August 18, 2026

To,
National Stock Exchange of India Limited
The Listing Department
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai-400051 (Maharashtra)

NSE SYMBOL: QUICKTOUCH
ISIN: INE0K4D01020

Dear Sir/Madam,

Subject: Submission of Notice of 13th Annual General Meeting Along with Integrated Annual Report of the Company for the financial year 2025-26

This is to inform that the 13th Annual General Meeting ("AGM") of the Company will be held on Wednesday, September 09, 2026 at 04.00 p.m. through Video Conferencing / Other Audio Visual Means in accordance with the applicable circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

Pursuant to Regulation 30 & 34 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are submitting herewith the Integrated Annual Report of the Company along with the Notice of AGM for the financial year 2025-26 which is being sent through electronic mode to the Shareholders.

The Integrated Annual Report containing the Notice is also uploaded on the Company's website and can be accessed at www.quicktouch.com.

We would further like to inform that the Company has fixed Friday, August 28, 2026 as the cut-off date for ascertaining the name of the shareholders holding shares in dematerialised form, who will be entitled to cast their votes electronically in respect of the businesses to be transacted as per the Notice of the AGM and to attend the AGM. The remote e-voting shall commence on Friday, September 04, 2026 at 9:00 am (IST) and will end on Tuesday, September 08, 2026 at 5:00 pm (IST).

The Annual Report for the financial year 2025-26 and the Notice of AGM are enclosed herewith.

You are requested to kindly take the above information on your records.

Yours faithfully
For Quicktouch Technologies Limited

Gaurav Jindal
Digitally signed by Gaurav Jindal
Date: 2026.08.18 18:13:10 +05'30'

Gaurav Jindal
Managing Director
DIN:06583133
Place: Delhi

Annual Report

FY2025-26

Quicktouch Technologies Limited

Content

Welcome to our Annual Report 2026

At Quicktouch Technologies Limited, we empower organizations to reimagine their business models through intelligent, integrated, and future-ready digital solutions. Whether it's streamlining school operations with our advanced EdTech platforms, optimizing resources with our enterprise-grade ERP systems, or enabling seamless financial transactions through our Fintech innovation—QuickPay—we help businesses unlock new efficiencies and customer experiences.

Our Vision

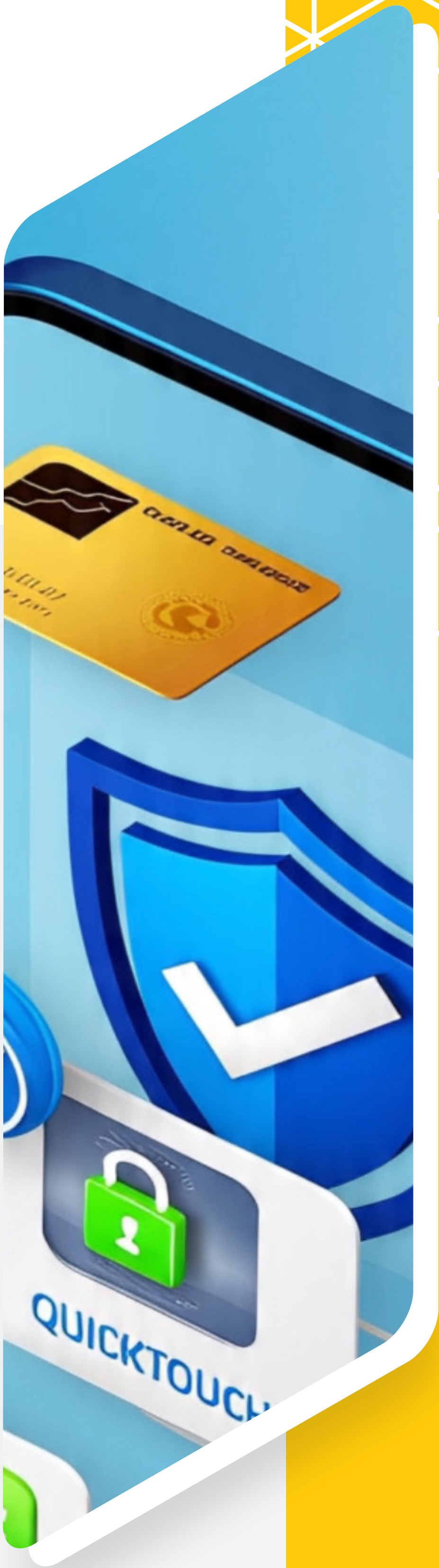
Quicktouch Technologies envisions pioneering digital transformation, merging innovation and excellence to empower businesses. We aim to lead with cutting-edge IT solutions, redefining possibilities and enabling clients to thrive in the evolving digital landscape. We help our clients design and build innovative products, platforms, and digital experiences for the modern world. By integrating our strategic design, complex engineering, and vertical industry expertise with Information Technology capabilities.

Our Mission

Quicktouch Technologies envisions pioneering digital transformation, merging innovation and excellence to empower businesses. We aim to lead with cutting-edge IT solutions, redefining possibilities and enabling clients to thrive in the evolving digital landscape. We help our clients design and build innovative products, platforms, and digital experiences for the modern world. By integrating our strategic design, complex engineering, and vertical industry expertise with Information Technology capabilities.

This report provides a comprehensive overview of Quicktouch Technologies Limited's performance, strategic initiatives, financial highlights, and outlook for the financial year 2025–26

Annual Report
FY2025-26



At Quicktouch, we believe in transforming the way people and businesses experience financial transactions. Our flagship product, QuickPay, provides a secure, fast, and seamless way to make and receive online payments. With cutting-edge fintech solutions, we aim to simplify digital finance for individuals, enterprises, and institutions worldwide.

Innovating with a Digital Mindset

Quicktouch utilizes its extensive industry experience and advanced technology to channel for clients. Our holistic services blueprint and inventive business model create the best IT solutions to suit improved business outcomes.
We help our clients design and build innovative products, platforms, and digital experiences for the modern world. By integrating our strategic design, complex engineering, and vertical industry expertise with Information Technology capabilities.

CORPORATE INFORMATION

Listed on National Stock Exchange of India Ltd (SME EMERGE) CIN: L74900DL2013PLC329536	
Board of Directors Mr. Gaurav Jindal - Managing Director Ms. Madhu – Non Executive Director Ms. Divya Kwatra - Independent Director Ms. Ayushi Sikka - Independent Director Mr. Vinod Aggarwal - Independent Director Mr. Arvind Sharma - Non Executive Director Mr. Krishnan - Non Executive Director **Chief Financial Officer** Mr. Ankit Gupta	**Registered Office & Corporate Office** D-Mall, Office No. 203, Second Floor, Netaji Subhash Place, Pitampura, Delhi-110034 Email: investors@quicktouch.co.in Website: www.quicktouch.co.in **Registrar And Share Transfer Agent** M/s Skyline Financial Services Private Limited D-153/A, 1st Floor, Phase-1, Okhla Industrial Area, New Delhi-110020 Ph No: 011-40450193-97 and 011-26812682-83
Company Secretary & Compliance Officer Ms. Preeti Sharma **Statutory Auditors** M/s. K A R M A & Co. LLP 503, 5th floor, 'PATRON', Opp. Kensville Golf Academy, Rajpath Club to S P Ring Road, Bodakdev, Ahmedabad-380054	**Wholly Owned Subsidiary** M/s Tronix IT Solutions Private Limited M/s Qtouch Business Solutions Pvt Ltd M/s Positive Electronics Limited M/s Techquench Private Limited M/s Earth Leasing and Finance Pvt Ltd M/s Pinancle Exim IT Solution LLC M/s Vein India Scholars Private Limited M/s Quicktouch Technologies FZCO
Secretarial Auditors M/s. Virender Kumar & Associates Company Secretaries 22B Ground Floor, Tower B2 Spaze IT Park, Sector 49, Sohna Road, Gurgaon, 122001	**Bankers** Indian Overseas Bank Axis Bank
Internal Auditors M/s BAS & Co. LLP Chartered Accountants Office No. 804, Pearls Omaxe Building, Netaji Subhash Place, Pitampura, Delhi-110034	


QUICKTOUCH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Banking
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Bill Payment
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MANAGING DIRECTOR'S MESSAGE

Quicktouch Technologies Limited

Gaurav Jindal

Managing Director

Dear Shareholders,

The financial year 2025–26 has been one of the most challenging, emotional, and transformative chapters in the journey of Quicktouch Technologies Limited. It was a year that tested our resilience, strengthened our character, and reminded us that every setback carries within it the seed of a greater opportunity.

As entrepreneurs and leaders, we often celebrate achievements publicly, but the true story of a company is written equally through its struggles. During the year, we experienced moments of uncertainty, intense operational pressures, and difficult decisions that demanded patience, courage, and unwavering commitment from our entire team. One of the most significant emotional setbacks for us was the outcome relating to our RBI Payment Aggregator license journey. We had invested substantial effort, resources, and hope into building a compliant and future-ready fintech ecosystem. Naturally, the rejection was painful. It was not merely a regulatory outcome; it was a moment that challenged our aspirations and forced us to pause, reflect, and recalibrate our path.

However, I firmly believe that **rejection is not the end of the road—it is often redirection toward something better.** The experience has given us invaluable insights, strengthened our governance framework, sharpened our execution capabilities, and prepared us for opportunities that may ultimately prove to be far more meaningful and sustainable. Our faith in innovation, technology, and our ability to create value remains unshaken.

Amidst these challenges, I am proud to share that Quicktouch demonstrated remarkable resilience by successfully **acquiring a company through the Corporate Insolvency Resolution Process (CIRP).** This acquisition represents more than a business transaction; it reflects our belief in **revival, reconstruction, and the power of giving a struggling enterprise a new beginning.** We see this as an opportunity to unlock hidden potential, create employment, preserve economic value, and contribute positively to the broader business ecosystem.

Despite the turbulence, the year also witnessed **encouraging growth across our subsidiaries and associated businesses.** Several of our subsidiaries expanded their operational footprint, strengthened customer relationships, and entered new markets, contributing positively to the Group's long-term strategic objectives.

I would like to place special emphasis on the exceptional performance of **Techquench**, which emerged as one of the standout contributors during the year. Techquench not only delivered impressive operational growth but also undertook **a strategic acquisition of schools and educational institutions for the establishment of AI and Robotics Labs.** This initiative is closely aligned with the rapidly evolving educational landscape and the increasing demand for **artificial intelligence, robotics, STEM learning, and future-ready digital education infrastructure.**

What encourages me most is that, despite the challenges, **our vision for the future has become clearer than ever**. We are entering the coming years with renewed focus on:

- strengthening our core technology and digital businesses,
- expanding the market presence of our subsidiaries,
- scaling AI, robotics, and digital education initiatives through Techquench,
- improving operational efficiency and governance standards,
- successfully integrating and reviving the acquired CIRP entity,
- and building a stronger, more diversified Quicktouch Group.

Through these acquisitions, Techquench is creating an integrated ecosystem that combines **advanced AI and robotics laboratories, practical learning infrastructure, trained educators, and technology-enabled curriculum delivery.** The initiative has already opened new avenues for market expansion and positioned the subsidiary as a promising player in the next-generation education technology segment. Its progress reflects our broader vision of building businesses that are not only commercially successful but also capable of contributing meaningfully to the future of education and skill development in India.

The year was truly a journey of ups and downs. We faced market volatility, operational hurdles, integration challenges, and strategic transitions. Yet, through every obstacle, our employees, management team, Board of Directors, investors, and business partners stood together with determination and trust. Their support has been the foundation that enabled Quicktouch to continue moving forward even during the most demanding times.

I am optimistic that the lessons learned during FY 2025–26 will become the stepping stones for a stronger and more mature organization. Difficult years often create the strongest foundations for future success, and I believe Quicktouch is now better equipped to seize emerging opportunities with wisdom, discipline, and confidence.

On behalf of the Board, I extend my heartfelt gratitude to all our shareholders for your continued trust and patience. Your belief in Quicktouch inspires us to persevere through challenges and strive for greater achievements.

As we look ahead, we do so with humility from our setbacks, strength from our struggles, and hope for a brighter tomorrow. We may have faced storms during the year, but we remain committed to building a future defined by innovation, resilience, revival, market expansion, and long-term value creation.

I sincerely believe that **better years lie ahead for Quicktouch Technologies Limited,** and together we will continue this journey with renewed energy, stronger foundations, and greater optimism.

Warm regards,
Gaurav Jindal
Managing Director
Quicktouch Technologies Limited

QUICKTOUCH
TECHNOLOGIES LIMITED

ANNUAL REPORT

FY 2025-26

BEYOND TODAY, FOR A BETTER TOMORROW

At Quicktouch Technologies Limited, we continue to innovate and evolve, creating technology-driven solutions that add value, build trust and drive sustainable growth for our stakeholders.

INNOVATION
Continuously innovating to deliver future-ready solutions.

CUSTOMER FOCUS
Building lasting relationships through trust and excellence.

SUSTAINABLE GROWTH
Creating long-term value through responsible and sustainable practices.

INTEGRITY
Upholding the highest standards of ethics, transparency and governance.

EMPOWERING SOCIETY
Leveraging technology to empower communities and drive positive change.

NOTICE TO SHAREHOLDERS

The Notice convening the Annual General Meeting forms an integral part of this Annual Report. We invite our shareholders to participate in the AGM and exercise their valuable rights.

NOTICE TO SHAREHOLDERS

QUICKTOUCH TECHNOLOGIES LIMITED
CIN: L74900DL2013PLC329536

NOTICE is hereby given that the 13th (Thirteenth) Annual General Meeting ("Meeting") of the Member(s) of Quicktouch Technologies Limited ("Company") will be held on Wednesday, 09th day of September 2026 at 04:00 P.M. IST through Video Conferencing ("VC")/ Other Audio- Visual Means ("OAVM"), to transact the following business:

ORDINARY BUSINESS:

1. **(a) To receive, consider and adopt the audited standalone financial statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon.**
   (b) To receive, consider and adopt the audited consolidated financial statements of the Company for the financial year ended March 31, 2026 and the Report of the Auditors thereon.

2. **To appoint a director in place of Mr. Gaurav Jindal (DIN: 06583133), who retires by rotation and being eligible, offers himself for re-appointment.**

SPECIAL BUSINESS:

3. **RE-APPOINTMENT OF MR. GAURAV JINDAL (DIN: 06583133) AS MANAGING DIRECTOR OF THE COMPANY.**

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

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 read with Schedule V and all other applicable provisions of the Companies Act, 2013, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) Mr. Gaurav Jindal (DIN: 06583133) be and is hereby reappointed as Managing Director of the Company, for a period of Five (5) year with effect from May 03, 2027 as per terms & conditions set out in explanatory statement annexed to the notice convening this meeting with liberty to the Board of Directors to alter and vary the terms & conditions of the said appointment in such a manner as may be agreed between the Board of Directors and Mr. Gaurav Jindal.

FURTHER RESOLVED THAT the Board be and is hereby authorized to do all acts and take all such steps as may be necessary proper or expedient to give effect to this resolution."

4. **TO REGULARISE THE APPOINTMENT OF MR. PAWAN KUMAR AGARWAL (DIN: 11188131) AS NON-EXECUTIVE NON-INDEPENDENT DIRECTOR OF THE COMPANY.**

To consider and if thought fit, to pass, with or without modification, the following Resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of Sections 149, 152 and all other applicable provisions of the Companies Act, 2013 ("Act") read with the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Articles of Association of the Company and based on recommendation of the Nomination and Remuneration Committee and approval of Board of Directors of the Company, PAWAN KUMAR AGARWAL (DIN: 11188131), who was appointed as an Additional Director (Non-Executive Capacity) with effect from 13th April, 2026, be and is hereby appointed as a Non-Executive Non-independent Director of the Company and that he shall be liable to retire by rotation.

