25,88,149	1,01,57,283	1,02,07,296

* Inclusive of provision for variable pay payable for FY2025-26 amounting to Rs. 20,48,558 to the Executive Directors.

6. Stakeholders' Relationship Committee:

I. Brief description of terms of reference:

In accordance with the provisions of Section 178 of the Act and Regulation 20 of SEBI Listing Regulations, the Company has formed its Stakeholders' Relationship Committee,

The Stakeholders' Relationship Committee shall be responsible for, among other things, as may be required under the applicable law, the following:

- Resolving the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc;
- Review of measures taken for effective exercise of voting rights by shareholders;
- Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar and Share Transfer Agent;
- Considering and specifically looking into various aspects of interest of shareholders, debenture holders and other security holders;
- Investigating the complaints relating to allotment of shares, approval of transfer or transmission of shares, debentures or any other securities;
- Giving effect to all transfer/transmission of shares and debentures, dematerialisation of shares and re-materialisation of shares, split and issue of duplicate/consolidated share certificates, compliance with all the requirements related to shares, debentures and other securities from time to time;
- Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the Company.
- Resolving grievances of debenture holders related to creation of charge, payment of interest/principal, maintenance of security cover and any other covenants.
- Carrying out such other functions as may be specified by the Board from time to time or specified/provided under the Companies Act or SEBI Listing Regulations, or by any other regulatory authority.

II. The composition of the Stakeholders' Relationship Committee along with the meeting attendance is given in the below table:

One Stakeholders' Relationship Committee Meeting was held during the year. The said meeting was held on May 15, 2025.

The Committee consists of two Independent Directors. The Chairman of the Committee is a Non-Executive Director.

Name of the Director	Status	Number of meetings during the year 2025-26	
		Held	Attended
Mr. Mathew Cyriac	Chairman	1	1
Mr. Sowmyan Ramakrishnan	Member	1	1
Mr. Sastry Venkata Rama Vadlamani	Member	1	1
Mr. Srinivasagopalan Rangarajan	Member	1	0

Mr. Mathew Cyriac, Chairman of Stakeholders' Relationship Committee attended the previous Annual General Meeting of the Company held on August 08, 2025.

The Board has appointed Mr. Prakash Raja as Company Secretary and Compliance Officer of the Company as per the SEBI Listing Regulations.

The status of investor complaints received during the year is as follows:

Number of Complaints received during the year	2
Number of Complaints resolved during the year	2
Number of Complaints not solved to the satisfaction of Shareholders	NIL
Number of Complaints pending as on March 31, 2026	NIL

7. Corporate Social Responsibility Committee:

I. Brief description of terms of reference:

The Committee has been formed to formulate and recommend to the Board, a Corporate Social Responsibility Policy. The Committee shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013. It will also recommend the amount of expenditure to be incurred on the activities referred above and monitor the Corporate Social Responsibility Policy of the Company from time to time.

II. The composition of the Corporate Social Responsibility Committee along with the meeting attendance is given in the below table:

One Corporate Social Responsibility Committee Meeting was held during the year. The said meeting was held on May 15, 2025.

The Committee consists of one Independent Director, one Non-Executive Director and one Executive Director. The Chairman of the Committee is Non-Executive Director. The composition of the Corporate Social Responsibility Committee along with the meeting attendance is given in the below table:

Name of the Director	Status	Number of meetings during the year 2025-26		
		Held	Held after Appointment / before resignation	Attended
Mr. Mathew Cyriac	Chairman	1	1	1
Ms. Rekha Murthy Rangarajan	Member	1	1	1
Ms. Anuradha Sharma	Member	1	1	1

8. Risk Management Committee:

I. Brief description of terms of reference:

The Risk Management Committee of the Company is constituted in line with Regulation 21 of the SEBI Listing Regulations, as amended. Accordingly, the Risk Management Committee consists of Two Independent Directors and Two Executive Directors. The Chairman of the Committee is an Independent Director.

The Chief Financial Officer is invited to attend the Risk Management Committee meetings as and when necessary and the Company Secretary acts as the Secretary of the Committee.

The terms of reference of the Risk Management Committee shall include the following:

1. To formulate a detailed risk management policy which shall include:
 - a. A framework for identification of internal and external risks, specifically faced by the Company in particular, including financial, operational, sectoral, sustainability (particularly, environmental social and governance related risks), information, cyber security risks or any other risk as may be determined by the Committee.

- b. Measures for risk mitigation including systems and processes for internal control of identified risks.
 - c. Business continuity plan.
2. To ensure that appropriate methodology, processes and systems are in place to monitor and evaluate risks associated with the business of the Company;
 3. To monitor and oversee implementation of the risk management policy, including evaluating the adequacy of risk management systems;
 4. To periodically review the risk management policy, at least once in two years, considering the changing industry dynamics and evolving complexity;
 5. To keep the board of directors informed about the nature and content of its discussions, recommendations and actions to be taken.
 6. The appointment, removal and terms of remuneration of the Chief Risk Officer (if any) shall be subject to review by the Risk Management Committee.

Two Risk Management Committee Meetings were held during the year. The dates on which the said meetings were held are as follows: May 16, 2025 and November 12, 2025.

II. The composition of the Risk Management Committee and the details of meetings attended by its members are given below:

Name of the Director	Status	Number of meetings during the year 2025-26		
		Held	Held after Appointment / before resignation	Attended
Mr. Sowmyan Ramakrishnan	Chairman	2	2	2
Mr. Sastry Venkata Rama Vadlamani	Member	2	2	2
Mr. Srinivasagopalan Rangarajan	Member	2	2	2
Mr. Vijay Ananth K	Member	2	2	2

9. Independent Directors' Meeting:

Meeting of Independent Directors of the Company was held on March 11, 2026, without the presence of Non-Independent Directors and the members of the Management. All the Independent Directors of the Company have participated in the said meeting.

The details of the Independent Directors meeting is given below:

Name of the Director	Status	Number of meeting during the year 2025-26		
		Held	Held after Appointment / before resignation	Attended
Mr. Sowmyan Ramakrishnan	Independent Director	1	1	1
Mr. Prasad Raghava Menon	Independent Director	1	1	1
Mr. Sastry Venkata Rama Vadlamani	Independent Director	1	1	1
Ms. Anuradha Sharma	Independent Director	1	1	1

In the meeting, the Independent Directors have,

- i. Reviewed the performance of non-independent directors and the Board as a whole;
- ii. Reviewed the performance of the Chairman of the Company, taking into account the views of executive directors and non-executive directors;

- iii. Assessed the quality, quantity, and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

10. General Body Meetings:

I. Location, date, and time of the last three Annual General Meetings held:

Details	Date	Time	Venue
Annual General Meeting 2022-23	August 09, 2023	11.00 a.m.	Through Video Conferencing or other Audio-Visual Means (OAVM).
Annual General Meeting 2023-24	July 30, 2024	11.00 a.m.	Through Video Conferencing or other Audio-Visual Means (OAVM).
Annual General Meeting 2024-25	August 08, 2025	11.00 a.m.	Through Video Conferencing or other Audio-Visual Means (OAVM).

II. Extra-ordinary General Meeting:

During the year no Extra-ordinary General Meeting was convened.

III. Postal Ballot:

No Resolutions were passed by way of Postal Ballot during the year.

IV. Special Resolutions in the last three Annual General Meetings:

Year	Date	Special Resolution passed
2022-2023	August 09, 2023	1. Approval to continue the directorship of Mr. Sowmyan Ramakrishnan [DIN: 00005090], as Non-Executive Independent Director of the Company beyond the age of 75 years
		2. Approval to continue the directorship of Mr. Sastry Venkata Rama Vadlamani (DIN: 00027875), as Non-Executive Independent Director of the Company beyond the age of 75 years
		3. Approval for payment of commission to Non-Executive Directors (i.e., Directors other than the Managing Director and/or the Whole-time Directors)
2023-2024	July 30, 2024	1. Adoption of new Articles of Association (AoA) of the Company
		2. Creation of Charges on the movable and immovable properties of the Company, both present and future, in respect of borrowings.
2024-2025	August 08, 2025	1. Reappointment of Mr. Srinivasagopalan Rangarajan (DIN: 00643456) as Chairman and Managing Director of the Company
		2. Reappointment of Ms. Rekha Murthy Rangarajan (DIN: 00647472) as a Whole-time Director of the Company.
		3. Appointment of Secretarial Auditor of Company.

11. Particulars of Senior Management

The particulars of senior management as per Clause 5B of Schedule V of the SEBI Listing Regulations as amended and approved by the Board of Director are as follows:

S. No.	Name of the Senior Management Personnel	Designation
1.	Mr. Desingurajan P	Chief Technical Officer
2.	Mr. Thomas Mathuram S	Sr. Vice President - Business Development
3.	Mr. Venkatachalam Venkata Subramanian	Chief Financial Officer
4.	Mr. Kuppuswamy G	Vice President - Business Development
5.	Mr. Prakash R	Company Secretary and Compliance Officer

There was no addition or resignation / superannuation of the Senior Management Personnel during the FY 2025-26

12. Means of Communication to Shareholders:

Quarterly results and newspapers wherein the results published:

During the year, quarterly, half yearly and annual Financial Results of the Company were submitted to the Stock Exchanges promptly upon approval by the Board of Directors.

The Financial Results were also published in two leading newspapers Financial Express (English) and Makkal Kural (Tamil).

Results are displayed on the Company's Website at <https://www.datapatternsindia.com/investors/financials.php>

All material information about the Company is promptly disclosed through electronic platform to the Stock Exchanges where the Company's shares are listed.

All official news releases of relevance to the investors are also made available on the Company's website. The presentations made to the analysts are also placed on the website of the Company.

13. General Shareholder Information:

I. Annual General Meeting Date, Time, and Venue:

28th Annual General Meeting

Date and Time: Friday, July 31, 2026, at 11.00 a.m. IST

Venue: Through Video Conferencing or Other Audio-Visual Means (OAVM).

II. Financial calendar:

The Financial Year of the Company is for a period of 12 months from April 1 to March 31. Tentative Financial Calendar for the year 2026-27:

First Quarter Results	On or before August 14, 2026
Half Yearly Results	On or before November 14, 2026
Third Quarter Results	On or before February 14, 2027
Fourth Quarter and Annual Results	On or before May 30, 2027

III. Date of book closure:

Saturday, July 25, 2026 to Friday, July 31, 2026 (both days inclusive).

IV. Dividend payment date:

The final dividend for the financial year 2025-26, if approved by the Shareholders in the 28th Annual General meeting, will be paid on or before Saturday, August 29, 2026.

V. Listing at Stock Exchanges and Stock Code:

5,59,83,969 equity shares of Rs.2/- each is listed at:

Name of the Stock Exchange	Stock Symbol
National Stock Exchange of India Limited (NSE), Exchange Plaza, Bandra-Kurla Complex Bandra (East), Mumbai – 400 051	DATAPATTNS
BSE Limited (BSE), PJ Towers, Dalal Street, Mumbai – 400 001	543428

The Company has paid the annual listing fees for the year 2025-26 to both the above Stock Exchanges.

VI. Market Price data:

The closing market price of equity shares on March 30, 2026 (last trading day of the year) was Rs. 3035.30 on NSE and Rs. 3034.30 on BSE.

VII. Registrar and Share Transfer Agents:

The Registrar & Share Transfer Agent deals with all shareholders' communications regarding change of address, transfer of shares, change of mandate, non-receipt of dividend etc. The address of the Registrar & Share Transfer Agent is as under:

Name and Address of Registrar and Share Transfer Agent	M/s. MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) Surya 35 Mayflower Avenue, Sowripalayam Road, Behind Senthil Nagar, Coimbatore- 641028
Telephone number	+91 422 2314792
E-mail ID	investor.helpdesk@in.mpms.mufg.com
Website	www.in.mpms.mufg.com

VIII. Share transfer system:

In terms of Regulation 40(1) of SEBI Listing Regulations, as amended from time to time, transfer, transmission and transposition of securities shall be effected only in dematerialized form. The shares of the Company are compulsorily traded in dematerialised form. There was no request for physical transmission or transposition during the year.

IX. Distribution of shareholding as on March 31, 2026:

Category (Amount based on Rs. 2/- nominal value per share)	No. of shareholders	% of shareholders	No. of shares held	Amount (Rs.)	% of Amount
Upto 5000	2,03,454	99.82	73,18,925	1,46,37,850	13.07
5001-10000	121	0.06	8,67,340	17,34,680	1.55
10001-20000	82	0.04	12,05,731	24,11,462	2.15
20001-30000	31	0.02	7,97,719	15,95,438	1.42
30001-40000	20	0.01	6,82,250	13,64,500	1.22
40001-50000	13	0.01	5,81,738	11,63,476	1.04
50001-100000	46	0.02	33,87,760	67,75,520	6.05
100001 & Above	49	0.02	4,11,42,506	8,22,85,012	73.49
Total	2,03,816	100.00	5,59,83,969	11,19,67,938	100.00

Shareholding Patterns as on March 31, 2026:

Sl. No	Category	Number of Shares	% of holding
1	Promoters	2,37,42,383	42.41%
2	Mutual Funds	51,50,500	9.20%
3	Insurance Companies	11,62,924	2.08%
4	Foreign Portfolio Investors	69,84,534	12.48%
5	Directors	16,14,007	2.88%
6	Key Managerial Personnel	5,61,388	1.00%
7	Resident Individuals	1,49,24,552	26.66%
8	LLP	1,35,024	0.24%
9	Others	17,08,657	3.05%
	Total	5,59,83,969	100.00%

X. Dematerialisation of securities and liquidity:

All the shares as on March 31, 2026 were held in demat form. The demat security (ISIN) code for the equity share is INE0IX101010.

The promoter and promoter group hold their entire shareholding only in dematerialised form.

XI. Outstanding GDRs / ADRs / warrants / any other convertible instruments:

The Company has not issued instruments of the captioned type.

XII. Foreign Exchange Risk and Hedging Activities:

The Company maintains and operates Exchange Earner's Foreign Currency (EEFC) accounts to handle foreign currency transactions / exposures. Any exposure for payment in foreign currency, normally will be backed by corresponding balance in the EEFC account or the proposed foreign currency receipts from clients, hence the exposure is naturally hedged, to the extent of the balance available / receipts in the EEFC Account. The Company is also contemplating on hedging through other options through banking systems. The Company has no Commodity price risk and has not initiated any hedging activities in this regard.

XIII. Locations:

The Company has four Sales offices in Bangalore, New Delhi, Hyderabad and Thiruvananthapuram. The addresses of these offices are available on the Company's website.

XIV. Details of Unpaid Dividends:

The balance amount in the unpaid dividend accounts of the Company as on March 31, 2026 was as follows:

Nature of Dividend	Year	No. of Cases	Amount (Rs.)
Final Dividend	2021-22	268	32,819.00
Final Dividend	2022-23	463	62,343.50
Final Dividend	2023-24	557	89,846.00
Final Dividend	2024-25	612	1,36,486.00

XV. Address for Correspondence:

Company Secretary and Compliance Officer

Data Patterns (India) Limited

Plot H9, Fourth Main Road,

SIPCOT IT Park, Siruseri

Off Rajiv Gandhi Salai (OMR), Chennai-603103

Telephone: +91 44 4741 4000

Website: (www.datapatternsindia.com) e-mail: investorgrievance@datapatterns.co.in

Credit Rating – if any:

The Company has got credit rating from below agencies during the year:

Rating Agency	Rating
ICRA	For Long - Term Scale: A +(Stable)
	For Short - Term Scale: A1
CRISIL	For Long - Term Scale: A+/Stable
	For Short - Term Scale: A1

14. Other Disclosures:**I. Materially Significant Related Party Transactions:**

There are no materially significant related party transactions made by the Company which may have a potential conflict with the interest of the Company at large.

II. There were no material penalties imposed by Securities Exchange Board of India (SEBI), Stock Exchanges.**III. Whistle Blower Policy:**

The Company has formulated and adopted a Whistle Blower policy. No employee or any other person has been denied access to the Chairman of the Audit Committee. During the year, no instance was reported under this policy. The details of establishment of Whistle Blower Policy are posted on the Company's website. The web link for the same is <https://www.datapatternsindia.com/investors/files/Whistle-Blower-Policy.pdf>

IV. Details of compliance with mandatory requirements and adoption of the non-mandatory requirements of this clause:

The Company has complied with all mandatory requirements laid down in SEBI Listing Regulations as applicable.

V. Policy for determining Material Subsidiary:

The Company do not have any subsidiary, hence not applicable.

VI. Policy on dealing with Related Party Transactions:

The policy on dealing with Related Party Transactions of the Company is uploaded on the Company's website. The web link for the same is <https://www.datapatternsindia.com/investors/files/Policy-on-Related-Party-Transactions.pdf>

VII. Details of utilisation of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A) of SEBI Listing Regulations

Details regarding the utilisation of funds raised through the Qualified Institutions Placement are provided in the Boards' Report.

VIII. Total fees for all services paid by the Company to the statutory auditor and all entities in the network firm/ network entity of which the statutory auditor is a part

Rs. 43,58,659/- (Rupees Forty-Three Lakh Fifty-Eight Thousand and Six Hundred and Fifty Nine Only).

IX. Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

a.	Number of complaints filed during the financial year	Nil
b.	Number of complaints disposed off during the financial year	Nil
c.	Number of complaints pending for more than ninety days	Nil

X. Disclosure by listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/ companies in which directors are interested by name and amount:

Nil.

XI. Disclosures with respect to demat suspense account / unclaimed suspense account:

Nil.

XII. Compliances under SEBI Listing Regulations:

The Company regularly complies with the requirements as stipulated under SEBI Listing Regulations. The information, certificates, and returns as required under the provisions of SEBI Listing Regulations are sent to the stock exchanges within the prescribed time frame.

A certificate from a company secretary in practice, stating that none of the directors on the board of the company has been debarred or disqualified from being appointed or continuing as directors of companies by the SEBI or Ministry of Corporate Affairs or any such statutory authority is annexed herewith.

XIII. Extent to which the discretionary requirements as specified in Part E of Schedule II have been adopted:

i) Reporting of Internal Auditor.

The internal auditor reports directly to the Audit Committee.

ii) Unmodified opinion(s) in audit report

The Auditor's report on the IND AS Standalone financial statements of the Company for the Year ended March 31, 2026 are with unmodified audit opinion.

XIV. CMD and CFO Certification:

The Chairman & Managing Director (CMD) and the Chief Financial Officer (CFO) of the Company have certified the annual certification on financial reporting and internal controls to the Board in terms of Regulation 17(8) read with Part B of Schedule II of the SEBI Listing Regulations.

The Chairman & Managing Director (CMD) and the Chief Financial Officer (CFO) have certified the quarterly financial results while placing the financial results before the Board in terms of Regulation 33(2) of the SEBI Listing Regulations.

The annual certificate given by the Chairman & Managing Director (CMD) and the Chief Financial Officer (CFO) is annexed followed by the certificate as per Regulation 17(8).

XV. Disclosure of Compliance with Corporate Governance Requirements specified in Regulations 17 to 27 and Regulation 46 of SEBI Listing Regulations:

The Company has complied with the applicable provisions of SEBI Listing Regulations including Regulations 17 to 27 and Regulation 46 of SEBI Listing Regulations.

The Company has filed the Integrated Governance report signed by the Compliance Officer to the Stock Exchange for quarters ended June 30, 2025; September 30, 2025; December 31, 2025 and March 31, 2026, within the statutory timelines pursuant to latest amendment in the SEBI Listing Regulations.

Compliance with the Conditions of Corporate Governance has also been certified by the Secretarial Auditors of the Company. The said certificate is attached with this report and will be forwarded to the Stock Exchanges along with the Annual Report of the Company.

COMPLIANCE CERTIFICATE ON CORPORATE GOVERNANCE

(Pursuant to Regulation 34(3) and Schedule V Para E of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members

Data Patterns (India) Limited

Plot no. H9, Fourth Main Road,
SIPCOT IT Park, Siruseri - 603103

We have examined the compliance of conditions of Corporate Governance by **Data Patterns (India) Limited** ("the Company") for the period ended March 31, 2026 as stipulated under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as "Listing Regulations").

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

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Listing Regulations.

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

For Alagar & Associates LLP

(Formerly known as M.Alagar & Associates)
Company Secretaries
Firm Registration No: L2025TN019200
Peer Review Certificate No: 6814/2025

M Alagar

Managing Partner
FCS No. 7488 / CoP No. 8196
UDIN: F007488H000356529

Place: Chennai
Date: May 14, 2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To

The Members

Data Patterns (India) Limited

Plot no. H9, Fourth Main Road,
SIPCOT IT Park, Siruseri - 603103

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Data Patterns (India) Limited** having CIN L72200TN1998PLC061236 and having registered office at Plot no. H9, Fourth Main Road, SIPCOT IT Park, Siruseri - 603103 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

S.No	Name of Director	DIN	Designation	Date of Appointment
1.	Mr. Srinivasagopalan Rangarajan	00643456	Chairman and Managing Director	11/11/1998 (Reappointed on 08/08/2025)
2.	Ms. Rekha Murthy Rangarajan	00647472	Whole-Time Director	11/11/1998 (Reappointed on 08/08/2025)
3.	Mr. Vijay Ananth K	09398784	Whole-Time Director	08/02/2022
4.	Mr. Mathew Cyriac	01903606	Non-Executive Director	04/06/2021
5.	Mr. Prasad Raghava Menon	00005078	Non-Executive Independent Director	10/09/2021
6.	Mr. Sowmyan Ramakrishnan	00005090	Non-Executive Independent Director	10/09/2021
7.	Mr. Sastry Venkata Rama Vadlamani	00027875	Non-Executive Independent Director	10/09/2021
8.	Ms. Anuradha Sharma	01965605	Non-Executive Independent Director	28/01/2023

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

For Alagar & Associates LLP

(Formerly known as M.Alagar & Associates)

Company Secretaries

Firm Registration No: L2025TN019200

Peer Review Certificate No: 6814/2025

M. Alagar

Managing Partner

FCS No: 7488/ CoP No.: 8196

UDIN : F007488H000356562

Place: Chennai

Date : May 14, 2026

CMD AND CFO COMPLIANCE CERTIFICATE

We, Srinivasagopalan Rangarajan, Chairman and Managing Director and Venkatachalam Venkata Subramanian, Chief Financial Officer certify that:

- A. We have reviewed the Financial Statements including the cash flow statement for the year ended March 31, 2026 and to the best of our knowledge and belief:
- (1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (2) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year ended March 31, 2026 were fraudulent, illegal or violative of the Company's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting. Deficiencies in the design or operation of such internal controls, if any, of which we are aware have been disclosed to the auditors and the Audit Committee and steps have been taken to rectify these deficiencies.
- D. 1) There has not been any significant change in internal control over financial reporting during the year under reference;
- 2) There has not been any significant change in accounting policies during the year requiring disclosure in the notes to the financial statement; and
- 3) We are not aware of any instance, during the relevant reporting period of significant fraud with involvement therein of the management or any employee having a significant role in the Company's internal control system over financial reporting.

Place: Chennai
Date: May 14, 2026

Srinivasagopalan Rangarajan
Chairman and Managing Director
DIN: 00643456

Venkatachalam Venkata Subramanian
Chief Financial Officer

DECLARATION REGARDING COMPLIANCE BY BOARD OF DIRECTORS AND SENIOR MANAGEMENT PERSONNEL WITH THE CODE OF CONDUCT

To,

The Members

Data Patterns (India) Limited

This is to confirm that the Company has adopted the Code of Conduct for its Board of Directors and Senior Management Personnel. The Code of Conduct is posted on the Company's website.

I confirm that the Company has in respect of the financial year ended March 31, 2026, received from the Senior Management of the Company and the Members of the Board, a declaration of compliance with the Code of Conduct as applicable to them.

For **Data Patterns (India) Limited**

Srinivasagopalan Rangarajan

Chairman and Managing Director

DIN: 00643456

Place: Chennai

Date: May 14, 2026

Business Responsibility and Sustainability Reporting

SECTION A - GENERAL DISCLOSURE

I. Details of the listed entity/ Company Details

Sr. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L72200TN1998PLC061236
2	Name of the Listed Entity	Data Patterns (India) Limited
3	Year of incorporation	1998
4	Registered office address	Plot No. H-9, Fourth Main Road, SIPCOT IT Park, Siruseri, Chennai - 603103
5	Corporate address	Plot No. H-9, Fourth Main Road, SIPCOT IT Park, Siruseri, Chennai - 603103
6	E-mail	investorgrievance@datapatterns.co.in
7	Telephone	+91-44-47414000
8	Website	https://www.datapatternsindia.com
9	Financial year for which reporting is being done	2025 - 2026
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited and BSE Limited
11	Paid-up Capital	Rs. 11,19,67,938/- consisting of 5,59,83,969 Equity Shares of Rs. 2/-each.
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Mr. S Thomas Mathuram Senior Vice President - Business Development Telephone: 47414000 Email: investor.relations@datapatterns.co.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14	Name of assurance provider	M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants
15	Type of assurance obtained	Reasonable Assurance obtained on the BRSR Core

II. Products / services

16 Details of business activities (accounting for 90% of the turnover):			
Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacture of Electronic Warfare, Radar, avionics	84.85%
2	Service	Repairs, Overhaul and Job work	15.15%

17 Products/ Services sold by the entity (accounting for 90% of the entity's Turnover):			
Sr. No	Product / Service	NIC Code	% of total Turnover contributed
1	Radar and Fire Control Systems	26515	42.03%
2	Avionics and Electronic Warfare	30305	40.26%
3	Automatic Test Equipment	71200	2.56%
4	Service and others	33190	15.15%

III. Operations

18 Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	1	4	5
International	0	0	0

19 Markets served by the entity

a. No of locations

Location	Number
National (No. of States)	8
International (No. of Countries)	6

b. What is the contribution of exports as a percentage of the total turnover of the entity?

6.68%

c. A brief on types of customers

The customers of the Company cater to defence sector. The Company operates in defence and aerospace related products for its customers. Majority of its customers are either Government or Public Sector Undertakings.

IV. Employees

20 Details as at the end of Financial Year

a. Employees and workers (including differently abled):

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	271	258	95.20%	13	4.80%
2	Other than Permanent (E)	-	-	-	-	-
	Total employees (D + E)	271	258	95.20%	13	4.80%
Workers						
1	Permanent (F)	1100	914	83.09%	186	16.91%
2	Other than Permanent (G)	51	36	70.59%	15	29.41%
	Total Workers (F + G)	1151	950	82.54%	201	17.46%

Note: The decrease in number of employees and increase in number of workers are due to the change in definition of employees and workers respectively under the new Labour Codes.

b. Differently abled Employees and workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
1	Permanent (D)	-	-	-	-	-
2	Other than Permanent (E)	-	-	-	-	-
	Total employees (D + E)	-	-	-	-	-
Differently Abled Workers						
1	Permanent (F)	-	-	-	-	-
2	Other than Permanent (G)	-	-	-	-	-
	Total Workers (F + G)	-	-	-	-	-

21 Participation/Inclusion/Representation of women			
Particulars	Total (A)	No and % of Female	
		No. (B)	% (B / A)
Board of Directors*	8	2	25.00%
Key Management Personnel	2	-	-

* Includes Managing Director and Whole-time Directors

22 Turnover rate for permanent employees and workers									
Turnover	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.43%	7.69%	5.54%	6.78%	6.41%	6.74%	7.95%	1.38%	9.33%
Permanent Workers	6.52%	11.28%	7.36%	-	-	-	-	-	-

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23 Names of holding / subsidiary / associate companies / joint ventures				
Sr. No	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
	NA	NA	-	No

VI. CSR Details

24	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	(ii) Turnover (In Crore Rupees)	924.77
	(iii) Net worth (In Crore Rupees)	1,735.97

VII. Transparency and Disclosures Compliances

25 Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-2026			FY 2024-2025		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. https://www.datapatternsindia.com/contact.php	-	-	Nil	-	-	Nil
Investors (other than shareholders)	Yes. https://www.datapatternsindia.com/contact.php	-	-	Nil	-	-	Nil
Shareholders	Yes. https://www.datapatternsindia.com/contact.php	-	-	Nil	-	-	Nil
Employees and workers	Yes Hosted on Intranet of the Company	-	-	Nil	-	-	Nil
Customers	Yes. https://www.datapatternsindia.com/contact.php	-	-	Nil	-	-	Nil
Value Chain Partners	Yes. Covered as part of their engagement documents	-	-	Nil	-	-	Nil
Other (please specify)	Not Applicable	-	-	Nil	-	-	Nil

26 Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Stack Emission	Risk	Air Pollution	Effective maintenance/ monitoring of emission and control its limits	Negative Implications
2	Use of Lead	Risk	Depletion of resources and respiratory issues	Optimum use and monitoring consumption & use of PPE	Negative Implications
3	Generation of hazardous waste	Risk	Ill effect due to hazardous waste	Formal storage and disposal methods	Negative Implications
4	External agency entry to restricted area	Risk	Exposure to electrical hazards	Restrict through access control	Negative Implications

SECTION B - MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Sr. No	Policy and Management Process	P1	P2	P3	P4	P5	P6	P7	P8	P9
1.a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	[P1-P9]: Yes								
1.b	Has the policy been approved by the Board? (Yes/No) ¹	[P1-P9]: Yes								
1.c	Web Link of the Policies, if available	[P1-P9]: Wherever mandated by the applicable laws, rules and regulations, the policies have been uploaded on the website of the Company at https://www.datapatternsindia.com/investors/policies.php . All other policies are available on the intranet of the Company.								
2	Whether the entity has translated the policy into procedures. (Yes / No)	[P1-P9]: Yes								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	[P1-P9]: Yes								
4	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	[P1 - P9]: The Policies of the Company are framed in line with the following certifications as applicable: ISO 14001:2015 - Environmental Management Systems ISO 45001: 2018- Occupational Health & Safety Management Systems ISO 9000:2015 - Quality management systems AS 9100D - Quality Management Systems ISO 27001:2022 - Information Security Management Systems								

Sr. No	Policy and Management Process	P1	P2	P3	P4	P5	P6	P7	P8	P9
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	[P1–P9]: Please refer to letter to shareholders from Ms. Rekha Murthy Rangarajan, Whole-time Director at Page 8 of this Annual Report.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	[P1–P9]: Nil								

Note:¹ Wherever mandated by the applicable laws, rules and regulations, the policies have been approved by the Board. In other cases, the policy is approved by Management of the Company

² The Policies governing external persons were extended to Value Chain Partners as applicable

Sr. No	Governance, leadership and oversight	Details
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Please refer to letter to Shareholders from Ms. Rekha Murthy Rangarajan, Whole-time Director at Page 8 of this Annual Report.
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Ms. Rekha Murthy Rangarajan, Whole-time Director
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Director responsible for decision making on sustainability related issues: Ms. Rekha Murthy Rangarajan, Whole-time Director

10. Details of Review of NGRBCs by the Company:

Subject of review	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	[P1–P9]: The review was undertaken by Director								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	[P1–P9]: The review was undertaken by Director								
Subject of review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	[P1–P9]: Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	[P1–P9]: Annually								
11- Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	[P1–P9]: While the Company has not carried out an independent audit of policies, the policies are periodically reviewed as part of various management systems by the respective certification bodies auditors (EHS, ISO, AS, ISMS) and Internal Process Auditors. The policies relating to statutory compliance are reviewed by Internal Auditors, Statutory Auditors and Secretarial Auditors.								

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA								
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C - PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of trainings and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	6	During the year, the Board and KMPs were engaged in various updates pertaining to business, regulatory, safety, ESG matters, etc. These topics provided insights on the said Principles.	100%
Key Managerial Personnel	6		100%
Employees other than BoD and KMPs	164	Health & Safety, Environment & Biodiversity Conservation, POSH Training, Code of Conduct Awareness, etc.	99%
Workers	312		96%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred?(Yes/No)
Penalty/ Fine	NA	Nil	-	Nil	No
Settlement	NA	Nil	-	Nil	No
Compounding Fee	NA	Nil	-	Nil	No

Non-Monetary					
Particulars	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	NA	Nil	Nil	No	
Punishment	NA	Nil	Nil	No	

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory / enforcement agencies / judicial institutions
Nil	Nil

4 Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes. The Anti-corruption or anti-bribery is covered as part of the Business conduct policy of the Company. The Company is committed to doing business ethically and believes that bribery and other corrupt practices are wrong and totally unacceptable. All employees and associated persons are prohibited from offering, providing, authorizing, requesting or receiving a bribe or anything that may be construed as a bribe. This includes compliance with all laws, domestic and foreign, prohibiting improper payments, gifts or inducements of any kind to and received from any person, including officials in the private or public sector, customers and suppliers. The Business Conduct Policy is hosted in the intranet of the Company.

5 Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.

Particulars	FY 2025-2026	FY 2024-2025
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

6. Details of complaints with regard to conflict of interest.

Particulars	FY 2025-2026		FY 2024-2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	Nil	-	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	Nil	-	Nil

7 Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

8 Number of days of accounts payables ((Accounts Payable *365) / Cost of goods/ services procured) in the following format.

Particulars	FY 2025-2026	FY 2024-2025
Number of days of accounts payable	71.50	96.52

9. Openness of business. Provide details of concentration of purchases and sales with trading houses, dealers, and related parties alongwith loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-2026	FY 2024-2025
Concentration of purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers /distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	-	-
	b. Sales (Sales to related parties / Total Sales)	-	-
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

LEADERSHIP INDICATORS

1 Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners under the awareness programmes)
9	Skill Development	-

2 Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

The Board of Directors of the Company has, among other things, adopted a Code of Conduct for Directors and Senior Management Personnel of the Company. In line with the Code of Conduct, Directors are expected to refrain from engaging in any activity or association that could conflict, or appear to conflict, with the interests of the Company. To ensure effective implementation, the Company follows a structured process: 1. Obtaining annual disclosures from all Directors regarding their interests in various entities (annually, quarterly and whenever there is a change). 2. Requiring Directors to disclose any interest in transactions as and when such matters are brought before the Board. 3. Ensuring that Directors with a disclosed interest abstain from participating in discussions and decision-making on such matters. 4. Requiring that all Related Party Transactions are reviewed and approved by the Audit Committee.

* Note: FY 2024-25 numbers have been restated.

PRINCIPLE 2

Businesses should provide goods and services in a manner that is sustainable and safe.

ESSENTIAL INDICATORS

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2025-2026	FY 2024-2025	Details of improvements in environmental and social impacts
R&D	-	-	Nil
Capex	0.03%	-	Refer conservation of energy section of Directors' Report

2a Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes

2b If yes, what percentage of inputs were sourced sustainably?

56%. The inputs are sourced in accordance with ISO 140001-Environmental Management System and ISO 450001-Occupational Health and Safety Management System.

3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (C) Hazardous waste and (d) other waste.

a. Plastics (including packaging)	Plastic containers reused to refill the used chemicals
b. E-waste	<p>Reusing:</p> <ul style="list-style-type: none"> a. Corrosion Identified components (due to aging) to be used after Tinning process based on the advice from Technical experts. b. Refurbished Inventory (Components removed from our product at various stage with no defect recommended by technical experts for further usage) is being maintained separately for the components / materials and issued for internal testing / assessment. <p>Disposal:</p> <ul style="list-style-type: none"> a. Periodic verification and assessment of the inventory stock is carried out and materials nearing expiry date are removed from stock and disposed through Approved scrap card to the authorized vendor (Approved by Pollution Control Board) – (Disposal). b. E-Waste items are disposed yearly twice to Authorized Vendors (Approved by Pollution Control Board) as per EHS norms. (Disposal) - supported with Destruction certificate c. For Hazardous and e-waste: Agreement is being signed with the eligible vendors on yearly basis to dispose the hazardous and e-waste in line with Pollution Control Board norms. Compliance to ISO 14001 Environmental Management System & ISO 45001 Occupational Health and Safety Management System.
c. Hazardous waste	<ul style="list-style-type: none"> a. Most of the items Disposed after usage, it is not recommended for reuse b. Periodic verification and assessment of the inventory stock is carried out and materials nearing expiry date are removed from stock and disposed through Approved scrap card to the authorized vendor (Approved by Pollution Control Board) – (Disposal). c. For Hazardous and e-waste: Agreement is being signed with the eligible vendors on yearly basis to dispose the hazardous and e-waste in line with Pollution Control Board norms. Compliance to ISO 14001 Environmental Management System & ISO 45001 Occupational Health and Safety Management System.
d. Other waste	General wastes Like Carton Boxes / Iron / Aluminum and other wastes are disposed to the respective vendor to regular Intervals (Based on the permissible limit).

- 4 Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes. The products of the Company are in nature of long term products with a maximum lifetime of up to 25 years. Customers are instructed to dispose the product after the lifetime, through authorized recycler

LEADERSHIP INDICATORS

- 1 Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ assessment was conducted	Whether conducted by Independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
-	NA	-	NA	No	NA

- 2 If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective/ Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
NA	NA	NA

- 3 Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-2026	FY 2024-2025
Refurbished Materials	0.58%	0.28%

- 4 Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2025-2026			FY 2024-2025		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	0.18	-	-	-
E-waste	-	-	1.94	-	-	1.36
Battery Waste	-	-	0.71	-	-	-
Hazardous waste	-	-	1.75	-	-	1.56
Other waste	-	-	49.44	-	-	24.37

- 5 Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Packing Materials Reclaimed	0.01%

PRINCIPLE 3

Businesses should respect and promote the well-being of all employees, including those in their value chains.

ESSENTIAL INDICATORS

1a Details of measures for the well-being of employees:

Category 1.a	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	258	258	100.00%	258	100.00%	-	-	-	-	-	-
Female	13	13	100.00%	13	100.00%	13	100.00%	-	-	-	-
Total	271	271	100.00%	271	100.00%	13	4.80%	-	-	-	-
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

1b Details of measures for the well-being of workers:

Category 1.b	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	914	914	100.00%	914	100.00%	-	-	-	-	-	-
Female	186	186	100.00%	186	100.00%	186	100.00%	-	-	-	-
Total	1100	1100	100.00%	1100	100.00%	186	16.91%	-	-	-	-
Other than Permanent Workers											
Male	36	36	100.00%	36	100.00%	-	-	-	-	-	-
Female	15	15	100.00%	15	100.00%	15	100.00%	-	-	-	-
Total	51	51	100.00%	51	100.00%	15	29.41%	-	-	-	-

1c Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

Particulars	FY 2025-2026	FY 2024-2025
Cost incurred on well-being measures as a % of total revenue of the company	0.14%	0.14%

2 Details of retirement benefits, for Current FY and Previous FY.

Benefits	FY 2025-2026			FY 2024-2025		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	93.73%	82.98%	Yes	94.00%	-	Yes
Gratuity	100.00%	82.83%	Yes	95.00%	-	Yes
ESI	0.00%	0.98%	Yes	22.00%	-	Yes
Others-Specify	0.00%	0.00%	NA	-	-	NA

3 Accessibility of workplaces - Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, the premises and offices of the entity are accessible to differently-abled employees and workers, in compliance with the requirements.

4 Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes. The equal opportunity policy forms part of the Business Conduct Policy and the same is hosted on the intranet of the Company.

5 Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	-	-	-	-
Female	80.00%	-	-	-
Total	80.00%	-	-	-

6 Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Category	Yes/No (If yes, then give details of the mechanism in brief)	
Permanent Workers	Yes	The Company has Grievance Handling Policy in place, wherein the employees and workers can send in their grievances to the dedicated e-mail being used for this purpose. The same is reviewed by the Whole-Time Director on periodic basis as per the policy. The Grievance will be addressed as per the process laid down in the policy.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

7 Membership of employees and worker in association(s) or Unions recognised by the listed entity.

Category	FY 2025-2026			FY 2024-2025		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	271	-	-	1313	-	-
Male	258	-	-	1132	-	-
Female	13	-	-	181	-	-
Total Permanent Workers	1100	-	-	-	-	-
Male	914	-	-	-	-	-
Female	186	-	-	-	-	-

8 Details of training given to employees and workers

Category	FY 2025-2026					FY 2024-2025				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Male	258	67	25.97%	226	87.60%	1132	125	11.04%	880	77.74%
Female	13	4	30.77%	12	92.31%	181	148	81.77%	158	87.29%
Total	271	71	26.20%	238	87.82%	1313	273	20.79%	1038	79.06%
Workers										
Male	950	229	24.11%	787	82.84%	-	-	-	-	-
Female	201	39	19.40%	177	88.06%	-	-	-	-	-
Total	1151	268	23.28%	964	83.75%	-	-	-	-	-

9 Details of performance and career development reviews of employees and worker.

Category	FY 2025-2026			FY 2024-2025		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	258	258	100.00%	1132	455	40.19%
Female	13	13	100.00%	181	52	28.73%
Total	271	271	100.00%	1313	507	38.61%
Workers						
Male	950	914	96.21%	-	-	-
Female	201	186	92.54%	-	-	-
Total	1151	1100	95.57%	-	-	-

10. Health and safety management system.

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes. Occupational health and safety management system has been implemented by the entity as an integrated management system combining both ISO 14001 & 45001 (EHS). It covers the entire operations covering the manufacturing facility and offices. The management systems have been implemented in accordance with these Standards. EHS Management System defines the mandatory requirements for the systematic management and execution within the organisation. The Company's Integrated EHS Management System is accredited by international certification bodies.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The Company has a procedure in place to establish, implement & maintain a documented procedure for ongoing identification of the hazards, assessment of risks, and the implementation of necessary control measure. The procedure is based on six step risk assessment:

- Classify Work Activities
- Identify Hazards
- Determine Risks
- Decide if Risk is Tolerable
- Prepare Risk Control Action Plan
- Review adequacy and effectiveness of actions implemented and the same is the key driver for controlling the hazardous risk.

All relevant stakeholders and EHS team members are involved in risk assessments and the risk management process, Risk Assessments & Safe Work Method Statement are developed and approved prior to starting any work activity. All identified risks and risk mitigation plans are documented, approved and communicated to all relevant parties involved in the activity. This is periodically audited by the trained internal auditors and by accreditation bodies.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes. Through Internal feedback system and Near Miss reporting system

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes

11. Details of safety related incidents, in the following format.

Safety Incident/Number	Category	FY 2025-2026	FY 2024-2025
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

12 Describe the measures taken by the entity to ensure a safe and healthy work place.

As a part of the EHS Integrated Management system, the safe and healthy work place is ensured through periodic reviews through:

- a) Internal Audit
- b) External audit by accreditation bodies
- c) Review of risks and objectives in the management reviews
- d) Incident Management Process
- e) Near miss Management process

The Company also has a Safety Committee in place, which is represented by management and employees, wherein the employees gets an opportunity to express their safety related concerns.

13 Number of Complaints on the following made by employees and workers:

Category	FY 2025-2026			FY 2024-2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14 Assessments for the year

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working Conditions	100.00%

15 Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Not Applicable

LEADERSHIP INDICATORS

1 Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Employee - Yes

Worker - Yes

2 Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

We have ensured that compliance with statutory dues is explicitly included in contractual agreements with all value chain partners. These contracts mandate timely deduction and deposit of applicable statutory dues.

Compliance is monitored through periodic verification of statutory documents and linked to payment release as it is mandated to submit with the monthly bills. Periodic verification of GST returns, PF/ESI challans, and other statutory documents has been carried out.

- 3 Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-2026	FY 2024-2025	FY 2025-2026	FY 2024-2025
Employees	-	-	-	-
Workers	-	-	-	-

- 4 Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

Yes, based on the scope, requirement and nature of work, consultancy opportunity is being provided.

- 5 Details on assessment of value chain partners.**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	-
Working Conditions	-

- 6 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

There were no significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

* Note: FY 2024-25 numbers have been restated

PRINCIPLE 4

Businesses should respect the interests of and be responsive to all its stakeholders.

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.

Our stakeholder groups are those which are directly or indirectly impacted by the Company or can impact our value creation in the short, medium or long term. We believe in building mutual trust-based relationship with our stakeholders and understanding their priorities in creating shared value. In line with its business model and ISO 14001 Environmental Management System, the Company has identified stakeholders group.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Email, Website, Letters, meeting and Telephone	Half yearly	Quality, price, & delivery of products and services, proper communication
End users	No	Email, Website, Letters, meeting and Telephone	As and when required	Product performance / ease of use / reliability / safety / maintainability
Employees	No	E-mail, Website, Letters, meeting, Notice Board, Intranet and Telephone	As and when required	Good work environment/job security / health / safety / training / promotion, recognition and reward
Management	No	Email, Website, meeting, Intranet and Telephone	As and when required	Increased growth in sales & profitability / efficiency & effectiveness of operations
Leadership/share holders	No	Email, Website, Newspaper, Letters, meeting, Intranet and Telephone	As and when required	Profitability / return on investment / growth in market value of organization
External providers of product and services (service providers / transporters)	No (Except MSME)	Email, Website, meeting, Letters, and Telephone E-mail	As and when required	Prompt payment, Increase scope and volume of purchases/long-term contractual arrangements / information on future requirements.
Legal authorities (govt.)	No	Email, Website, meeting, Letters, and Telephone E-mail	As and when required	Compliance with applicable requirements and industry standards / submission of reports.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government & community	No	Email, Website, meeting, Letters, and Telephone	As and when required	Environmental protection / Ethical behavior / growth in business and taxes to build infrastructure to support community services, activities and institutions.
Competitor	No	Email, Website, meeting, Letters, and Telephone	As and when required	Support for new technology updating and Knowledge sharing
Bank / Financial performance	No	Email, Website, meeting, Letters, and Telephone E-mail	As and when required	Good financial performance
Neighbors	Yes	Email, Website, meeting, Notice Board and Telephone	As and when required	No complaints relating to: noise, parking, health and safety, pollution, waste, employment
Society / Climate	Yes	Website and Notice Board	As and when required	No complaints relating to: Global warming, noise, parking, health and safety, pollution, waste, employment

LEADERSHIP INDICATORS

1 Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

In line with the Company's business model and ISO 14001 Environmental Management System, the Company has identified stakeholder groups which are directly or indirectly impacted by the Company or can impact our value creation in the short, medium or long term. We believe in building mutual trust-based relationships with our stakeholders and understanding their priorities in creating shared value and therefore the Company engages with the various stakeholders to create and enhance the Value. On Consultation conducted by the concerned Senior Department personnel, the Board of Directors is regularly apprised of Business updates during Board Meetings, taking into account the feedback and insights received from such stakeholders.

2 Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, the Company engages with a diverse range of stakeholders and takes their views into consideration in several aspects of its operations, including:

CSR initiatives: The Company implements programmes, in areas such as healthcare and education, after considering stakeholder feedback regarding the needs and priorities of the community it serves.

Policies: The Company policies are formulated in accordance with the guidance and recommendations of the Board of Directors, while taking into account the perspectives and expectations of its stakeholders.

3 Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

NIL

PRINCIPLE 5

Businesses should respect and promote human rights

ESSENTIAL INDICATORS

1 Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format.

Category	FY 2025-2026			FY 2024-2025		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	271	237	87.45%	1313	701	53.39%
Other than permanent	-	-	-	73	1	1.37%
Total employees	271	237	87.45%	1386	702	50.65%
Workers						
Permanent	1100	863	78.45%	-	-	-
Other than permanent	51	50	98.04%	-	-	-
Total workers	1151	913	79.32%	-	-	-

2 Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2025-2026					FY 2024-2025				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	%B/A	No.(C)	%(C/A)		No (E)	%(E/D)	No (F)	%(F/D)
Employees										
Permanent	271	-	-	271	100.00%	1313	-	-	1313	100.00%
Male	258	-	-	258	100.00%	1132	-	-	1132	100.00%
Female	13	-	-	13	100.00%	181	-	-	181	100.00%
Other than permanent	-	-	-	-	-	73	-	-	73	100.00%
Male	-	-	-	-	-	45	-	-	45	100.00%
Female	-	-	-	-	-	28	-	-	28	100.00%
Workers										
Permanent	1100	-	-	1100	100.00%	-	-	-	-	-
Male	914	-	-	914	100.00%	-	-	-	-	-
Female	186	-	-	186	100.00%	-	-	-	-	-
Other than permanent	51	-	-	51	100.00%	-	-	-	-	-
Male	36	-	-	36	100.00%	-	-	-	-	-
Female	15	-	-	15	100.00%	-	-	-	-	-

3a Details of remuneration/salary/wages, in the following format.

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	22,25,000	2	62,03,641
Key Managerial Personnel	2	51,22,592	-	-
Employees other than BoD and KMP	254	21,45,000	12	15,59,040
Workers	950	6,00,000	201	4,80,000

3b Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-2026	FY 2024-2025
Gross wages paid to females as % of total wages	10.46%	10.00%

4 Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes.

5 Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Company has Grievance Handling Policy in place, wherein the employees and workers can send in their grievances to the dedicated e-mail being used for this purpose. The same is reviewed by the Whole-Time Director on periodic basis as per the policy. The Grievance will be address as per the process laid down in the policy. Further, the employees can also send in their grievances under the process established under the Business Conduct Policy and under the Whistle Blower Policy of the Company. The Company has an Internal Complaints Committee under Prohibition of Sexual Harassment of Women Policy, wherein the employees can raise their grievances.

6 Number of Complaints on the following made by employees and workers.

Category	FY 2025-2026			FY 2024-2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	Nil	-	-	Nil
Discrimination at workplace	-	-	Nil	-	-	Nil
Child Labour	-	-	Nil	-	-	Nil
Forced Labour/ Involuntary Labour	-	-	Nil	-	-	Nil
Wages	-	-	Nil	-	-	Nil
Other human rights related issues	-	-	Nil	-	-	Nil

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format.

Category	FY 2025-2026	FY 2024-2025
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Company has a Whistle Blower Policy wherein the employees report, without fear of retaliation, any wrong practices, unethical behavior or noncompliance which may have a detrimental effect on the organization, including financial damage and impact on brand image. Also, the Code of Conduct of the Company requires employees to behave responsibly in their action and conduct. Apart from that, the Company has Committees for the protection of women at workplace to ensure their rights, receive grievances, conduct investigation and to take actions.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes, the company operates as a responsible employer, ensuring that its policies and procedures align with all relevant human rights standards, including labour regulations and the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company ensures all business partners to acknowledge and comply with its Code of Conduct, including human rights.

10. Assessments for the year:

	% of your plants and offices that were assessed by entity or statutory authorities or third parties)
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100%

11 Provide details of any corrective actions taken or underway to address significant risks /concerns arising from the assessments at Question 10 above.

No significant risks or concerns have come to our notice as yet.

LEADERSHIP INDICATORS

- 1 Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.**

NA

- 2 Details of the scope and coverage of any Human rights due-diligence conducted.**

NA

- 3 Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

Yes, the premises and offices of the entity are accessible to differently abled visitors

- 4 Details on assessment of value chain partners.**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	-
Discrimination at workplace	-
Child Labour	-
Forced Labour/Involuntary Labour	-
Wages	-
Others – please specify	-

- 5 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**

Not Applicable.

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment

ESSENTIAL INDICATORS

1 Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format

Parameter	Unit	FY 2025-2026	FY 2024-2025
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	-	-
Total fuel consumption (B)	Gigajoule (GJ)	-	-
Energy consumption through other sources (C)	Gigajoule (GJ)	1,987.94	1,915.43
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	1,987.94	1,915.43
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	14,630.68	13,138.61
Total fuel consumption (E)	Gigajoule (GJ)	1,245.68	1,726.72
Energy consumption through other sources (F)	Gigajoule (GJ)	-	-
Total energy consumed from non renewable sources (D+E+F)	Gigajoule (GJ)	15,876.36	14,865.33
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	17,864.30	16,780.76
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ)/ Rupees	0.0000019317	0.000002369
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ) / USD	0.0000392921	0.000048943
Energy intensity in terms of physical output	-	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	Gigajoule (GJ)	-	-

Note: (a) Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

Yes, M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants is the BRSR Reasonable Assurance provider for FY2025-26.

(b) The Company has a diverse product mix with varying units of measure, and is unable to measure intensity vs physical output.

(c) Source of PPP conversion factor - <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable

3 Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-2026	FY 2024-2025
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	18,571.26	16,000
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in Kilolitres) (i + ii + iii + iv + v)	18,571.26	16,000
Total volume of water consumption (in Kilolitres)	18,571.26	16,000
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (Kilolitres / Rupees)	0.00000200821	0.0000022588
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (Kilolitre/USD)	0.0000408470	0.0000466668
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

(a) Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

Yes, M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants is the BRSR Reasonable Assurance provider for FY2025-26.

(b) The Company has a diverse product mix with varying units of measure, and is unable to measure intensity vs physical output.

(c) Source of PPP conversion factor - <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

4 Provide the following details related to water discharged.

Parameter	FY 2025-2026	FY 2024-2025
Water discharge by destination and level of treatment (in kilolitres)	-	-
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	10,267.96	8,698.00
- No treatment	326.96	-
- With treatment – please specify level of treatment	9,941.00	8,698.00
	(Tertiary Treatment)	(Tertiary Treatment)
Total water discharged (in kilolitres)	10,267.96	8,698.00

Note: Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

Yes, M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants is the BRSR Reasonable Assurance provider for FY2025-26.

5 Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

We have a STP treatment plant and the treated water is used for gardening. There is no separate Zero discharge plant.

6 Please provide details of air emissions (other than GHG emissions) by the entity, in the following format.

Parameter	Please specify unit	FY 2025-2026	FY 2024-2025
NOx	Tonnes	0.41	1.05
SOx	Tonnes	0.05	0.33
Particulate matter (PM)	Tonnes	0.27	0.03
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	0.03
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	Tonnes	1.14	-

Note: Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

No.

7 Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format.

Parameter	Unit	FY 2025-2026	FY 2024-2025
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	139.54	207.69
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,909.88	2,227.17
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent / Rupees	0.00000032975	0.0000003437
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent /USD	0.0000067071	0.00000710084
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: (a) Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

Yes, M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants is the BRSR Reasonable Assurance provider for FY2025-26.

(b) The Company has a diverse product mix with varying units of measure, and is unable to measure intensity vs physical output.

(c) Source of PPP conversion factor - <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

8 Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

The Company has planted 500 saplings on a Government land within the jurisdiction of Thiruporur Municipality, Chengalpattu District as a CSR initiative.

9 Provide details related to waste management by the entity, in the following format.

Parameter	FY 2025-2026	FY 2024-2025
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.18	-
E-waste (B)	1.94	1.36
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	0.71	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	1.75	1.56
i) Solder Paste (Used)	0.03	0.05
ii) Solder Dross/Bar/Wire(Used / Expired)	0.01	0.02
iii) Used Iso propyl alcohol	0.72	0.50
iv) Washed Water	0.92	0.73
v) Used inox	0.07	0.26
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	49.44	24.37
i) Carton	6.14	3.40
ii) Wood	1.03	2.36
iii) Metal	21.02	17.17
iv) Food	19.37	-
iv) Others	1.88	1.44
Total (A+B + C + D + E + F + G+ H)	54.02	27.29
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Metric Tonnes / Rupees)	0.0000000584	0.0000000039
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (Metric Tonnes/USD)	0.0000001188	0.00000008057
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	54.02	27.29
(iii) Other disposal operations	-	-
Total	54.02	27.29

Note:

- (a) Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.
Yes, M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants is the BRSR Reasonable Assurance provider for FY2025-26.
- (b) The Company has a diverse product mix with varying units of measure, and is unable to measure intensity vs physical output.
- (c) Source of PPP conversion factor - <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

10 Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

1. ROHS Compliant materials are being used to the maximum extent.
2. MSDS documents are collected along with the suppliers to ensure safety and feasibility study of Reusability.
3. Process scrapping are being monitored and the components / materials are being reused (internal references / design) to reduce wastages.
4. Chemicals and other toxic chemicals are sourced only when it becomes mandatory / necessary, if there is no downsized equivalent.