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

5. **TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) WITH M/S. STANDARD CAPITAL MARKETS LIMITED.**

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

"RESOLVED THAT pursuant to the provisions of Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), including any amendment, modification, variation or re-enactment thereof and upon the recommendation/ approval of Audit Committee/ Board of Directors, the approval of members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) for entering into/ ratifying and/ or carrying out, contract(s) or agreement(s) or arrangement(s) or transaction(s) (whether individual transaction or transactions taken together or series of transactions or otherwise) with STANDARD CAPITAL MARKETS LIMITED, a related party of the Company, as specified in the explanatory statement, whether by way of entering into new contract(s) / agreement(s) /arrangement(s) / transaction(s) or renewal(s) or continuation or extension(s) or modification(s) of earlier contract(s) / agreement(s) / arrangement(s)/ transaction(s) or otherwise on such terms and conditions as the Board may deem fit, for the financial year 2026-27, in excess of ten percent of the annual consolidated turnover of the Company as per the last audited financial statements of the Company during such financial year.

RESOLVED FURTHER THAT the Board of the Company be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions powers herein conferred to, without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred to any director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution."

By Order of the Board of Directors
For Quicktouch Technologies Limited

Place: New Delhi
Date : August 14, 2026
Regd. Office: D-Mall, 203,
Netaji Subhash Place,
New Delhi-110034

Sd/-
(Gaurav Jindal)

Managing Director
DIN. 06583133

NOTICE TO SHAREHOLDERS (contd.)

IMPORTANT NOTES:

1. Pursuant to the General Circular No. 03/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs (MCA) and circular issued by Securities and Exchange Board of India ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.
2. Pursuant to the Circular No. 14/2020 dated 08 April 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. Corporate members intending to authorize their representatives to participate and vote at the meeting are requested to send a certified copy of the Board resolution / authorization letter to the Scrutinizer by email to cslokeshvats@outlook.com with a copy marked to compliance@quicktouch.co.in.
4. The facility of participation at the AGM through VC/ OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders/Members holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
5. The attendance of the Members attending the AGM through VC/ OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by CDSL.
7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated 13 April 2020, the Notice calling the AGM has been uploaded on the website of the Company at https://www.quicktouch.co.in/ The Notice can also be accessed from the websites of the Stock Exchanges i.e. National Stock Exchange of India Limited at www.nseindia.com and the AGM Notice is also available on the website of CDSL (agency for providing the Remote e-Voting facility) i.e. www.evotingindia.com
8. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.
9. Members whose shareholding is in electronic mode are requested to notify any change in address or bank account details to their respective depository participant(s) (DP).
10. Members who have cast their votes by remote e-voting prior to the AGM may participate in the AGM but shall not be entitled to cast their votes again. The manner of voting remotely by members holding shares in dematerialized mode, physical mode and for members who have not registered their email addresses is provided in the 'Instructions for e-voting' section which forms part of this Notice. The Board has appointed LV & Associates, Practicing Company Secretaries, as the scrutinizer ("Scrutinizer") for conducting the e-voting process in a fair and transparent manner
11. The facility for voting during the AGM will also be made available. Members present in the AGM through VC and who have not cast their vote on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through the e-voting system during the AGM.
12. In compliance with the Circulars, the Annual Report 2025-26, the Notice of the 13th AGM, and instructions for e-voting are being sent through electronic mode to those members whose email addresses are registered with the Company / depository participant(s). Members may also note that the Notice of the 13th AGM and the Annual Report 2025-26 will also be available on the Company's website, https://www.quicktouch.co.in/, websites of the stock exchanges, i.e. NSE, at www.nseindia.com, and on the website of CDSL, https://www.evotingindia.com.
13. The Scrutinizer will submit his report to the Chairman of the Company ("the Chairman") or to any other person authorized by the Chairman after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes cast through remote e-voting), not later than 48 hours from the conclusion of the AGM. The result declared along with the Scrutinizer's report shall be communicated to the stock exchanges, CDSL and RTA, and will also be displayed on the Company's website, https://www.quicktouch.co.in/.
14. Since the AGM will be held through VC in accordance with the Circulars, the route map, proxy form and attendance slip are not attached to this Notice.
15. The Deemed Venue for the 13th AGM shall be the Registered office of the Company.
16. The Notice of AGM and Annual Report will be sent to those Members / beneficial owners whose name appears in the Register of Members / list of beneficiaries received from the Depositories as on Friday, August 14, 2026.
17. In accordance with Secretarial Standard - 2 on General Meetings issued by the Institute of Company Secretaries of India (ICSI) read with Guidance/Clarification dated April 15, 2020 issued by ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company at D-Mall, 203, Second Floor, Netaji Subhash Place, Delhi-110034 which shall be the deemed venue of the AGM.
18. ***Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('the Act'), which sets out details relating to Special Business at the meeting, is attached with this Notice of AGM.***
19. Members are informed that in case of joint holders attending the Meeting, only such joint holder who is higher in the order of the names will be entitled to vote at the meeting.
20. In terms of the provisions of Section 152 of the Act, Mr. Gaurav Jindal, retire by rotation at the Meeting. Nomination and Remuneration Committee and the Board of Directors of the Company recommend their respective re-appointments.
21. Details as per regulation 36(3) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 and Secretarial Standard on General Meeting ("SS-2") as issued by the Institute of Company Secretaries of India related to Directors retiring by rotation / seeking appointment / re-appointment at this Meeting are provided in the "Annexure" to the Notice.
22. The facility of participation at the AGM through VC/OAVM will be made available on first come first served basis (FCFS). No restrictions on account of FCFS entry into AGM will apply in respect of large shareholders (shareholders holding 2% or more shareholding), promoters, institutional investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination & Remuneration Committee and stakeholders' Relationship Committee, Auditors, etc.
23. Members may join the 13th AGM through VC/OAVM Facility by following the procedure as mentioned below in the notice, which shall be kept open for 30 minutes before the time scheduled to start the 13th AGM and the Company may close the window for joining the VC Facility, 15 minutes after the scheduled time to start the AGM. Attendance of members will be counted as the members who have successfully logged in through VC or OAVM and shall be counted for the purpose of reckoning of the quorum under section 103 of the Act.

NOTICE TO SHAREHOLDERS (contd.)

24. Pursuant to Section 72 of the Act, read with Rule 19(1) of the Companies (Share Capital and Debentures) Rules, 2014, member(s) of the Company may nominate a person in whom the shares held by him/ them shall vest in the event of his/ their unfortunate death. Accordingly, members holding shares in dematerialised form, the nomination form may be filed with the concerned Depository Participant.
25. SEBI has mandated that securities of listed companies can be transferred only in dematerialized form effective from April 1, 2019. SEBI has also mandated the submission of PAN by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN details to their DPs with whom they are maintaining their demat accounts.
26. Non-resident Indian shareholders are requested to inform about the following to the Company or its RTA or the concerned DP, as the case may be, immediately of:-
    a. The change in the residential status on return to India for permanent settlement;
    b. The particulars of the NRE Account with a Bank in India, if not furnished earlier.
27. In terms of the provisions of Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)Regulations, 2015 (SEBI Listing Regulations, 2015) and Sections 108 of the Companies Act, 2013 read with Rule 20 of Companies (Management and Administration) Rules, 2014, as amended, read with MCA Circular and SEBI Circular the Company is providing its members the facility to exercise their right to vote at the meeting by electronic means on any or all of the business specified in the accompanying Notice. Necessary arrangements have been made by the Company with CDSL to facilitate e-voting.

Commencement of E-voting	10: 00 AM, Friday 04th day of September, 2026
End of E-voting	5:00 PM, Tuesday 08th day of September, 2025

28. The voting rights of the Members shall be in proportion to the paid-up value of their shares in the equity capital of the Company as on the Cut-off Date i.e Friday, August 28, 2026.
29. The Company had appointed Mr. Lokesh Vats (CP No. 27455), Proprietor, of M/s. LV & Associates, Company Secretaries as scrutinizer to scrutinize the voting entire e-voting process in a fair and transparent manner.
30. The Scrutinizer shall immediately after the conclusion of voting at the Annual General Meeting, first count the votes at the Annual General Meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and make not later than two working days of conclusion of the meeting, a Consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a Director authorised by him in writing who shall countersign the same.
31. The Chairman or a director authorised by him in writing shall declare the result of remote e-voting on or before closing business hours on September 09, 2026. After the result declared by the Chairman or any other director authorised by the Chairman, the same along with the Consolidated Scrutinizer's Report shall be placed on the Company's website www.quicktouch.co.in and shall also be communicated to National Stock Exchange of India Limited, where the shares of the Company are listed.
32. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, and the relevant documents referred to in the Notice will be available electronically for inspection by the members during the AGM.
33. All documents referred to in the Notice will also be available electronically for inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to compliance@quicktouch.co.in.
34. Members seeking any information with regard to the accounts or any matter to be placed at the AGM, are requested to write to the Company on or before Friday, August 28, 2026 through email on compliance@quicktouch.co.in. The same will be replied by the Company suitably.

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

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.
Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

i. The remote e-voting period begins on 10:00 AM, Friday 04th day of September, 2026 and ends on 5:00 PM, Tuesday 08th day of September, 2026. During this period shareholders of the Company, holding shares in dematerialized form, as on the cut-off date (record date) of Friday 28th August, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

ii. Shareholders who have cast their vote by remote e-voting may also attend and participate in the proceeding of the meeting through VC/ OAVM but shall not be entitled to cast their vote again.

iii. A Shareholder who is not member as on cut off date should treat this notice only for the purpose of information.

iv. The shareholders should log on to the e-voting website www.evotingindia.com.

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

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

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

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

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

NOTICE TO SHAREHOLDERS (contd.)

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

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & New System Myeasi Tab. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e voting is in progress as per the information provided by company. On clicking the e voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. xAlternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depos-itory	1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
Individual Shareholders (holding securities in demat mode) login through their Depository Partici-pants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022-4886 7000 and 022-2499 7000

NOTICE TO SHAREHOLDERS (contd.)

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

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

1. The shareholders should log on to the e-voting website www.evotingindia.com.
2. Click on "Shareholders" module.
3. Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4. Next enter the Image Verification as displayed and Click on Login.
5. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6. If you are a first-time user follow the steps given below:

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

viii. After entering these details appropriately, click on "SUBMIT" tab.
ix. Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
x. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
xi. Click on the EVSN for the relevant <Company Name> on which you choose to vote.
xii. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
xiii. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
xiv. After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
xv. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
xvi. You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
xvii. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
xviii. There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
xix. Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; cslokeshvats@outlook.com and compliance@quicktouch.co.in, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/ EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/ Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at compliance@quicktouch.co.in. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at compliance@quicktouch.co.in. These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

35. Members may please note that SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/ OIAE_IAD-1/P/CIR/2023/135 dated August 4, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_IAD-1/P/ CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), introduced Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes in Indian securities market and linked it with Scores platform.

    Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal. SEBI circulars and Link for registration under ODR portal is available on the website of the Company https://www.quicktouch.co.in/home or the website of our RTA at https://skylinerta.com/.

36. If you have any queries or issues regarding attending AGM & e-Voting from the e-Voting System, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33 contact Mr. Nitin Kunder (022-23058738) or Mr. Rakesh Dalvi (022-23058542/43).

37. All grievances connected with the facility for voting by electronic means may befscri addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or or call toll free no. 1800 21 09911

38. In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com under help section or write an email to helpdesk.evoting@cdslindia.com.

By Order of the Board of Directors
For Quicktouch Technologies Limited

Sd/-
(Gaurav Jindal)
Managing Director

Place: New Delhi
Date : August 14, 2026
DIN No. 06583133

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

As required under Section 102(1) of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013, this Explanatory Statement contains relevant and material information, as detailed herein, to enable the Members to consider for approval of the Resolution No. 3,4 and 5.

ITEM No. 3 The Board of Directors of the Company in its meeting held on 14th August 2026 has, subject to the approval of members, re-appointed Mr. Gaurav Jindal (DIN No. 06583133) as Managing Director, for a period of Five (5) year w.e.f. 3rd May, 2027 till 3rd May, 2032 at a remuneration recommended by the Nomination & Remuneration Committee of the Board and approved by the Board of Directors is, within the limit specified in Schedule V, Part Il, Section Il(A) of the Companies Act, 2013. He is a qualified Chartered Accountant and is having more than 14 years' experience in Finance, Accounts, Project implementation, administration etc. He has been managing affairs of the Company as Managing Director from the last 2022 with strong dedication and devotion for the overall growth of the Company to a very sound state.

Terms of remuneration of Mr. Gaurav Jindal (DIN No. 06583133) are decided by the Board.
Nature of Duties: The Managing Director carry on the business of the company and carry on such duties as may be entrusted to him by the Board of Directors of the company from time to time and separately communicated to him and such powers as may be assigned to him, subject to superintendence, control &directions of the board in connection with and in the best interests of the business of the company.

None of the Directors, Key Managerial Personnel and their relatives are concerned or interested, financially or otherwise, in the resolution except Mr. Gaurav Jindal (DIN No. 06583133), Managing Director. The Board recommends the Special Resolution set out at Item No. 3 of the Notice for approval by the shareholders.

ITEM NO. 4 : To Regularise the Appointment of Mr. Pawan Kumar Agarwal (DIN: 11188131) as Non-Executive Non-Independent Director of the Company. The Board of Directors ('the Board') upon recommendation of Nomination and Remuneration Committee, at the Board meeting held on 14th April 2026 appointed Mr. Pawan Kumar Agarwal (DIN: 11188131) as an Additional Director (Non-Executive Capacity) of the Company as per the provisions of the Companies Act, 2013 and Articles of Association of the Company. The listed entity shall ensure that approval of shareholders for appointment or re-appointment of a person as a Director of the Company shall be taken at the next general meeting. Accordingly, approval of the shareholders is sought. Mr. Pawan Kumar Agarwal is eligible for appointment as a Non-Executive Non Independent Director, liable to retire by rotation. He has given his consent to act as a Director of the Company pursuant to Section 152 of the Act. He has further confirmed that he is neither disqualified nor debarred from holding the Office of Director under the Companies Act or pursuant to any Order issued by SEBI. The details Mr. Pawan Kumar Agarwal as required under the provisions of Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions are provided in Annexure-1 to this Notice.

The Board of Directors recommends the resolution no. 4 of this Notice, for appointment of Mr. Pawan Kumar Agarwal as Non-Executive Non-Independent Director of the Company, liable to retire by rotation, for approval of the Members.

Except Mr. Pawan Kumar Agarwal, none of the other Directors, Key Managerial Personnel and/or their relatives, are concerned or interested, financially or otherwise, in the said Resolution.

ITEM NO. 5 TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) WITH M/S. STANDARD CAPITAL MARKETS LIMITED.

The members of the Company are hereby apprised that the Securities and Exchange Board of India ('SEBI'), vide its notification dated November 09, 2021, has amended the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

The applicability of Regulation 23 of SEBI LODR to SME listed companies shall come into effect from April 01, 2025.

As per the new threshold, related party transactions in excess of 50 crores (Rupees Fifty crores) or 10% (ten per cent) of the annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity shall be deemed to be Material Related Party Transaction and shall require prior approval of members of the listed entity. Such approval shall be required even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis. Since, such transactions is supposed to exceed the threshold limit of 10% during the 2026-27, therefore the approval of members is being sought as required under Regulation 23 of the Listing Regulations.

The details of such transactions are provided below:

Name of Related Party and Relation ship	Standard Capital Markets Limited
Nature Transaction	(i) Loans and Advances (short term, long term, secured, unsecured)/Inter Corporate Deposits) – Given / Availed (ii) Availing and Rendering of Services (iii) Investments
Pricing Criteria	On arm's length basis
Maximum amount of transaction for which approval is sought	Rs. 100 Crores
Period of transaction	For the financial year 2026-27
Transaction carried during FY 2025-26	17.64 Crores

The aforesaid Related Party Transactions do not fall under the purview of Section 188 of the Companies Act, 2013 being in the ordinary course of business and at arms' length. However, the same are covered under the provisions of Regulation 23 of the SEBI Listing Regulations and accordingly the approval of the Shareholders is sought by way of Ordinary Resolution.