11 If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format.

Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
NA	NA	No

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the Current Financial Year.

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA	-	-	No	No	NA

13 Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format.

Yes.

Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The Air (Prevention and Control of Pollution) Act, 1981 & The Tamil Nadu Air (Prevention and Control of Pollution) Rules, 1983 Air (Prevention and Control of Pollution) Act, 1981	NA	Nil	NA
The Water (Prevention and Control of Pollution) Act, 1947 & The Tamil Nadu Water (Prevention and Control of Pollution) Rules, 1983	NA	Nil	NA
The Environment (Protection) Act, 1986 & The Environment (Protection) Rules, 1986	NA	Nil	NA
The Environment (Protection) Act, 1986 & The Manufacture, Storage and Import of Hazardous Chemicals Rules, 1989	NA	Nil	NA

Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The Environment (Protection) Act, 1986 & The Noise Pollution (Regulation and Control) Rules, 2000	NA	Nil	NA
The Environment (Protection) Act, 1986 & The Plastic Waste Management Rules, 2016	NA	Nil	NA
The Environment (Protection) Act, 1986 & The Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016	NA	Nil	NA
The Environment (Protection) Act, 1986 & The Battery Waste Management Rules, 2022	NA	Nil	NA
The Environment (Protection) Act, 1986 & The Solid Waste Management Rules, 2016	NA	Nil	NA
The Environment (Protection) Act, 1986 & The E-Waste (Management) Rules, 2022	NA	Nil	NA

LEADERSHIP INDICATORS

1 Water withdrawal, consumption and discharge in areas of water stress (in kilolitres).

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area

-

(ii) Nature of operations

-

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-2026	FY 2024-2025
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2025-2026	FY 2024-2025
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment		-
(ii) To Groundwater	-	-
(iii) To Seawater	-	-
(iv) Sent to third-parties	-	-
(v) Others	-	-
Total water discharged (in kilo litres)	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-2026	FY 2024-2025
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,148.41	-
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent / Rupees	0.00000012418	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

No.

3 With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along -with prevention and remediation activities.

Not Applicable

4 If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format.

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
NA	NA	NA

5 Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Yes, the Company recognizes the importance of business continuity in its business and has put in place policies to ensure mission-critical operations continue in the event of an interruption. The related policy is available at <https://www.datapatternsindia.com/investors/files/Risk-Management-Policy.pdf>

6 Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No significant risk/concern has been raised by the value chain of the entity.

7 Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Nil

8 Introduction of Green Credits Disclosure

8 i Green Credits generated or procured by the listed entity.

Nil

8 ii Green Credits generated or procured by the top ten value chain partners (based on purchase and sales value).

Nil

* Note 1. Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core was referred for emission factors.

2. Defra emission conversion factor -2025 for calculating fugitive emissions was used.

3. FY 2024-25 numbers have been restated.

PRINCIPLE 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

ESSENTIAL INDICATORS

1a. Number of affiliations with trade and industry chambers/ associations.

2 (Two)

1b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Society of Defence Manufacturers	National
2	Confederation of Indian Industry	National

2 Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
Nil	Nil	Nil

LEADERSHIP INDICATORS

1 Details of public policy positions advocated by the entity.

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly / Others – please specify)	Web Link, if available
1	Nil	Nil	No	Not Applicable	Not Applicable

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

1 Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web link
NIL	-	NA	NA	NA	NA

2 Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format.

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NIL	NA	NA	-	-	-

3 Describe the mechanisms to receive and redress grievances of the community.

Not Applicable

4 Percentage of input material (inputs to total inputs by value) sourced from suppliers

	FY 2025-2026	FY 2024-2025
Directly sourced from MSMEs/ small producers	10%	13.62%
Directly from within India	56%	31.53%

5 Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.

Location	FY 2025-2026	FY 2024-2025
Rural	1.71%	1.80%
Semi-urban	3.30%	2.80%
Urban	45.35%	45.70%
Metropolitan	49.64%	49.70%

(Place to be categorized as per RBI Classification system- rural/ semi-urban/ urban/ metropolitan)

LEADERSHIP INDICATORS**1 Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above).**

Details of negative social impact identified	Corrective action taken
NIL	NA

2 Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies.

S. NO	State	Aspirational District	Amount spent (In INR)
	Nil	Nil	-

3 (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)-

No

(b) From which marginalized /vulnerable groups do you procure?

NA

(c) What percentage of total procurement (by value) does it constitute?

NA

4 Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
	Nil	No	No	NA

5 Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the case	Corrective action taken
Nil	NA	NA

6 Details of beneficiaries of CSR Projects.

S. NO	Brief of the Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable & marginalized groups
1.	Dignity Foundation - Nutritious support for persons with dementia in their Anna Nagar centre	25	100.00%
2.	Vidya Sagar - Production of Vocational centre-Skill training for adults with disabilities and Support for kids with cerebral palsy.	70	100.00%
3.	V-Excel - Supporting experiential learning programs	16	100.00%
4.	The Voluntary Health Services - Pediatric treatments for new born	348	100.00%
5.	Sri Ranganatha Paduka Vidhyalaya Trust - Cost of running buses to pick up college students from nearby villages for their Arts & Science College	1036	100.00%
6.	Knowledge Foundation of Alumni of CEG Batch 1980 - Financial assistance to needy freshers admitted in the College of Engineering, Guindy	22	100.00%
7.	Jayam Special School - Operational expenses in 2 locations	140	100.00%
8.	Tiara Kids - Treatment of children with Haemophilia and Von Willebrand disease	27	100.00%
9.	Madhuram Narayan Centre – Bala Mandir - Salary of therapists to support children with Development delays, Intellectual disability and associated conditions like Cerebral Palsy, Down Syndrome, Autism Spectrum, ADHD etc	90	100.00%
10.	Government School, Kandigai - Construction of the class room cum Mini hall.	1219	100.00%
11.	Anandham Trust - Construction of roof with shingles sheet over the class rooms for the educational assistance program.	270	100.00%
12.	Indian Cancer Institute - Spreading Cancer Awareness	0	0.00%
13.	Bharat Kalachar, Chennai - Promoting Arts and Culture	200	0.00%

S. NO	Brief of the Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable & marginalized groups
14.	NSS, SRIHER, Chennai - Construction of compound wall for the Kolappanchery children's park (sponsored under CSR in FY 2023-24)	4500	100.00%
15.	Swami Vivekananda Medical Mission, Palghat - OP treatment including consultation and medicines	2266	100.00%
16.	Medical Research Foundation of Sankara Nethralaya, Chennai - Support free cataract surgeries performed on indigent patients in Chennai	100	100.00%
17.	SCARF, Schizophrenia Research Foundation, Chennai - Establishing a Mobile Support Team (MST) in phases to help those who drop out of treatment or find it difficult to visit SCARF regularly.	100	100.00%
18.	The Child's Trust, Chennai - Bio medical equipment for the patients	2000	100.00%
19.	Aram Foundation - Annual Expenses towards the welfare of girl children with disabilities.	28	100.00%
20.	Sankalp Taru Foundation - Plantation of saplings at Tiruporur engaging our employees in meaningful tree planting activities, fostering team spirit and environmental stewardship.	500	100.00%
21.	Employee Recommendations for campaign to preserve and conserve rice varieties, Student scholarships, Infrastructure development, Essential equipment for therapeutic facilities, Computer, Printer for Government Schools, CCTV for ITI.	5846	100.00%
22.	Skill development training under Apprentice Training Programme	112	100.00%

* Note: FY 2024-25 numbers have been restated

PRINCIPLE 9

Businesses should engage with and provide value to their consumers in a responsible manner.

ESSENTIAL INDICATORS

1 Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Customer Service and Support (CSS) collects feedback forms from Customer directly or via mail or fax. The feedback is documented and reviewed every six months as per the Company’s CSS Standard Practice. Customer complaints are received from customer either by providing defect report form, letter, fax, e-mail, Company’s Website Portal or phone. The customers can also lodge complaint through the phone and email address provided on the Company website. The standard response time for service in request can vary depending on Service level agreements. Response times ranging from less than 24 hours to a maximum of 78 hours.

2 Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	85%
Safe and responsible usage	85%
Recycling and/or safe disposal	85%

3 Number of consumer complaints in respect of the following.

Category	FY 2025-2026			FY 2024-2025		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	Nil	-	-	Nil
Advertising	-	-	Nil	-	-	Nil
Cyber-security	-	-	Nil	-	-	Nil
Delivery of essential services	-	-	Nil	-	-	Nil
Restrictive Trade Practices	-	-	Nil	-	-	Nil
Unfair Trade Practices	-	-	Nil	-	-	Nil
Other	-	-	Nil	-	-	Nil

4 Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	-	NA
Forced recalls	-	NA

5 Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy

Yes. The same is hosted on Intranet of the Company.

6 Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Nil

7 Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

b. Percentage of data breaches involving personally identifiable information of customers

Nil

c. Impact, if any, of the data breaches

Not Applicable

LEADERSHIP INDICATORS**1 Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

<https://www.datapatternsindia.com/product/product.php>

2 Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

The information and education to consumers about safe and responsible usage of products and services are carried out through User Manuals

3 Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

The Company has a business continuity mechanism to handle any disruption of services/products and a suitable communication plan. This includes proactive communication through various channels, ensuring that customers are kept informed and can make necessary adjustments in a timely manner.

4 Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

No. The Company has a feedback mechanism that allows consumers to report any concerns related to the products. The customer feedback is collected, analysed for improvements and action plans are implemented. The Company engages regularly with its customers through review meetings, performance evaluations and feedback mechanisms to assess customer satisfaction and enhance service delivery.

Independent Practitioner's Reasonable Assurance Report

To The Board of Directors of Data Patterns (India) Limited

Assurance report on select sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Format (called 'Identified Sustainability Information' (ISI) of Data Patterns (India) Limited (the 'Company') for the period from April 01, 2025 to March 31, 2026.

Opinion

We have undertaken to perform a reasonable assurance engagement, for Data Patterns (India) Limited (the 'Company') on the Identified Sustainability Information (referred to as 'ISI') for the period from April 01, 2025 to March 31, 2026 in accordance with the reporting criteria stated below.

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Level of Assurance	Reporting criteria (the 'Criteria')
BRSR Core (refer Annexure A)	April 01, 2025 to March 31, 2026	Reasonable assurance	<ul style="list-style-type: none"> Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) Guidance Note for BRSR format issued by SEBI

This engagement was conducted by a multidisciplinary team including assurance practitioners.

Based on the procedures we have performed and the evidence we have obtained, the Company's Identified Sustainability Information included in the Business Responsibility and Sustainability Reporting for the period April 01, 2025 to March 31, 2026, are prepared in all material respects, in accordance with the Criteria.

Our reasonable assurance engagement was with respect to the period from April 01, 2025 to March 31, 2026 information only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any conclusion thereon.

Basis of Opinion

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information"

issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India (the 'ICAI'). Our responsibilities under this standard are further described in the "Our responsibilities" section of our report.

Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises the information included within the BRSR but does not include the ISI and our assurance report thereon.

Our opinion on BRSR core attributes does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance engagement of the ISI, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the ISI, or our knowledge obtained during the course of our engagement or otherwise appears to be materially misstated.

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

Management's Responsibilities

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable measures and measurement techniques and can affect comparability between entities.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and have the required competencies and experience to conduct this assurance engagement.

The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance conclusion on the Identified Sustainability Information

based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This Standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- assessed the suitability of the criteria used by the Company in preparing the reasonable assurance information;
- evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the information subject to reasonable assurance and the reasonableness of estimates made by the Company; and
- evaluated the overall presentation of the information subject to reasonable assurance.

Exclusions

Our assurance scope excludes the following and therefore we will not express a conclusion on the same:

- Operations of the Company other than those mentioned in the "Scope of Assurance".

- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the ISI;
- Data and information outside the defined reporting period i.e., from April 01, 2025 to March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Restriction on use

Our reasonable assurance report has been prepared and addressed to the Board of Directors of Data Patterns (India) Limited at the request of the company solely, to assist company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the company. Our deliverables

should not be used for any other purpose or by any person other than the addressees of our deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our deliverables are shown or into whose hands it may come without our prior consent in writing.

For KALYANIWALLA & MISTRY LLP

Chartered Accountants

Firm Registration No. 104607W/W100166

Thrity Z. Patel

Partner

Place: Mumbai

Membership No. 117151

Date: July 03, 2026

UDIN: 26117151SORGFQ8844

Annexure A – BRSR Core attributes – Reasonable assurance

Sr. No.	BRSR Core Indicator	Description of Indicator
1	Section C – Principle 1 – E8	Number of days of accounts payable
2	Section C – Principle 1 – E9	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
3	Section C – Principle 3 – E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
4	Section C – Principle 3 – E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
5	Section C – Principle 5 – E3(b)	Gross wages paid to females as % of wages paid
6	Section C – Principle 5 – E7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees, and complaints upheld
7	Section C – Principle 6 – E1	Details of total energy consumption (in Joules or multiples) and its intensity
8	Section C – Principle 6 – E3	Total volume of water withdrawal by source and water consumption in Kilolitres and its intensity
9	Section C – Principle 6 – E4	Water discharge by destination and level of treatment (in kilolitres)
10	Section C – Principle 6 – E7	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity
11	Section C – Principle 6 – E9	Details related to waste generated by category, waste recovered through recycling, re-using or other recovery operations, waste disposed by nature of disposal method and its intensity
12	Section C – Principle 8 – E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs / small producers and from within India
13	Section C – Principle 8 – E5	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent / on contract) as % of total wage cost
14	Section C – Principle 9 – E7	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events

Independent Auditor's Report

To the Members of Data Patterns (India) Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Data Patterns (India) Limited (the "Company"), which comprise the Balance Sheet as at 31 March 2026 and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year ended on that date, and notes to the financial statements, including a summary of material 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 Indian Accounting Standards prescribed under section 133 of the Act, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, its profit and other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in

accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

No.	Key Audit Matter	Auditor's Response
1.	<p>Revenue recognition from contracts with customers as per Ind AS 115</p> <p>The Company has recognized revenue with respect to sale of goods during the year ended 31 March 2026.</p> <p>Revenue from sale of goods to customers is recognized when control of the goods is transferred to the customer at an amount that reflects the consideration entitled in exchange for those goods.</p>	<p>The principal audit procedures performed by us in respect of key audit matter is summarized as below:</p> <ul style="list-style-type: none"> • Obtained an understanding of the terms and conditions of the contract with the customers. • Evaluated the Company's revenue recognition policy with respect to its compliance with Ind AS 115 ("Revenue from Contracts with Customers") including determination of performance obligation at a point of time or over a period of time.

No.	Key Audit Matter	Auditor's Response
	<p>Considering the materiality of revenue to the financial statements and the inherent risk associated with revenue recognition, including the risk of revenue being recognized without transfer of control (occurrence), and the risk of revenue being recorded in an incorrect accounting period, particularly around the year-end (cut-off), this matter is considered to be a Key Audit Matter. The assessment of the timing of transfer of control involves judgment, especially in contracts requiring customer acceptance and delivery as per contractual terms.</p> <p>Refer Note 2.4 (Accounting policy) and Note 23 to financial statements.</p>	<ul style="list-style-type: none"> • Evaluated the design and implementation and tested operating effectiveness of controls with regards to the revenue recognition as per the terms mentioned in the contracts with the customers. • Performed test of details on sample basis: <ul style="list-style-type: none"> a) Perused the terms of the contract with respect to identification of distinct performance obligations and criteria for transfer of control of the goods to the customer for recognition of revenue. b) Verified if the Factory Acceptance Test was completed and accepted by the customer before the goods were dispatched to the customer's site. c) Examined supporting documents such as dispatch records, the proof of delivery and customer acknowledgments to assess whether revenue has been recognized in accordance with the contractual terms governing transfer of control. d) Performed cut-off procedures by testing revenue transactions recorded before and after the year-end date, including examination of dispatch documents, proof of delivery, and invoice dates, to assess whether revenue has been recognized in the appropriate accounting period. • Evaluated the adequacy of the disclosures in the financial statements by comparing them with the requirements of the applicable Ind AS.

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

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board of Director's report, but does not include the financial statements and our auditor's report thereon.
- Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- In connection with our audit of the financial statements, our responsibility is to read the other information 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.

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

Responsibilities of Management and Board of Directors 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 including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including Ind AS specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements 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 and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors is 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 financial controls that we identify during our audit.

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

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

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 except for not complying with the requirement of audit trail as stated in (i)(vi) below (refer Note 40(o) to the financial statements).
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity 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 Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- f) The modification relating to the maintenance of accounts and other matters connected therewith, is as stated in paragraph (b) above.
- g) With respect to the adequacy of the internal financial controls with reference to financial statements 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 with reference to financial statements.
- h) 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.

- i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements - Refer Note 36(i) to the financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 40(e) to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in the note 40(f) to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
 - v. The final dividend proposed in the previous year, declared and paid by the Company during the year is in accordance with section 123 of the Act, as applicable.
- As stated in note 43 to the financial statements, the Board of Directors of the Company has proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. Such dividend proposed is in accordance with section 123 of the Act, as applicable.
- vi. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended 31 March 2026 which have the feature of

recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems except that in respect of a software managed by a third party software service provider, for maintaining payroll records by the management,

- (a) the feature of recording audit trail (edit log) facility was not enabled for two days (from 01 April 2025 to 02 April 2025).
- (b) in the absence of an independent auditor's report covering the audit trail requirement for the audit period from 01 January 2026 to 31 March 2026, we are unable to comment whether the audit trail feature of the said software was enabled and operated for the aforesaid period for all relevant transactions recorded in the payroll software, or whether there was any instance of the audit trail feature being tampered with.

Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention for the software system(s) where the audit trail was enabled and operating.

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 **Deloitte Haskins & Sells**

Chartered Accountants
(Firm's Registration No. 008072S)

Ananthi Amarnath

Partner

Place: Chennai

Membership No. 209252

Date: 14 May 2026

UDIN: 26209252HZFRF05255

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

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

We have audited the internal financial controls with reference to financial statements of Data Patterns (India) Limited (the "Company") as at 31 March 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's and Board of Directors' Responsibilities for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements of the Company 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 Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal

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

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

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements 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 with reference to financial statements 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 with reference to financial statements

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

Opinion

In our opinion, 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 with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31 March 2026, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **Deloitte Haskins & Sells**

Chartered Accountants
(Firm's Registration No. 008072S)

Ananthi Amarnath

Partner

Place: Chennai

Date: 14 May 2026

Membership No. 209252

UDIN: 26209252HZFRFO5255

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- (i) (a) I. The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment, capital work-in-progress and relevant details of right-of-use assets.
- II. The Company has maintained proper records showing full particulars of other intangible assets.
- (b) The Company has a program of verification of property, plant and equipment, capital work in-progress, and right-of-use assets so to cover all the items once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain property, plant and equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) The Company does not have any immovable properties other than a building constructed on land, that has been taken on lease and disclosed in the financial statements (as property, plant and equipment and right-of-use asset respectively) as at the balance sheet date, the lease agreement is duly executed in favour of the Company. In respect of other immovable properties that have been taken on lease and disclosed in the financial statements (as right-of use asset) as at the balance sheet date, the lease agreements are duly executed in favour of the Company.
- (d) The Company has not revalued any of its property, plant and equipment (including right-of-use assets) and other intangible assets during the year.
- (e) No proceedings have been initiated during the year or are pending against the Company as at 31 March 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (ii) (a) The inventories except for goods in transit and stocks held with third parties, were physically verified during the year by the Management at reasonable intervals. In our opinion and based on information and explanations given to us, the coverage and procedure of such verification by the Management is appropriate having regard to the size of the Company and the nature of its operations. For stocks held with third parties at the year-end, written confirmations have been obtained and in respect of goods in transit, the goods have been received subsequent to the year-end. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories, when compared with the books of account.
- (b) According to the information and explanations given to us, the Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, at points of time during the year, from banks or financial institutions on the basis of security of current assets. In our opinion and according to the information and explanations given to us, the quarterly returns or statements comprising stock statements, book debt statements, statements on ageing analysis of the debtors/other receivables, and other stipulated financial information filed by the Company with such banks or financial institutions are in agreement with the unaudited books of account of the Company of the respective quarters.
- (iii) The Company has not made any investments in, provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, and hence reporting under clause 3(iii) of the Order is not applicable.
- (iv) According to information and explanation given to us, the Company has not granted any loans, made

investments or provided guarantees or securities that are covered under the provisions of sections 185 or 186 of the Act, and hence reporting under clause 3(iv) of the Order is not applicable.

- (v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
- (vi) The maintenance of cost records has been specified by the Central Government under section 148(1) of the Act. We have broadly reviewed the books of account maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended, prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Act, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained by the Company. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

(vii) According to the information and explanations given to us, in respect of statutory dues:

- (a) Undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income-tax, Duty of Custom, Cess and other material statutory dues applicable to the Company have been regularly deposited by it with the appropriate authorities in all cases during the year.

There were no undisputed amounts payable in respect of Goods and Services tax, Provident Fund, Employees' State Insurance, Income-tax, Duty of Custom, Cess and other material statutory dues in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.

- (b) Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on 31 March 2026 on account of disputes are given below:

Name of the Statute	Nature of the dues	Amount (Rs. in Crores)	Tax paid under protest (Rs. in crores)	Period to which the Amount Relates	Forum where Dispute is Pending
Income Tax Act, 1961	Income Tax	0.25	-	AY 2018-19	Petition u/s 119(2)(b) pending before CBDT
		0.22	-	AY 2013-14 to AY 2020-21	CPC, Income Tax
		0.12	-	AY 2017-18	Income Tax Appellate Tribunal
Finance Act, 1994	Service Tax	0.43	0.05	2007-08 to 2011-12	Service Tax Appellate Tribunal, Chennai
Goods and Service Tax Act, 2017	Goods and Service Tax	2.94	-	2020-21	Commissioner Appeals of Central tax
Central Sales Tax, 1956	Central Sales Tax	0.46	0.15	FY 2016-17	Sales Tax Appellate Tribunal, Tamilnadu
		0.46	0.15	FY 2017-18	
		0.64	-	FY 2002-03	
TN VAT Act, 2006	Value Added Tax	0.20	0.08	FY 2008-09	Appellate Deputy Commissioner of State Taxes, Chennai
		0.03	0.02	FY 2012-13	
		0.05	0.02	FY 2013-14	
		0.33	0.33	FY 2014-15	Sales Tax Appellate Tribunal, Tamil Nadu

- (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) (a) The Company has not taken any loans or other borrowings from any lender. Hence, reporting under clause 3(ix)(a) of the Order is not applicable to the Company.
- (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) The Company has not taken any term loan during the year and there are no unutilised term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.
- (d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, not been used during the year for long-term purposes by the Company.
- (e and f) The Company did not have any subsidiary or associate or joint venture during the year and hence, reporting under clause 3(ix)(e) and (f) of the Order is not applicable.
- (x) (a) In our opinion, moneys raised by way of initial public offer in the financial year 2021-22 have been, applied by the company for the purposes for which they were raised, other than temporary deployment pending application of proceeds. (Refer note 39 (i) to the financial statements).
- During the year, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments).
- (b) In our opinion, money raised by way of Qualified Institutional Placement ("QIP") during the FY 2022-23 have been, prima facie, applied by the company for the purposes for which they were raised, other than temporary deployment pending application of proceeds. (Refer note 39 (i) to the financial statements).
- Further, during the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally).
- (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 subsection (12) of section 143 of the 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 up to the date of this report.
- (c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year.
- (xii) The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Act, where applicable, for all transactions with the related parties and the details of related party transactions 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 upto December 2025 and the draft of the internal audit reports were issued after the balance sheet date covering the period January 2026 to March 2026 for the period under audit.
- (xv) In our opinion, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Act are not applicable to the Company.
- (xvi) (a, b and c) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable.
- (d) The Group does not have any CIC as part of the group and accordingly reporting under clause 3(xvi)(d) of the Order is 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) There has been no resignation of the statutory auditors of the Company during the year.