Notes:
1. Taxes, if any, in relation to the above transactions shall be paid on actual basis.
2. All such related party transactions entered by the Company are related to the day to day business operations of the Company and essential for its activities.
3. So far as pricing is concerned, all the transactions meets the arm's length criteria. In case Valuation Report from the Independent valuer or external party in relation with the aforesaid transactions will taken as and where applicable and will be placed before the Audit Committee or Board.

NOTICE TO SHAREHOLDERS (contd.)

Name of the Related Party	Standard Capital Markets Limited
Justification	Quicktouch Technologies Limited has extended short-term funding facilities to Standard Capital Markets Limited by deploying its surplus funds, aimed at supporting their operational and business requirements
Nature of Concern or Interest	Mr. Gaurav Jindal who is a Managing Director & Promoter of the Quicktouch Technologies Limited is also a Promoter of the Standard Capita Markets Limited & Mr. Ram Gopal Jindal (Relative of Mr. Gaurav Jindal) who is the Promoter Group of the Quicktouch Technologies Limited is also a Managing Director and Promoter of the Standard Capital Markets Limited
Further, in terms of applicable SEBI Circulars the members are requested to take note of the additional information:	
The percentage of the Company annual turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	
If the transaction relates to any loans, intercorporate deposits, advances or investments made or given by the Company or its subsidiary- The Information pertaining to Loans and Advances provided by the Company	
Justification as to why the RPT is in the interest of the Company	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.

Following additional disclosures to be made in case of loans, inter-corporate deposits, advances or investments made or given		
9	i. details of the source of funds in connection with the proposed transaction, ii. where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments, • nature of indebtedness. • cost of funds; and • tenure. iii. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security and iv. the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.	The financial assistance is provided/ would be provided from the internal accruals/own funds/funds raised through issue of equity shares or inter corporate loans of the Company Yes Unsecured working capital loan/ inter corporate deposit, investment in securities where coupon rate is fixed/Short term lending for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates. Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ working capital requirements requirements/exigencies of the Related Party
10	Justification as to why the RPT is in the interest of the listed entity.	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.
11	A copy of the valuation or other external party report, if any such report has been relied upon.	If obtained will made available to the shareholders.
12	Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT, on a voluntary basis	NIL
13	Any other information that may be relevant.	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act, forming part of this Notice.

Except, Mr. Gaurav Jindal, Managing Director of the Company, none of the Director and Key Managerial Personnel and their relatives are deemed to be concerned or interested, financially or otherwise, in the resolution at Item no. 5 of the accompanying notice. The Board recommends the resolutions at Item no.9 to be passed as an Ordinary Resolution(s).

The Members may please note that in terms of the provisions of the Listing Regulations, all the related party(ies) shall abstain from voting in favour of the resolutions under Item No. 5.

NOTICE TO SHAREHOLDERS (contd.)

ANNEXURE-I

DETAILS PURSUANT TO REGULATION 36 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND 1.2.5 OF SECRETARIAL STANDARD (SS-2) ON GENERAL MEETING AS ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA:

Details of the Directors seeking appointment/re-appointment/variation in terms of remuneration at the AGM

Name of the Director	Pawan Kumar Agarwal	Mr. Gaurav Jindal
Age	37 Years	35 years
Qualifications	Graduate	Chartered Accountant
Brief Profile of Director/ Experience	Mr. Pawan Kumar Agarwal is associated with the Company as a Non-Executive Director. He possesses valuable experience in the areas of finance, accounting, and financial management. In his advisory capacity, he provides guidance to the management on various financial and accounting matters, including budgeting, financial planning, accounting practices, and regulatory compliance.	Appointed as a Non-Executive Independent Director for a fixed block of five (5) consecutive years from April 22, 2026, through April 21, 2031. Not liable to retire by rotation.
Nature of his Experience in specific functional areas	Advising board on Finance & Accounting	Overall Business Operations and Financial Planning
Terms and conditions of appointment or reappointment / revision in remuneration	The terms of appointment will be same as decided by the Board at time of appointment.	The terms of appointment will be same as decided by the Board at time of appointment.
Proposed remuneration	9,60,000 per annum	12,00,000 per annum
Last drawn remuneration	None	12,00,000 per annum
Date of First Appointment on Board	13.04.2026	03.04.2021
Shareholding of Director	0	17,60,000 Equity Shares
Disclosure of relationships with other directors, Manager and KMP of the Company	Not Related	Not Related
Number of the Meetings of Board of Directors Attended	Not Applicable	During the previous financial year 2025-2026, Mr. Gaurav Jindal attended the 7 (Seven) Board meetings of the Company.
Directorships of other listed entities	Mr. Pawan Kumar Agarwal is also Managing Director in Positive Electronics Limited	Not Applicable
Chairmanships/ Memberships of Committees of listed entities	Hold membership of Audit Committee of Positive Electronics Limited	Does not hold any Chairmanships/Memberships of Committees of other Companies

Dear Members,

It is our pleasure to present the 13th Annual Report on the business and operations of Quicktouch Technologies Limited (the Company) along with the Audited Financial Statements for the financial year ended March 31, 2026.

FINANCIAL SUMMARY OF OPERATIONS

The Standalone and Consolidated financial performance of the Company for the financial year ended March 31, 2026 is summarized below:

Particulars	Standalone		Consolidated	
	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue From Operations	44.45	8830.30	2228.76	9207.98
Other Income	176.62	260.89	400.08	280.64
Total Income	**442.02**	**9091.20**	**2628.85**	**9488.62**
Expenses				
Cost of Material Consumed	-	-	-	-
Purchase of Stock in Trade	6.36	6845.28	571.46	7037.39
Change in Inventory	13.28	(673.52)	660.23	(673.52)
Finance Cost	94.49	121.22	383.69	124.15
Employee Benefit Expenses	408.17	797.17	790.15	905.93
Depreciation and amortization expenses	266.03	470.65	629.47	547.95
Other Expenses	308.77	730.52	707.03	862.15
Total Expenses	**1097.09**	**8291.32**	**3742.04**	**8804.04**
Profit before tax	**(655.07)**	**799.88**	**(1113.19)**	**781.95**
Tax Expense				
Previous Year Tax	24.56	32.86	44.27	32.86
Current Tax		209.73	11.93	213.90
Deferred Tax	(179.51)	0.41	(304.45)	(32.69)
Profit after tax	**(500.11)**	**556.88**	**(864.94)**	**567.60**

BOARD'S REPORT

Key Highlights:

- The Company reported a consolidated total income of ₹2,628.85 Lakhs during FY 2025-26 as against ₹9,488.62 Lakhs in the previous financial year.
- On a standalone basis, the Company recorded total income of ₹442.02 Lakhs during FY 2025-26 compared to ₹9,091.20 Lakhs in FY 2024-25.
- The decline in revenue and profitability during the year was primarily attributable to business restructuring, operational challenges faced by certain subsidiaries, and changes in market conditions affecting business volumes.
- Consolidated revenue from operations stood at ₹2,228.76 Lakhs as compared to ₹9,207.98 Lakhs in the previous year, while standalone revenue from operations was ₹44.45 Lakhs against ₹8,830.30 Lakhs in FY 2024-25.
- During the year, the Company continued to focus on strengthening its business portfolio through strategic initiatives, expansion of subsidiary operations, and acquisition-led growth opportunities.
- On a consolidated basis, the Company reported a Loss Before Tax of ₹1,113.19 Lakhs as against a Profit Before Tax of ₹781.95 Lakhs in the previous year.
- Consolidated Loss After Tax stood at ₹864.94 Lakhs during FY 2025-26 as compared to a Profit After Tax of ₹567.60 Lakhs in FY 2024-25.

Despite the challenges faced during the year, the Board remains confident about the Company's long-term prospects, supported by its diversified business model, growing subsidiary operations, strategic acquisitions, and focus on emerging technology-driven opportunities.

BRIEF DESCRIPTION OF THE STATE OF THE COMPANY'S AFFAIRS

Quicktouch Technologies Limited is a progressive, innovation-led company engaged in diverse business activities including software development, education technology (EdTech), financial technology (FinTech), and IT-enabled services. The Company continues to focus on delivering integrated, technology-driven solutions to educational institutions, businesses, and end consumers across both domestic and international markets.

Strategic Acquisitions and Subsidiary Expansion

During the financial year, the Company significantly enhanced its operational base through a series of strategic Quicktouch continued its inorganic growth journey with the acquisition of:

- Picnara Techlabs Private Limited – a digital marketplace connecting photographers and clients, aimed at tapping into the creator economy,
- Zethics Tech Solutions Private Limited – a cybersecurity firm, supporting the Company's diversification into digital infrastructure protection,
- Vein India Scholars Private Limited – an AI-based job portal that leverages machine learning to connect job seekers with employers more efficiently, supporting the Company's goal of entering the AI and HR-tech space.

These acquisitions have brought valuable expertise, technology, and market reach to the Group and are expected to contribute meaningfully to the Company's future growth.

Strengthening the Subsidiary Ecosystem

Quicktouch continues to benefit from its existing wholly owned subsidiaries, which play a vital role in the execution of its core and emerging business strategies:

Quickcampus Private Limited (Previously known as Qtouch Business Solutions Private Limited) is a core software development arm of the Company and houses the flagship educational product "TET (Talent Enhancement Test)". TET is designed to assess and enhance student competencies and has become a key component of Quicktouch's EdTech offering. QBSPL also delivers customized application development and digital transformation services for a range of clients.

Tronix IT Solutions Private Limited (TISPL) operates in the domains of IT services, technical support, co-working space solutions, and printing services. Its diverse business portfolio supports the Group's presence in physical infrastructure and IT-enabled service delivery. TISPL enhances Quicktouch's ability to deliver integrated offerings to SME clients and startups, particularly through managed office and technology services.

Acquisition of Majority Stake in Pinnacle Exim IT Solutions LLC – a Dubai, UAE-based technology company in which Quicktouch Technologies Limited acquired a 57% equity stake, strengthening the Group's international presence and supporting its strategic expansion in technology and overseas markets. Accordingly, Pinnacle Exim IT Solutions LLC has become a subsidiary of the Company.

Incorporation of Quicktouch Technologies FZCO – a wholly owned subsidiary incorporated in the Dubai Airport Free Zone Authority (DAFZA), UAE, established to strengthen the Company's international presence and support its strategic expansion in the technology sector.

Acquisition of Positive Electronics Limited – a BSE-listed company acquired through the insolvency resolution process under the Insolvency and Bankruptcy Code, 2016, following Quicktouch Technologies Limited being declared the Successful Resolution Applicant. As part of the Group, Positive Electronics Limited will serve as the operational arm for establishing and managing an Interactive Flat Panel (IFP) manufacturing unit, while also supporting opportunities in hardware manufacturing, refurbishing and reselling of electronic devices and consumer gadgets, including smartphones and laptops.

These strategic initiatives strengthen the Group's presence across technology, fintech, international markets and hardware manufacturing and are expected to contribute meaningfully to the Company's future growth and diversification.

Capital Structure and Regulatory Milestones

To support its business growth and expansion, the Company raised capital during the year through the conversion of warrants into equity shares and preferential allotment of equity shares, thereby strengthening its balance sheet and improving its financial flexibility.

A significant regulatory milestone was achieved with the receipt of in-principle authorization from the Reserve Bank of India (RBI) to operate as a Payment Aggregator, subject to meeting certain regulatory conditions within a prescribed timeline. This development marks Quicktouch's formal entry into the digital payments and FinTech space, positioning it to deliver secure, scalable, and innovative payment solutions to merchants and customers.

Quicktouch Technologies Limited has made substantial progress during the year in enhancing its business ecosystem, both organically and inorganically. With a growing network of strategic subsidiaries, a stronger financial base, and regulatory advancements, the Company remains focused on sustainable innovation, operational excellence, and stakeholder value creation. It is well-poised to emerge as a prominent player in the rapidly evolving technology and financial services landscape.

SHARECAPITAL

During the financial year under review, there was no change in the authorised share capital of the Company, which remains adequate to support future fund-raising requirements and business expansion initiatives.

BOARD'S REPORT

However, the paid-up share capital of the Company witnessed a significant increase, rising from ₹11,81,59,960 comprising 1,18,15,996 equity shares of ₹10/- each to ₹12,81,59,960 comprising 1,28,15,996 equity shares of ₹10/- each. This growth was primarily on account of conversion of warrants, in accordance with applicable legal provisions.

The Company had, pursuant to the approval of the Board of Directors at its meeting held on November 11, 2023 and the approval of the shareholders by way of an Extra-Ordinary General Meeting held on December 15, 2023, issued and allotted 1,10,00,000 convertible warrants on a preferential basis to certain promoter and non-promoter investors at an issue price of ₹196.17/- per warrant, each warrant being convertible into one equity share of ₹10/- each.

In terms of the SEBI ICDR Regulations, 25% of the issue price was received upfront at the time of allotment and the balance 75% was payable at the time of exercise of the conversion option within a period of 18 months from the date of allotment.

Out of which 38,63,796 warrants were converted into equity shares upon receipt of the balance consideration. As certain warrant holders did not exercise their option to convert the balance 71,36,204 warrants within the stipulated period of 18 months from the date of allotment, i.e., on or before August 01, 2025, the amount received towards subscription of such warrants has been forfeited in accordance with Regulation 169(3) of Chapter V of the SEBI ICDR Regulations, 2018.

The proceeds received from the warrant conversions were utilised for the objects stated in the explanatory statement and offer documents, including business expansion, strengthening of technology infrastructure, product development and innovation, working capital requirements, and other general corporate purposes.

The infusion of additional equity capital has strengthened the Company's capital base, improved its financial flexibility, reduced dependence on external borrowings, and provided necessary resources for pursuing strategic growth opportunities. The Board believes that these initiatives will support the Company's long-term growth plans and enhance value creation for all stakeholders.

DIVIDEND

In view of the Company's strategic focus on reinvestment for future growth and expansion, the Board of Directors has not recommended any dividend on the equity share capital for the financial year 2025–26.

While the Company does not fall under the ambit of the top 1000 listed companies by market capitalization as on March 31, 2026, it has voluntarily adopted a Dividend Distribution Policy to maintain transparency and consistency in shareholder communication. The said policy outlines the guiding principles for dividend declaration and is available on the Company's website at the following link:
https://www.quicktouch.co.in/policies/dividend-policy.pdf

TRANSFER TO THE INVESTOR EDUCATION AND PROTECTION FUND

During the year under review, the Company was not required to transfer any funds to the Investor education and protection Fund.

TRANSFER TO GENERAL RESERVES

During the year under review, the Company has not transferred any amount to the general reserves during the year under review.

CHANGE IN THE NATURE OF BUSINESS

During the financial year under review, there was no change in the principal nature of the core business activities of the Company.

In the previous financial year, the Company had received an in-principle authorisation from the Reserve Bank of India (RBI) for operating as an Online Payment Aggregator under the provisions of the Payment and Settlement Systems Act, 2007. Pursuant to the conditions stipulated in the said in-principle authorisation, the Company undertook various measures to comply with the regulatory requirements, including the segregation of its Edutech and ERP business operations from the proposed Payment Aggregator business.

Accordingly, the Edutech and ERP business operating under the brand "QuickCampus" continues to be carried on through the Company's wholly owned subsidiary, Quickcampus Private Limited (Formerly known as Qtouch Business Solutions Private Limited).

Subsequently, during FY 2025–26, the Company received communication from the RBI rejecting the application for grant of final authorisation for Payment Aggregator operations, notwithstanding the Company's efforts to fulfil the conditions specified in the in-principle approval.

In view of the above, the Company continues to evaluate and pursue alternative growth opportunities in the financial technology sector, including other permissible fintech-related activities, digital financial solutions, and technology-enabled service offerings. Further, as part of its diversification and business expansion strategy, the Company is also exploring opportunities in the trading of electronic goods, IT hardware, and related technology products, which are expected to complement its existing technology-driven business ecosystem.

The Board believes that maintaining the Edutech business within the subsidiary structure while exploring new avenues in electronics trading and fintech activities will provide greater operational flexibility, diversified revenue streams, and enhanced long-term growth opportunities for the Company and its stakeholders.

PUBLIC DEPOSITS

During the year under review, your Company has neither invited nor accepted or renewed any deposits from the public within the meaning of Section 73 of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014.