(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 period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The Company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there is no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Act or special account in compliance with the provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

For **Deloitte Haskins & Sells**

Chartered Accountants

(Firm's Registration No. 008072S)

Ananthi Amarnath

Partner

Place: Chennai

Membership No. 209252

Date: 14 May 2026

UDIN: 26209252HZFRF05255

Balance Sheet as at March 31, 2026

(All figures are in INR Crores unless specifically stated otherwise)

Particulars	Notes No	As at March 31, 2026	As at March 31, 2025
Assets			
Non-current Assets			
Property, plant and equipment	4	160.64	141.06
Right of use assets	6	28.52	29.93
Capital work in progress	5(a)	13.22	12.79
Other intangible assets	4	71.22	76.26
Intangible assets under development	5(b)	60.86	36.28
Financial assets			
Other financial assets	7	94.39	90.47
Other non-current assets	9	32.16	25.22
Total Non-current Assets		461.01	412.01
Current Assets			
Inventories	11	273.89	318.51
Financial assets			
Investments	12	328.85	326.55
Trade receivables	13	727.77	596.40
Cash and cash equivalents	14	56.85	37.64
Bank balances other than above	14	36.98	88.76
Other financial assets	7	10.73	4.63
Other current assets	9	33.14	54.60
Total Current Assets		1468.21	1427.09
Total Assets		1929.22	1839.10
Equity and Liabilities			
Equity			
Equity share capital	15	11.20	11.20
Other equity	16	1724.77	1497.02
Total Equity		1735.97	1508.22
Liabilities			
Non-current Liabilities			
Financial liabilities			
Borrowings	17	-	-
Lease liabilities	18	4.14	5.14
Provisions	19	13.68	12.25
Deferred tax liabilities (net)	8	20.12	22.45
Other non-current liabilities	20	14.87	14.32
Total Non-current Liabilities		52.81	54.16
Current Liabilities			
Financial liabilities			
Borrowings	17	-	-
Lease liabilities	18	1.13	1.03
Trade payables	21		
Total outstanding dues of micro enterprises and small enterprises;		0.84	11.26
Total outstanding dues of creditors other than micro enterprises and small enterprises		75.96	72.54
Other financial liabilities	22	3.29	7.38
Other current liabilities	20	45.73	179.38
Provisions	19	7.86	5.13
Current tax liabilities (net)	10	5.63	0.00
Total Current Liabilities		140.44	276.72
Total Liabilities		193.25	330.88
Total Equity and Liabilities		1929.22	1839.10

The accompanying notes are an integral part of the financial statements
This is the balance sheet referred to in our report of even date

For **Deloitte Haskins & Sells**
Chartered Accountants
Firm's Registration No: 008072S

For and on behalf of the Board of Directors of
Data Patterns (India) Limited

Ananthi Amarnath
Partner
Membership No. 209252

Srinivasagopalan Rangarajan
Chairman and Managing Director
DIN : 00643456

Rekha Murthy Rangarajan
Whole-time Director
DIN : 00647472

Venkatachalam Venkata Subramanian
Chief Financial Officer

Prakash R
Company Secretary

Place: Chennai
Date: May 14, 2026

Place: Chennai
Date: May 14, 2026

Statement of Profit and Loss For the year ended March 31, 2026

(All figures are in INR Crores unless specifically stated otherwise)

Particulars	Notes No	Year ended March 31, 2026	Year ended March 31, 2025
Revenue from operations	23	924.77	708.35
Other income	24	27.96	46.34
Total income		952.73	754.69
Expenses			
Cost of materials consumed	25	306.06	351.27
Changes in inventories of finished goods and work in progress	26	33.84	(75.17)
Employee benefits expense	27	154.26	114.06
Finance costs	28	12.45	12.08
Depreciation and amortization expenses	29	22.95	13.92
Other expenses	30	56.62	43.19
Total Expenses		586.18	459.35
Exceptional Item	41	3.01	-
Profit before tax		363.54	295.34
Tax expense	32		
Tax pertaining to current year		95.00	52.21
Tax pertaining to previous year		(0.29)	0.54
Deferred Tax		(2.54)	20.78
Total Tax Expense		92.17	73.53
Profit for the year (A)		271.37	221.81
Items that will not be reclassified to profit and loss			
Re-measurement of net defined benefit liability		0.82	(2.57)
Income tax relating to items that will not be reclassified to profit and loss	31	(0.21)	0.65
Other comprehensive income for the year (net) (B)		0.61	(1.92)
Total comprehensive income for the year (A+B)		271.98	219.89
Earnings per equity share			
Basic and diluted (in INR)	33	48.47	39.62
Nominal value of equity shares (in INR)		2.00	2.00

The accompanying notes are an integral part of the financial statements
This is the statement of profit and loss referred to in our report of even date

For **Deloitte Haskins & Sells**
Chartered Accountants
Firm's Registration No: 008072S

Ananthi Amarnath
Partner
Membership No. 209252

Place: Chennai
Date: May 14, 2026

For and on behalf of the Board of Directors of
Data Patterns (India) Limited

Srinivasagopalan Rangarajan
Chairman and Managing Director
DIN : 00643456

Rekha Murthy Rangarajan
Whole-time Director
DIN : 00647472

Venkatachalam Venkata Subramanian
Chief Financial Officer

Prakash R
Company Secretary

Place: Chennai
Date: May 14, 2026

Cash Flow Statement For the year ended March 31, 2026

(All figures are in INR Crores unless specifically stated otherwise)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. Cash flows from operating activities		
Net Profit before tax	363.54	295.34
Adjustments for:		
Depreciation and amortization expense	22.95	13.92
Finance cost	12.45	12.08
Liquidated damages (LD) written off	2.91	2.28
Provision for doubtful debts	1.56	0.11
Profit on sale of investments	(22.21)	(9.00)
Fair value loss/(gain) on re-measurement of investment valued through FVTPL	7.00	(15.43)
Unrealized Forex gain or loss (net)	1.55	(1.00)
Interest income from banks deposits	(9.73)	(19.94)
Provision for warranty	0.57	-
Provision no longer required written back	-	(0.09)
Operating profit before working capital changes	380.59	278.27
Adjustments for working capital changes		
Decrease /(Increase) in inventories	44.62	(51.71)
Increase in trade receivables	(136.18)	(198.79)
(Increase)/Decrease in other financial assets	(4.46)	1.51
Decrease in other current assets	21.45	14.68
(Decrease)/Increase in trade payables	(8.10)	34.05
Increase in other financial liabilities	0.01	0.02
Decrease in other current and non current liabilities	(133.10)	(97.53)
Increase in provisions	4.41	0.17
Cash generated from/(used in) Operations	169.24	(19.33)
Income taxes paid (net)	(89.09)	(70.55)
Net cash from /(used in) operating activities (A)	80.15	(89.88)
B. Cash flows from investing activities		
Purchase of property, plant and equipment, capital work in progress, net including adjustment of capital advance and creditors	(44.47)	(35.86)
Purchase of intangible assets and intangible under development	(27.59)	(70.57)
Interest income	8.56	18.55
Purchase of investments	(186.75)	(157.49)
Proceeds from sale of investments	199.65	117.36
Investment in fixed deposit (net)	47.39	217.03
Net cash (used in)/from investing activities (B)	(3.21)	89.02
C. Cash flows From financing activities		
Interest paid	(11.92)	(11.50)
Dividend paid	(44.23)	(36.39)
Payment of lease liabilities	(1.58)	(1.75)
Net cash used in financing activities (C)	(57.73)	(49.64)
Net increase /(decrease) in cash and cash equivalents (A+B+C)	19.21	(50.50)
Cash and cash equivalents at the beginning of the year	37.64	88.14
Cash and cash equivalents at the end of the year	56.85	37.64
Components of cash and cash equivalents		
Cash on hand	0.01	0.09
Balances with banks	56.84	37.55
Cash and cash equivalents at the end of the year	56.85	37.64

The accompanying notes are an integral part of the financial statements
This is the statement of cash flow referred to in our report of even date

For **Deloitte Haskins & Sells**
Chartered Accountants
Firm's Registration No: 008072S

For and on behalf of the Board of Directors of
Data Patterns (India) Limited

Ananthi Amarnath
Partner
Membership No. 209252

Srinivasagopalan Rangarajan
Chairman and Managing Director
DIN : 00643456

Rekha Murthy Rangarajan
Whole-time Director
DIN : 00647472

Venkatachalam Venkata Subramanian
Chief Financial Officer

Prakash R
Company Secretary

Place: Chennai
Date: May 14, 2026

Place: Chennai
Date: May 14, 2026

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

(All figures are in INR Crores unless specifically stated otherwise)

Particulars	Other equity							Total equity
	Equity share capital	Capital reserve	Securities premium	General reserve	Surplus in statement of profit and loss	Re-measurement of post employment benefit obligation	Total other equity	
Balances as at 01 April 2024	11.20	0.30	804.26	1.51	509.48	(2.54)	1,313.01	1,324.21
Profit for the year	-	-	-	-	221.81	-	221.81	221.81
Other comprehensive income	-	-	-	-	-	(1.92)	(1.92)	(1.92)
Reversal of share issue expense	-	-	0.51	-	-	-	0.51	0.51
Dividend paid	-	-	-	-	(36.39)	-	(36.39)	(36.39)
Balances as at 31 March 2025	11.20	0.30	804.77	1.51	694.90	(4.46)	1,497.02	1,508.22
Profit for the year	-	-	-	-	271.37	-	271.37	271.37
Other comprehensive income	-	-	-	-	-	0.61	0.61	0.61
Dividend paid	-	-	-	-	(44.23)	-	(44.23)	(44.23)
Balances as at 31 March 2026	11.20	0.30	804.77	1.51	922.04	(3.85)	1,724.77	1,735.97

The accompanying notes are an integral part of the financial statements

This is the statement of changes in equity referred to in our report of even date

For Deloitte Haskins & Sells
Chartered Accountants
Firm's Registration No: 008072S

Ananthi Amarnath
Partner
Membership No. 209252

Place: Chennai
Date: May 14, 2026

For and on behalf of the Board of Directors of
Data Patterns (India) Limited

Srinivasagopalan Rangarajan
Chairman and Managing Director
DIN : 00643456

Place: Chennai
Date: May 14, 2026

Rekha Murthy Rangarajan
Whole-time Director
DIN : 00647472

Venkatachalam Venkata Subramanian
Chief Financial Officer

Prakash R
Company Secretary

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

(All figures are in INR Crores unless specifically stated otherwise)

1 Company overview

Data Patterns (India) Limited ("Data Patterns" or "The company") was incorporated on 11 November 1998 and is listed on the National Stock Exchange of India ('NSE') and Bombay Stock Exchange Limited ('BSE'). The Company's principal line of business is design, development, manufacture and sale of electronic products for defence and aerospace applications. The registered office of the Company is located at Plot No.H-9, Fourth Main Road, SIPCOT IT Park, Siruseri, Chennai - 603 103, Tamil Nadu, India.

2 Summary of material accounting policies

2.1 Basis of preparation and presentation of financial statements

The financial statements are prepared in accordance with the Indian Accounting Standards (Ind AS), under the historical cost convention on the accrual basis except for certain financial assets and financial liabilities (including derivative instruments) and Defined benefit plans - plan assets, which are measured at fair values, the provisions of the Companies Act, 2013 ("the Act") (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments rules issued thereafter.

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 Act. For the business of manufacturing, 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 ascertained its operating cycle up to twelve months for the purpose of current – non-current classification of assets and liabilities. Operating cycle for the other business activities of the Company covers the duration of the specific project or contract or service and extends up to the realisation of receivables within the agreed credit period normally applicable to such lines of business.

Accounting policies have been consistently applied except where a newly issued accounting standard is

initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Certain comparative figures have been reclassified, wherever necessary, to conform to the presentation adopted in the financial statements. These reclassifications were not significant and have no impact on the total assets, total liabilities, total equity and profit of the Company.

2.2 Functional and presentation currency

The financial statements are presented in Indian Rupees which is also the Company's functional currency.

2.3 Critical accounting estimates, assumptions and judgements

The preparation of the financial statements, in conformity with generally accepted accounting principles, requires management to make estimates, assumptions and judgements that affect the reported amounts of assets and liabilities and disclosures as at the date of the financial statements and the reported amounts of income and expense for the periods reported

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates considering different assumptions and conditions

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying values of assets and liabilities within the next financial year are discussed below:

i) Useful lives of property, plant and equipment ('PPE') and other intangible assets

Property, plant and equipment/Intangible assets are depreciated/amortised over their estimated useful life, after taking into account estimated residual value. Management reviews the estimated

useful life and residual values of the assets annually in order to determine the amount of depreciation/amortisation to be recorded during any reporting period. The useful life and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes, expected level of usage and product life-cycle. The depreciation/amortisation for future periods is revised if there are significant changes from previous estimates.

ii) Employee benefit obligations

Employee benefit obligations are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments. These include the estimation of the appropriate discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, the employee benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

iii) Provisions and contingencies

From time to time, the Company is subject to legal proceedings, the ultimate outcome of each being subject to uncertainties inherent in litigation. A provision for litigation is made when it is considered probable that a payment will be made and the amount can be reasonably estimated. Significant judgement is required when evaluating the provision including, the probability of an unfavourable outcome and the ability to make a reasonable estimate of the amount of potential loss. Litigation provisions are reviewed at each accounting period and revisions made for the changes in facts and circumstances. Contingent liabilities are disclosed in the notes forming part of the financial statements. Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable.

iv) Recognition of property, plant and equipment (PPE), capital work in progress

Significant level of judgement is involved in assessing whether the expenditure incurred meets the recognition criteria under Ind AS 16 Property, Plant and Equipment. Also estimates are involved in determining the cost attributable to bringing the

assets to the location and condition necessary for it to be capable of operating in the manner intended by the management.

2.3 Critical accounting estimates, assumptions and judgements (continued)

v) Capitalisation of other intangible assets and evaluation of indicators for impairment of assets

Distinguishing the research and development phases of a new customised project and determining whether the recognition requirements for the capitalisation of development costs are met requires judgement. After capitalisation, management monitors whether the recognition requirements continue to be met and whether there are any indicators that capitalised costs may be impaired.

The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets. In assessing impairment, management estimates the recoverable amount of each asset or cash generating units based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

2.4 Revenue from contracts with customers

To determine whether to recognise revenue from contracts with customers, the Company follows a 5-step process:

- a) Identifying the contract with customer
- b) Identifying the performance obligations
- c) Determining the transaction price
- d) Allocating the transaction price to the performance obligations
- e) Recognising revenue when/as performance obligation(s) are satisfied.

Revenue from contracts with customers for products sold and service provided is recognised when control of promised products or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. Revenue is measured based on the consideration to which the

Company expects to be entitled in a contract with a customer and excludes Goods and Services Taxes and is net of rebates and discounts. No element of financing is deemed present as the sales are made with a credit term, which is consistent with market practice. A receivable is recognised when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation except where this would not be representative of the stage of completion. The Company transfers control of a good or service over time and therefore satisfies a performance obligation and recognises revenue over a period of time if one of the following criteria is met:

- i) the customer simultaneously consumes the benefit of Company's performance or
- ii) the customer controls the asset as it is being created/enhanced by the Company's performance or
- iii) there is no alternative use of the asset and the Company has either explicit or implicit right of payment considering legal precedents.

In all other cases, performance obligation is considered as satisfied at a point in time

Significant judgements are used in determining the revenue to be recognised in case of performance obligation satisfied over a period of time, revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation.

These activity-specific revenue recognition criteria are based on the goods or services provided to the customer and the contract conditions in each case, and are as described below.

a) Sale of manufactured goods

Revenue from sale of manufactured goods is recognised at a point of time when control of the product is transferred to the customer, being when the products are delivered and acknowledged by customers and the Company has not retained any significant risks of ownership or there is

no unfulfilled obligation that could affect the customer's acceptance of the product. Revenue from the sale is recognised based on the price specified in the contract, net of rebates and discounts.

b) Sale of Services

The company recognizes revenue when performance obligation as promised is satisfied with a transaction price and where there is no uncertainty as to the measurement or collectability of the consideration. Revenue from sale of services is recognized over a period of time for maintenance revenue when the related obligations are fulfilled and revenue from other services are recognised at a point in time.

2.5 Recognition of Dividend Income, Interest income or expense

Dividend income is recognised when the unconditional right to receive the income is established. Interest income or expense is recognised using the effective interest method

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

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

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortised cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

2.6 Property, plant and equipment and intangible assets

i) Plant and equipment

Plant and other equipment (comprising plant and machinery, furniture and fittings, electrical equipment, office equipment, computers and vehicles) are initially recognised at acquisition cost, including any costs directly attributable to bringing the assets to the location and condition necessary for them to be capable of operating in the manner intended by the management. Plant

and other equipment are subsequently measured at cost less accumulated depreciation and any impairment losses.

Parts of an item of PPE having different useful lives and significant value and subsequent expenditure on Property, Plant and Equipment arising on account of capital improvement or other factors are accounted for as separate components only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in the statement of profit and loss within other income or other expenses.

Property, plant and equipment are carried at the cost of acquisition or construction less accumulated depreciation and accumulated impairment, if any. The cost of property, plant and equipment includes non-refundable taxes, duties, freight, professional fees, for qualifying assets, borrowing costs capitalised in accordance with the Company's accounting policy based on Ind AS 23 – Borrowing costs and other incidental expenses related to the acquisition and installation of the respective assets. Property, plant and equipment which are retired from active use and are held for disposal are stated at the lower of their net book value or net realizable value.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of assets not put to use before such date are disclosed under 'Capital work-in-progress'. Subsequent expenditures relating to property, plant and equipment is capitalised only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably.

ii) a) Other intangible assets (Internally developed)

Intangible assets acquired separately are measured at cost of acquisition. Following initial recognition, intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The amortization of an intangible asset with a finite useful life reflects the manner in which the economic benefit is expected to be generated.

b) Intangible assets under development

"Leveraging the Company's existing competencies, the Company undertakes internal product development initiatives aimed at expanding its business opportunities and Total Addressable Market (TAM). Such initiatives are evaluated for recognition as intangible assets under development only when they meet the recognition criteria prescribed under Ind AS 38. Capitalisation is not automatic and is based on the assessment of the criteria outlined below.

The Company distinguishes between the research phase and the development phase of internal projects. Expenditure incurred during the research phase is recognised in the Statement of Profit and Loss as incurred."

Development expenditure is capitalised as "Intangible Assets Under Development" only when it is demonstrably established that the asset is technically feasible to complete, the Company has the intention and ability to complete and use or sell the asset, adequate technical, financial, and other resources are available to complete the development, future economic benefits are probable including through internal use or commercialisation, and the expenditure attributable to the asset can be reliably measured.

Intangible Assets Under Development include directly attributable costs such as material costs, employee costs directly engaged in development, and other expenditures directly attributable to preparing the asset for its intended use. General administrative costs, overheads, and inefficiencies are expensed as incurred.

Borrowing costs directly attributable to the development of qualifying intangible assets are capitalised in accordance with Ind AS 23, where applicable.

When the development is completed and the prototype is ready for its intended use, the same will be transferred to Intangible Assets and will be subjected to amortization.

c) Measurement, Impairment and Derecognition

Expenditure on research activities is recognised in profit or loss as incurred. Development expenditure is capitalised only if all recognition criteria specified above are met; otherwise, it is recognised in profit or loss as incurred.

Subsequent to initial recognition, intangible assets are measured at cost less accumulated amortisation and accumulated impairment losses, if any. Intangible Assets Under Development are measured at cost less any accumulated impairment losses and are tested for impairment annually or whenever there is an indication of impairment.

An intangible asset is derecognised on disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

d) Review of Estimates

The residual values, useful lives and methods of amortization of intangible assets are reviewed at each financial year end and adjusted prospectively, if appropriate.

iii) Depreciation and amortisation

Depreciation on property, plant and equipment is provided on straight line method and in the manner prescribed in Schedule II to the Companies Act, 2013, over its useful life specified in the Act, or based on the useful life of the assets as estimated by Management based on technical evaluation and advice. The residual value is generally assessed as 5% of the acquisition cost which is considered to be the amount recoverable at the end of the

asset's useful life. The residual values, useful lives and method of depreciation of property, plant and equipment is reviewed at each financial year end.

Intangible assets are amortised on a straight line basis over the estimated useful economic life.

Prototype assets developed will be amortized over a period of 10 years from the date of capitalization or over the delivery period of the contract, if any, whichever is earlier.

The Company has evaluated the applicability of component accounting as prescribed under Ind AS 16 and Schedule II of the Companies Act, 2013, the management has not identified any significant component having different useful lives. Schedule II requires the Company to identify and depreciate significant components with different useful lives separately. The useful lives of the assets are in line with the useful lives as prescribed under Part C of Schedule II of the Companies Act, 2013 and hence doesn't require Component Accounting.

The estimated useful life of the property, plant and equipment and intangible assets is as under,

- Building (30 years)
- Plant and Machinery (15 years)
- Computer (3-6 years)
- Furniture and Fixtures (10 years)
- Vehicles (8 years)
- Software (6 years)

iv) Impairment testing of intangible assets and property, plant and equipment

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired, based on internal or external factors. If any such indication exists, the Company estimates the recoverable amount of the asset or the cash generating unit.

For the purpose of impairment assessment, assets are grouped at the lowest levels for which there are largely independent cash inflows (cash-generating units). As a result, some assets are tested individually for impairment and some are tested at cash-generating unit level.

All individual assets or cash-generating units are tested for impairment whenever events or changes

in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's (or cash-generating unit's) carrying amount exceeds its recoverable amount, which is the higher of fair value less costs of disposal and value-in-use. To determine the value-in-use, management estimates expected future cash flows from each cash-generating unit and determines a suitable discount rate in order to calculate the present value of those cash flows. The data used for impairment testing procedures are directly linked to the Company's latest approved budget, adjusted as necessary to exclude the effects of future reorganizations and asset enhancements. Discount factors are determined individually for each cash-generating unit and reflect current market assessments of the time value of money and asset-specific risk factors.

Impairment losses for cash-generating units reduce first the carrying amount of any goodwill allocated to that cash generating unit. Any remaining impairment loss is charged pro rata to the other assets in the cash-generating unit. With the exception of goodwill, all assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.

Intangible assets that have an indefinite useful life, not subject to amortisation and Intangible assets under development are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

For the purpose of impairment testing, estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the assets for assessing the value in use. Significant judgement are involved in determining the recoverable value including the discount rate and the subjective nature of the business projection assumptions (in the Defence industry in which the Company operates) made over a long period.

Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

2.7 Non-Current assets held for sale

The company classifies an item of PPE as a non current asset held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non current assets held for sale are measured at their carrying value / fair value less cost to be incurred for its disposal. An item of non current asset held for sale is not subject to any depreciation during the period it is held for sale.

2.8 Leases

Company as a lessee

The Company evaluates each contract or arrangement, whether it qualifies as lease as defined under Ind AS 116.

The Company determines the lease term as the noncancellable period of a lease, together with periods covered by an option to extend the lease, where the Company is reasonably certain to exercise that option.

The Company at the commencement of the lease contract recognizes a Right-of-Use (ROU) asset at cost and corresponding lease liability, except for leases with term of less than twelve months (short term leases) and low-value assets. For these short term and low value leases, the Company recognizes the lease payments as an operating expense on a straight line basis over the lease term. The cost of the right-of-use asset comprises the amount of the initial measurement of the lease liability, any lease payments made at or before the inception date of the lease, plus any initial direct costs, less any lease incentives received. Subsequently, the right-of-use assets are measured at cost less any accumulated depreciation and accumulated impairment losses, if any

The right-of-use assets are depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful life of right-of-use assets are determined on the same basis as those of property, plant and equipment.

The Company applies Ind AS 36 to determine whether an RoU asset is impaired and accounts for any identified impairment loss as described in the impairment of non-financial assets below.

For lease liabilities at the commencement of the lease, the Company measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate is not readily determined, the lease payments are discounted using the incremental borrowing rate that the Company would have to pay to borrow funds, including the consideration of factors such as the nature of the asset and location, collateral, market terms and conditions, as applicable in a similar economic environment.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

The Company recognizes the amount of the remeasurement of lease liability as an adjustment to the right-of-use assets. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognizes any remaining amount of the remeasurement in statement of profit and loss.

Lease liability payments are classified as cash used in financing activities in the statement of cash flows.

2.9 Inventories

i) Raw materials

Raw materials are valued at lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost is determined on a specific identification method

ii) Work in progress and finished goods

Work in progress and finished goods are valued at lower of cost and net realizable value. Cost includes the combined cost of material, labour and a proportion of manufacturing overheads based on normal operating capacity. Cost is determined on a specific identification method.

The cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable), conversion cost and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of

business less estimated cost of completion and applicable selling expenses.

2.10 Post-employment benefits and short-term employee benefits

a) Defined contribution plan

Contribution to Provident Fund in India are in the nature of defined contribution plan and are made to a recognised fund. Contribution to Superannuation Fund is in the nature of defined contribution plan and is remitted to insurance company in accordance with the scheme framed by the Corporation. The Company has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that related employee services are received.

i) Provident fund

The Company makes contribution to the statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952, which is a defined contribution plan, and contribution paid or payable is recognised as an expense in the period in which it falls due.

ii) Other funds

The Company's contribution towards defined contribution plan is accrued in compliance with the requirement of the domestic laws of the country. Payments to defined contribution retirement benefit plans are charged as an expense as they fall due.

b) Defined benefit Plan

Under the Company's defined benefit plans, the amount of benefit that an employee will receive on retirement is defined by reference to the employee's length of service and final salary.

The defined benefit plans are as below:

i) Gratuity

The liability recognised in the statement of financial position for defined benefit plans is the present value of the defined benefit obligation (DBO) at the reporting date less the fair value of plan assets. The Company estimates the DBO annually with the assistance of independent actuaries. This is based on standard rates of inflation, salary growth rate

and mortality. Discount factors are determined close to each year-end by reference to government securities that are denominated in the currency in which the benefits will be paid and that have terms to maturity approximating the terms of the related gratuity liability.

Service cost on the Company's defined benefit plan is included in employee benefits expense. Actuarial gains and losses resulting from measurements of the net defined benefit liability are included in other comprehensive income.

ii) Leave salary - compensated absences

The Company also extends defined benefit plans in the form of compensated absences to employees. Provision for compensated absences is made on actuarial valuation basis. Entitlement to privilege leave is recognised when it accrues to the employees. Privilege leave can be accumulated subject to restriction as mentioned in the leave policy.

2.11 Borrowing cost

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset are capitalized during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

2.12 Earnings per equity share

Basic earnings per equity share is calculated by dividing the total profit for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares). In this scenario, the number of equity shares outstanding increases without an increase in resources due to which the number of equity shares outstanding before the event is adjusted for the proportionate change in the number of equity shares outstanding as if the event had occurred at the beginning of the earliest period reported.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to

equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

2.13 Income tax

Income tax comprises current and deferred tax. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to a business combination, or items directly recognized in equity or in other comprehensive income.

i) Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amounts are those that are enacted or substantively enacted as at the reporting date and applicable for the period. While determining the tax provisions, the Company assesses whether each uncertain tax position is to be considered separately or together with one or more uncertain tax positions depending the nature and circumstances of each uncertain tax position.

The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and liability simultaneously.

ii) Deferred income tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction.

Deferred income tax assets are recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

Deferred income tax liabilities are recognized for all taxable temporary differences except in respect of

taxable temporary differences that is expected to reverse within the tax holiday period.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

The Company offsets deferred income tax assets and liabilities, where it has a legally enforceable right to offset current tax assets against current tax liabilities, and they relate to taxes levied by the same taxation authority on either the same taxable entity, or on different taxable entities where there is an intention to settle the current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

2.14 Contingent liabilities and provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of economic resources will be required from the Company and amounts can be estimated reliably. Timing or amount of the outflow may still be uncertain.

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

No liability is recognised if an outflow of economic resources as a result of present obligations is not probable. Such situations are disclosed as contingent liabilities if the outflow of resources is remote.

The Company does not recognise contingent assets unless the realization of the income is virtually certain, however these are assessed continually to ensure that

the developments are appropriately disclosed in the financial statements.

2.15 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before exceptional items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future receipts or payments. In the cash flow statement, cash and cash equivalents includes cash in hand, cheques on hand, balances with banks in current accounts and other short-term highly liquid investments with original maturities of 3 months or less, as applicable.

2.16 Segment reporting

In accordance with Ind AS 108, Operating Segments, the Company has identified manufacture and sale of electronic boards and systems and related annual maintenance services for defence sector. As per Ind AS 108 Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, the Company has identified only one segment as primary reportable segment for the year ended 31 March, 2026 and 31 March, 2025.

2.17 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets other than equity instruments are classified into categories: financial assets at fair value through profit or loss and at amortised cost. Financial assets that are equity instruments are classified at fair value through profit or loss or fair value through other comprehensive income. Financial liabilities are classified into financial liabilities at fair value through profit or loss or amortised cost

Financial instruments are recognised on the balance sheet when the Company becomes a party to the contractual provisions of the instrument.

Initially, a financial instrument is recognised at its fair value except for trade receivable. Trade receivables that do not contain a significant financing component are measured at transaction price. Transaction costs directly attributable to the acquisition or issue of financial instruments are recognised in determining the carrying amount, if it is not classified at fair value through profit or loss. Subsequently, financial

instruments are measured according to the category in which they are classified.

Classification and subsequent measurement of financial assets

For the purpose of subsequent measurement financial assets are classified and measured based on the entity's business model for managing the financial asset and the contractual cash flow characteristics of the financial asset at:

- a) Amortised cost
- b) Fair value through profit and loss
- c) Fair value through other comprehensive income (FVOCI)

All financial assets are reviewed for impairment at least at each reporting date to identify whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

a) Financial asset at amortised cost

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

These assets are measured subsequently at amortised cost using the effective interest method. The loss allowance at each reporting period is evaluated based on the expected credit losses for next 12 months and credit risk exposure. The Company shall also measure the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition.

b) Financial asset at fair value through profit and loss (FVTPL)

Financial assets at FVTPL include financial assets that are designated at FVTPL upon initial recognition and financial assets that are not measured at amortised cost or at fair value through other comprehensive income. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements

apply. Assets in this category are measured at fair value with gains or losses recognised in profit or loss. The fair value of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

The loss allowance at each reporting period is evaluated based on the expected credit losses for next 12 months and credit risk exposure. The Company shall also measure the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. The loss allowance shall be recognised in profit and loss.

c) Financial asset at fair value through other comprehensive income (FVOCI)

Includes assets that are held within a business model where the objective is both collecting contractual cash flows and selling financial assets along with the contractual terms giving rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. At initial recognition, the Company, based on its assessment, makes an irrevocable election to present in other comprehensive income the changes in the fair value of an investment in an equity instrument that is not held for trading. These selections are made on an instrument-by-instrument (i.e., share-by-share) basis. If the Company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, impairment gains or losses and foreign exchange gains and losses, are recognised in other comprehensive income. There is no recycling of the amounts from OCI to profit or loss, even on sale of investment. The dividends from such instruments are recognised in statement of profit and loss.