STATUTORY AUDITORS & AUDITORS' REPORT

Pursuant to the provisions of Section 139 of the Companies Act, 2013, M/s. K A R M A & Co. LLP, Chartered Accountants (Firm Registration No. 127544N), were appointed as the Statutory Auditors of the Company for a term of five years, commencing from the conclusion of the ensuing Annual General Meeting until the conclusion of the 17th Annual General Meeting to be held in the year 2030.

The Company has received their written consent and a certificate confirming that their appointment is in accordance with the provisions of Sections 139 and 141 of the Companies Act, 2013, and that they are eligible to continue as Statutory Auditors of the Company.

The Statutory Auditors' Report for the financial year ended March 31, 2026, issued by M/s. K A R M A & Co. LLP, does not contain any qualification, reservation, adverse remark, disclaimer, or observation requiring any explanation or comments from the Board under the provisions of the Companies Act, 2013.

The notes forming part of the financial statements are self-explanatory and form an integral part of the audited financial statements and the Auditors' Report forming part of this Annual Report.

SECRETARIAL AUDIT AND SECRETARIAL AUDIT REPORT

Pursuant to Section 204 of the Companies Act, 2013, Quicktouch Technologies Limited appointed M/s. Virender Kumar & Associates, Practicing Company Secretaries, as the Secretarial Auditors to conduct the audit for the financial year 2025-26. This appointment was made in compliance with the applicable regulatory provisions and was duly approved by the Board.

M/s. Virender Kumar & Associates have conducted the Secretarial Audit for the financial year 2025-26 and their report is attached as Annexure F to this Annual Report.

The Secretarial Audit Report confirms that the Company has complied with the relevant provisions of the Companies Act, 2013, and other applicable laws, regulations, and guidelines. The report does not contain any qualification, reservation, or adverse remark.

Further, as per the provisions of Section 204 of the Companies Act, 2013, and the relevant rules under the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, secretarial audit is mandated for material unlisted subsidiaries.

However, for the financial year 2025-26, the subsidiary companies of Quicktouch Technologies Limited do not qualify as material subsidiaries as defined under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Company's policy on determining material subsidiaries. Consequently, there is no requirement for conducting a secretarial audit for these subsidiary companies.

INTERNAL AUDITOR

The Company follows a robust Internal Audit process and audits are conducted on a regular basis, throughout the year. During the year under review, M/s BAS & Co. LLP Chartered Accountants., Delhi was appointed as Internal Auditors for conducting the Internal Audit for the financial year 2025-26 of key functions and assessment of Internal Financial Controls etc.

INTERNAL FINANCIAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company has established an adequate internal financial control framework commensurate with the size, scale, and nature of its business operations. The internal control system is designed to ensure orderly and efficient conduct of business, safeguarding of assets, prevention and detection of fraud and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information.

The Company's internal financial controls include well-defined policies and procedures relating to delegation of authority, segregation of duties, authorization of transactions, system access controls, accounting processes, and maintenance of proper records and documentation. These controls are periodically reviewed and tested by the management to assess their effectiveness and to ensure compliance with applicable laws, regulations, and internal policies.

The Audit Committee regularly reviews the adequacy and effectiveness of the internal control systems, significant audit observations, and the implementation of corrective actions, wherever required.

In the opinion of the Board of Directors, the Company's internal financial controls over financial reporting were adequate and operating effectively during the financial year ended March 31, 2026. The Statutory Auditors have also independently evaluated the internal financial controls as required under the Companies Act, 2013.

During the year under review, no material weakness in the design or operation of internal financial controls was observed, and no instance of fraud was reported by the Statutory Auditors to the Audit Committee or the Board of Directors

BOARD MEETINGS

The Board convenes at regular intervals to deliberate on company policies, business strategies, and other essential matters. Meetings are scheduled in accordance with the provisions of the Companies Act, 2013. The agenda for each Board or Committee meeting, including comprehensive notes on discussion items, is circulated to members at least one week prior to the meeting date.

The Board Meetings are scheduled in compliance with the provisions of the Companies Act, 2013

During the financial year 2025-26, the Board held 9 meetings on the following dates: May 28, 2025; June 10, 2025; July 22, 2025; August 14, 2025; October 15, 2025; November 13, 2025; December 17, 2025; January 20, 2026 and February 27, 2026.

The maximum interval between any two Board meetings during the year did not exceed 120 days.

COMMITTEES OF THE BOARD

The Company has the following committees which have been established as a part of the best corporate governance practices and are in compliance with the requirements of the relevant provisions of applicable laws and statutes. The following are the committees constituted by the Board:

i. Audit Committee;
ii. Nomination and Remuneration Committee;
iii. Stakeholder Relationship Committee

The Composition of the Committees as on March 31, 2026 is as follows:

i. Audit Committee;

S. No.	Name of Director	Designation& Category
1.	Mrs. Ayushi Sikka	Chairperson (Non Executive and Independent Director)
2.	Mrs. Divya Kwatra	Member (Non Executive and Independent Director)
3.	Mr. Gaurav Jindal	Member (Executive Director)

ii. Nomination and Remuneration Committee;

S. No.	Name of Director	Designation
1.	Mrs. Ayushi Sikka	Chairperson (Non Executive and Independent Director)
2.	Ms. Madhu	Member (Non-Executive Director)
3.	Mrs. Divya Kwatra	Member (Non Executive and Independent Director)
4.	Mr. Pawan Kumar Agarwal	Member (Non Executive Director)

iii. Stakeholder Relationship Committee

S. No.	Name of Director	Designation
1.	Ms. Divya Kwatra	Chairperson (Non Executive and Independent Director)
2.	Ms. Ayushi Sikka	Member (Non Executive and Independent Director)
3.	Mr. Pawan Kumar Agarwal	Member (Non-Executive Director)

**During the year under review, there is no change in composition of Board Committees of the Company. However, Ms. Madhu resigned as the Director of the Company and ceased to be a member of Nomination and Remuneration Committee and Stakeholder Relationship Committee with effect from April 13, 2026 and Mr. Pawan Kumar Agarwal was appointed as member in both the committees

Disclosure on Acceptance of Audit Committee Recommendations
During the financial year under review, all recommendations made by the Audit Committee were duly accepted by the Board of Directors of Quicktouch Technologies Limited. There were no instances where any recommendation of the Audit Committee was not accepted by the Board. This reflects the Company's strong commitment to maintaining the highest standards of corporate governance, transparency, and accountability.

COMMITTEE MEETINGS

The table below details the meetings of various Committees, including the number of meetings held and their respective dates:

S. No.	Committee	No. of Meetings	Date of Meetings
1	Audit Committee(ACM)	07	May 28, 2025, June 02, 2025, June 10, 2025, August 14, 2025, November 13, 2025, November 14, 2025, January 20, 2026, & February 10, 2026.
2	Nomination and Remuneration Committee (NRC)	03	May 28, 2025, October 15, 2025 & January 28, 2026
3	Stakeholder Relationship Committee (SRC)	02	May 28, 2025 & October 15, 2025

ATTENDANCE OF DIRECTORS/ MEMBERS AT THE BOARD AND COMMITTEE MEETINGS

As per standard 9 of the Secretarial Standard on Meetings of the Board of Directors ('SS 1') issued by the Institute of Company Secretaries of India ('ICSI'), the attendance of Directors at Board and Committee meetings held during the financial year 2025-26 are as under:

S. No.	Name of Director	Board Meeting	Audit Committee	Nomination and Remuneration Committee	Stake Holder Committee
1	Ms. Madhu	5	NA	3	2
2	Mr. Gaurav Jindal	10	7	NA	NA
3	Ms. Divya Kwatra	10	7	3	2
4	Ms. Ayushi Sikka	9	7	3	2
5	Mr. Arvind Sharma	10	NA	NA	NA
6	Mr. Krishnan	10	NA	NA	NA
7	Mr. Vinod Aggarwal	9	NA	NA	NA
8	Mr. Pawan Kumar Agarwal	NA	NA	NA	NA

MEETING OF INDEPENDENT DIRECTORS

A separate meeting of Independent Directors was held on February 28, 2026 without presence of Non-Independent Directors Members of Management and employees of the Company as required under the Act and in Compliance with requirement under Schedule IV of the Act and as per requirements of Listing Regulations and discussed matters specified therein. The meeting was conducted to evaluate the:

(a) Performance of non-independent Directors and the Board as a whole;
(b) Quality, content and timeliness of the flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

However, the Company Secretary and Compliance Officer of the Company, being a member of the management, attended the meeting only to facilitate convening and holding of the meeting. The meeting was attended by all the Independent Directors of the Company.

DECLARATIONS BY INDEPENDENT DIRECTORS

The Company has received necessary declarations from each of the Independent Director of the Company that they meet the criteria of independence as provided under section 149(6) of the Act and complied with the Code of Conduct as prescribed in the Schedule IV of the Act, as amended from time to time and Regulation 16 of Listing Regulations in respect of their position as an "Independent Director" of Quicktouch Technologies Limited.

The Company has received requisite declaration of independence from all the above-mentioned Independent Directors in terms of the Act and SEBI Regulations, confirming that they continue to meet the criteria of independence. Further, in pursuance of Rule 6of the Companies (Appointment and Qualifications of Directors) Rules, 2014, all Independent Directors of the Company have confirmed their registration with the Indian Institute of Corporate Affairs (IICA)database.

During the year under review the non-executive independent directors of the company had no Pecuniary relationship or transactions with the Company other than sitting fees, commission, if any and reimbursement of expenses incurred for the purpose of attending the meetings of the board or committees of the company.

The Board took on record the declaration and confirmation submitted by the independent directors regarding them meeting the prescribed criteria of independence, after undertaking due assessment of the veracity of the same in terms of the requirements of regulation 25 of the SEBI Listing Regulations.
The Board is of the opinion that all the Independent Directors of the Company possess requisite qualifications, skills, experience (including proficiency) and expertise and they hold highest standards of integrity and are independent of the management.

SUBSIDIARY AND ASSOCIATE COMPANIES

During the year Vidyahub Private Limited, Techquench private Limited and Earth Leasing and Finance Private Limited become the Wholly Owned subsidiary of Quicktouch Technologies Limited . Pinnacle Exim IT Solution LLC become associate Company of the Quicktouch. As on March 31, 2025, your Company has the following Subsidiary and Associate Companies as detailed below:

Subsidiary Companies (Wholly Owned Subsidiaries)

- Quickcampus Private Limited (Previously known as Qtouch Business Solutions Private Limited)
- Tronix It Solutions Private Limited
- Techquench Private Limited
- Earth Leasing and Finance Private Limited
- Positive Electronics Limited
- Quicktouch Technologies FZCO- Dubai based
- Pinancle Exim IT Solution LLC

1. Qtouch Business Solutions Private Limited is a wholly owned subsidiary of Quicktouch Technologies Limited, primarily engaged in the business of conducting Olympiads and school-level student assessment examinations. These assessments are designed to evaluate and enhance students' understanding and knowledge across a wide range of academic subjects.

   The examinations conducted by Qtouch provide data-driven insights into students' academic strengths and areas that require improvement. This enables educators to adopt more targeted and effective teaching strategies, thereby improving overall learning outcomes. The company aims to support the education ecosystem by promoting academic excellence and critical thinking skills among school students through structured and competitive assessment programs.

2. Tronix IT Solutions Private Limited is a wholly owned subsidiary of Quicktouch Technologies Limited, primarily engaged in providing innovative co-working space solutions tailored to meet the evolving needs of today's professionals and businesses. The company offers flexible and modern workspaces equipped with essential amenities and advanced technology infrastructure, designed to foster collaboration, creativity, and productivity.

   Tronix IT Solutions caters to a diverse clientele including freelancers, startups, small and medium enterprises (SMEs), and established organizations, providing scalable workspace options that align with their operational and growth requirements. The subsidiary is positioned to support the dynamic shift toward shared work environments and continues to expand its footprint in the flexible workspace ecosystem.

3. Techquench Private Limited is a wholly owned subsidiary of Quicktouch Technologies Limited, established with the objective of advancing experiential and technology-based education in schools. The company is primarily engaged in setting up Robotics Labs and STEM Labs in various schools across Delhi, aimed at fostering innovation, problem-solving, and critical thinking among students. In addition to providing advanced lab infrastructure and a structured, curriculum-aligned learning program, Techquench also deploys trained teachers to conduct hands-on training sessions for students. These educators are specially trained in STEM and robotics to ensure high-quality instruction and engagement at the classroom level.

   Through its offerings, Techquench supports the Group's commitment to transforming traditional education by embedding future-ready technologies and learning methodologies into early education, thereby contributing meaningfully to the skill development ecosystem.

4. Earth Leasing and Finance Private Limited is a Non-Banking Financial Company (NBFC) and a wholly owned subsidiary of Quicktouch Technologies Limited. The company is engaged in providing structured financial solutions, with a focus on education-based lending and digital finance services. It offers tailored financial products aimed at empowering students, educational institutions, and underserved segments with accessible and responsible credit options.

   Through Earth Leasing and Finance, Quicktouch is able to extend its impact in the education and finance ecosystem, combining technology with finance to address real-world needs in a compliant, scalable, and sustainable manner.

5. Pinancle Exim IT Solution LLC is a Dubai-based entity that was classified as an associate company of Quicktouch Technologies Limited as on March 31, 2025. The company is engaged in the business of providing comprehensive IT services and solutions, including software development, IT consulting, and support services, catering to clients across the Middle East and other international markets.

   Post the balance sheet date, Quicktouch Technologies Limited increased its equity stake in Pinnacle Exim IT Solutions LLC to 57%, thereby acquiring majority control and making it a subsidiary company. This strategic move is aligned with Quicktouch's vision to strengthen its global footprint, especially in the growing IT services and digital transformation space. The acquisition is expected to unlock synergies in terms of technological capabilities, cross-border delivery, and market access, further enhancing the consolidated operational scale of Quicktouch Technologies Limited.

6. Positive Electronics Limited, a BSE-listed company acquired through the insolvency resolution process under the Insolvency and Bankruptcy Code, 2016, following Quicktouch Technologies Limited being declared the Successful Resolution Applicant. As part of the Group, Positive Electronics Limited will serve as the operational arm for establishing and managing an Interactive Flat Panel (IFP) manufacturing unit, while also supporting opportunities in hardware manufacturing, refurbishing and reselling of electronic devices and consumer gadgets, including smartphones and laptops. Quicktouch Technologies FZCO – a wholly owned subsidiary incorporated in the Dubai Airport Free Zone Authority (DAFZA), UAE, established to strengthen the Company's international presence and support its strategic expansion in the technology sector.

7. Vein India Scholars Private Limited -an AI-based job portal that leverages machine learning to connect job seekers with employers more efficiently, supporting the Company's goal of entering the AIand HR-tech space. The Company became a wholly owned subsidiary of Quicktouch Technologies during the financial year and it was acquired from related parties of Quicktouch, and the transaction was executed at arm's length price, in compliance with applicable regulatory and governance standards.

8. Quicktouch Technologies FZCO – a wholly owned subsidiary incorporated in the Dubai Airport Free Zone Authority (DAFZA), UAE, established to strengthen the Company's international presence and support its strategic expansion in the technology sector.

A report on the performance and financial position of the Company's subsidiaries and the contribution made by these entities, as included in the consolidated financial statements, is presented in Form AOC–1, which is attached to this Report as Annexure – 1.

Additionally, a detailed update on the business operations of the Company's key operating subsidiaries and associate company is provided in the Management Discussion and Analysis (MD&A) section, which forms an integral part of this Annual Report.

In accordance with the provisions of Section 136 of the Companies Act, 2013, the audited financial statements and other related documents of the subsidiary companies are not annexed with the standalone financial statements of the Company. However, the complete set of financial statements, including those of subsidiary and associate companies, is available on the Company's website at www.quicktouch.co.in for inspection by shareholders and stakeholders.

LISTING

The equity shares of the Company are listed on the SME Platform of the National Stock Exchange of India Limited (NSE EMERGE) with effect from May 05, 2023. The Company has paid the annual listing fees to the NSE and is in compliance with all applicable listing regulations.