The fair value of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

The loss allowance at each reporting period is evaluated based on the expected credit losses for next 12 months and credit risk exposure. The Company shall also measure the loss allowance for a financial instrument at an amount equal to the

lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. The loss allowance shall be recognised in other comprehensive income and shall not reduce the carrying amount of the financial asset in the balance sheet.

d) De recognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e. removed from the Company's standalone balance sheet) when:

The rights to receive cash flows from the asset have expired, or

The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (i) the Company has transferred substantially all the risks and rewards of the asset, or (ii) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a passthrough arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value

through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109 Financial Instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to P&L. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Company has not designated any financial liability as at fair value through profit and loss.

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through

the EIR amortization process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

De-recognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

Equity instruments

Ordinary shares are classified as equity. Incremental costs directly attributable to the issuance of new ordinary shares and share options and buyback of ordinary shares are recognised as a deduction from equity, net of any tax effects.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously

Fair value of financial instruments

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices, and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized. For financial assets and liabilities maturing within one year from the Balance sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.

Impairment of financial assets

In accordance with Ind AS 109 Financial Instruments, the Company applies expected credit loss (ECL) model and specific identification method based on the credit risk for measurement and recognition of impairment loss for financial assets.

The Company tracks credit risk and changes thereon for each customer. For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss, except for trade receivables.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

- All contractual terms of the financial instrument over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity uses the remaining contractual term of the financial instrument.
- Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

The Company uses default rate for credit risk to determine impairment loss allowance on portfolio of its trade receivables.

Trade receivables

The Company applies approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of receivables

Default is considered to exist when the counter party fails to make the contractual payment within 90 days of when they fall due which is on final sign off by the customer after acceptance is completed. A trade receivable is considered to be credit impaired when the management considers the amount to be non recoverable.

However Time barred dues from the government / government departments / government companies are generally not considered as increase in credit risk of such financial asset.

Other financial assets

For recognition of impairment loss on other financial assets and risk exposure, the Company determines whether there has been a significant increase in the credit risk since initial recognition and if credit risk has increased significantly, impairment loss is provided.

The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment gain or loss in the Statement of Profit and Loss.

Impairment of non-financial assets

For impairment assessment purposes, assets are grouped at the lowest levels for which there are largely independent cash inflows (cash-generating units). As a result, some assets are tested individually for impairment and some are tested at cash-generating unit level.

An impairment loss is recognised for the amount by which the asset's (or cash-generating unit's) carrying amount exceeds its recoverable amount, which is the higher of fair value less costs of disposal and value in-use. To determine the value-in-use, management estimates expected future cash flows from each cash generating unit and determines a suitable discount rate in order to calculate the present value of those cash flows. The data used for impairment testing procedures are directly linked to the Company's latest approved budget, adjusted as necessary to exclude the effects of future reorganisations and asset enhancements. Discount factors are determined individually for each cash generating unit and reflect current market assessments of the time value of money and asset specific risk factors.

All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment loss is reversed if the asset's or cash generating unit's recoverable amount exceeds its carrying amount.

Fair value measurement

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

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

The principal or the most advantageous market must be accessible by the Company

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

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

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

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. For example, listed equity instruments that have quoted market price.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the-counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair

value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, contingent consideration and indemnification asset included in level 3.

2.18 Provision for warranties

Provision for warranties are recognized for the best estimates of the average cost involved for replacement/repair etc. of the product sold till the balance sheet date. These estimates are established using historical information on the nature, frequency and average cost of warranty claims and management estimates regarding possible future incidences based on corrective actions on product failures. The estimates for accounting of warranties are reviewed and revisions are made as required.

2.19 Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest crores as per the requirement of Schedule III, unless specifically stated otherwise.

3 Recent accounting pronouncements and other regulatory updates

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

In May 2025, MCA notified amendments to Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025. The Company has reviewed the amendment and based on its evaluation it has determined that it does not have any significant impact on its financial statements.

In August 2025, MCA notified the following amendments to:

- i. Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025, the amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting

date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The Company has reviewed the aforesaid amendment and based on its assessment it has concluded that there is no impact of these amendments in its classification criteria of current and non-current liabilities.

- ii. Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments - Disclosures, titled Supplier Finance Agreements applicable w.e.f. April 1, 2025 - The amendment in Ind AS 7 requires users of financial statements of the existence of supplier finance arrangements and explains the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. Based on its assessment, the Company has concluded that these amendments have no impact, as it does not have any supplier finance arrangements.
- iii. Ind AS 12, International Tax Reform - Pillar Two Model Rules applicable immediately - The amendments clarify that the Standard applies to income taxes arising from tax law enacted or substantively enacted to implement the Pillar Two model rules published by the OECD, including tax law that implements qualified domestic minimum top-up taxes described in those rules.

The amendments introduced a temporary exception to the accounting requirements for deferred taxes in Ind AS 12, so that an entity would neither recognize nor disclose information about deferred tax assets and liabilities related to Pillar Two income taxes.

The Company operates solely in India. Accordingly, the amendment has no impact on the financial statements, and no deferred tax adjustments or additional disclosures are required in this regard.

New and revised Ind AS in issue but not effective:

- i. Ind AS 1, Presentation of Financial Statements: Where a covenant breach exists on or before the reporting date and, as a result, the liability becomes payable on demand on that date, the liability must be classified as current, even if the lender subsequently agrees not to demand payment.

The management do not expect that the adoption of the standards listed above will have a material impact on the standalone financial statements of the Company in future periods.

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 4: Property, Plant and other intangible assets

	Property, Plant and Equipment						Other Intangible Assets			
	Buildings	Plant and machinery	Computer	Furniture and fixtures	Office equipment	Vehicles	Total	Software (acquired)	Prototype assets developed internally (Refer Note 5(b))	Total
Gross block										
As at 1 April 2024	46.30	64.37	14.42	11.67	12.42	2.67	151.85	3.03	-	3.03
Additions	1.49	27.57	1.16	0.44	1.68	-	32.34	3.89	71.61	75.50
Deletions	-	(0.51)	(0.46)	(0.07)	(0.03)	(1.10)	(2.17)	-	-	-
As at 31 March 2025	47.79	91.43	15.12	12.04	14.07	1.57	182.02	6.92	71.61	78.53
Additions	19.69	6.67	1.79	1.50	3.35	-	33.01	3.31	-	3.31
Deletions	-	(0.69)	(0.43)	(0.03)	-	-	(1.14)	-	-	-
As at 31 March 2026	67.49	97.41	16.48	13.51	17.42	1.57	213.89	10.23	71.61	81.84
Accumulated Depreciation / Amortization										
As at 1 April 2024	3.59	14.86	7.11	1.15	3.44	1.13	31.28	1.20	-	1.20
Charge for the year (refer note (ii) below)	1.67	4.46	2.98	1.13	1.23	0.28	11.75	0.79	0.28	1.07
Reversals on deletions	-	(0.51)	(0.43)	(0.06)	(0.03)	(1.04)	(2.07)	-	-	-
As at 31 March 2025	5.26	18.81	9.66	2.22	4.64	0.37	40.96	1.99	0.28	2.27
Charge for the year (refer note (ii) below)	2.05	5.48	2.86	1.18	1.49	0.29	13.35	1.21	7.14	8.35
Reversals on deletions	-	(0.65)	(0.41)	(0.01)	-	-	(1.07)	-	-	-
As at 31 March 2026	7.31	23.64	12.11	3.39	6.13	0.66	53.25	3.20	7.42	10.62
Net block										
As at 31 March 2025	42.53	72.62	5.46	9.82	9.43	1.20	141.06	4.93	71.33	76.26
As at 31 March 2026	60.18	73.77	4.37	10.12	11.29	0.91	160.64	7.03	64.19	71.22

Note:

- (i) No proceedings have been initiated or are pending against the Company under the Benami Transactions (Prohibition) Act, 1988, as the Company does not hold any benami property.
(ii) Includes INR 0.31 crore (previous year: INR 0.60 crore) transferred to intangible assets under development, representing directly attributable costs capitalized during the year.

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 5: Capital work in progress and intangible under development

a) Capital work in progress

Changes in capital work-in-progress are as follows:

Particulars	As at 31 March 2026	As at 31 March 2025
Balance at the beginning	12.79	7.18
Additions during the year	16.52	12.79
Less: Capitalized during the year	16.09	7.18
Balance at the end	13.22	12.79

Ageing schedule of capital work-in-progress

Particulars	As at 31 March 2026	As at 31 March 2025
Less than 1 year	13.22	12.79
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	13.22	12.79

- i) There were no projects temporarily suspended as at 31 March 2026 and 31 March 2025.
- ii) There were no projects whose Completion schedule of capital work in progress exceeded its original plan as at 31 March 2026 and 31 March 2025.

b) Intangible under development

- (i) Intangible assets under development represent costs incurred in respect of products developed internally.

Changes in Intangible under development are as follows:

Particular	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of the year	36.28	40.90
Add:		
Inventory costs capitalised	16.81	47.03
Employee benefit expense	5.28	17.69
Other overheads	0.72	2.27
Less: Intangibles capitalised during the year*	-	71.61
Balance at the year end	59.09	36.28

*Represents prototype products developed and capitalized during the financial year ended 31 March 2025 (Refer Note 4).

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

(All figures are in INR Crores unless specifically stated otherwise)

(ii) Intangible assets under development acquired separately

Particular	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of the year	-	-
Additions during the year	1.77	-
Less: Capitalized during the year	-	-
Balance at the year end	1.77	-
Total intangible assets under development (i + ii)	60.86	36.28

Ageing schedule of intangible assets under development

Particular	As at 31 March 2026	As at 31 March 2025
Less than 1 year	22.81	34.16
1-2 years	36.28	2.12
2-3 years	-	-
More than 3 years	-	-
Total	59.09	36.28

- i) There were no projects temporarily suspended as at 31 March 2026 and 31 March 2025.
- ii) As at 31 March 2026 and 31 March 2025, there were no intangibles assets under development projects whose completion is overdue or has exceeded the cost compared to its original plan.

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 6: Right of use assets

Particulars	Land	Buildings	Furniture and fixtures	Vehicles	Total
Gross block					
As at 1 April 2024	24.95	6.60	0.42	0.28	32.25
Additions	-	3.85	-	-	3.85
Deletions	-	(0.09)	(0.13)	(0.10)	(0.32)
As at 31 March 2025	24.95	10.36	0.29	0.18	35.78
Additions	-	-	-	0.15	0.15
Deletions	-	-	-	-	-
As at 31 March 2026	24.95	10.36	0.29	0.33	35.93
Accumulated depreciation					
As at 1 April 2024	0.38	3.76	0.16	0.14	4.44
Charge for the year	0.27	1.36	0.03	0.04	1.70
Reversals on deletions	-	(0.08)	(0.13)	(0.08)	(0.29)
As at 31 March 2025	0.65	5.04	0.06	0.10	5.85
Charge for the year	0.27	1.20	0.03	0.06	1.56
Reversals on deletions	-	-	-	-	-
As at 31 March 2026	0.92	6.24	0.09	0.16	7.41
Net block					
As at 31 March 2025	24.30	5.32	0.23	0.08	29.93
As at 31 March 2026	24.03	4.12	0.20	0.17	28.52

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 7: Other financial assets

(Unsecured, considered good unless otherwise stated)

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non-current	Current	Non-current	Current
Security deposits	1.24	-	1.71	-
Balances with bank held as margin money [#]	93.15	-	88.76	-
Interest accrued on deposits but not due	-	2.56	-	1.39
Advances to employees	-	0.79	-	0.69
Unbilled receivables	-	7.26	-	2.55
Customs duty receivable	-	0.12	-	-
Total	94.39	10.73	90.47	4.63

[#] Non-current bank balances represents deposits given as lien to obtain bank guarantee. These bank guarantees are issued to customers as collateral for execution of contracts and / or receipt of advances against contracts.

NOTE 8: Deferred tax Liabilities

Movement in deferred tax balances - Deferred tax recognized in profit or loss and other comprehensive income is presented below:

Deferred Tax (Asset) / Liabilities as at 31 March 2026:

Particulars	Net Balance as at 1 April 2025	Movement during the year		Net Balance as at 31 March 2026
		Recognised in Profit and Loss	Recognised in Other comprehensive income	
Deferred Tax Liabilities arising on account of:				
- Property plant and equipment and other intangible assets	23.28	0.13	-	23.41
- Fair valuation of investments	3.88	(1.28)	-	2.60
Deferred tax assets arising on account of :				
- Employee benefits	(4.25)	(1.12)	0.21	(5.15)
- Other temporary differences	(0.46)	(0.28)	-	(0.74)
Deferred Tax Liabilities (net)	22.46	(2.55)	0.21	20.12

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

(All figures are in INR Crores unless specifically stated otherwise)

Deferred Tax (Assets) / Liabilities as at 31 March 2025

Particulars	Net Balance as at 01 April 2024	Movement during the year		Net Balance as at 31 March 2025
		Recognised in Profit and Loss	Recognised in Other comprehensive income	
Deferred Tax Liabilities arising on account of:				
- Property plant and equipment and other intangible assets	3.83	19.45	-	23.28
- Fair valuation of investments	2.70	1.18	-	3.88
Deferred tax assets arising on account of :				
- Employee benefits	(3.56)	(0.04)	(0.65)	(4.25)
- Other temporary differences	(0.66)	0.20	-	(0.46)
Deferred Tax Liabilities (net)	2.31	20.79	(0.65)	22.45

NOTE 9: Other Assets

(Unsecured, considered good unless otherwise stated)

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non-current	Current	Non-current	Current
Capital advances	7.89	-	0.95	-
Taxes paid under protest	0.81	-	0.81	-
Prepaid expenses	-	10.97	-	10.34
Income tax assets (net)	23.46	-	23.46	-
Advance to suppliers	-	22.17	-	44.26
Total	32.16	33.14	25.22	54.60

NOTE 10: Current Tax Liabilities (net)

Particulars	As at 31 March 2026	As at 31 March 2025
Income tax payable (net)	5.63	-
Total	5.63	-

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 11: Inventories

(Valued at lower of cost or NRV)

Particulars	As at 31 March 2026	As at 31 March 2025
Raw materials	156.84	167.62
Work-in-progress	82.19	116.79
Finished goods	34.86	34.10
Total	273.89	318.51

Note:

- Raw Materials includes goods in transit of INR 9.83 Crores (31 March 2025; INR 0.12 Crores)
- During the year the company has written off INR 10.45 Crores (31 March 2025; INR 3.97 Crores)
- Cost of Inventories recognized as expense in statement of profit and loss INR 333.90 Crores (31 March 2025; INR 276.10 Crores)
- The basis of valuation of inventories is set out in Note 2.9

NOTE 12: Investments

Particulars	As at 31 March 2026	As at 31 March 2025
Investment in mutual funds [Quoted (fully paid)]	328.85	326.55
Total	328.85	326.55

Name of the fund (Measured at FVTPL)	No of units		Amount	
	As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
Aditya Birla Sun Life Short Term Fund - Regular Plan – Growth	-	4,894,326	-	22.78
Axis Arbitrage Fund - Regular Plan – Growth	28,524,767	32,498,561	55.67	59.78
Axis Liquid Fund - Regular Plan - Growth	-	1,877	-	0.54
Axis Overnight Fund - Regular Plan – Growth	-	2,037	-	0.27
HDFC Short Term Debt Fund - Regular Plan – Growth	-	863,928	-	2.70
ICICI Prudential Money Market Fund - Regular Plan – Growth	-	175,371	-	6.53
ICICI Prudential Savings Fund – Growth	-	268,203	-	14.29
Invesco India Arbitrage Fund – Growth	11,176,346	11,928,049	37.26	37.47
Kotak Arbitrage Fund - Regular Plan – Growth	10,944,436	11,634,045	42.84	42.91
Nippon India Arbitrage Fund – Growth	-	6,496,472	-	16.98
Nippon India Money Market Fund – Growth	-	31,533	-	12.84
SBI Arbitrage Opportunities Fund - Regular Plan– Growth	18,065,084	11,246,497	63.84	37.40
Tata Arbitrage Fund - Regular Plan – Growth	49,557,950	44,254,998	74.35	62.55
Tata Money Market Fund - Regular Plan – Growth	-	16,768	-	7.76
Tata Overnight Fund - Regular Plan – Growth	-	13,095	-	1.75
Kotak Income Plus arbitrage omni fof regular - Growth	13,506,862	-	17.28	-
ICICI Prudential Equity - Arbitrage Fund - Growth	10,493,947	-	37.61	-
Total	142,269,392	124,325,760	328.85	326.55

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

(All figures are in INR Crores unless specifically stated otherwise)

Particulars	As at 31 March 2026	As at 31 March 2025
Aggregate amount of unquoted investments carried at cost	-	-
Aggregate amount of impairment in value of investments	-	-
Aggregate value of quoted investments - Carried at FVTPL	328.85	326.55

NOTE 13: Trade receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Considered good - secured	-	-
Considered good - unsecured	727.77	596.40
Trade receivables which have significant increase in credit risk	-	-
Trade receivables - credit impaired	1.67	0.11
Less: Loss allowance	(1.67)	(0.11)
Total	727.77	596.40

Movement in allowance for impairment of trade receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Opening	0.11	0.55
Add: Provided during the year	1.56	0.11
Less: Reversal during the year	-	0.55
Closing	1.67	0.11

- a) There are no trade or other receivable due from directors or other officers of the Company either severally or jointly with any other person nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.
- b) Customer credit risk is managed based on the Company's established policy, procedures and control relating to customer credit risk management, pursuant to which outstanding customer receivables are regularly monitored by the management. Outstanding customer receivables are regularly monitored by the management to ensure the risk of credit loss is minimal. Credit quality of a customer is assessed based on historical information in relation to pattern of collections, defaults and credit worthiness of the customer.

c) Ageing for receivables

As at 31 March 2026	Not due	Less than 6 months	6 month - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	673.94	41.62	7.26	3.83	1.08	0.04	727.77
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	1.20	0.10	0.10	0.00	0.23	0.04	1.67
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-
	675.14	41.72	7.36	3.84	1.30	0.08	729.44
Less: Loss allowance	1.20	0.10	0.10	0.00	0.23	0.04	1.67
Total	673.94	41.62	7.26	3.83	1.08	0.04	727.77

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

(All figures are in INR Crores unless specifically stated otherwise)

As at 31 March 2025	Not due	Less than 6 months	6 month - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	507.15	68.12	8.80	12.24	0.08	-	596.40
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	0.04	0.02	0.05	-	-	-	0.11
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-
	507.19	68.14	8.85	12.24	0.08	-	596.51
Less: Loss allowance	0.04	0.02	0.05	-	-	-	0.11
Total	507.15	68.12	8.80	12.24	0.08	-	596.40

NOTE 14: Cash and bank balances

Particulars	As at 31 March 2026	As at 31 March 2025
Cash and cash equivalents:		
Cash on Hand	0.01	0.09
Balances with banks		
- In current account and EEFC accounts	43.76	1.99
- In QIP monitoring agency account [#]	3.07	0.56
Deposit accounts (with original maturity up to 3 months)		
- Out of surplus funds	10.01	35.00
	56.85	37.64
Bank balances other than mentioned in cash and cash equivalents		
Balance with banks		
- In current account and EEFC accounts ^{##}	0.03	0.02
Deposit accounts (with original maturity greater than 3 months upto 12 months)		
- Out of QIP proceeds [#] (Refer Note 39)	36.95	88.74
	36.98	88.76
	93.83	126.40

[#] The amount represents unutilized QIP proceeds

^{##} The amount represents unclaimed dividend of Rs. 0.03 crores as at 31 March 2026 (Rs. 0.02 crores as at 31 March 2025).

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 15: Share Capital

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of shares*	Amount	Number of shares*	Amount
Authorised				
Equity shares of Rs.2/- each	78,750,000	15.75	7,87,50,000	15.75
		15.75		15.75
Issued, subscribed and fully paid up				
Equity shares of Rs.2 each	55,983,969	11.20	55,983,969	11.20
	55,983,969	11.20	55,983,969	11.20

a) Movement of equity shares

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of shares*	Amount	Number of shares*	Amount
Equity shares of Rs.2 each				
Opening balance	55,983,969	11.20	55,983,969	11.20
Closing balance	55,983,969	11.20	55,983,969	11.20

b) Shareholders holding more than 5% of the aggregate shares in the Company

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of shares*	Amount	Number of shares*	Amount
Equity shares of Rs.2 each				
S. Rangarajan	12,765,315	22.80%	12,765,315	22.80%
Rekha Rangarajan	10,649,948	19.02%	10,649,948	19.02%
Government of Singapore	#	#	2,965,052	5.30%
Total	23,415,263	41.82%	26,380,315	47.12%

The holding as on 31 March 2026 is less than 5%.

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

(All figures are in INR Crores unless specifically stated otherwise)

c) Disclosure of shareholding of promoters

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of shares*	Amount	Number of shares*	Amount
Equity shares of Rs.2 each				
S. Rangarajan	12,765,315	22.80%	12,765,315	22.80%
Rekha Rangarajan	10,649,948	19.02%	10,649,948	19.02%
Sheela Murthy [#]	327,120	0.58%	327,120	0.58%
	23,742,383	42.40%	23,742,383	42.40%

* Share data expressed in numbers

[#] The shares held by Late Gowdakere Keshava Murthy Vasundhara, member of the Promoter Group was transmitted to Mrs. Sheela Murthy, member of the promoter group on April 03, 2025.

d) Terms/ rights attached to equity shares

The Company has one class of equity shares having a par value of Rs. 2/- per share. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except interim dividend, which is approved by the Board of Directors. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be proportional to the number of equity shares held by the shareholders.

e) There were no shares issued pursuant to contract without payment being received in cash, allotted as fully paid up by way of bonus issues and there were no buy back of shares during the last 5 years immediately preceding 31 March 2026 other than 3,82,45,275 bonus equity shares of Rs. 2/- each issued and allotted to its shareholders by capitalising General reserves amounting to Rs. 7.65 crores in the financial year 2021-22.

f) Details of dividend declared:

Particulars	As at 31 March 2026	As at 31 March 2025
Date of meeting of board of directors	17-May-25	18-May-24
Date of meeting of shareholders	8-Aug-25	30-Jul-24
Dividend per share	7.90	6.50
Cash outflow	44.23	36.39

g) Capital management

The Company's capital management objectives are:

- to safeguard the Company's ability to continue as a going concern, and continue to provide optimum returns to the shareholders and all other stakeholders by building a strong capital base.
- to maintain an optimum capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Company may adjust the return on capital to shareholders, issue new shares, or sell investments / other assets to reduce debt.

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

(All figures are in INR Crores unless specifically stated otherwise)

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders plus its borrowings and cash credit facility, if any, less cash and cash equivalents as presented on the face of the balance sheet. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. The amounts managed as capital by the Company for the reporting years are summarized as follows:

Particulars	As at 31 March 2026	As at 31 March 2025
Borrowings	-	-
Cash and bank balances	93.83	126.4
Net debt *	-	-
Total equity	1,735.97	1,508.22
Gearing ratio	0.00%	0.00%

* Net debt is zero considering the fact that cash and bank balances are higher than borrowings of the Company. Lease liabilities are not included in Borrowings for this purpose.

NOTE 16: Other equity

Particulars	As at 31 March 2026	As at 31 March 2025
Capital reserve	0.30	0.30
General reserve	1.51	1.51
Securities premium		
Opening balance	804.77	804.26
Add: Reversal of share issue expenses of IPO	-	0.51
Closing balance	804.77	804.77
The Company has exercised the option to adjust the share issue expenses with the balance available in Securities premium account as per Section 52 of the Companies act 2013.		
Surplus in statement of profit and loss		
Opening balance	694.90	509.48
Add: Profit after tax	271.37	221.81
Less: Dividend paid	(44.23)	(36.39)
Closing balance	922.04	694.90
Other comprehensive income:		
Opening balance	(4.46)	(2.54)
Add: Movement during the year (net)	0.61	(1.92)
Closing balance	(3.85)	(4.46)
Total other equity	1,724.77	1,497.02

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

(All figures are in INR Crores unless specifically stated otherwise)

Nature and purpose of reserves

Capital reserve

Capital reserve represents the difference between the net assets acquired and the carrying value of investment in the wholly owned subsidiary on merger.

General reserve

The general reserve is used from time to time to transfer profits from retained earnings for appropriation purpose. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income.

Securities premium

Securities premium comprises of the amount of share issue price received over and above the face value.

Surplus in statement of profit and loss

The above reserve represents profits generated and retained by the Company post distribution of dividends to the equity shareholders in the respective years. This reserve can be utilized for distribution of dividend by the Company in accordance with the provisions of the Companies Act, 2013.

Items of other comprehensive income

Represents remeasurement of defined benefit liability which comprises of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability.

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 17: Borrowings

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non-current	Current	Non-current	Current
Secured				
From Banks	-	-	-	-
From Others	-	-	-	-
Total	-	-	-	-
Bank overdraft	-	-	-	-
Current maturities of long term debt	-	-	-	-
	-	-	-	-

Details of borrowings

- a) The Company had sanctioned cash credit facilities aggregating to INR 50 crore as at 31 March 2026. Details are set out below:

Name of Lender	Cash Credit Limit	As at 31 March 2026	As at 31 March 2025
Axis Bank Limited	10.00	-	-
HDFC Bank Limited	20.00	-	-
Bank of Baroda	10.00	-	-
ICICI Bank Limited	10.00	-	-
Total	50.00	-	-

- b) The company does not have any borrowings from banks and financial institutions which have not been used for the specific purpose for which it was taken as at 31 March 2026 and 31 March 2025.
- c) Quarterly returns / statements of current assets filed by the Company with banks are in agreement with the unaudited books of account.
- d) The sanctions are subject to covenants and the Company has complied with the covenants in the financial years 2025-26 and 2024-25.

NOTE 18: Lease liabilities

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non-current	Current	Non-current	Current
Lease liabilities	4.14	1.13	5.14	1.03
Total	4.14	1.13	5.14	1.03

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

(All figures are in INR Crores unless specifically stated otherwise)

a) Movement in lease liability

Particulars	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of the year	6.17	3.50
Additions	0.15	3.87
Interest expenses on remeasurement of lease liability for the year	0.53	0.58
Payment of lease liabilities	(1.58)	(1.75)
Closure of Lease Liability	-	(0.03)
Balance at the end of the year	5.27	6.17

b) Summary of contractual maturities of lease liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Less than one year	1.13	1.03
One year to five years	3.60	4.11
More than five years	0.54	1.03
Total lease liabilities at the end of the year	5.27	6.17

c) Amount recognized in statement of profit and loss

Particulars	As at 31 March 2026	As at 31 March 2025
Interest on lease liabilities	0.53	0.58
Depreciation of Right of use assets	1.56	1.70
Total	2.09	2.28

d) Amount recognized in cash flow statement

Particulars	As at 31 March 2026	As at 31 March 2025
Total cash outflows for leases	1.58	1.75

- e) The Company has lease contracts for office premises, systems and transport arrangement for commutation of employees. These lease contracts are cancellable/ renewable for further period on mutually agreeable terms during the tenure of lease contracts. These lease contracts are classified as short term lease contracts under Ind AS 116.

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 19: Provisions

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non-current	Current	Non-current	Current
Provision for employee benefits				
- Gratuity (Also, refer note (a) below)	11.19	6.44	9.54	4.35
- Compensated absences (Also, refer note (b) below)	2.49	0.35	2.71	0.28
Provision for Commission to Directors	-	0.50	-	0.50
Provision for warranty	-	0.57	-	-
Total	13.68	7.86	12.25	5.13

19.1 Provision for employee benefits

a) Gratuity

In accordance with applicable Indian laws, the Company provides for gratuity, a defined benefit retirement plan ("the Gratuity Plan") covering eligible employees. The Gratuity plan provides for a lump sum payment to vested employees on retirement (subject to completion of five years of continuous employment), death, incapacitation or termination of employment that are based on last drawn salary and tenure of employment. Liabilities with regard to the Gratuity plan are determined by actuarial valuation on the reporting date and the Company makes annual contribution to the gratuity fund maintained by Reliance Nippon Life Insurance Company Ltd.

The following tables summaries the components of net benefit expense recognised in the Statement of profit and loss and the funded status and amounts recognised in the balance sheet for the gratuity.

i) Change in projected benefit obligation

Particulars	As at 31 March 2026	As at 31 March 2025
Projected benefit obligation at the beginning of the year	19.77	15.18
Current service cost	2.37	1.45
Interest cost	1.51	1.09
Past service cost	3.01	0.00
Benefits paid	(0.61)	(0.49)
Actuarial (gain)/ loss	(0.84)	2.54
Projected benefit obligation at the end of the year	25.21	19.77

ii) Change in plan assets

Particulars	As at 31 March 2026	As at 31 March 2025
Fair value of plan assets at the beginning of the year	5.86	4.10
Expected return on plan assets	0.42	0.29
Employer contributions	2.00	2.00
Benefits paid	(0.61)	(0.50)
Actuarial (loss)/gain	(0.02)	(0.03)
Fair value of plan assets at the end of the year	7.65	5.86
Thereof		
Funded	7.65	5.87
un-funded	17.56	13.89

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

(All figures are in INR Crores unless specifically stated otherwise)

iii) Reconciliation of present value of obligation on the fair value of plan assets to the liability recognised

Particulars	As at 31 March 2026	As at 31 March 2025
Present value of projected benefit obligation at the end of the year	25.21	19.77
Fair value of plan assets at the end of the year	(7.65)	(5.86)
Liability recognized in the balance sheet	17.56	13.91

iv) Gratuity cost for the year

Particulars	As at 31 March 2026	As at 31 March 2025
Current service cost	2.37	1.45
Interest cost	1.51	1.09
Expected returns on plan assets	(0.42)	(0.29)
Total amount recognised in profit or loss	3.46	2.25
Actuarial loss/(gain)	(0.82)	2.57
Total amount recognised in other comprehensive income	(0.82)	2.57
Net gratuity cost	2.64	4.82

v) Principal actuarial assumptions used:

Particulars	As at 31 March 2026	As at 31 March 2025
Discount rate	7.67%	6.82%
Long-term rate of compensation increase	9.00%	9.00%
Attrition rate		
a) For service 4 years and below	13.00%	13.00%
b) For service 5 years and above	3.00%	3.00%
Expected rate of return on plan assets	7.67%	6.82%

The Company assesses these assumptions with the projected long-term plans of growth and prevalent industry standards.

vi) The table below outlines the effect on the defined benefit obligation in the event of a decrease/increase of 1% in the rate of assumptions:

Particulars	As at 31 March 2026	As at 31 March 2025
Future salary increases		
Increase	(1.56)	(1.46)
Decrease	1.55	1.40
Discount rate		
Increase	2.79	2.29
Decrease	(3.42)	(2.83)
Attrition rate		
Increase	0.50	0.01
Decrease	(0.60)	(0.02)

The sensitivity analysis presented above may not be representative of the actual change in the obligation, since the above analysis are based on change in an assumption while holding other assumptions constant. In practice, it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

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

(All figures are in INR Crores unless specifically stated otherwise)

vii) Risk exposure

The defined benefit plan exposes the Company to actuarial risks such as interest rate risk, investment risk, longevity risk and inflation risk.

Interest rate risk

The present value of the defined benefit liability is calculated using a discount rate determined by reference to market yields of G-sec securities. The estimated term of the bonds is consistent with the estimated term of the defined benefit obligation and it is denominated in Indian rupees. A decrease in market yield on G-sec securities will increase the Company's defined benefit liability, although it is expected that this would be offset partially by an increase in the fair value of certain of the plan assets.

Investment risk

The company maintains plan assets in the form of fund with Reliance Nippon Life Insurance Company Ltd. The fair value of the plan assets is exposed to the market risks (in India).

Longevity risk

The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants during their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.

Inflation risk

A significant proportion of the defined benefit liability is linked to inflation. An increase in the inflation rate will increase the Company's liability.

viii) Sensitivity analysis - DBO at the end of the year

Particulars	As at 31 March 2026	As at 31 March 2025
Weighted average duration of DBO (in years)	14	15
Expected employer contribution in the next year	6.45	4.36
Maturity analysis*		
year		
1	1.86	1.74
2	1.37	0.60
3	1.58	1.09
4	1.02	1.11
5	1.46	0.69
Beyond 5 years	83.44	57.10

*The expected maturity analysis of undiscounted gratuity benefit obligation after balance sheet date.

ix) Experience Adjustments

Particulars	2025-26	2024-25	2023-24	2022-23	2021-22
Present value of Benefit Obligation	25.21	19.77	15.18	12.60	10.54
Fair Value of Plan Assets	(7.65)	(5.86)	(4.10)	(1.77)	(0.64)
Deficit / (Surplus)	17.56	13.91	11.08	10.83	9.90
Experience adjustments on Plan Liabilities - Gain / (Loss)	1.87	0.29	0.39	0.74	0.80

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

(All figures are in INR Crores unless specifically stated otherwise)

b) Compensated absences

The Employees of the Company are entitled to compensated absence. Employees can carry forward a portion of the unutilized accrued compensated absence and utilize it in future periods or receive cash compensation at retirement or termination of employment for the unutilized accrued compensated absence as per Company policy. The Company records an obligation for compensated absences in the period in which employees render services that increase this entitlement. The Company measures the expected cost of compensated absence as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the balance sheet date. The liability has been actuarially evaluated and accounted in the books.

19.2 Movement of provision for warranty

Particulars	As at	
	31 March 2026	31 March 2025
Balance at the beginning of the year	-	-
Add : Provision made during the year	1.33	0.72
Less : Claims settled during the year	(0.76)	(0.72)
Balance at the end of the year	0.57	-

Provision represents estimates made for probable liabilities/ claims relating to product warranties and the outflow would depend on receipt of claims during the period of warranty.

NOTE 20: Other Liabilities

Particulars	As at		As at	
	31 March 2026		31 March 2025	
	Non-current	Current	Non-current	Current
Income received in advance	14.87	20.73	14.32	155.01
Employee related payables	-	10.00	-	8.47
Statutory dues payable	-	15.00	-	15.90
Total	14.87	45.73	14.32	179.38

Note 21: Trade payables

Particulars	As at	
	31 March 2026	31 March 2025
Total outstanding dues to micro enterprises and small enterprises (Also, refer note (a) and (b))	0.84	11.26
Total outstanding dues to other than micro enterprises and small enterprises (Also, refer note (b))	75.96	72.54
Total	76.80	83.80

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

(All figures are in INR Crores unless specifically stated otherwise)

a) Disclosures Required Under Section 22 Of The Micro, Small And Medium Enterprises Development Act, 2006:

Particulars	As at 31 March 2026	As at 31 March 2025
Principal amount remaining unpaid	0.84	11.26
Interest due thereon	-	-
Interest paid by the Company in terms of Section 16 of MSMED Act, 2006, along with the amount of the payment made to the suppliers and service providers beyond the appointed day during the year	-	-
Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	-	-
Interest accrued and remaining unpaid as at balance sheet date	-	-
Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006	-	-

The management has identified enterprises which have provided goods and services to the Company and which qualify under the definition of Micro and Small Enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006 (MSMEDA). Accordingly, the disclosure in respect of the amounts payable to such enterprises as at 31 March 2026 and 31 March 2025 has been made in the financials statements based on information received and available with the Company. Further, the Company has not paid any interest to any micro and small enterprises during the current year and previous year.

b) Ageing of trade payables

i) MSME

Particulars	As at 31 March 2026	As at 31 March 2025
Outstanding for following period from due date from payment		
Unbilled	-	-
Not due	0.77	11.26
Less than 1 year	0.07	-
1 to 2 years	-	-
2 to 3 years	-	-
More than 3 years	-	-
Total	0.84	11.26

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

(All figures are in INR Crores unless specifically stated otherwise)

ii) Others

Particulars	As at 31 March 2026	As at 31 March 2025
Outstanding for following period from due date from payment		
Unbilled	3.62	1.77
Not due	27.67	24.49
Less than 1 year	38.04	44.81
1 to 2 years	6.63	1.47
2 to 3 years	-	-
More than 3 years	-	-
Total	75.96	72.54

iii) There were no disputed trade payables to MSME and other vendors as at 31 March 2026 and 31 March 2025.

NOTE 22: Other financial liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Capital creditors	3.26	7.36
Unclaimed dividend	0.03	0.02
Total	3.29	7.38

Note 23: Revenue from operations

Particulars	As at 31 March 2026	As at 31 March 2025
Sale of products		
Export sales	60.65	105.88
Domestic sales	809.27	563.66
Sale of services		
Export of service	1.15	0.83
Domestic service	53.70	37.98
Total	924.77	708.35

a) Disaggregation of revenue information

The table below presents disaggregated revenues from contracts with customer which is recognized based on goods transferred at a point of time by geography and offerings of the Company. As per the management, the below disaggregation best depicts the nature, amount, timing and uncertainty of how revenues and cash flows are affected by industry, market and other economic factors.

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

(All figures are in INR Crores unless specifically stated otherwise)

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Revenue by geography		
India	862.97	601.64
Rest of the world	61.80	106.71
Revenue by timing		
Goods transferred at a point in time	869.92	669.54
Goods transferred over time	-	-
Services transferred at a point in time	16.80	13.80
Services transferred over time	38.05	25.01

b) Contract balances

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Receivables, which are included in Trade receivables (gross)	727.77	596.40
Revenue received in advance, which are included in 'Other liabilities'	35.60	169.33

c) Segment information

In accordance with Ind AS 108, Operating Segments, the Company has identified manufacture and sale of electronic boards and systems and related annual maintenance services for defence sector. The Chief Operating Officer(COO) evaluates the Company performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, the Company has identified only one segment as primary reportable segment for the year ended 31 March 2026 and 31 March 2025.

Geographical information

The Company is domiciled in India. The amount of its revenue from external customers and non-current assets other than financial instruments, and deferred tax assets, broken down by location of the assets, is shown below:

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Revenue by geography		
India	862.97	601.64
Rest of the world	61.80	106.71

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Non-current asset		
India	366.62	321.54
Rest of the world	-	-

d) Information about major customers

Revenue from operations include revenue from major customers of the Company contributing individually to more than 10% of the Company's total revenue from operations as given below.

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
No of customer	3.00	2.00
Revenue from operations	509.12	337.06
Trade receivables	414.17	304.61

e) There were no adjustments to the contract price in respect of revenue recognised in the statement of profit and loss.

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 24 : Other income

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Interest income from bank deposits	9.73	19.94
Net foreign exchange gain	0.04	1.19
Profit on sale of investments	22.21	9.00
Fair value gain on re-measurement of investment valued at FVTPL	(7.00)	15.43
Other non-operating income	2.98	0.14
Provision no longer required written back	-	0.64
	27.96	46.34

NOTE 25 : Cost of raw materials consumed

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Opening stock	167.62	191.08
Purchases	295.28	327.81
Less: Closing stock	(156.84)	(167.62)
Total	306.06	351.27

NOTE 26 : Changes in inventories of work in progress and finished goods

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Opening stock		
Work-in-progress	116.79	40.47
Finished goods	34.10	35.25
	150.89	75.72
Closing stock		
Work-in-progress	82.19	116.79
Finished goods	34.86	34.10
	117.05	150.89
Net increase in inventories	33.84	(75.17)

Note 27 : Employee benefits expense

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Salaries and wages	134.19	97.92
Directors' remuneration (Also, refer note 35(b) and 5(b))	3.01	2.50
Gratuity expense (Also, refer note 19(a)(iv))	3.46	2.25
Company's contribution to provident and other funds	7.04	5.70
Staff welfare expenses	6.56	5.69
Total	154.26	114.06

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 28 : Finance cost

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Other borrowing costs	11.92	11.50
Interest on lease liabilities	0.53	0.58
Total	12.45	12.08

NOTE 29 : Depreciation and amortization expenses

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Depreciation on property plant and equipment (refer note 4 and 4(ii))	13.04	11.71
Amortization of intangible assets (refer note 4)	8.35	0.51
Depreciation of right of use assets (refer note 6)	1.56	1.70
Total	22.95	13.92

NOTE 30 : Other expenses

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Power and fuel	4.85	4.24
Rent (refer note 18(e))	2.09	0.66
Repairs and maintenance		
- for others	11.10	8.31
Rates and taxes	0.17	0.19
Insurance	1.34	0.87
Travelling expenses	10.36	8.02
Printing and stationery	0.56	0.61
Communication expenses	0.48	0.38
Freight outward	2.12	1.16
Legal and professional fees	7.30	6.11
Payments to auditors		
- for statutory audit	0.33	0.22
- for limited review	0.06	0.06
- for other certification	0.03	0.05
Directors' sitting fees (Refer note 35(b))	0.56	0.55
Business promotion expenses	1.19	2.13
Liquidated damages (LD) written off	2.91	2.28
Provision for doubtful debts	1.56	0.11
Commission to directors	0.50	0.50
Corporate social responsibility expenses (Refer Note 34)	4.50	3.56
Miscellaneous expenses	4.61	3.18
	56.62	43.19

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 31 : Other comprehensive income

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Re-measurement of post employment benefit obligation, net	0.82	(2.57)
Income tax relating to items that will not be reclassified to profit and loss	(0.21)	0.65
Total	0.61	(1.92)

NOTE 32 : Tax Expenses

The major components of tax expense and the reconciliation of the expected tax expense based on the domestic effective tax rate of the Company at 25.17% and the reported tax expense in the statement of profit and loss are as follows:

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Profit before tax as per statement of profit and loss	363.54	295.34
Enacted tax rates	25.17%	25.17%
Tax on profit at enacted tax rate	91.50	74.34
Tax effect of amounts which are not deductible (taxable) in calculating taxable income		
Corporate social responsibility expenditure	1.13	0.90
Others	(0.17)	(2.25)
Actual tax expenses	92.46	72.99
Add: Tax pertaining to previous years	(0.29)	0.54
Tax expenses recognized in statement of profit and loss	92.17	73.53

NOTE 33 : Earnings per Share (EPS)

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Basic and Diluted EPS		
Nominal value per equity share (in Rs.)	2.00	2.00
Profit for the year (A)	271.37	221.81
Weighted average number of equity shares outstanding during the year (B) (share data expressed in numbers)	5,59,83,969	5,59,83,969
Basic and diluted earnings per equity share (A/B) (in Rs.)	48.47	39.62

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 34 : Corporate social responsibility expenditure

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Amount required to be spent as per section 135 of the Act by the company	4.50	3.56
Amount of expenditure incurred	4.50	3.36
Construction/Acquisition of Asset:		
In cash	-	-
Yet to be paid in cash	-	-
On purposes other than (i) above		
In cash	4.50	3.36
Yet to be paid in cash	-	0.20
(Shortfall) / excess paid at the end of the year	-	-
Reason for shortfall	Not applicable	Not applicable
Details of related party transaction where CSR is entrusted to a related party	Not applicable	Not applicable
Nature of CSR activities		
Eradicating Hunger, poverty, Rural Development projects, Promoting Education, enhancing vocational skills especially among children and women, Promoting gender equality, Health care and sanitation, Environment & sustainability, Promoting Art and Culture		
Opening balance of provision relating to CSR activities	0.20	0.24
Addition	-	0.20
Utilisation	(0.20)	(0.24)
Closing balance of provision relating to CSR activities	-	0.20

The unspent amount pertaining to ongoing project was transferred to unspent CSR account within 30 days from the end of the financial year 31 March 2025, in accordance with the Companies Act, 2013 read with the CSR Amendment.

NOTE 35 : Related parties

As per the Ind AS 24 "Related Party Disclosures" as referred to in Accounting Standard Rules, the disclosure of transactions with the related parties as defined therein are given below. All transactions entered into by the Company with related parties, were in ordinary course of business and on arm's length basis.

a) Names of related parties and nature of relationship

Name of related party	Nature of relationship
Srinivasagopalan Rangarajan	Chairman and Managing Director
Rekha Murthy Rangarajan	Whole Time Director
Vijay Ananth K	Whole Time Director
Mathew Cyriac	Non-Executive Director
Sowmyan Ramakrishnan	Independent Director
Prasad Raghava Menon	Independent Director
Sastry Venkata Rama Vadlamani	Independent Director
Anuradha Sharma	Independent Director
Venkata Subramanian Venkatachalam	Chief Financial Officer
Prakash R	Company Secretary and Compliance Officer
Late Gowdakere Keshava Murthy Vasundhara (until 13 January 2025)	Relatives of Key management personnel
Sheela Murthy	Relatives of Key management personnel

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

(All figures are in INR Crores unless specifically stated otherwise)

b) Remuneration of key management personnel

The remuneration of the directors and key executives, who are the key management personnel of the Company, is set out below in aggregate for each of the categories specified in Ind AS 24.

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Short term benefits	4.30	3.79
Post - Employment benefits	0.02	0.02
Other long-term employee benefits	-	-
Termination benefits	-	-
Share based payment	-	-
Total	4.32	3.81
The remuneration for directors and key executives is determined by the remuneration committee having regard to the performance of individuals and market trends.		
Dividend paid in aggregate	20.90	17.21
Sitting fees to other directors in aggregate	0.56	0.55
Commission to other directors in aggregate	0.50	0.50

c) Remuneration payable to Key Managerial Personnel

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Remuneration payable to key managerial personnel	0.56	0.30

Note

- Related party relationships are as identified by the management and relied upon by the auditors.
- Gratuity and Compensated absences are being provided based on actuarial valuation performed for the Company as a whole and accordingly is not identifiable separately for the KMPs.

NOTE 36 : Contingent liabilities and commitments

i) Contingent liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Claims against the company not acknowledged as debt in respect of:		
- Income tax	0.59	0.77
- Sales tax	2.92	2.92
- Service tax	3.41	3.41
Total	6.92	7.10

Sales tax and service tax demands disputed by the Company and appeals filed against these disputed demands are pending before respective appellate authorities. Outflows, if any, arising out of these claims would depend on the outcome of the decision of the appellate authorities and the Company's rights for future appeals.

The Company has on-going disputes with Income Tax Authorities against demands arising on completion of assessment proceedings under Income Tax Act, 1961. The Company has evaluated the above pending disputes and expects that its position will likely be upheld on ultimate resolution and these will not have a material adverse effect on the Company's financial position and results of operations.

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

(All figures are in INR Crores unless specifically stated otherwise)

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Bank guarantees given	677.71	528.33

ii) Commitments

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Estimated amount of contracts remaining to be executed on capital account and not provided for	36.55	6.80

NOTE 37: Fair value measurement of financial instruments

a) Financial instruments by measurement category

The carrying value and fair value of financial instruments by categories as of 31 March 2026

Particulars	Amortised Cost	Fair Value through P&L (FVTPL)	Total carrying value
Financial assets			
Investments	-	328.85	328.85
Trade receivable	727.77	-	727.77
Financial assets	105.12	-	105.12
Cash and bank balance	93.83	-	93.83
Total	926.72	328.85	1,255.57
Financial liabilities			
Borrowings	-	-	-
Finance lease liability	5.27	-	5.27
Trade payables	76.80	-	76.80
Financial liabilities	3.29	-	3.29
Total	85.36	-	85.36

The carrying value and fair value of financial instruments by categories as of 31 March 2025

Particulars	Amortised Cost	Fair Value Through P&L (FVTPL)	Total carrying value
Financial assets			
Investments	-	326.55	326.55
Trade receivable	596.40	-	596.40
Financial assets	92.55	-	92.55
Cash and bank balance	126.40	-	126.40
Total	815.35	326.55	1,141.90
Borrowings			
Finance lease liability	6.17	-	6.17
Trade payables	83.80	-	83.80
Financial liabilities	7.38	-	7.38
Total	97.35	-	97.35

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

(All figures are in INR Crores unless specifically stated otherwise)

Management considers amortized cost for financial asset and liabilities to approximate the fair value. The Company does not have any assets measured at FVOCI.

The carrying amounts of trade receivables, cash and bank balances, financial assets, borrowings, trade payables and financial liabilities are considered to be approximately equal to the fair value.

b) Fair value measurement hierarchy

The Company records certain financial assets and financial liabilities at fair value on a recurring basis. The Company determines fair values based on the price it would receive to sell an asset or pay to transfer a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability.

The Company holds certain financial assets which must be measured using the fair value hierarchy and related valuation methodologies. The guidance specifies a hierarchy of valuation techniques based on whether the inputs to each measurement are observable or unobservable. Observable inputs reflect market data obtained from independent sources, while unobservable inputs reflect the Company's assumptions about current market conditions. The fair value hierarchy also requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

Financial assets and financial liabilities measured at fair value in the balance sheet are grouped into three Levels of fair value hierarchy. These levels are based on the observability of significant inputs to the measurement, as follows:

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. For example, listed equity instruments that have quoted market price.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the-counter derivatives) is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, contingent consideration and indemnification asset included in level 3.

Assets and liabilities which are measured at FVTPL

Particulars	As at 31 March 2026			As at 31 March 2025		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets - current						
Investment in mutual fund	328.85	-	-	326.55	-	-
Total	328.85	-	-	326.55	-	-

The Company has classified the above assets as level 1 financial assets and there have been no transfers amongst the levels of hierarchy.

c) Interest-bearing loans and borrowings

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Interest-bearing loans and borrowings		
Floating rate borrowings	-	-
Fixed rate borrowings	-	-

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

(All figures are in INR Crores unless specifically stated otherwise)

The fair values of the Company's interest-bearing borrowings and loans are determined under amortised cost method using discount rate that reflects the issuer's borrowing rate as at the end of the reporting period. These rates are considered to reflect the market rate of interest and hence the carrying value are considered to be at fair value.

Cash and bank balances, trade receivables, other financial assets, borrowings, trade payables and other financial liabilities have fair values that approximate to their carrying amounts due to their short-term nature.

NOTE 38 : Financial risk management

The Company's principal financial liabilities comprise of loans and borrowings, trade and other financial liabilities. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include trade receivables, investments, cash and bank balance, deposits and other financial asset that derive directly from its operations.

The Company is exposed to market risk, interest rate risk, foreign currency risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's senior management assesses the financial risks and the appropriate financial risk governance framework in accordance with the Company's policies and risk objectives. The Board of Directors review and agree on policies for managing each of these risks, which are summarised below.

a) Market risk

The Company is exposed to market risk through its use of financial instruments and specifically to currency risk, interest rate risk and certain other price risks, which result from both its operating and investing activities.

b) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates are managed by borrowing at fixed interest rates. The Company has pre-closed all the loans and there is no outstanding loan as at 31 March 2026, accordingly no interest rate risk.

c) Foreign currency risk

Most of the Company's transactions are carried out in Indian rupees. Exposures to currency exchange rates arise from the Company's overseas sales and purchases of materials, which are primarily denominated in US dollars (USD) and Great Britain Pound (GBP).

Foreign currency denominated financial assets and financial liabilities which exposes the Company to currency risk are disclosed below. The amounts shown are those reported to key management translated at the closing rate:

Particulars	USD	GBP
31 March 2026		
Financial assets	-	0.10
Financial liabilities	0.23	0.03
31 March 2025		
Financial assets	0.38	0.08
Financial liabilities	0.41	0.00

Currency risk (or foreign exchange risk) arises on financial instruments that are denominated in a foreign currency, i.e. in a currency other than the functional currency in which they are measured. For the purpose of this disclosure, currency risk does not arise from financial instruments that are non-monetary items or from financial instruments denominated in the functional currency.

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

(All figures are in INR Crores unless specifically stated otherwise)

The following table illustrates the sensitivity of profit and equity in regards to the Company's financial assets and financial liabilities and the USD/Rs exchange rate, GBP/Rs exchange rate and CHF/Rs exchange rate, 'all other things being equal'. It assumes a +/- 1% change of the USD/Rs. exchange rate for the year ended at 31 March 2026 (31 March 2025: +/-1%), +/- 1% change of the GBP/Rs exchange rate for the year ended 31 March 2026 (31 March 2025: +/- 1%).

If the Indian Rupee had strengthened against the USD by 1% during the year ended 31 March 2026 (31 March 2025: 1%), GBP by 1% during the year ended 31 March 2026 (31 March 2025: 1%) respectively then this would have had the following impact on profit before tax and equity before tax.

If the Indian Rupee had weakened against the USD by 1% during the year ended 31 March 2026 (31 March 2025: 1%) and GBP by 1% during the year ended 31 March 2026 (31 March 2025: 1%) respectively then there would an equal but opposite effect on the above currencies to the amount shown above, on the basis that all other variables remain constant.

Particulars	Year ended 31 March 2026		Year ended 31 March 2025		Year ended 31 March 2026		Year ended 31 March 2025	
Profit before tax								
USD	+ 1%	(0.22)	(0.03)	- 1%	0.22		0.03	
GBP	+ 1%	0.09	0.09	- 1%	(0.09)		(0.09)	

d) Credit risk

Credit risk is the risk that a counterparty fails to discharge an obligation to the Company. The Company is exposed to this risk for various financial instruments, for example trade receivables, deposits, investment, bank balance etc. the Company's maximum exposure to credit risk is limited to the carrying amount of financial assets recognised at reporting period, as summarised below:

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Financial assets		
Investments	328.85	326.55
Trade receivable	727.77	596.40
Financial assets	105.12	92.55
Cash and bank balance	93.83	126.40
Total	1,255.57	1,141.90

The Company continuously monitors defaults of customers and other counterparties, identified either individually or by the Company, and incorporates this information into its credit risk controls. The Company's policy is to transact only with counterparties who are highly creditworthy which are assessed based on internal due diligence parameters.

In respect of trade receivables, the Company is not exposed to any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics (Also refer note 23) . Trade receivables consist of a large number of customers. Based on historical information about customer default rates management consider the credit quality of trade receivables that are not past due or impaired to be good, since most of its customers are either Government or Government departments or Companies under Government ownership.

The credit risk for cash and bank balances are considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

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

(All figures are in INR Crores unless specifically stated otherwise)

Other financial assets, mainly comprises of rental deposits, security deposits and other receivables which are given to landlords or other governmental agencies in relation to contracts executed, are assessed by the Company for credit risk on a continuous basis.

e) Liquidity risk

Liquidity risk is that the Company might be unable to meet its obligations. The Company manages its liquidity needs by monitoring scheduled debt servicing payments for long-term financial liabilities as well as forecast cash inflows and outflows due in day-today business. The data used for analysing these cash flows is consistent with that used in the contractual maturity analysis below. Liquidity needs are monitored in various time bands, on a day-to-day and week-to-week basis, as well as on a monthly, quarterly, and yearly basis depending on the business needs. Net cash requirements are compared to available borrowing facilities in order to determine headroom or any shortfalls. This analysis shows that available borrowing facilities are expected to be sufficient over the lookout period.