During the year under review, the Company allotted equity shares pursuant to a preferential issue and upon conversion of warrants into equity shares. These shares were subsequently listed on the exchange, and the Company also received the trading approval from the NSE for the same.

EMPLOYEE STOCK OPTION PLAN

Your Company has an employee stock option plan viz. 'QT - Employee Stock Option Plan 2023' ("Plan" or "ESOP 2023") which was approved by shareholders of the Company on September 29, 2023.

The ESOP Plan provides for the grant of stock options aggregating not more than 8,67,000 (Eight Lakhs Sixty-Seven Thousand) employee stock options to or for the benefit of such person(s) who are the employees of the Company. The ESOP Plan is administered by the Nomination and Remuneration Committee constituted by the Board of Directors of the Company.

There is no change in the ESOP plan during the financial year under review. The ESOP plan is in compliance with the SEBI Regulations.

During the year under review, Company has not granted any stock options to employees of the Company and its subsidiaries.

A certificate from the Secretarial Auditors of the Company certifying that the Employee Stock Option Scheme of the Company is implemented in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and in accordance with the resolutions passed by the Shareholders of the Company, will be available for inspection during the AGM to any person having right to attend the meeting.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The details of loans, Guarantee given and investments made by the company pursuant to the provisions of Section186 of the Act, are mentioned in the notes of the Balance Sheet.

REPORT ON FRAUDS U/S 143(12) OF THE COMPANIES ACT, 2013

The Auditors during the performance of their duties have not identified any offence of fraud committed by the company or its officers or employees. Therefore, no frauds have been reported to the Central Government under Section 143(12) of the Companies Act, 2013.

UTILIZATION OF PROCEEDS

During the financial year, the Company raised funds through the conversion of warrants and preferential issue of equity shares. The proceeds from these issuances have been utilized in accordance with the objects stated in the offer documents filed with the regulatory authorities. The funds have been deployed towards purposes such as business expansion, strengthening of the technology infrastructure, strategic acquisitions, working capital requirements, and other general corporate purposes, in line with the disclosures made at the time of the capital raising.

The Board of Directors confirms that the utilization of proceeds is in compliance with the terms and conditions set out in the offer documents, and there has been no deviation or variation in the intended use of funds. Additionally, funds from the preferential issue of fully convertible warrants into equity shares supported acquisition of businesses, fulfilling working capital requirement and other corporate related expenses.

The utilization of funds has been managed prudently, reflecting our commitment to transparency and maximizing shareholder value.

Pursuant to Regulation 32(1)(a) and 32(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby states that there was no deviation(s) or variation(s) in the utilization of public issue proceeds from the objects as stated in the prospectus.

Report on the utilization of proceeds is attached in Annexure D and form part of this report.

MATERIAL CHANGES AND COMMITMENTS AFTER THE END OF FINANCIAL YEAR AND THE DATE OF THE REPORT

There were no Material changes and commitments after the end of the financial year and the date of the Report.

MATERIAL EVENTS DURING THE YEAR UNDER REVIEW

• Preferential Issue

During the year, the Company completed a preferential issue of equity shares & Conversion of warrants into equity shares. For detailed information regarding this issuance, please refer to the "Share Capital" section of this report.

• Change in Management

During the year, the Company has appointed Directors (Independent and Non Independent) in the Board of the Company. For detailed information, please refer to the "Directors and Key Managerial Personnel" section of this report.

• Acquisitions of Business

Please refer to the "Subsidiary Companies" section of this report.

• Payment Aggregator Application Update

During the year under review, the Company submitted an application to the Reserve Bank of India (RBI) for authorization to operate as a Payment Aggregator, as part of our strategic initiative to expand our presence in the fintech domain. The application was prepared in accordance with the regulatory framework laid down by the RBI, ensuring full compliance with all applicable guidelines.

Throughout the year, the Company also invested significantly in strengthening its technological infrastructure to support future payment aggregation operations, aligning with our vision to provide secure and seamless digital transaction solutions.

Subsequent to the balance sheet date, we are pleased to report that the Company has received the Payment Aggregator in Principle authorization from the Reserve Bank of India. This development marks a major milestone in our fintech journey and will enable us to scale our operations through our in-house payment platform, "QuickPay."

As part of the in-principle approval, the Reserve Bank of India (RBI) has outlined certain conditions that the Company must fulfill within a period of six months from the date of approval. The Company is actively working towards meeting these requirements to obtain the final authorization. We remain grateful to our stakeholders for their continued trust and support as we move forward into this exciting new phase of growth.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE

The information on the conservation of energy, technology absorption and foreign exchange earnings& outgo as stipulated under Section 134(3)(m) of the Act, read with Companies (Accounts) Rules, 2014 is as follows:

a) Conservation of Energy

i. the steps are taken or impact on the conservation of energy: Regular efforts are made to conserve energy through various means such as the use of low energy consuming lighting, etc.
ii. the steps taken by the Company for using alternate sources of energy: Since your Company is not an energy-intensive unit, utilization of alternate sources of energy may not be feasible.
iii. Capital investment on energy conservation equipment: Nil

b) Technology Absorption

Your Company is not engaged in manufacturing activities, therefore there is no specific information to be furnished in this regard.
There was no expenditure incurred on Research and Development during the period under review

c) Foreign Exchange Earnings and Outgo

The foreign exchange earnings and outgo are given below:
Total Foreign Exchange earned : 0
Total Foreign Exchange used : 0

SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS

During the year under review, there were no such significant and material orders passed by the regulators or courts or tribunals which could impact the going concern status and company's operations in the future.

However, the Company has received demand notice. For detailed information on these matters, please refer to the "Contingent Liabilities" sections of Notes to Accounts.

EXTRACT OF ANNUAL RETURN

The Annual Return in Form MGT 7 as required to be prepared in terms of Section 92 of the Act is being uploaded on the website of the Company and can be accessed through the link https://www.quicktouch.co.in/investor-relations/annual-return.php

RISK MANAGEMENT

Your Company considers that risk is an integral part of its business and therefore, it takes proper steps to manage all risks in a proactive and efficient manner. The Board time to time identifies the risks impacting the business and formulates strategies/policies aimed at risk mitigation as part of risk management. Further, a core team comprising of senior management identify and assess key risks, risk appetite, tolerance levels and formulate strategies for the mitigation of risks identified in consultation with process owners.

The Company has adopted a Risk Management policy, whereby, risks are broadly categorized into Strategic, Operational, Compliance and Financial & Reporting Risks. The Policy outlines the parameters of identification, assessment, monitoring and mitigation of various risks which are key to the business performance.

There are no risks which, in the opinion of the Board, threaten the very existence of your Company. However, some of the challenges/risks faced by key operating Subsidiary Companies have been dealt with in detail in the Management Discussion and Analysis section forming part of this Annual Report.

CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

At Quicktouch Technologies Limited, Corporate Social Responsibility (CSR) is a core aspect of our values and reflects our commitment to contributing meaningfully to the community. Our CSR initiatives are aligned with our broader vision of driving sustainable and inclusive growth across all regions where Quicktouch has a presence.

We focus our efforts on education, environment, and employee engagement, aiming to create a long-lasting, positive impact. We believe that technology and innovation can be powerful tools for social good, and we strive to leverage our capabilities to make a difference in the lives of people and communities worldwide.

During the year, Quicktouch has been actively involved in completing its CSR initiative in collaboration with the Srikaya Foundation. This partnership primarily focuses on two significant areas:

- Educational support for underprivileged students, and
- Animal welfare.

Through this collaboration, Quicktouch aims to uplift the underserved sections of society and promote compassion and care for animals, thereby contributing to a more equitable and humane world.

We remain committed to expanding the scope and impact of our CSR initiatives in the years to come, and we thank all stakeholders who continue to support and believe in our vision for a better tomorrow. The Board of Directors is responsible for overseeing the Company's Corporate Social Responsibility (CSR) activities., and the Company has framed the Policy on Corporate Social Responsibility as per the provisions of section 135 of the Companies Act, 2013and Companies (Corporate Social Responsibility Policy) Rules, 2014. Further there is no change in the CSR policy during the year.
The CSR Policy including annual action plan and policy is available on Company's website at the link: https:// https://www.quicktouch.co.in/csr.php

The initiatives taken by the Company on CSR during the year and Annual Report on CSR as per the said rules has been annexed to this Report as "Annexure 3"

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

A detailed Management Discussion and Analysis Report is provided in a separate section of the Annual Report, offering insights into the Company's operations, performance, and future outlook. This report is in compliance with Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. It covers various aspects of the business under review, offering stakeholders a comprehensive understanding of the Company's strategic direction, market conditions, and financial health. This section forms an integral part of the Annual Report, ensuring transparency and informed decision-making for investors and other stakeholders.

ANNUAL EVALUATION OF BOARD PERFORMANCE AND PERFORMANCE OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS

Performance evaluation is becoming increasingly important for Board and Directors, and has benefits for individual Directors, Board and the Companies for which they work. The Securities and Exchange Board of India has issued a Guidance Note on Board Evaluation and pursuant to the provisions of the Act, the Board of Directors has carried out an annual performance evaluation of its own performance, Board Committees and individual Directors at their meeting.

The Chairman of the Meeting/Company interacted with each Director individually, for evaluation of performance of the individual Directors. The evaluation of the performance of the Board as a whole and individual and of the Committees was conducted by way of questionnaires.

In a separate meeting of Independent Directors held on February 28, 2025, performance of Non Independent Directors and performance of the Board as a whole was evaluated. Further, they also evaluated the performance of the Chairman of the Company, taking into account the views of the Executive Directors and Non-Executive Directors.

The performance of the Board was evaluated by the Board after seeking inputs from all the Directors on the basis of various criteria such as structure and diversity of the Board, competency of Directors, experience of Director, strategy and performance, secretarial support, evaluation of risk, evaluation of performance of the management and feedback, independence of the management from the Board etc.

The performance of the Committees was evaluated by the Board on the basis of criteria such as mandate and composition, effectiveness of the committee, structure of the committee and meetings, independence of the committee from the Board and contribution to decisions of the Board.

The Nomination and Remuneration Committee reviewed the performance of the individual Directors on the basis of the criteria such as qualification, experience, knowledge and competency, fulfillment of functions, availability and attendance, initiative, integrity, contribution and commitment etc., and the Independent Directors were additionally evaluated on the basis of independence, independent views and judgment etc.

The performance of the Individual Directors was evaluated by the Board on the basis of criteria such as ethical standards, governance skills, professional obligations, personal attributes etc. Further the evaluation of Chairman of the Board, in addition to the above criteria for individual Directors, also included evaluation based on effectiveness of leadership and ability to steer the meetings, impartiality, etc.

The Chairman and other members of the Board discussed upon the performance evaluation of every Director of the Company and concluded that they were satisfied with the overall performance of the Directors individually and that the Directors generally met their expectations of performance.
The summary of the feedback from the members were thereafter discussed in detail by the members. The respective Director, who was being evaluated, did not participate in the discussion on his/her performance evaluation. The Directors expressed their satisfaction with the evaluation process.

BOARD'S REPORT

The Board of Directors has laid down the manner in which formal annual evaluation of the performance of the board, Committees and individual directors has to be made. The Company has in place a comprehensive and structured questionnaire for evaluation of the Board and its Committees, Board composition and its structure, effectiveness, functioning and information availability. This questionnaire also covers specific criteria and the grounds on which all directors in their individual capacity will be evaluated. The performance evaluation of the Independent Directors was done by the entire Board excluding the director being evaluated.

DIRECTORS AND KEYMANAGERIAL PERSONNEL

Name of Director	Director Identification Number (DIN)	Designation	Category
Mr. Gaurav Jindal	06583133	Managing Director	Promoter & Executive
Ms. Madhu	07581193	Non Executive Director	Promoter & Non Executive
Ms. Ayushi Sikka	09707228	Independent Director	Non Executive Director
Ms. Divya Sikka	08084104	Independent Director	Non Executive Director
Mr. Vinod Aggarwal	02069422	Independent Director	Non Executive Director
Mr. Arvind Sharma	10750603	Non Executive Director	Non Executive Director
Mr. Krishnan	07034128	Non Executive Director	Non Executive Director
Mr. Pawan Kumar Agarwal	11188131	Additional Director	Non Executive Director

Notes on the Changes in the Composition of the Board :

- Mr. Arvind Sharma tendered his resignation from the position of Non Executive Director with effect from March 18, 2026.
- Mr. Vinod Aggarwal ceased to be Independent Director of the Company with effect from March 28, 2026.
- Mr. Krishnan resigned from the position of Non- Executive Director with effect from March 31, 2026.
- After the end of the Financial Year, Ms. Madhu tendered her resignation from the position of Non- Executive Director with effect from April 13, 2026.
- Further, Mr. Pawan Kumar Agarwal was appointed as an Additional (Non-Executive) Director of the Company with effect from April 13, 2026.

The additions to the Board of Directors are strategic in nature, aimed at strengthening the Company's leadership and driving future business growth. These appointments bring in professionals with extensive knowledge and experience across relevant industries, aligning with the Company's long-term vision. No resignations have taken place, and the expansion of the board reflects the Company's proactive approach to enhancing governance, fostering innovation, and ensuring sustained value creation for all stakeholders.

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of Independence as prescribed under Section 149(6) of the Companies Act, 2013.

KEY MANAGERIAL PERSONNEL

S.No	Name of Key Managerial Personnel	Designation
1.	Mr. Gaurav Jindal	Managing Director
2.	Mr. Ankit Gupta	Chief Financial Officer
3.	Ms. Preeti Sharma	Company Secretary & Compliance Officer
4.	Ms. Kajal Goel	Company Secretary & Compliance Officer

Changes in Key Managerial Personnel

- During the year under review, Ms. Kajal Goel resigned from the position of Company Secretary with effect from 03rd Sep, 2025
- Ms. Preeti Sharma was appointed as the Company Secretary designated as Compliance Officer of the Company with effect from 15th Oct, 2025.

DIRECTOR RETIRING BY ROTATION

Pursuant to the provisions of Section 152 the Companies Act, 2013 and the Articles of Association of the Company, Mr. Gaurav Jindal (DIN: 06583133), Director of the Company retires by rotation and being eligible offer himself for re-appointment in the 13th Annual General Meeting of the Company. The details of Directors being recommended for re-appointment as required is contained in the accompanying Notice convening the ensuing Annual General Meeting of the Company.

VIGIL MECHANISM/ WHISTLE BLOWER POLICY

Pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015 the Company has adopted a Vigil Mechanism/ Whistle Blower Policy for Directors and employee to report concerns about unethical behaviour, actual or suspected fraud or violation of the Company's code of conduct or ethics policy. This policy is made available on the Company's website www.quicktouch.co.in. During the year, no complaint pertaining to the company was received under the Whistle Blower mechanism.

PARTICULARS OF EMPLOYEES

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are set out in prescribed format and annexed herewith as Annexure - 2 to this Report.

The statement containing particulars of employees as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, forms part of this Annual Report.
Further, the Report is being sent to the members excluding the aforesaid annexure. In terms of Section 136 of the Act, any shareholder interested in obtaining a copy thereof may write to the Company Secretary of the Company at compliance@quicktouch.co.in.

REMUNERATION POLICY FOR DIRECTORS, KEY MANAGERIAL PERSONNEL AND OTHER EMPLOYEES AND CRITERIA FOR APPOINTMENT OF DIRECTORS

The management of the Company greatly benefits from the guidance, support, and mature advice of the Board of Directors, who also serve on various committees. The Board comprises directors with diverse skills and rich experience, enhancing the quality of performance of its members.

For the selection of any Director, the Nomination and Remuneration Committee identifies individuals of integrity who possess the relevant expertise, experience, and leadership qualities required for the position. The Committee ensures that candidates meet the necessary criteria regarding qualifications, positive attributes, independence, age, and other requirements as specified by the Act, Listing Regulations, or other applicable laws.

The objective of this policy is to serve as a guiding framework for appointing qualified individuals as directors on the Company's Board of Directors ("Directors"), Key Managerial Personnel ("KMP"), recommending their remuneration, and evaluating their performance.

The Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, has developed a policy on the appointment and remuneration of Directors, Key Managerial Personnel, and Senior Managerial Personnel. This includes criteria for determining qualifications, positive attributes, independence of a Director, and other matters mandated under Section 178 (3) of the Act and the Listing Regulations.

The Board of Directors has established a policy that provides a framework for the remuneration of Directors, Key Managerial Personnel, and Senior Management of the Company. This policy also outlines the criteria for the selection and appointment of Board Members and emphasizes the importance of Board diversity. The Company acknowledges the benefits and importance of having a diverse Board of Directors in terms of skill sets and experience. The Company has an optimal mix of executive and non-executive, independent directors, and a woman director. The relevant policy(ies) have been uploaded on the Company's website and can be accessed through the link at https://www.quicktouch.co.in/investor.php

COMPLIANCE WITH THE CODE OF CONDUCT AND ETHICS

In compliance with the Listing Regulations and Act, the Company has framed and adopted a code of conduct and ethics ("the code"). The code is applicable to the members of the Board, the executive officers and all the employees of the Company.

All the members of the Board and Senior Management Personnel have affirmed compliance to the code for the Financial Year ended on March 31, 2025.and a declaration to this effect signed by the Managing Director forms part of the Corporate Governance Report as Annexure I.

DISCLOSURE OF ACCOUNTING TREATMENT

The Financial Statement of the Company for the fiscal year 2024-25 has been prepared in accordance with the applicable accounting principles in India, as prescribed under Section 133 of the Companies Act, read in conjunction with the rules made thereunder.

As per Provision to regulation Rule 4(1) of the companies (Indian Accounting Standards) Rules, 2015 notified vide Notification No. G.S.R 111 (E) on 16th February, 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations,2009, are exempted from the compulsory requirements of adoption of IND-AS w.e.f. 1st April, 2017. As your Company is also listed on SME Platform of NSE Limited, is covered under the exempted category and is not required to comply with IND-AS for preparation of financial statements.

DISCLOSURE ON RELATED PARTY'S TRANSACTIONS

All related party transactions entered into during the financial year 2024-2025 were conducted on an arm's length basis and in the ordinary course of business. There are no materially significant related party transactions with related parties that could potentially conflict with the interests of the Company.

These transactions comply with the Accounting Standards issued by the ICAI, and further details are provided in the notes to the Financial Statements. All related party transactions are submitted to the Audit Committee for approval in accordance with the Company's Related Party Transactions Policy, as approved by the Board. The policy is available on the Company's website and can be accessed through the link at https://www.quicktouch.co.in/investor-relations/policy.php

Since all related party transactions for the financial year were conducted on an arm's length basis and in the ordinary course of business, and there was no material related party transactions as per the Related Party Transactions Policy.

The form AOC-2 is attached herewith as Annexure.

The details of the transactions with related parties are included in the notes to the accompanying financial statements.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Directors of the Company confirm that:

a. In the preparation of the annual accounts, the applicable accounting standards have been followed, along with proper explanations for any material departures.
b. Appropriate accounting policies have been selected and applied consistently, and judgments and estimates have been made that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company as of March 31, 2025, and the profit of the Company for the year ended March 31, 2025.
c. Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.
d. The annual accounts have been prepared on a going concern basis.
e. Proper internal financial controls have been followed by the Company, and such internal financial controls are adequate and were operating effectively.
f. Proper systems have been devised to ensure compliance with the provisions of all applicable laws, and such systems were adequate and operating effectively.

POLICY AGAISNT SEXUAL HARASSMENT

In accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules made thereunder, Quicktouch Technologies Limited has in place a duly constituted Internal Complaints Committee (ICC) to redress complaints of sexual harassment at the workplace. The Company has a strict policy on the prevention and redressal of sexual harassment, which is reviewed and communicated periodically to ensure a safe and inclusive work environment for all employees, particularly women.

The summary of sexual harassment complaints during the financial year is as follows:

Particulars	Nos.
Number of complaints of sexual harassment received	0
Number of complaints disposed of during the year	0
Number of cases pending for more than 90 days	0
Number of awareness programs/trainings conducted	10
Nature of corrective actions taken (if any)	NA

The Company continues to foster a work culture free from harassment, discrimination, and bias, and promotes gender sensitivity through training and awareness programs.

DISCLOSURE ON MATERNITY BENEFITS

Your Company remains committed to promoting the health, well-being, and rights of its women employees. In accordance with the provisions of the **Maternity Benefit Act, 1961,** as amended by the **Maternity Benefit (Amendment) Act, 2017,** Quicktouch Technologies Limited has implemented all necessary measures to support women employees during and after pregnancy.

The Company provides maternity benefits which are in strict accordance with the provisions of the Maternity Benefit Act, 1961, as amended, and have been duly adopted and incorporated into the Company's employment policy. These entitlements are extended to all eligible women employees in line with statutory compliance.

During the financial year under review, the Company has **not received any grievances** or complaints related to maternity benefits, and remains fully compliant with the applicable legal and regulatory requirements. Quicktouch Technologies Limited remains committed to fostering a progressive, inclusive, and supportive workplace for all its employees, especially working mothers, and continuously works towards enhancing employee-friendly policies and practices.

PREVENTION OF INSIDER TRADING

Your Company is fully committed to upholding the highest standards of transparency and fairness in its dealings, particularly with respect to the handling of sensitive information. In compliance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time ("PIT Regulations"), the Board has adopted a comprehensive Code of Conduct to regulate, monitor, and report trading by designated persons and other connected individuals.

To ensure the ethical handling of Unpublished Price Sensitive Information (UPSI), the Company has also put in place a Code of Practices and Procedures for Fair Disclosure of UPSI, which outlines internal procedures for the timely and equitable disclosure of sensitive information. The trading window is routinely closed during the declaration of financial results and in the event of other material developments, as per the Code. These policies are accessible on the Company's website at: https://www.quicktouch.co.in/investor-relations/policy.php.

Further, in accordance with Regulation 3 of the PIT Regulations, the Company has implemented a Structured Digital Database (SDD) using The PIT Archive Compliance Software. This system ensures meticulous compliance by securely recording the sharing of UPSI with various stakeholders strictly on a need-to-know basis and for legitimate purposes only. The database maintains detailed logs with date and time stamps, providing an auditable trail of all such disclosures.

Through these measures, the Company reaffirms its commitment to responsible governance, information security, and regulatory compliance.

MAINTENANCE OF COST RECORDS

Your Company is not required to maintain cost records as specified by the Central Government under Section148(1) of the Act.

CORPORATE GOVERNANCE

As a responsible and forward-looking corporate entity, your Company upholds the highest standards of corporate governance, which serve as the foundation of its long-term success and stakeholder trust. The Company remains committed to conducting its business with integrity, transparency, and accountability, ensuring that its decisions and actions align with the interests of shareholders, employees, customers, and the broader community.

In compliance with Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has adopted a robust governance framework, tailored to meet its operational scale and regulatory status. While the Company is currently exempt from certain prescribed governance requirements. These include regular board meetings, a focus on ethical conduct, internal controls, and timely and transparent financial reporting.

The Company remains dedicated to strengthening its governance standards in line with business growth and evolving regulatory expectations, reaffirming its commitment to building long-term value for all stakeholders.

DISCLOSURE ON SECRETARIAL STANDARDS

Your Directors confirms that pursuant to Section 118(10) of the Companies Act, 2013, applicable Secretarial Standards, i.e. SS-1 and SS- 2, pertaining to Meeting of Board of Directors and General Meetings, respectively specified by the Institute of Company Secretaries of India (ICSI) have been duly complied by the Company.

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

MANAGING DIRECTOR AND CFO CERTIFICATE

The Chairman and Managing Director and the Chief Financial Officer also give quarterly certification on financial results while placing the financial results before the Board in terms of Regulation 33(2) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The annual certificate given by the Chairman and Managing Director and the Chief Financial Officer is published in this Report. Annexure

BOARD'S REPORT

DISCLOSURE ON PENALTIES IMPOSED BY STOCK EXCHANGE

During the financial year there were no penalties imposed on the Company by Stock exchange.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

During the year under review, there were no such significant and material orders passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future

OTHER DISCLOSURES

Other disclosures with respect to Board's Report as required under the Act, Rules notified thereunder and Listing Regulations are either NIL or Not Applicable.

No proceedings are pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year as at the end of the financial year.
Further, we hereby confirm that no corporate action has been pending for implementation as at the end of the financial year.

ACKNOWLEDGEMENT AND RECOGNITION

The Board of Directors of Quicktouch Technologies Limited places on record its sincere appreciation for the continued trust, support, and confidence extended by all our stakeholders—shareholders, customers, employees, partners, and vendors—who have played an integral role in the Company's progress and achievements during the year.

We would like to express our heartfelt gratitude to our esteemed Board members for their strategic direction, foresight, and valuable counsel, which have helped the Company navigate both opportunities and challenges. Our sincere thanks also go to our employees across all levels whose dedication, resilience, and commitment remain the driving force behind our success and innovation.

We acknowledge and appreciate the continued cooperation and guidance received from regulatory authorities, the Reserve Bank of India, the Ministry of Corporate Affairs, NSE, bankers, financial institutions, and our professional advisors, whose support has been vital in advancing our strategic initiatives and ensuring compliance.

Looking ahead, we reaffirm our commitment to creating sustainable value, fostering innovation, and contributing positively to all stakeholders as we continue to pursue our long-term vision of excellence and responsible growth.

On behalf of the Board of Directors
of Quicktouch Technologies Limited

Sd/

Gaurav Jindal
Managing Director
DIN:06583133

Place : New Delhi
Date : August 14, 2026

Annexure A

Disclosures pursuant to Section 197(12) of Companies Act, 2013 and Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

(I) The ratio of the Remuneration of each director to the median remuneration of the employees of the Company for the financial year:

S. No.	Name of the Director	Designation	Remuneration of Director (in (Rs.) (P.a)	Median Salary of Employee (in Rs.) (P.a)	Ratio of the Remuneration to the median remuneration of the employees
1	Mr. Gaurav Jindal	Managing Director	52,00,000	5,80,644	8.95 : 1
2	Mr. Arvind Sharma	Non-Executive Director	6,00,000	5,80,644	1.03 : 1
3	Mr. Krishnan	Non-Executive Director	6,00,000	5,80,644	1.03 : 1
4	Ms. Madhu	Non-Executive Director	NA	NA	NA
5	Mr. Vinod Aggarwal	Non-Executive Independent Director	NA	NA	NA
6	Ms. Ayushi Sikka	Non-Executive Independent Director	NA	NA	NA
7	Ms. Divya Kwatra	Non-Executive Independent Director	NA	NA	NA

(ii) The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year:

S.No.	Name of the Director/ CFO/ CS/ Manager	Category	Remuneration (F.Y. 2025-26) (in Rs.)	Remuneration (F.Y. 2024-25)(in Rs.)	Increase in Remuneration (in Rs.)	%Increase in remuneration in the financial year
1.	Mr. Gaurav Jindal	Managing Director	52,00,000	60,00,000	-8,00,000	-13.33%
2.	Mr. Arjun Sharma	Chief Executive Officer	Nil	2,00,000	Nil	N.A
3.	Mr. Ankit Gupta	Chief Financial Officer	13,00,000	10,20,000	2,80,000	27.45%
4.	Ms. Kajal Goel *	Company Secretary	4,68,180	8,64,000	Nil	N.A.
5.	Mr. Arvind Sharma *	Non-Executive Director	6,00,000	3,64,516	2,35,484	N.A.
6.	Mr. Krishnan *	Non-Executive Director	6,00,000	3,64,516	2,35,484	N.A.
7.	Ms. Preeti Sharma *	Company Secretary	4,79,855	Nil	Nil	N.A.

**Kajal Goel Resigned during the meddile of the year.*
**Arvind Sharma, Krsihnan & Preeti Sharma appointed during the middle of the year.*

(iii) Percentage Increase in the median remuneration of employees in the financial year
The percentage increase in the median remuneration of employees in the financial year was 40.35%

Particulars	March, 2026	March, 2025	Increase in Value Terms	Increase in % Terms
No. of Employee	22	93	-	-
Median of Remuneration of employee	5,80,644	5,76,000	4,644	0.80%

(iv) Number of Permanent Employees on the rolls of company
Number of Permanent Employees on the rolls of Quicktouch Technologies Limited as at March 31, 2026 are 22.

(v) Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in managerial remuneration and justification thereof and point out of there are any exceptional circumstances for increase in the managerial remuneration:
During the financial year 2025-26, the median remuneration of employees increased by approximately 0.81%, from ₹5,76,000 in FY 2024-25 to ₹5,80,644 in FY 2025-26.

The remuneration of managerial personnel was reviewed based on their respective roles, responsibilities, experience, performance and other relevant factors. During the year, there was no exceptional circumstance warranting any unusual increase in managerial remuneration.

(vi) Affirmation that remuneration is as per the remuneration policy of the company:
The Company affirms that the remuneration is as per the remuneration policy of the Company.

On behalf of the Board of Directors
of Quicktouch Technologies Limited

Sd/
Gaurav Jindal
Managing Director
DIN: 06583133

Place : New Delhi
Date : August 14,2026

Form AOC -I

(Pursuant to the First Provision to Sub -Section (3) of Section 129 Read with Rule 5 of the Companies (Accounts) Rules, 2014)
Statement containing salient features of the Financial Statement of Subsidiaries/ Associate Companies/ Joint Ventures

Part "A": Subsidiaries

(Amount in lakhs)

SL. No.	I	II	III	IV	V	VI	VII	VIII
Name of the Subsidiary Company	**Tronix IT Solutions Private Limited**	**Quick-campus Private Limited**	**Earth Leasing and Finance Private Lim-ited**	**Tech-quench Private Limited**	**Vein India Scholars Private Limited**	**Positive Electronics Limited**	**Pinnacle Exim IT Solutions LLC**	**Quick-touch Technolo-gies FZCO**
Reporting period for the sub-sidiary concerned, if different from the holding company's reporting period	NA	NA	NA	NA	NA	NA	Yes	Yes
Reporting currency and Ex-change rate as on the last date of the relevant Financial Year in the case of original subsidiaries.	NA	NA	NA	NA	NA	NA	USD 94.6543	AED 25.7694
The date since when subsidiary	June 24, 2023	June 16, 2023	March 19, 2025	December 16, 2024	May 28, 2025	December 30, 2025	May 29, 2025	May 20, 2025
Reporting Currency	INR	INR	INR	INR	INR	INR	USD	AED
Share Capital	48.5	7.81	260	1	1	98.1	0.81	0.5
Reserve & Surplus	4.52	1190.76	240.43	-19.48	-15.62	110.62	-5.61	-3.44
Total Asset	124.31	2595.79	9953.54	179.88	18.85	214.05	6.96	28.88
Total Liabilities	71.29	1397.22	9453.12	198.36	33.46	5.32	11.75	32.32
Investment	-	-	189.91	-	-	-	-	-
Turnover/Total Income	588.82	230.28	395.78	94.31	0.99	3.66	3.11	31.73
Profit Before Tax	-27.69	-253.01	17.67	-68.97	-59.74	-39.7	1.26	-3.44
Provision for Tax	-	-	-	-	-	-	0.13	-
Profit After Tax	-15.96	-169.65	-2.04	-51.86	-44.72	-39.7	1.13	-3.44
Proposed Dividend	-	-	-	-	-	-	-	-
% Shareholding	100	100	100	100	100	73.9	71%	100%

Note: As on March 31, 2026 Company do not have any Associate and Joint venture.