The Company's objective is to maintain cash and bank's short term credit facilities to meet its liquidity requirements for 30-day periods at a minimum. This objective was met for the reporting periods. Funding for long-term liquidity needs is additionally secured by an adequate amount of committed credit facilities.

The Company considers expected cash flows from financial assets in assessing and managing liquidity risk, in particular its cash resources and trade receivables. Cash flows from trade receivables are all contractually due within twelve months except for retention and long term trade receivables which are governed by the relevant contract.

The Company's principal sources of liquidity are cash and cash equivalents, investment income, interest from deposits and the cash flow that is generated from operations. The Company has no outstanding bank borrowings. The Company believes that the working capital is sufficient to meet its current requirements. Accordingly, no liquidity risk is perceived.

The tables below set out the maturities of the Company financial liabilities:

Particulars	Less than 1 year	1 to 5 years	More than 5 years	Total	Carrying value
31 March 2026					
Financial liabilities					
Borrowings	-	-	-	-	-
Lease liability	1.58	4.69	-	6.27	6.27
Trade payables	76.80	-	-	76.80	76.80
Other Financial liabilities	3.29	-	-	3.29	3.29
Total	81.67	4.69	-	86.36	86.36
31 March 2025					
Financial liabilities					
Borrowings	-	-	-	-	-
Lease liability	1.03	4.11	1.03	6.17	6.17
Trade payables	83.80	-	-	83.80	83.80
Other Financial liabilities	7.38	-	-	7.38	7.38
Total	92.21	4.11	1.03	97.35	97.35

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 39 : Issue of shares

i) Issue of equity shares through QIP

During the financial year 2022-23, the Company allotted Equity shares through Qualified Institutional Placement (QIP) process to the Qualified Institutional Buyers. These equity shares were allotted on March 13, 2023 and will rank pari-passu with the existing equity shares.

The Company has spent INR 12.24 Crores towards the Qualified Institutional Placement process and the same is adjusted in Securities Premium account

Objects of the issue as per Prospectus	Amount to be utilised as per prospectus	Utilisation upto 31 March 2026	Unutilised amount as on 31 March 2026
Funding Working Capital Requirements	168.00	168.00	-
Investment in Product Development	167.24	131.19	36.05
Prepayment or Repayment of Borrowings	25.00	25.00	-
Funding capital expenditure towards setting up an EMI-EMC Testing Facility	15.23	13.63	1.60
Funding acquisition of land (including building)	7.75	7.75	-
General corporate purposes	104.52	104.52	-
Total	487.74	450.09	37.65

Unutilised QIP Proceeds are available as at the balance sheet date

- Fixed Deposits with monitoring agency amounting to INR 36.95 (previous year INR 88.74) (Refer Note 14)
- Bank balances in monitoring agency account amounting to INR 3.07 (previous year INR 0.56) (Refer Note 14)

40 Additional regulatory information as required by Schedule III to the Companies Act, 2013

- The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.
- The Company has no transactions with the Companies struck off under Companies Act, 2013 or Companies Act, 1965.
- The Company does not have any charges or satisfaction which is yet to be registered with Register of Companies(ROC) beyond the statutory period.
- The Company has not traded or invested in crypto currency or virtual currency during the financial year.
- The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (ultimate beneficiaries) or
 - provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
 - provide any guarantee, security or the like on behalf of the ultimate beneficiaries,
- The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- The Company has not been declared willful defaulter by any bank or financial Institution or other lender.

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

(All figures are in INR Crores unless specifically stated otherwise)

- i) The Company does not have any scheme of arrangements which have been approved by the competent authority in terms of sections 230 to 237 of the Act.
- j) The Company has complied with the number of layers prescribed under of Section 2(87) of the Act read with the Companies (Restriction on number of Layers) Rules, 2017
- k) Quarterly returns and statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- l) The Company does not have any immovable properties other than a building constructed on land, that has been taken on lease and disclosed in the financial statements (as property, plant and equipment & right-of use asset respectively) as at the balance sheet date, the lease agreement is duly executed in favour of the Company. In respect of other immovable properties that have been taken on lease and disclosed in the financial statements (as right-of use asset) as at the balance sheet date, the lease agreements are duly executed in favour of the Company
- m) During the financial year, the Company has not revalued any of its Property, Plant and Equipment , Right of Use Asset and Intangible Assets.
- n) The Company has maintained daily backup in accordance with the requirements of Companies Act 2013.
- o) In accordance with Rule 3(1) of the Companies (Accounts) Rules, 2014, the Company has used accounting software systems for maintaining its books of account for the financial year ended 31 March 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems except that in respect of a software managed by a third party software service provider, for maintaining payroll records by the management,
 - (a) the feature of recording audit trail (edit log) facility was not enabled for two days (from 01 April 2025 and 02 April 2025).
 - (b) in the absence of an independent auditor's report covering the audit trail requirement for the audit period from 01 January 2026 to 31 March 2026, whether the audit trail feature of the said software was enabled and operated for the aforesaid period for all relevant transactions recorded in the payroll software, or whether there was any instance of the audit trail feature being tampered could not be determined.

The Company has established and maintained an adequate internal control framework over its financial reporting and based on its assessment, has concluded that the internal controls for the year ended March 31, 2026, were effective.

Additionally, the audit trail that was enabled and operated for the years ended 31 March 2024 and 31 March 2025 has been preserved by the Company in accordance with the statutory requirements for record retention.

p) Analytical ratios

Ratio	Current year	Previous year	% variance	Remarks
Current ratio	10.45	5.16	103%	Due to increase in Trade receivable
Return on equity	17%	16%	5%	
Inventory turnover ratio	1.15	0.94	22%	Due to advance procurement of inventory for future projects
Trade receivables turnover ratio	1.40	1.42	-2%	
Trade payables turnover ratio	3.68	4.90	-25%	Due to decrease in Trade payables
Net capital turnover ratio	0.70	0.60	16%	
Net profit ratio	29%	31%	-6%	
Return on capital employed	23%	22%	7%	
Debt Equity Ratio	-	-	-	Not applicable, as the Company had no borrowings during the year
Debt Service Coverage Ratio	-	-	-	Not applicable, as the Company had no borrowings during the year

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

(All figures are in INR Crores unless specifically stated otherwise)

The following ratios have been computed in accordance with Schedule III to the Companies Act, 2013. Formulae and explanations for material changes are set out below:

Ratio	Numerator	Denominator
Current ratio	Current assets	Current liabilities
Return on equity	Profit available for Equity shareholders	Average Shareholder's Equity
Inventory turnover ratio	Cost of goods sold	Average inventory
Trade receivables turnover ratio	Net credit sales (net of sales returns)	Average trade receivables
Trade payables turnover ratio	Net credit purchases (net of purchase returns)	Average trade payables
Net capital turnover ratio	Net sales (net of sales return)	Net working capital
Net profit ratio	Profit after tax	Net sales (net of sales)
Return on capital employed	Profit before interest and tax	(Tangible net worth = Total assets- Intangible assets-Total liabilities+ Deferred tax liability) (though investments are not tangible, they are generally included while computing tangible net worth)
Debt Equity Ratio	Total debt	Total equity
Debt Service Coverage Ratio	Profit before interest and tax	Repayment of debt and interest

NOTE 41 : Exceptional Item (Refer Note 19)

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Statutory impact of new Labour Codes	3.01	-

Changes to Employee Benefits upon notification of Labour Codes

On 21 November 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws into unified framework. The Labour Codes introduce a revised and uniform definition of "wages" necessitating a reassessment of employee benefit obligations. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The Company has assessed the implications of the revised wage definition and the incremental impact of the implementation of the new labour codes, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under the Exceptional Items in the statement of profit and loss for the year ended 31 March 2026. The incremental impact consisting of gratuity of Rs 3.01 crore primarily arises due to the change in wage definition.

The Company continues to monitor the developments pertaining to Labour Codes and will evaluate additional impact if any on the measurement of liability pertaining to employee benefits.

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

(All figures are in INR Crores unless specifically stated otherwise)

NOTE 42 :

In connection with the preparation of the standalone financial statements for the year ended 31 March 2026, the Board of Directors have confirmed the propriety of the contracts / agreements entered into by / on behalf of the Company and the resultant revenue earned / expenses incurred arising out of the same after reviewing the levels of authorisation and the available documentary evidences and the overall control environment. Further, the Board of Directors have also reviewed the realizable value of all the current assets of the Company and have confirmed that the value of such assets in the ordinary course of business will not be less than the value at which these are recognised in the standalone financial statements. In addition, the Board has also confirmed the carrying value of the non-current assets in the financial statements. The Board, duly taking into account all the relevant disclosures made, has approved these financial statements at its meeting held on 14 May 2026. The shareholders of the Company have the rights to amend the Financial Statements in the ensuing Annual general meeting post issuance of the same by the Board of directors.

NOTE 43 : Events after the latest reporting period, i.e. 31 March 2026

The Board of Directors have recommended a final dividend of Rs 10 per Equity Share of Rs. 2.00 each for the financial year 2025-2026, subject to the approval of the shareholders in the ensuing Annual General Meeting of the Company and no provision has been recognized in these financial statements in respect of the proposed final dividend, in accordance with Ind AS 10, Events after the Reporting Period.

If the final dividend is approved, it would result in cash outflow of approximately of Rs. 55.98 Crores.

For **Deloitte Haskins & Sells**
Chartered Accountants
Firm's Registration No: 008072S

Ananthi Amarnath
Partner
Membership No. 209252

Place: Chennai
Date: May 14, 2026

For and on behalf of the Board of Directors of
Data Patterns (India) Limited

Srinivasagopalan Rangarajan
Chairman and Managing Director
DIN : 00643456

Place: Chennai
Date: May 14, 2026

Rekha Murthy Rangarajan
Whole-time Director
DIN : 00647472

Venkatachalam Venkata Subramanian
Chief Financial Officer

Prakash R
Company Secretary

**Made In India
with Pride**



DATA PATTERNS (INDIA) LIMITED
Plot No.H9, 4th Main Road,
Sipcot IT Park, Siruseri,
Off Rajiv Gandhi Salai (OMR),
Chennai 603103, India

28th ANNUAL GENERAL MEETING DATA PATTERNS (INDIA) LIMITED

REGISTERED OFFICE: PLOT NO. H9, FOURTH MAIN ROAD, SIPCOT IT PARK, SIRUSERI,
OFF RAJIV GANDHI SALAI (OMR), CHENNAI - 603 103

CIN: L72200TN1998PLC061236; website: www.datapatternsindia.com;

Email: investorgrievance@datapatterns.co.in; Phone: +91 44 47414000

NOTICE

Notice is hereby given that the 28th Annual General Meeting ("AGM") of Data Patterns (India) Limited ("the Company") will be held on **Friday, July 31, 2026 at 11:00 am IST** through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM") without the in-person presence of shareholders, as mentioned in the notes to this Notice, to transact the following business:

ORDINARY BUSINESS

Item No. 1: Adoption of Financial Statements for the financial year ended March 31, 2026 along with the Reports of the Board of Directors and of the Auditors thereon

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

Item No. 2: Declaration of Final Dividend for the Financial year 2025-26

To declare a Final Dividend of Rs. 10 per equity share of Rs. 2/- each for the Financial Year 2025-26.

Item No. 3: Re-appointment of Mr. Vijay Ananth K (DIN: 09398784)

To re-appoint Mr. Vijay Ananth K (DIN: 09398784), Whole-Time Director, who retires by rotation and being eligible, offers himself for re-appointment as a Director.

SPECIAL BUSINESS

Item No. 4: Re-appointment of Mr. Vijay Ananth K (DIN: 09398784) as Whole-time Director.

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**.

RESOLVED THAT based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, pursuant to the provisions of Section 196, 197 and 203, and other applicable provisions, if any, of the Companies Act, 2013 read with Schedule V and the

rules made thereunder and the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (including any statutory modification(s) or re-enactment thereof, for the time being in force), and in accordance with the provisions of the Articles of Association of the Company, consent of the Company be and is hereby accorded for re-appointment of Mr. Vijay Ananth K (DIN:09398784) as a Whole-time Director, liable to retire by rotation, for a further term of five (5) consequent years, upon the following terms and conditions as recommended by Nomination and Remuneration Committee and approved by Board of Directors, with further liberty to Board of Directors of the Company from time to time to alter and vary the terms and conditions of the said re-appointment as it may deem fit and in such manner as may be agreed to between the Board of Directors and Mr. Vijay Ananth K.

a. Period

Five (5) years w.e.f July 31, 2026 till July 30, 2031.

b. Remuneration

Monthly Emoluments:

- i. Salary as recommended by Nomination and Remuneration Committee and approved by Board of Directors on a yearly basis. For the year 2026-27 the salary for Mr. Vijay Ananth K will be Rs. 1,14,32,300/- (Rupees One Crore Fourteen Lakh Thirty Two Thousand and Three Hundred Only) per annum Cost to Company. Salary for subsequent years will be recommended by the Nomination and Remuneration Committee and approved by the Board of Directors. Such salary will be as per the salary structure applicable to the Senior Management Staff of the Company.

Annual Emoluments:

Performance Variable Pay, as decided by the Nomination and Remuneration Committee subject to the approval of the Board.

Commission: Such remuneration by way of commission, in addition to the salary and perquisites and allowances payable, calculated with reference to the net profits of the Company in a particular financial year, as may be determined by the Board of Directors of the Company at the end of each financial year, subject to the overall ceilings stipulated in Section 197 of the Companies Act, 2013 or any modification or re-enactment thereof. The specific amount payable to the Whole-time Director will be based on performance as evaluated by the Nomination and Remuneration Committee or the Board of Directors of the Company and will be payable annually.

Incentive Remuneration: In case where the net profits of the Company are inadequate for payment of profit-linked commission in any financial year, incentive remuneration may be paid upto an amount not exceeding 200% of Salary paid at the discretion of the Board of Directors and subject to further approvals as may be required. This incentive remuneration would be payable subject to the achievement of certain performance criteria and such other parameters as may be considered appropriate from time to time by the Board of Directors.

An indicative list of factors that may be considered for determining the extent of commission/incentive remuneration, by the Board which will be payable annually after the Annual Accounts have been approved, are:

- i. Company performance on certain defined qualitative and quantitative parameters as may be decided by the Board from time to time.
- ii. Industry benchmarks of remuneration.
- iii. Performance of the individual.

Other Benefits:

- i. Long-term Incentive Policy (including any other incentive policy, scheme, that the Company/ Committee may propose for the Executive Directors and/or Senior Executives of the Company) as per the plan applicable to Executive Directors and/or Senior Executives of the Company as may be decided by the Board (this is in addition to the performance variable pay).
- ii. Provident Fund and Gratuity as per Company Rules.
- iii. Medical Insurance Coverage in India under the Company's Group Mediclaim Insurance as applicable to employees of the Company, from time to time, for Mr. Vijay Ananth K and his spouse, subject to a maximum coverage of Rs. 25,00,000/- per annum for entire family.

- iv. Personal Accidental Insurance Coverage for the employee under the Company's Group Personal Accidental Insurance Scheme as applicable to employees of the Company, from time to time, subject to a coverage of maximum of Rs. 50,00,000/- per annum.
- v. Encashment of leave at the end of the year / tenure / cessation of service / retirement, as per the applicable rules of the Company, from time to time.
- vi. Privilege leave, Casual and Sick leave as per the applicable rules/policy of the Company, from time to time.
- vii. Leave Travel Allowance as per the applicable rules/ policy of the Company, from time to time.
- viii. The Company will take an appropriate Directors' and Officers' Liability Insurance Policy and pay the premiums for the same. It is intended to maintain such insurance cover for the entire Term, subject to the terms of such policy in force for time to time.
- ix. Communication expenses such as Mobile Bill, Telephone Bill and Broadband bill will be borne/ reimbursed by the Company as per the applicable rules/policy of the Company, from time to time.
- x. Other Allowances / benefits, perquisites - any other allowances, benefits and perquisites as per the Rules applicable to the Senior Executives of the Company and/ or which may become applicable in the future and / or any other allowance, perquisites as the Board/ Committee may from time to time decide.
- xi. Subject to as aforesaid, the Whole-Time Director shall be governed by such other Rules as are applicable to the Senior Executives of the Company from time to time.
- xii. This appointment may be terminated by either party by giving to the other party six months' notice of such termination or the Company paying six months' remuneration in lieu of the notice.

General:

- i. In the event of absence or inadequacy of profits in any financial year, Mr. Vijay Ananth K, shall be entitled to such remuneration as may be determined by the Board, which shall not, except with the approval of the shareholders by passing special resolution, exceed the limits prescribed under the Companies Act, 2013 and rules made thereunder or any statutory modifications or re-enactment thereof.
- ii. The aggregate remuneration (including salary,

allowances, perquisites, incentive/commission and other benefits) for any one managing director; or whole-time director or manager for any financial year shall be subject to an overall ceiling of 5% of the net profits of the company for that financial year computed and where there is more than one such director remuneration shall not exceed 10% of the net profits to all such directors and manager taken together in the manner prescribed under the Companies Act, 2013.

- iii. Perquisites shall be valued in terms of income tax or actual expenditure incurred by the Company in providing the benefit or generally accepted practice as is relevant. Provision of telephone (including residence) shall not be reckoned as a perquisite.
- iv. Mr. Vijay Ananth K will not be entitled to any sitting fees for attending meetings of the Board or of any committee thereof.
- v. Mr. Vijay Ananth K will be subject to all other service conditions as applicable to any other employee of the Company.

RESOLVED FURTHER THAT the aggregate salary, perquisites, bonus, benefits, allowances and other payments shall continue to be paid to Mr. Vijay Ananth K in accordance with the applicable provisions of Schedule V of the Companies Act, 2013 and subject to the necessary approvals, if required in case of the loss or inadequacy of profit during the year.

RESOLVED FURTHER THAT the Board of Directors and/or Chief Financial Officer and/or Company Secretary and Compliance Officer of the Company, be and are hereby severally authorized by and on behalf of the Company, to do all such acts, deeds, matters and things as may be considered necessary, desirable and expedient, including filing the requisite forms or submission of documents with any authority or accepting any modifications to the clauses as required by such authorities, for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto.

Item No. 5: Reappointment of Mr. Prasad Raghava Menon (DIN: 00005078) as an Independent Director for the second term of 3 years.

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

RESOLVED FURTHER THAT pursuant to provisions of Section 149, 152 and 160 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being

in force) read with Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Articles of Association of the Company, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors, Mr. Prasad Raghava Menon (DIN: 00005078), whose present term of office as Independent Director expires on September 09, 2026, who has given his consent and has submitted a declaration that he meets the criteria for independence under section 149(6) of the Act, regulation 16(1)(b) of the Listing Regulations, and is eligible for re-appointment as the Independent Director under relevant provisions of the Act, be and is hereby re-appointed as a Non-Executive Independent Director of the Company for the second term of three (3) consecutive years with effect from September 10, 2026 and is not liable to retire by rotation, upon such sitting fees as may be determined by the Board of Directors of the Company from time to time within the overall limits under the provisions of the Act.

RESOLVED FURTHER THAT pursuant to Regulation 17(1A) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the consent of the members of the Company be and is hereby accorded to re-appoint Mr. Prasad Raghava Menon (DIN: 00005078), who has attained 75 years of age, as an Independent Director of the Company as recommended by the Nomination and Remuneration Committee and the Board of Directors till the expiry of his term of office.

RESOLVED FURTHER THAT the Board of Directors and/or Chief Financial Officer and/or Company Secretary and Compliance Officer of the Company, be and are hereby severally authorized by and on behalf of the Company, to do all such acts, deeds, matters and things as may be considered necessary, desirable and expedient, including filing the requisite forms or submission of documents with any authority or accepting any modifications to the clauses as required by such authorities, for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto.

Item No. 6: Reappointment of Mr. Sowmyan Ramakrishnan (DIN:00005090) as an Independent Director for the second term of 3 years.

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

RESOLVED FURTHER THAT pursuant to provisions of Section 149, 152 and 160 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory

modification(s) or re-enactment thereof for the time being in force) read with Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Articles of Association of the Company, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors, Mr. Sowmyan Ramakrishnan (DIN: 00005090), whose present term of office as Independent Director expires on September 09, 2026, who has given his consent and has submitted a declaration that he meets the criteria for independence under section 149(6) of the Act, regulation 16(1)(b) of the Listing Regulations, and is eligible for re-appointment as the Independent Director under relevant provisions of the Act, be and is hereby re-appointed as a Non-Executive Independent Director of the Company for the second term of three (3) consecutive years with effect from September 10, 2026 and is not liable to retire by rotation, upon such sitting fees as may be determined by the Board of Directors of the Company from time to time within the overall limits under the provisions of the Act.

RESOLVED FURTHER THAT pursuant to Regulation 17(1A) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the consent of the members of the Company be and is hereby accorded to re-appoint Mr. Sowmyan Ramakrishnan (DIN: 00005090), who has attained 75 years of age, as an Independent Director of the Company as recommended by the Nomination and Remuneration Committee and the Board of Directors till the expiry of his term of office.

RESOLVED FURTHER THAT the Board of Directors and/or Chief Financial Officer and/or Company Secretary and Compliance Officer of the Company, be and are hereby severally authorized by and on behalf of the Company, to do all such acts, deeds, matters and things as may be considered necessary, desirable and expedient, including filing the requisite forms or submission of documents with any authority or accepting any modifications to the clauses as required by such authorities, for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto.

Item No. 7: Appointment of Ms. Anuradha Sharma (DIN: 01965605) as an Independent Director for the second term of 1 year.

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

RESOLVED FURTHER THAT pursuant to provisions of Section 149, 152 and 160 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the Companies (Appointment and Qualification

of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Articles of Association of the Company, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors, Ms. Anuradha Sharma (DIN: 01965605), who has given her consent and has submitted a declaration that she meets the criteria for independence under section 149(6) of the Act, regulation 16(1)(b) of the Listing Regulations, and is eligible for re-appointment as the Independent Director under relevant provisions of the Act, be and is hereby re-appointed as a Non-Executive Independent Director of the Company for the second term of One (1) year with effect from September 10, 2026 and is not liable to retire by rotation, upon such sitting fees as may be determined by the Board of Directors of the Company from time to time within the overall limits under the provisions of the Act.

RESOLVED FURTHER THAT the Board of Directors and/or Chief Financial Officer and/or Company Secretary and Compliance Officer of the Company, be and are hereby severally authorized by and on behalf of the Company, to do all such acts, deeds, matters and things as may be considered necessary, desirable and expedient, including filing the requisite forms or submission of documents with any authority or accepting any modifications to the clauses as required by such authorities, for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto.

Item No. 8: Re-designation/Appointment of Mr. Mathew Cyriac (DIN: 01903606) as an Independent Director.

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

RESOLVED FURTHER THAT pursuant to provisions of Section 149, 150, 152 and 160 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Articles of Association of the Company, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors, Mr. Mathew Cyriac (DIN: 01903606), who has given his consent and has submitted a declaration that he meets the criteria for independence under section 149(6) of the Act, regulation 16(1)(b) of the Listing Regulations,

and is eligible for appointment as the Independent Director under relevant provisions of the Act, be and is hereby re-designated/appointed as a Non-Executive Independent Director of the Company for a term of Five (5) consecutive years with effect from July 31, 2026 and is not liable to retire by rotation, upon such sitting fees as may be determined by the Board of Directors of the Company from time to time within the overall limits under the provisions of the Act.

RESOLVED FURTHER THAT the Board of Directors and/or Chief Financial Officer and/or Company Secretary and Compliance Officer of the Company, be and are hereby severally authorized by and on behalf of the Company, to do all such acts, deeds, matters and things as may be considered necessary, desirable and expedient, including filing the requisite forms or submission of documents with any authority or accepting any modifications to the clauses as required by such authorities, for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto.

Item No. 9: Ratification of Cost Auditor's Remuneration.

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

RESOLVED THAT pursuant to Section 148(3) and other applicable provisions, if any, of the Companies Act, 2013 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 payment of remuneration of INR 85,000/- (Rupees Eighty-Five Thousand Only) plus out-of-pocket expenses and applicable taxes thereon, to CMA G Sundaresan, Cost Accountant (Membership No. 11733) for the financial year 2025-26 which approved by the Board of Directors, be and is hereby ratified and confirmed.

RESOLVED FURTHER THAT the Board of Directors and/or Chief Financial Officer and/or Company Secretary and Compliance Officer of the Company, be and are hereby severally authorized by and on behalf of the Company, to do all such acts, deeds, matters and things as may be considered necessary, desirable and expedient, including filing the requisite forms or submission of documents with any authority or accepting any modifications to the clauses as required by such authorities, for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto.

By Order of the Board of Directors
For **Data Patterns (India) Limited**

Srinivasagopalan Rangarajan

Chairman and Managing Director

DIN: 00643456

Chennai

June 25, 2026

Notes:

The explanatory statement pursuant to Section 102(1) of the Act with respect to the special business as set out in the Notice is annexed hereto. Also, necessary explanatory statement in accordance with Regulation 36(5) of SEBI Listing Regulations as required for the respective items of the Notice is also annexed hereto.

1. The Ministry of Corporate Affairs ("MCA") has vide its circular dated May 05, 2020 read with circulars dated April 08, 2020, April 13, 2020, June 15, 2020, September 28, 2020, December 31, 2020, January 13, 2021, May 05, 2022, December 28, 2022, September 25, 2023, September 19, 2024 and September 22, 2025 (collectively referred to as "MCA Circulars") and the Securities and Exchange Board of India vide their circulars dated May 12, 2020, January 15, 2021, May 13, 2022, January 05, 2023, October 07, 2023 and October 03, 2024 (collectively referred to as "SEBI Circulars") permitted the conduct of the Annual General Meeting ("AGM") through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM"), without the physical presence of the Members at a common venue. The deemed venue for the AGM shall be the Registered Office of the Company. In compliance with the provisions of the Companies Act, 2013 ("Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), MCA Circulars and SEBI Circulars the AGM of the Company is being held through VC / OAVM. Members desirous of participating in the meeting through VC/OAVM, may refer to the procedures mentioned below in this AGM notice.
2. Since the ensuing AGM is being held through VC /OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. Since the AGM will be held through VC / OAVM, the Route Map is also not annexed in this Notice.
3. As per the provisions of clause 3.A.II. of the General Circular No. 20/2020 dated May 5, 2020, issued by the MCA, the matters of Special Business as appearing at Item Nos. 4 to 9 of the accompanying Notice, are considered to be unavoidable by the Board and hence, form part of this Notice.
4. Brief resume, details of shareholding and Directors' inter-se relationship of Directors seeking election/ re-election/ changes in terms as required under Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards 2, are provided as part of this Notice.
5. 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 email through their registered email address to mds@mdsassociates.in with a copy marked to the Company at investorgrievance@datapatterns.co.in and to its RTA at enotices@in.mpms.mufg.com.
6. The Register of Members and share transfer books of the Company will remain closed from Saturday, July 25, 2026 to Friday, July 31, 2026 (both days inclusive) as per Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 91 of the Companies Act, 2013.
7. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
8. The Board of Directors have recommended final dividend of Rs.10 per equity share of Rs.2/- each for the financial year ended March 31, 2026. The Dividend as recommended by the Board of Directors, if declared at the AGM will be paid, subject to Tax Deduction at Source, to those Members whose names appear on the Register of Members in respect of shares held in physical form as well as in respect of shares held in electronic form as per the details received from the depositories for this purpose as at the close of the business hours on Friday, July 24, 2026.

9. Members are advised to utilize the National Electronic Clearing System ("NECS") for receiving dividends. Members holding shares in electronic form are requested to contact their respective Depository Participants for availing NECS facility. Members holding shares in physical form are requested to submit the ECS mandate duly filled up and signed along with original cancelled cheque leaf may be sent to the Company or to the RTA.
10. Securities and Exchange Board of India has mandated that the transfer of securities held in physical form, except in case of transmission or transposition, shall not be processed by the listed entities / Registrars and Share Transfer Agents with effect from April 01, 2019.
- Members may please also note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_ RTAMB/P/ CIR/2022/8 dated January 25, 2022, has mandated the listed companies to issue securities in dematerialized form only while processing service requests, viz., Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. In view of the above and to eliminate the risks associated with physical shares, Members holding shares in physical form are requested to consider converting their holding to demat form. Members can contact the Company or our RTA for assistance in this regard. Further, SEBI vide its circular dated November 03, 2021 has also mandated that the shareholders holding shares in physical form are required to update their PAN, KYC details, bank details and nomination details with the RTA on or before October 01, 2023, failing which the securities held by such shareholder will be frozen by the RTA. The securities once frozen will revert to normal status only upon receipt of requisite KYC documents or upon dematerialization of the said securities. Shareholders holding shares in physical form may also note that once the securities are frozen, the payment of dividend will be processed only upon receipt of requisite KYC details to the bank account of the shareholder electronically.
- Further, SEBI vide its circular dated November 03, 2021 has also mandated that the shareholders holding shares in physical form are required to compulsorily link their PAN and Aadhaar. Accordingly, the physical folios in which PAN and Aadhaar are not linked will be frozen by the RTA. The securities which will be frozen will revert to normal status only upon receipt of requisite KYC documents or upon dematerialization of the said securities.
11. Pursuant to Income-Tax Act, 2025, dividend income will be taxable in the hands of Shareholders and the Company is required to deduct tax at source from dividend paid to Shareholders at the prescribed rates. For the prescribed rates for various categories, the Shareholders are requested to refer to the Income-Tax Act, 2025 and amendments thereof. Members are requested to submit the required documents through online by clicking on the following link <https://web.in.mpms.mufig.com/formsreg/submission-of-Form-121-41.html> on or before Friday, July 24, 2026.
12. Non-Resident Indian ("NRI") Members are requested to inform the Company or its RTA or to the concerned Depository Participants, as the case may be, immediately:
- the change in the residential status on return to India for permanent settlement, or
 - the particulars of the NRE/NRO Account with a Bank in India, if not furnished earlier.
13. Members holding shares in electronic form may please note that as per the regulations of SEBI, National Securities Depository Limited ("NSDL") and Central Depository Services (India) Limited ("CDSL"), the Company is obliged to print the bank details on the dividend warrants as furnished by these depositories to the Company and the Company cannot entertain any request for deletion/change of Bank details already printed on dividend warrants as per the information received from the concerned depositories. In this regard, Members should contact their Depository Participants and furnish particulars of any changes desired by them.

14. a) Members are requested to notify immediately any change of address to their Depository Participants ("DPs") in respect of the shares held in electronic form,
- b) In case the registered mailing address is without the Postal Identification Number Code ("PIN CODE"), Members are requested to kindly inform their PIN CODE immediately to the Company / RTA/ DPs.
15. In the event the Company is unable to pay the dividend to any member directly in their bank accounts through Electronic Clearing Service or any other electronic means, due to non-registration of the Electronic Bank Mandate or other reasons whatsoever, the Company shall dispatch the dividend warrant/ Bankers' cheque/ demand draft to such member, as soon as possible.
16. A member who needs any clarification on accounts or operations of the Company shall write to the Company Secretary, so as to reach him at least 2 working days before the meeting. The same will be replied by the Company suitably.
17. As per the provisions of Section 72 of the Act, facility for making nominations is now available to Individual(s) holding shares in the Company. Members holding shares in electronic form have to approach their depository participants for completing the nomination formalities.
18. In compliance with the MCA Circulars and SEBI Circulars, Notice of the AGM inter-alia, indicating the process and manner of electronic voting ("e-voting") along with the Annual Report 2025-26 is **being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories** unless any member has requested for a hard copy of the same. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website <http://www.datapatternsindia.com>, websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively, and on the website of MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) (RTA) at <https://instavote.linkintime.co.in/>. Members can attend and participate in the Annual General Meeting through VC/OAVM facility only. In case any member is desirous of obtaining hard copy of the Annual Report for the financial year 2025-26 and Notice of the 28th AGM of the Company, may send request to the Company's email address at investorgrievance@datapatterns.co.in mentioning DP ID and Client ID.
19. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
20. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participant(s) with whom they are maintaining their demat account(s). Members holding shares in physical mode can submit their PAN to the Company / to our RTA.
21. As per the green initiative taken by the Ministry of Corporate Affairs, the shareholders are advised to register/update their e-mail address with the Company/RTA in respect of shares held in physical form and with the concerned Depository Participant in respect of shares held in electronic form in order to enable the Company to serve documents in electronic mode.
22. Annual financial statements and related details are posted on the Company's website and also kept for inspection at the Registered Office of the Company. A copy of the same will be provided to the members on request.
23. Soft copies of the Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013 will be available for inspection. Members seeking to inspect such registers can send their request to investorgrievance@datapatterns.co.in.

24. Mr. M.D. Selvaraj, M/s. MDS & Associates, Company Secretary in Practice, PCS Membership No. FCS-960, has been appointed as the Scrutinizer to scrutinize the remote e-Voting process and casting vote through the e-Voting system during the meeting in a fair and transparent manner. The Scrutinizer shall after the conclusion of e-Voting at the 28th AGM, first download the votes cast at the 28th AGM and thereafter, unblock the votes cast through remote e-Voting and shall make a consolidated Scrutinizer's Report of the total votes cast in favour or against, invalid votes, if any and whether the resolution has been carried or not, and such Report shall then be sent to the Chairman or a person authorized by him, who shall then countersign and declare the result of the voting forthwith.
25. The Results declared along with the Report of the Scrutinizer shall be placed on the website of the Company at www.datapatternsindia.com and on the website of MUFG Intime India Pvt Ltd (formerly known as Link Intime India Pvt Ltd), immediately after the declaration of Results by the Chairman or a person authorized by him. The Results shall also be immediately forwarded to the National Stock Exchange of India Limited and BSE Limited.

26. Registration of email ID and Bank Account details:

In case the shareholder's email ID is already registered with the Company/its Registrar & Share Transfer Agent "RTA"/Depositories, log in details for e-voting are being sent on the registered email address.

VOTING THROUGH ELECTRONIC MEANS

Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014, Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") and Regulation 44 of Listing Regulations read with MCA Circulars, as amended, the Company is providing remote e-Voting facility to its members in respect of the business to be transacted at the 28th AGM and facility for those members participating in the 28th AGM to cast vote through e-Voting system during the 28th AGM. For this purpose, MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) will be providing facility for voting through remote e-Voting, for

participation in the 28th AGM through VC/ OAVM facility and e-Voting during the 28th AGM.

Members may join the 28th AGM through VC/ OAVM facility by following the procedure as mentioned below which shall be kept open for the members from 10:30 A.M. (IST) i.e. 30 minutes before the time scheduled to start the 28th AGM and the Company may close the window for joining the VC/ OAVM facility 30 minutes after the scheduled time to start the 28th AGM.

The remote e-Voting period will commence from Tuesday, July 28, 2026 (9:00 A.M. IST) and end on Thursday, July 30, 2026 (5:00 P.M. IST). During this period, members of the Company, holding shares as on the **cut-off date** i.e., Friday, July 24, 2026, may cast their vote electronically. The voting right of members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

The instructions to e-voting, as given below, explains the process and manner for casting of vote(s) in a secure manner.

- I. Any person, who acquires shares of the Company and becomes Member of the Company after dispatch of Annual General Meeting Notice and holding shares as of the cut-off date, i.e. Friday, July 24, 2026, may refer to this Notice of the AGM, posted on Company's website <http://www.datapatternsindia.com> for detailed procedure with regard to remote e-voting. Any person who ceases to be the member of the Company as on the cut-off date and is in receipt of this Notice, shall treat this Notice for information purpose only.
- II. The Members who have cast their vote by remote e-voting prior to the AGM may also attend/ participate in the AGM through VC/ OAVM but shall not be entitled to cast their vote again. Once the vote on a Resolution is cast by the Member, the Member shall not be allowed to change it subsequently.

Remote e-Voting Instructions for shareholders:

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:

- Visit URL: <https://eservices.nsdl.com> and click on "Beneficial Owner" icon under "IDeAS Login Section".
- Click on "Beneficial Owner" icon under "IDeAS Login Section".
- 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.
- 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:

- 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>
- Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on "Submit".
- Enter the last 4 digits of your bank account / generate 'OTP'
- 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.



METHOD 2 - NSDL e-voting website

- Visit URL: <https://www.evoting.nsdl.com>
- Click on the "Login" tab available under 'Shareholder/ Member' section.

- 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.
- 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.
- 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

- Visit URL: <https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp>
- Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.
- Enter the OTP received on your registered email ID/ mobile number and click on login.
- 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.
- 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:

- Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login_or_www.cdslindia.com & click on New System Myeasi Tab.
- Enter existing username, Password & click on "Login".
- 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/Home/EasiRegistration>

<https://web.cdslindia.com/myeasitoken/Home/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:
- A. User ID: Enter User ID
- B. Password: Enter existing Password
- C. Enter Image Verification (CAPTCHA) Code
- D. Click "Submit".

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

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

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:
- User ID: Enter User ID
 - 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.

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

- DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP/Company - in DD/MM/YYYY format)

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 'point 4' above
- Shareholders holding shares in physical form but have not recorded 'point 3' and 'point 4', shall provide their Folio number in 'point 4' above.

5. Set the password of your choice.

(The password should contain minimum 8 characters, at least one special Character (!#\$%^), at least one numeral, at least one alphabet and at least one capital letter).

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).

STEP 2: Steps to cast vote for Resolutions through InstaVote

- 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

- Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- Click on “Votes Entry” tab under the Menu section.
- 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”.

- Enter “16-digit Demat Account No.”.
- 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’.
- 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

- Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- After successful login, you will see “Notification for e-voting”.
- Select “View” icon for “Company’s Name / Event number”.

- E-voting page will appear.
- Download sample vote file from “Download Sample Vote File” tab.
- Cast your vote by selecting your desired option ‘Favour / Against’ in the sample vote file and upload the same under “Upload Vote File” option.
- 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 FOR SHAREHOLDERS

In terms of Ministry of Corporate Affairs (MCA) General Circular No. 09/2024 dated 19.09.2024, the Companies can conduct their AGMs/ EGMs on or before 30 September 2025 by means of Video Conference (VC) or other audio-visual means (OAVM).

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.

EXPLANATORY STATEMENT UNDER SECTION 103 OF THE COMPANIES ACT, 2013

Item No. 4

Mr. Vijay Ananth K had joined the Company on September 7, 1998 as a software engineering trainee and was confirmed as a software engineer in 1999. He was later on promoted as Manager Software and Information Technology Support in 2000. He was moved to the role of Head Delivery in 2000, and was re-designated as Head-Operations in 2008. He was appointed as Chief Operating Officer in 2016, a position he holds till date. He is also the Chief Information Security Officer since July 2011. He was appointed as Additional Director of the Company and was regularized as Whole-time Director during the year 2022. He holds a bachelor's degree in computer science from Manonmaniam Sundaranar University and a master's degree in computer applications from the Faculty of Science of University of Madras. He has also served in the National Cadet Corps for three years. He has more than two decades of experience in software engineering and product management. Given his longstanding association with the company, comprehensive experience, invaluable contributions and proven leadership, his re-appointment as Whole-time Director will continue to benefit the Company's growth and operational excellence.

Mr. Vijay Ananth K, (DIN: 09398784) Whole-time Director, who is liable to retire by rotation under Section 152(6) of Companies Act, 2013 this year and being eligible offered himself for re-appointment.

He is also proposed to be re-appointed for further term of five consequent years as Whole-time Director, subject to the approval of the Shareholders in accordance with the provisions of section 196, 197, 198 and 203 of Companies Act, 2013 and Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Based on the recommendations of the Nomination and Remuneration Committee at their Meeting held on June 25, 2026, the Board has, vide resolution passed on June 25, 2026, re-appointed Mr. Vijay Ananth K as the Whole-time Director of the Company for a period of five (5) consequent years commencing from July 31, 2026 upto July 30, 2031, subject to approval of the Members.

The principal terms and conditions of reappointment of Mr. Vijay Ananth K as the Whole-time Director are stated in Resolution No. 4.

Accordingly, the Board of Directors recommends passing of the resolutions as set out under Item No. 4 of the accompanying notice for approval of the members as Special Resolution.

Except Mr. Vijay Ananth K, none of the Directors and Key Managerial Personnel of the Company and their respective relatives are concerned or interested, financially or otherwise, in passing the proposed resolution.

Item No. 5

As per the provisions of Sections 149, 152, 160 & Schedule IV of the Companies Act, 2013 read with the relevant Rules thereunder as amended, the Company had appointed Mr. Prasad Raghava Menon (DIN: 00005078) as an Independent Directors as per the requirements of the Companies Act, 2013 at the Annual General Meeting held on August 12, 2021 to hold office with effective from September 10, 2021 upto September 09, 2026 for a first term of five consecutive years.

Mr. Prasad Raghava Menon, Independent Director's first term of office is set to expire on September 09, 2026 upon completion of five years from the date of his appointment during the current year, and he is eligible for re-appointment for another term of five consecutive years' subject to approval of the Members by way of passing a Special Resolution.

Mr. Prasad Raghava Menon has consented to his re-appointment and confirmed that he does not suffer from any disqualifications which stand in the way of his re-appointment as an Independent Director.

The performance evaluation of the Independent Director was conducted by the entire Board of Directors (excluding the Director being evaluated) on the basis of a structured questionnaire which was prepared after taking into consideration inputs received from the Directors covering various aspects of the Board's functioning viz. adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

As per Regulation 17(1A) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015, inter alia, provides that "no listed Company shall

appoint a person or continue the directorship of any person as a non- executive director who has attained the age of 75 (seventy-five) years unless it is approved by the members by passing a special resolution to that effect". Mr. Prasad Raghava Menon is aged 80 years as on March 31, 2026.

Accordingly, based on the performance evaluation of the Independent Directors, the Board of Directors of the Company at their Meeting held on June 25, 2026 based on the recommendations of the Nomination & Remuneration Committee, has recommended the re-appointment of Mr. Prasad Raghava Menon as an Independent Director for a second term of three (3) consecutive years with effect from September 10, 2026.

During his tenure of appointment, Mr. Prasad Raghava Menon shall not be liable to retire by rotation as provided under Section 152(6) of the Companies Act, 2013. The Company has received declarations from him confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and as per Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations). In the opinion of the Board, Mr. Prasad Raghava Menon fulfill the conditions for re-appointment as Independent Director and is independent of the Management.

Accordingly, the Board of Directors recommends passing of the resolutions as set out under Item No. 5 of the accompanying notice for approval of the members as Special Resolution.

Except Mr. Prasad Raghava Menon, none of the Directors and Key Managerial Personnel of the Company and their respective relatives are concerned or interested, financially or otherwise, in passing the proposed resolution.

Item No. 6

As per the provisions of Sections 149, 152, 160 & Schedule IV of the Companies Act, 2013 read with the relevant Rules thereunder as amended, the Company had appointed Mr. Sowmyan Ramakrishnan (DIN: 00005090) as an Independent Directors as per the requirements of the Companies Act, 2013 at the Annual General Meeting held on August 12, 2021 to hold office with effective from September 10, 2021 upto September 09, 2026 for a first term of five consecutive years.

Mr. Sowmyan Ramakrishnan, Independent Director's first term of office is set to expire on September 09, 2026 upon completion of five years from the date of his appointment during the current year, and he is eligible for re-appointment for another term of five consecutive years' subject to approval of the Members by way of passing a Special

Resolution.

Mr. Sowmyan Ramakrishnan has consented to his re-appointment and confirmed that he does not suffer from any disqualifications which stand in the way of his re-appointment as an Independent Director.

The performance evaluation of the Independent Director was conducted by the entire Board of Directors (excluding the Director being evaluated) on the basis of a structured questionnaire which was prepared after taking into consideration inputs received from the Directors covering various aspects of the Board's functioning viz. adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

As per Regulation 17(1A) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015, inter alia, provides that "no listed Company shall appoint a person or continue the directorship of any person as a non- executive director who has attained the age of 75 (seventy-five) years unless it is approved by the members by passing a special resolution to that effect". Mr. Sowmyan Ramakrishnan is aged 77 years as on March 31, 2026.

Accordingly, based on the performance evaluation of the Independent Director, the Board of Directors of the Company at their Meeting held on June 25, 2026 based on the recommendations of the Nomination & Remuneration Committee, has recommended the re-appointment of the Mr. Sowmyan Ramakrishnan as an Independent Director for a second term of three (3) consecutive years with effect from September 10, 2026.

During his tenure of appointment, Mr. Sowmyan Ramakrishnan shall not be liable to retire by rotation as provided under Section 152(6) of the Companies Act, 2013. The Company has received declarations from him confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and as per Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations). In the opinion of the Board, Mr. Sowmyan Ramakrishnan fulfill the conditions for re-appointment as Independent Director and is independent of the Management.

Accordingly, the Board of Directors recommends passing of the resolutions as set out under Item No. 6 of the accompanying notice for approval of the members as Special Resolution.

Except Mr. Sowmyan Ramakrishnan, none of the Directors and Key Managerial Personnel of the Company and their

respective relatives are concerned or interested, financially or otherwise, in passing the proposed resolution.

Item No. 7

As per the provisions of Sections 149, 152, 160 & Schedule IV of the Companies Act, 2013 read with the relevant Rules thereunder as amended, the Company had appointed Ms. Anuradha Sharma (DIN: 01965605) as an Independent Director as per the requirements of the Companies Act, 2013 at the Extra Ordinary General Meeting held on February 27, 2023 to hold office with effective from January 28, 2023 upto September 09, 2026 for a first term.

Ms. Anuradha Sharma, Independent Director's first term of office is set to expire on September 09, 2026 upon completion of tenure from the date of her appointment during the current year, and she is eligible for re-appointment for another term subject to approval of the Members by way of passing a Special Resolution.

Ms. Anuradha Sharma has consented to her re-appointment and confirmed that she does not suffer from any disqualifications which stand in the way of her re-appointment as an Independent Director.

The performance evaluation of the Independent Director was conducted by the entire Board of Directors (excluding the Director being evaluated) on the basis of a structured questionnaire which was prepared after taking into consideration inputs received from the Directors covering various aspects of the Board's functioning viz. adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

Accordingly, based on the performance evaluation of the Independent Directors, the Board of Directors of the Company at their Meeting held on June 25, 2026 based on the recommendations of the Nomination & Remuneration Committee, has recommended the re-appointment of the Ms. Anuradha Sharma as an Independent Director for a second term of one (1) year with effect from September 10, 2026.

During her tenure of appointment, Ms. Anuradha Sharma shall not be liable to retire by rotation as provided under Section 152(6) of the Companies Act, 2013. The Company has received declarations from her confirming that she meets the criteria of independence as prescribed under Section 149(6) of the Act and as per Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations). In the opinion of the Board, Ms. Anuradha Sharma fulfill the conditions for

re-appointment as Independent Director and is independent of the Management.

Accordingly, the Board of Directors recommends passing of the resolutions as set out under Item No. 7 of the accompanying notice for approval of the members as Special Resolution.

Except Ms. Anuradha Sharma, none of the Directors and Key Managerial Personnel of the Company and their respective relatives are concerned or interested, financially or otherwise, in passing the proposed resolution.

Item No. 8

Mr. Mathew Cyriac is presently serving as a Non-Executive Director of the Company. Considering his experience, knowledge, understanding of the business and valuable guidance provided to the management, it is proposed to re-designate/ appoint him as an Non-Executive Independent Director of the Company.

The Members are informed that Mr. Mathew Cyriac holds 100 Equity shares in the Company which is within the prescribed permissible limits and does not impair his independence under the provisions of Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of SEBI Listing Regulations, 2015.

Mr. Mathew Cyriac has consented to his appointment and confirmed that he does not suffer from any disqualifications which stand in the way of his appointment as a Non-Executive Independent Director.

During his tenure of appointment, Mr. Mathew Cyriac shall not be liable to retire by rotation as provided under Section 152(6) of the Companies Act, 2013. The Company has received declarations from him confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and as per Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations). In the opinion of the Board, Mr. Mathew Cyriac fulfill the conditions for appointment as Independent Directors and is independent of the Management.

Accordingly, the Board of Directors recommends passing of the resolutions as set out under Item No. 8 of the accompanying notice for approval of the members as Special Resolution.

Except Mr. Mathew Cyriac, none of the Directors and Key Managerial Personnel of the Company and their respective relatives are concerned or interested, financially or otherwise, in passing the proposed resolution.

Additional information of Director seeking appointment / re-appointment as required under Regulation 36(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015) and Secretarial Standard on General Meetings ("SS-2"), issued by the Institute of Company Secretaries of India

Name of the Director	Mr. Vijay Ananth K	Mr. Prasad Raghava Menon	Mr. Sowmyan Ramakrishnan
DIN	09398784	00005078	00005090
Category/ Designation	Whole-time Director	Non-Executive, Independent Director	Non-Executive, Independent Director
Age	49	80	77
Nationality	Indian	Indian	Indian
Qualifications	Bachelor's degree in computer science from Manonmaniam Sundaranar University and a master's degree in computer applications from the Faculty of Science of University of Madras	Bachelor's degree in Engineering (Chemical) from the Indian Institute of Technology, Kharagpur.	Bachelor's degree in Technology (Mechanical Engineering) from the Indian Institute of Technology, Madras and a postgraduate diploma in Business Administration from the Indian Institute of Management, Ahmedabad and a master's degree in Arts from the Department of Oriental Studies and Research
Nature of expertise in specific functional areas	Strategy, Leadership, Technical, HR, Governance and Government/ Regulatory	Strategy, Leadership, HR, Governance, Government/ Regulatory	Strategy, Finance, Leadership, Governance, Government/ Regulatory
Disclosure of relationship between directors, Manager and other KMP of the Company	Nil	Nil	Nil
Names of listed entities in which the person also holds the directorship and the membership of committees of the Board	Nil	1. Chemplast Sanmar Limited <ul style="list-style-type: none"> • Audit Committee (Member) 2. Neuland Laboratories <ul style="list-style-type: none"> • Risk & Sustainability Committee (Chairman) • Corporate Social Responsibility (Chairman) • Audit Committee (Member) • Nomination & Remuneration Committee (Member) 	Nil
Names of listed entities from which the person has resigned in the past three years	Nil	Nil	Nil
Shareholding in the company as on date of this Notice	14,00,470 Equity Shares	Nil	Nil

Key terms and Conditions of appointment	Whole-time Director, liable to retire by rotation	Non-Executive, Independent Director, Not liable to retire by rotation	Non-Executive, Independent Director, Not liable to retire by rotation
Date of first appointment to the Board, last drawn remuneration and number of Board Meetings attended	<p>Mr. Vijay Ananth K was first appointed to the Board during the year 2022. The details of remuneration drawn, remuneration sought to be paid and number of meetings attended are provided in the Corporate governance report section of the Annual Report 2025-26.</p> <p>In accordance with the circular dated June 20, 2018, issued by the Stock Exchanges, we confirm that Mr. Vijay Ananth K is not debarred from holding office of Director by order of SEBI or any authority.</p>	<p>Mr. Prasad Raghava Menon was first appointed to the Board on September 10, 2021. The details of remuneration drawn and number of meetings attended are provided in the Corporate governance report section of the Annual Report 2025-26.</p> <p>In accordance with the circular dated June 20, 2018, issued by the Stock Exchanges, we confirm that Mr. Prasad Raghava Menon is not debarred from holding office of Director by order of SEBI or any authority.</p>	<p>Mr. Sowmyan Ramakrishnan was first appointed to the Board on September 10, 2021. The details of remuneration drawn and number of meetings attended are provided in the Corporate governance report section of the Annual Report 2025-26.</p> <p>In accordance with the circular dated June 20, 2018, issued by the Stock Exchanges, we confirm that Mr. Sowmyan Ramakrishnan is not debarred from holding office of Director by order of SEBI or any authority.</p>

Name of the Director	Ms. Anuradha Sharma	Mr. Mathew Cyriac
DIN	01965605	01903606
Category/ Designation	Non-Executive, Independent Director	Non-Executive, Independent Director
Age	58	56
Nationality	Indian	Indian
Qualifications	Master's degree in Business Administration in personnel Management and industrial Relations from XLRI – Xavier School of Management, Jamshedpur.	Bachelor's degree in Technology (Mechanical Engineering) from Anna University, Madras, and a Post-Graduate Diploma in Management from Indian Institute of Management, Bangalore
Nature of expertise in specific functional areas	Leadership, HR, Governance, Government//Regulatory	Strategy, Finance, Leadership, HR, Governance, Government//Regulatory
Disclosure of relationship between directors, Manager and other KMP of the Company	Nil	Nil
Names of listed entities in which the person also holds the directorship and the membership of committees of the Board	Nil	<p>1. Gokaldas Exports Limited</p> <ul style="list-style-type: none"> • Risk Management Committee (Chairman) • Stakeholders Relationship Committee (Chairman) • Audit Committee (Member) • Corporate Social Responsibility Committee (Member)

		<ul style="list-style-type: none"> • Nomination and Remuneration Committee (Member) <p>2. Ideaforge Technology Limited</p> <ul style="list-style-type: none"> • Stakeholders Relationship Committee (Chairman) • Audit Committee (Member) • Nomination & Remuneration Committee (Member)
Names of Listed entities from which the person has resigned in the past three years:	Nil	Nil
Shareholding in the company as on date of this Notice	Nil	100 Equity Shares
Key terms and Conditions of appointment	Non-Executive, Independent Director, Not liable to retire by rotation	Non-Executive, Independent Director, Not liable to retire by rotation
Date of first appointment to the Board, last drawn remuneration and number of Board Meetings attended	<p>Ms. Anuradha Sharma was first appointed to the Board on January 28, 2023. The details of remuneration drawn and number of meetings attended are provided in the Corporate governance report section of the Annual Report 2025-26.</p> <p>In accordance with the circular dated June 20, 2018, issued by the Stock Exchanges, we confirm that Ms. Anuradha Sharma is not debarred from holding office of Director by order of SEBI or any authority.</p>	<p>Mr. Mathew Cyriac was first appointed to the Board on June 06, 2021. The details of remuneration drawn and number of meetings attended are provided in the Corporate governance report section of the Annual Report 2025-26.</p> <p>In accordance with the circular dated June 20, 2018, issued by the Stock Exchanges, we confirm that Mr. Mathew Cyriac is not debarred from holding office of Director by order of SEBI or any authority.</p>

Item No. 9

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 Act"), the remuneration payable to the Cost Auditors of the Company as approved the Board of Directors (including Committees thereof), has to be ratified by the Shareholders at the General Meeting.

The Board of Directors of the Company on the recommendation of the Audit Committee, approved the remuneration of Cost Auditor of the Company, CMA G Sundaresan, Cost Accountant, (Membership No. 11733) for the financial year 2025-26 at a fee of Rs. 85,000/- (Rupees Eighty-Five Thousand Only) plus out of pocket expenses and applicable taxes thereon.

Accordingly, the consent of the members is sought for passing ordinary resolution as set out in Item No. 9 of the notice for ratification of remuneration paid/payable to the Cost Auditors for conducting the cost audit of the Company for the financial year 2025-26.

Your Board recommends passing of the resolutions as set out under Item No. 9 the accompanying notice for approval of the members as Ordinary Resolution.

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