For and on behalf of the Board
Quicktouch Technologies Limited

Gaurav Jindal
Managing Director
DIN: 06583133

ANNEXURE C

Form No. AOC-2

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

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

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

SL. NO	Name(s) of the related party and nature of re-lation- ship	Nature of contracts/ arrange-ments/ transactions	Duration of the contracts/ arrange-ments /transactions	Salient terms of the contracts or arrange-ments or transactions including the value, if any	Justification for entering into such con-tracts or arrange-ments or transactions	date(s) of approval by the Board	Amount paid as advanc-es, if any	Date on which the special resolution was passed in general meeting as required under first provision to section 188
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Not Applicable as all transactions are made at Arm's Length Basis								

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

SL. NO	Name(s) of the related party and nature of relationship	Nature of contracts/ arrange-ments/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the con-tracts or arrangements or transactions including the value, if any	date(s) of approval by the Board	Amount paid as advances, if any
1.	Standard Capital Markets Limited Company fall under the same pro-moters group	Loan/ Advance Transaction	1 Year	Loans and Advances (short term, /Inter Corporate Deposits Rs. 17.64 ccroes	28/05/2026	NIL

ANNEXURE D

Details of utilization of funds raised through Preferential Allotment of Fully Convertible Warrants into Equity Warrants and Preferential Allotment of Equity Shares

1. Preferential Allotment of Fully Convertible Warrants into Equity Warrants

The Company issued 1,10,00,000 fully convertible warrants of face value of Rs.10/-each on preferential basis to the persons belonging to Promoter and Non-promoter category at an issue price of Rs. 196.17/- per warrant aggregating to Rs. 21,57,87,00,000/-.

Company has received 25% of the total fund aggregating to Rs. 53,94,67,500 upfront at the time of allotment of warrants.

And remaining 75% amount of 38,63,796 warrant received, as per the terms and conditions specified in the offering document and the resolutions passed by the Board of Directors and shareholders of the company, subsequent to which warrants converted into equity shares. Below are the details:-

1. 1. Total Preferential amount received: 110.78/-
2. 2. Amount Utilized till August 31, 2025 ended: 110.78/-
3. 3. Amount Unutilized: 0/-

We confirm that as of the year ended March 31, 2026, following are the detail of utilization of the proceeds raised from preferential allotment:-

S.No	Object of the Issue	Total estimated amount to be utilized	Total Utilization till August 01, 2025	Amount not eligible to received
1	Financing of Acquisitions of business in similar or complementary areas	150.00	66.69	83.31
2	Working Capital requirement	15.00	10.18	4.82
3	General Corporate Purposes	50.28	33.83	16.45
4	Issue Related Expenses	0.50	0.08	0.42
		215.78	**110.78**	**105**

* As certain warrant holders did not exercise their option to convert the balance 71,36,204 warrants within the stipulated period of 18 months from the date of allotment, i.e., on or before August 01, 2025, the amount received towards subscription of such warrants has been forfeited in accordance with Regulation 169(3) of Chapter V of the SEBI ICDR Regulations, 2018.

2. Preferential Allotment of Equity Shares

The Company has issued 31,72,200 equity shares of face value ₹10 each on 24th September 2024 to the Promoter and Non-Promoter Group by way of preferential allotment. The shares were issued at a price of ₹144 per share, which includes a premium of ₹134 per share. The total amount raised through the issue aggregates to ₹4567.96 lakhs, comprising ₹317.22 lakhs towards equity share capital and ₹4250.74 lakhs towards securities premium.

S.No	Object of the Issue	Total estimated amount to be utilized	Total Utilization till March 31, 2026	Amount pending for Utilization
1	For development of our payment aggregator application named ("Quickpay")	7.30	7.30	-
2	Working Capital requirements of the Company	12.31	2.28	10.11
3	For Investment in present subsidiaries of the Company	15.00	15.00	-
4	For General Corporate Purpose	11.05	11.05	-
		45.66	**33.55**	**10.11**

ANNEXURE – 3

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

(Pursuant to Section 135 of the Companies Act 2013)

1. **A brief outline on CSR Policy of the Company**

Quicktouch Technologies Limited is committed to operating with integrity, responsibility, and a deep sense of social purpose. The company's Corporate Social Responsibility (CSR) policy reflects its mission to contribute positively to society while promoting sustainable development. Through various initiatives, Quicktouch aims to address social and environmental challenges by embedding these concerns into its business operations and supporting projects that make a meaningful difference in the lives of individuals and communities.

A key element of the company's CSR framework is its collaboration with the Srikaya Foundation. This partnership underscores Quicktouch Technologies' dedication to causes aligned with its core values, including education, health, and community welfare. By working with the Srikaya Foundation, the company is able to extend its outreach and deepen its impact, enabling initiatives that uplift communities and promote social progress.

Quicktouch Technologies concentrates its CSR efforts in critical focus areas such as education, healthcare, environmental sustainability, and community development. The company supports educational programs that promote learning, skill-building, and digital empowerment. In the healthcare space, it contributes to initiatives that increase access to medical services and promote general well-being. Environmental efforts are directed toward conservation and sustainable practices, while community development activities focus on improving infrastructure and empowering underprivileged populations.

The company believes in serving the underserved and ensuring that the benefits of its CSR activities reach those who are most in need. Guided by values of empathy and inclusivity, Quicktouch follows a compassionate approach—helping, caring, and sharing in every way possible—to make a positive impact beyond the commercial realm.

CSR implementation is monitored and guided by the Board of Directors, who ensure that all activities are aligned with the policy and relevant legal requirements. A defined CSR budget is allocated annually, and the company follows structured procedures for planning, executing, and reviewing its CSR programs. Regular evaluations and reporting mechanisms are in place to measure effectiveness, ensure accountability, and keep stakeholders informed.

Through thoughtful governance, strategic partnerships like the one with the Srikaya Foundation, and a firm commitment to social good, Quicktouch Technologies Limited strives to contribute meaningfully to society and drive sustainable change for a better future.

2. **Composition of the CSR Committee**
   CSR activities are overlooked by the Board of Directors of the Company
3. **Provide the web-link where Composition of CSR Committee, CSR policy and CSR projects approved by the board are disclosed on the website of the Company.**
   CSR Policy can be viewed at the following link: https://www.quicktouch.co.in/
4. **Provide the details of impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report):** Not Applicable
5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility policy) Rules, 2014 and amount required for set off for the financial year, if any

S.No	Financial Year	Amount available for set-off from preceding financial year (in Rs.)	Amount required to be set-off year, if any(in Rs.)
1	2024-25	0	0

6. Average net profit of the company as per Section 135(5) — Rs. 8,20,31,905.20
7. (a) Two percent of average net profit of the company as per section 135(5) — Rs. 16,40,638.10
   (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years — Nil
   (c) Amount required to be set off for the financial year, if any — Nil
   (d) Total CSR obligation for the financial year (8a+8b+8c) — Rs. 16,40,638.10

8. (a) CSR amount spent or unspent for the financial year

Total amount spent for the financial year (in Rs.)	Amount Unspent (in Rs)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
16,40,638.10	Nil	Nil	Nil	Nil	Nil

8. (b) Details of CSR amount spent against ongoing projects for the financial year: Nil

Sl. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the Project		Project duration.	Amount allocated for the project (in Rs.) *	Amount spent in the current financial Year (in Rs).	Amount transferred to Unspent CSR Account for the project as per Section 35(6) (in Rs).#	Mode of Implementation – Direct (YES/NO).	Mode of Implementation – Through Implementing Agency	
				State	District						Name	CSR Registration number
-	-	-	-	-	-	-	Nil	Nil	Nil	-	-	-

ANNEXURE – 3

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

Sl. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/ No).	Location of the Project		Amount spent in the current financial Year (in Rs).	Mode of Implem entation – Direct (YES/ NO).	Mode of Implementation – Through Implementing Agency	
				State	Dis-trict			Name	CSR Registration number
1	Srikaya Founda-tion	Promoting Education, Livelihood Generation, Women Empowerment, Animal Welfare, Yoga and Therapy Sessions, Eradicating hunger, poverty and malnutrition, distribution of food, water and clothes	Yes	Delhi	-	16,40,638.10	No	Srikaya Founda-tion	CSR00011457

(d) Amount spent in Administrative Overheads: NIL
(e) Amount spent on Impact Assessment, if applicable: NIL
(f) Total amount spent for the Financial Year: Rs. 16,40,638.10
(g) Excess amount for set off: NIL

S.No	Particular	Amount
1	Two percent of average net profit of the company as per section 135(5)	16,40,638.10
2	Total amount spent for the Financial Year	16,40,638.10
3	Excess amount spent for the financial year [(ii)-(i)]	NIL
4	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	NIL
5	Amount available for set off in succeeding financial years	NIL

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

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account Under section 135-6 (Rs In Million)	Amount spent in the reporting Financial Year (Rs In Million)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (Rs In Million)
				Name of Fund	Amount (in Rs)	Date of transfer	
-	-	NIL	NIL	-	NIL	-	NIL

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

Sl. No.	Project ID.	Name of the Project	Financial Year in which the project was commenced	Project dura-tion		Total amount allocated for the project (Rs In Million)	Amount spent on the project in the reporting Financial Year (Rs in million)#	Cumulative amount spent at the end of reporting Financial Year (Rs In Million)	Status of the proj-ect - Com-pleted / Ongoing.
-	-	-	-	-	NIL	NIL	NIL	-	-

10. In case of creation or acquisition of capital assets, furnish the details relating to the asset to the asset so created or acquired through CSR spent in the financial year (asset-wise details)
    a. Date of creation or acquisition of the capital asset(s). No Capital Assets – Nil
    b. Amount of CSR spent for creation or acquisition of capital - asset – Nil
    c. Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. – Nil
    d. Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). - Nil

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

The Company has made 100% contribution of its CSR obligations amount equivalent of two per cent of the average net profit as per section 135(5) Average Net Profit for the last 3 years and prescribed CSR Expenditure.

For and on behalf of the Board

Sd/-
Gaurav Jindal
Managing Director

Place : New Delhi
Date : August 14, 2026

ANNEXURE E

FORM NO. MR - 3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Quicktouch Technologies Limited
Office No. 203, 2nd Floor, D-Mall, Netaji Subhash Place,
Pitampura, Delhi-110034

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s Quicktouch Technologies Limited having CIN: L74900DL2013PLC329536 (hereinafter called "the Company").** The 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 for the financial year ended on March 31, 2026 **("Review Period")**.

It is also noted that the Company is a Listed Company. The Company is engaged in the business of Software Development, Computer programming, consultancy and related activities.

Limitations of the Auditors

i. 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 Review Period, complied with the statutory provisions listed hereunder; and

ii. Based on the management representation, confirmation, and explanation wherever required by us, the Company has proper board processes and compliance mechanisms in place to the extent, in the manner and subject to the reporting made hereinafter.

Auditors Responsibility

i. Our responsibility is to express our opinion on compliance with the applicable laws and maintenance of records based on the audit. We conducted our audit in accordance with the Guidance Note on Secretarial Audit ("Guidance Note") and Auditing Standards issued by the Institute of Company Secretaries of India ("ICSI"). The Guidance Note and Auditing Standards require that we comply with statutory and regulatory requirements and also that we plan and perform the audit so as to obtain reasonable assurance about compliance with applicable laws and maintenance of records.
ii. Due to the inherent limitations of an audit, including internal, financial, and operating controls, there is an unavoidable risk that some misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the Standards.
iii. Our audit involves performing procedures to obtain audit evidence about the adequacy of compliance mechanisms that exist in the Company to assess any material weakness, and testing and evaluating the design and operating effectiveness of compliance mechanisms based upon the assessed risk. The procedures selected depend upon the auditor's judgment, including assessment of the risk of material non-compliance whether due to error or fraud.
iv. 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 board processes and compliance mechanisms.

We have examined the books, papers, minute books, forms and returns filed, and other records maintained by the Company for the Review Period, according to the provisions of:

i. The Companies Act, 2013 ('the Act') and the rules made thereunder;
ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (Not Applicable)
iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and Overseas Direct Investment;
v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
   a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
   b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
   d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
   e. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not Applicable)
   f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients;
   g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not Applicable)
   h. The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; (Not Applicable); and
   i. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations')

It is further reported that with respect to the compliance of other applicable laws, we have relied on the representation made by the Company and its officers for the system and mechanism framed by the Company for compliance under general laws including Labour Laws, Tax Laws, and other applicable laws.

ANNEXURE E

FORM NO. MR - 3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

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

i. Secretarial Standards issued by the ICSI, wherein the Company is generally complying with the standards; and
ii. The Listing Agreements entered into by the Company with the Stock Exchange(s) and Listing Regulations.

During the Review Period, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. As mentioned hereinabove.

Annual Secretarial Compliance Report

The Company has listed its specified securities on the SME Exchange of NSE. Accordingly, pursuant to Regulation 15(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions specified therein, including Regulation 24A, are not applicable to the Company to the extent provided under the said exemption.
Accordingly, the requirement to submit the Annual Secretarial Compliance Report under Regulation 24A of the Listing Regulations for the financial year ended March 31, 2026 is not applicable to the Company.
This exemption from Regulation 24A does not affect the requirement of conducting Secretarial Audit under Section 204 of the Companies Act, 2013 and furnishing the Secretarial Audit Report in Form MR-3..

We further report that:

i. The Board of Directors of the Company was duly constituted with the proper balance of Executive Director(s), Non-Executive Directors, and Independent Directors as at the end of the Review Period. The changes in the composition of the Board of Directors that took place during the Review Period were carried out in compliance with the provisions of the Act, and the changes in the composition of the Board of Directors that took place during the Review Period:
   a. Mr. Arvind Sharma (DIN: 10750603), Non-Executive Director of the Company, has tendered his resignation from the office of Director of the Company with effect from closure of business hours on March 18, 2026.
   b. Mr. Krishnan (DIN: 07034128), Non-Executive Director, has resigned from the Board of the Company with effect from March 31, 2026.
   c. Mr. Vinod Aggarwal (DIN: 02069422), Independent Director of the Company, has resigned from the Board with effect from March 28, 2026.

The changes in the composition of the Board during the Review Period were carried out in compliance with the applicable provisions of the Act and the rules made thereunder.

ii. Further, the composition of all statutory committees was also in compliance with the Act and applicable Rules and Regulations as at the end of the Review Period.
iii. Adequate notice was given to all directors to schedule the Board Meetings, Statutory Committee Meetings, and agenda, and detailed notes on the agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
iv. Majority decisions were carried through and there were no instances where any director expressed any dissenting views.

We further report that in our opinion, the Company has, in all material respects, adequate systems and processes commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations, and guidelines.

We further report that during the Review Period, the following events occurred in the Company having a major bearing on the Company's affairs in pursuance of the above-referred laws, rules, regulations, guidelines, standards, etc. referred to above.

1. Compliance Officer

i. During the Review Period, Kajal Goel, Company Secretary and Compliance Officer of the Company, resigned from the said position with effect from September 03, 2025.

2. Conversion of Warrants into Equity Shares

ii. During the Review Period, the Company allotted 10,00,000 equity shares upon conversion of an equal number of warrants issued on preferential basis to Promoters/Promoter Group.
iii. The equity shares were allotted at an issue price of 196.17 per equity share, including a premium of 186.17 per equity share, upon receipt of the balance consideration payable in respect of the warrants.
iv. The warrants were originally issued at an issue price of 196.17 per warrant, with 25% of the consideration payable upfront and the balance 75% payable upon exercise of the conversion option, in accordance with the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.
v. Consequent to the conversion and allotment, the paid-up share capital of the Company increased correspondingly.

3. Non-Exercise and Forfeiture of Outstanding Warrants

vi. The Company had outstanding convertible warrants which were required to be converted within the prescribed period.
vii. Since the holders of 71,36,204 warrants did not exercise their option to convert the warrants into equity shares within the stipulated period of 18 months from the date of allotment, the amount received in respect of such warrants was forfeited by the Company in accordance with the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.
viii. The Board considered and noted the non-exercise of the conversion option and the consequent forfeiture of the amount received against the said warrants.

ANNEXURE E

4. RBI Payment Aggregator – In-Principle Authorisation and Subsequent Rejection

ix. During the Review Period, the Company received in-principle authorisation from the Reserve Bank of India ("RBI") to operate as an Online Payment Aggregator under the Payment and Settlement Systems Act, 2007, in respect of its payment solution platform "QuickPay".

x. The Company thereafter proceeded with the process of fulfilling the conditions prescribed by the RBI for obtaining final authorisation.

xi. Subsequently, the Company received communication dated March 11, 2026 from the RBI through the PRAVAAH portal communicating rejection of its application for authorisation to operate as a Payment Aggregator, bearing Application No. PRV.CO.DPSS.2025-2026.P68.

xii. The Company subsequently challenged the said decision by filing an appeal under Section 9 of the Payment and Settlement Systems Act, 2007 before the Ministry of Finance, Department of Financial Services, Government of India, on April 10, 2026.

xiii. The filing of the appeal constitutes a subsequent event after the end of the Review Period and has therefore been reported separately under "Subsequent Events".

5. Acquisition of Zethics Tech Solutions Private Limited

xiv. The Board of Directors, at its meeting held on May 28, 2025, approved the acquisition of 75% stake in Zethics Tech Solutions Private Limited for a total consideration of ₹1,00,000/-.

xv. Zethics Tech Solutions Private Limited is engaged in the business of developing advanced cybersecurity systems for protection of IT infrastructure against viruses, malware and other digital threats.

xvi. The acquisition was proposed as part of the Company's strategic initiative to expand its presence in the cybersecurity and technology sector.

xvii. Subsequently, the Company approved the sale of its entire shareholding in Zethics Tech Solutions Private Limited, as stated hereinbelow.

6. Acquisition of Picnara Techlabs Private Limited

xviii. At the Board Meeting held on May 28, 2025, the Board approved the acquisition of Picnara Techlabs Private Limited for a total consideration of ₹1,00,000/-.

xix. Picnara Techlabs Private Limited is engaged in providing an online platform connecting photographers with potential clients and enabling photographers to showcase their portfolios and services.

xx. The acquisition formed part of the Company's strategic expansion into technology-enabled businesses.

xxi. The Company subsequently approved the sale of its entire shareholding in Picnara Techlabs Private Limited, as stated hereinbelow.

7. Acquisition of Majority Stake in Pinnacle Exim IT Solutions LLC

xxii. During the Review Period, the Company completed the acquisition of a 57% equity stake in Pinnacle Exim IT Solutions LLC, a company incorporated in Dubai, UAE.

xxiii. Consequent to the acquisition, Pinnacle Exim IT Solutions LLC became a subsidiary of the Company.

xxiv. The acquisition was made pursuant to the Company's strategic expansion and international business objectives.

8. Incorporation of Wholly Owned Subsidiary in UAE

xxv. During the Review Period, the Company completed the incorporation of Quicktouch Technologies FZCO, a wholly owned subsidiary located in the Dubai Airport Free Zone Authority (DAFZA), UAE.

xxvi. The incorporation was undertaken with a view to strengthening the Company's international presence and supporting its strategic expansion in the technology sector.

9. Successful Resolution Applicant – Positive Electronics Limited

xxvii. During the Review Period, the Company was declared the Successful Resolution Applicant under the provisions of the Insolvency and Bankruptcy Code, 2016 for acquisition of Positive Electronics Limited, a BSE-listed company whose trading was suspended pursuant to the corporate insolvency resolution process.

xxviii. The Letter of Intent for the resolution was received and accepted by the Company.

xxix. The proposed acquisition was intended to support the Company's strategic expansion into hardware manufacturing, refurbishment and related technology businesses, including the establishment and management of an Interactive Flat Panel manufacturing unit.

xxx. The implementation of the resolution plan remains subject to applicable approvals, NCLT proceedings and completion of other formalities prescribed under the applicable legal framework.

10. Alteration of Object Clause of Memorandum of Association

xxxi. At the Board Meeting held on June 10, 2025, the Board approved the alteration of the Object Clause of the Memorandum of Association of the Company.

xxxii. The altered objects included activities relating to:

Prepaid Payment Instruments, digital wallets and prepaid cards, digital payment solutions, payment aggregation and facilitation, subject to regulatory approvals, fintech value-added services, KYC and customer verification, UPI-enabled services, digital lending integrations, BNPL and credit-linked payment solutions, corporate expense management, software applications, APIs and cloud-based solutions; and other technology and fintech-related activities.

xxxiii. The alteration was undertaken in connection with the Company's proposed expansion into the fintech and digital payments sector and was subject to the applicable corporate and regulatory approvals.

11. Transfer of Software and EdTech Business Undertaking

xxxiv. At its meeting held on June 10, 2025, the Board approved the proposal for transfer of the Company's Software (ERP) and EdTech business undertaking to Qtouch Business Solutions Private Limited, a wholly owned subsidiary of the Company, by way of slump sale on a going-concern basis.

xxxv. The consideration for the transfer was to be determined in accordance with the terms of the Business Transfer Agreement.

xxxvi. The proposed restructuring was undertaken, inter alia, to segregate the Company's payment aggregation activities from other business operations and to align the Company's business structure with applicable regulatory requirements.

xxxvii. The transaction was subject to shareholder approval and other applicable statutory and regulatory approvals.

12. Proposed Sale of Vidyahub Private Limited

xxxviii. At the Board Meeting held on November 13, 2025, the Board considered and approved the proposal for sale of the Company's 100% shareholding in Vidyahub Private Limited, a wholly owned subsidiary, to Hilum Commodities Private Limited, subject to the requisite approval of the shareholders and completion of applicable formalities.

13. Sale of Picnara Techlabs Private Limited and Zethics Tech Solutions Private Limited

xxxix. At the Board Meeting held on December 17, 2025, the Board approved the sale of the Company's entire shareholding in:

a. Picnara Techlabs Private Limited, a wholly owned subsidiary, to BND Merchants Private Limited for a total consideration of ₹1,00,000/-; and

b. Zethics Tech Solutions Private Limited, a wholly owned subsidiary, to BND Merchants Private Limited for a total consideration of ₹1,00,000/-.

xl. The transactions were undertaken subject to completion of applicable legal, corporate and regulatory formalities.

Subsequent Event: Subsequent to the end of the Review Period, Preeti Sharma, Company Secretary and Compliance Officer of the Company, resigned from the position of Compliance Officer with effect from May 27, 2026. Subsequently, based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors approved the appointment of Ms. Ritika Sharma (Membership No. A79624) as Company Secretary & Compliance Officer (Key Managerial Personnel) of the Company with effect from August 14, 2026. Accordingly, as on the date of this Report, the Company has a duly appointed Company Secretary & Compliance Officer.

For Virender Kumar& Associates,
(Company Secretaries)

Virender Kumar
(Company Secretary)
ACS No.: A67835
CP No.: 25458
Peer Review No.: 5242/2023

Date: August 14, 2026
Place: Haryana

ANNEXURE A

To,
The Members,
Quicktouch Technologies Limited
Office no. 203, 2nd Floor, D-Mall, Netaji Subhash Place,
Pitampura, Delhi-110034

Our Secretarial Audit Report of even date is to be read along with this letter:

i. Maintenance of secretarial records is the responsibility of the management of the Company. Our Responsibility is to express an opinion on these secretarial records based on our audit.
ii. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on sampling basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
iii. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
iv. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulation and happening of events etc.
v. The compliance of the provisions of corporate and other sector specific laws as applicable on the Company, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on sampling basis.
vi. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Virender Kumar & Associates,
(Company Secretaries)

Virender Kumar
(Company Secretary)
ACS No.: A67835
CP No.: 25458
Peer Review No.: 5242/2023

Date: August 14, 2026
Place: Gurugram

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

COMPANY OVERVIEW

Quicktouch Technologies Limited is a technology-driven company focused on building and developing businesses across Edutech, Information Technology, Fintech and digital solutions. The Company has been pursuing a diversified growth strategy with an emphasis on technology-led businesses, strategic investments and opportunities that offer sustainable long-term value creation.

During FY 2025–26, the Company witnessed a year of strategic transition and business realignment. While the Company faced challenges in obtaining the final authorisation from the Reserve Bank of India for its proposed Payment Aggregator business, it continued to strengthen its existing operations and evaluate alternative growth opportunities. The Company had undertaken the required initiatives pursuant to the in-principle approval received earlier; however, the RBI subsequently rejected the application for final authorisation.

The Company's Edutech and ERP business under the "QuickCampus" brand continues to operate through its wholly owned subsidiary, Quickcampus Private limited (Formerly known as Qtouch Business Solutions Private Limited), enabling focused management and operational development of the business.

The Company is also expanding its presence through its subsidiaries and strategic initiatives. Techquench has emerged as an important growth opportunity, particularly in the education technology segment, with initiatives involving AI and Robotics Labs in educational institutions. During the year, the Company also undertook a strategic acquisition through the Corporate Insolvency Resolution Process (CIRP) with the objective of reviving the acquired business and creating long-term value. Going forward, Quicktouch intends to explore opportunities in electronics and IT hardware trading, technology-enabled services, and other permissible fintech activities, while continuing to strengthen its technology capabilities and subsidiary businesses. The Company remains focused on creating a diversified, resilient and sustainable business platform for future growth.

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

The Indian technology industry continues to remain one of the key drivers of economic growth, supported by rapid digitalisation, increasing enterprise technology spending, adoption of Artificial Intelligence ("AI"), cloud computing, cybersecurity and digital transformation. The industry is undergoing a structural shift from traditional IT services towards AI-led, outcome-oriented and technology-enabled business models. According to NASSCOM, India's technology sector is expected to cross US$315 billion in FY 2025–26, reflecting continued resilience and increasing focus on innovation and value creation.

AI has emerged as a major growth driver across sectors including education, financial services, healthcare, retail and enterprise services. The Government of India's IndiaAI Mission, with an approved outlay of approximately ₹10,372 crore, is further supporting the development of AI infrastructure, talent and innovation. The increasing adoption of AI in real-world applications is creating opportunities for businesses offering practical, affordable and sector-specific technology solutions.

The Edutech sector is also evolving towards experiential and technology-enabled learning, with increasing emphasis on AI, robotics, coding, STEM education and digital learning infrastructure. This presents opportunities for companies providing integrated education technology solutions and AI/Robotics Labs to schools and educational institutions.

The Fintech sector continues to develop rapidly, driven by digital payments, financial inclusion, data-driven services and AI-based applications. At the same time, the sector remains highly regulated, making regulatory compliance, governance, data protection and risk management critical factors for sustainable growth.

Against this backdrop, Quicktouch Technologies Limited intends to adopt a diversified and opportunity-driven approach, with continued focus on Edutech through its subsidiaries while exploring opportunities in AI and Robotics, electronics and IT hardware trading, technology-enabled services and permissible fintech activities. The Company believes that its technology capabilities and subsidiary-led expansion provide a foundation to participate in India's evolving digital economy.

Industry Outlook

The outlook for the Indian technology sector remains positive, supported by continued digitalisation, increasing technology adoption, Artificial Intelligence (AI), cloud computing, cybersecurity and expansion of digital infrastructure. India's technology industry is projected to reach approximately US$315 billion in FY 2025–26, with growth increasingly shifting from traditional scale-driven models towards innovation, AI-enabled solutions and outcome-oriented services.

The next phase of growth is expected to be driven by the industrialisation of AI, increased enterprise adoption of AI-enabled applications, development of data-centre infrastructure and demand for technology products and services. India's IT spending is projected to grow by 10.6% in 2026, with particularly strong growth expected in software, IT services and data-centre systems.

The Edutech and education technology segment also presents attractive opportunities, particularly in AI, robotics, STEM education, coding and experiential learning. The increasing integration of technology into educational institutions is expected to create demand for AI and Robotics Labs and technology-enabled learning infrastructure.

The electronics and IT hardware ecosystem is also expected to benefit from India's increasing focus on domestic electronics manufacturing, semiconductor capabilities and digital infrastructure. Government initiatives, including the India Semiconductor Mission 2.0, are intended to strengthen domestic capabilities and supply chains.

Against this backdrop, Quicktouch Technologies Limited intends to adopt a diversified and prudent growth strategy. The Company will continue to strengthen its Edutech business through its subsidiaries, particularly initiatives relating to AI and Robotics, while exploring opportunities in electronics and IT hardware trading, technology-enabled services and permissible fintech activities. Following the RBI's decision regarding the Payment Aggregator application, the Company is evaluating alternative opportunities with greater emphasis on regulatory compliance, scalability and sustainable value creation.

The management remains optimistic about the long-term outlook and believes that the Company's diversified approach will provide multiple avenues for future growth and strengthen its business resilience.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

2. OPPORTUNITIES AND THREATS

OPPORTUNITIES	THREATS
The evolving technology landscape in India presents significant opportunities for Quicktouch Technologies Limited to diversify its business and build sustainable sources of growth. The increasing adoption of Artificial Intelligence, Robotics, digital learning, automation and technology-enabled services is creating new avenues across education, financial services, electronics and enterprise technology. Government initiatives are also increasingly focused on AI, robotics and future-skills development, creating a favourable ecosystem for technology-led businesses.	The Company operates in a rapidly evolving and highly competitive technology environment. While the industry presents significant growth opportunities, certain external factors may impact the Company's business, financial performance and future growth.
Key opportunities identified by the Company include: • AI & Robotics: Growing demand for AI, robotics and STEM-based learning provides an opportunity to expand AI and Robotics Labs through the Company's subsidiary, Techquench. Government programmes are also promoting AI and robotics skills among students and youth. • Edutech Expansion: The Company sees considerable potential in technology-enabled education, ERP solutions, digital classrooms and experiential learning. The continued development of the QuickCampus business through its subsidiary provides a platform for further expansion. • Electronics & IT Hardware Trading: Increasing digitalisation and demand for computers, networking equipment, smart devices and other technology products provide opportunities for the Company to enter and scale its electronics and IT hardware trading business. • Alternative Fintech Opportunities: Although the proposed Payment Aggregator authorisation was not granted by the RBI, the Company continues to evaluate other permissible and compliant fintech activities, including technology-enabled financial services and digital solutions. • Strategic Acquisitions: The Company's experience in acquiring and reviving businesses through the CIRP route provides an opportunity to identify undervalued or distressed businesses with potential for turnaround and value creation. • Technology Partnerships and New Markets: The Company may explore strategic partnerships, acquisitions and new markets in emerging technology segments to complement its existing capabilities and diversify revenue streams. The Company intends to pursue these opportunities in a prudent, compliance-oriented and phased manner, with emphasis on scalability, sustainable profitability and long-term stakeholder value.	*Key threats identified by the Company include:* • Regulatory and Compliance Risk: Changes in regulations, particularly in the fintech and financial services sectors, may affect the Company's ability to launch or expand certain business activities. The recent rejection of the Company's proposed Payment Aggregator authorisation by the RBI highlights the importance of regulatory approvals and compliance requirements. • Intense Competition: The technology, Edutech, fintech and electronics markets are highly competitive, with established players and new technology-driven businesses continuously entering the market. This may put pressure on pricing, margins, customer acquisition and market share. • Cybersecurity and Data Privacy: Increasing dependence on digital platforms exposes businesses to cybersecurity threats, data breaches, ransomware, fraud and other technology risks. Cybersecurity and data protection have become significant business and reputational risks for technology and fintech companies. • Rapid Technological Changes: The fast pace of developments in AI, automation, cloud computing and other emerging technologies may make existing products and services obsolete unless the Company continuously invests in technology and innovation. • Availability of Skilled Talent: The availability and retention of skilled professionals, particularly in AI, robotics, software development, cybersecurity and fintech, may impact the Company's ability to execute its growth plans. Skill shortages remain a significant challenge for technology businesses. • Business Integration Risk: The Company's strategy includes acquisitions and revival of businesses through the CIRP route. Delays in integration, operational restructuring or turnaround of acquired entities may affect expected returns. • Market and Economic Conditions: Changes in economic conditions, consumer spending, interest rates, supply-chain disruptions and fluctuations in demand may adversely affect the Company's operations, particularly its proposed electronics and IT hardware trading business. The Company remains committed to prudent risk management, regulatory compliance, technology upgradation, cybersecurity and diversification of its business portfolio to mitigate these risks and build a resilient and sustainable business model.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

3. SEGMENT WISE OR PRODUCT WISE PERFORMANCE

During FY 2025–26, the Company continued to operate through a diversified business model, with its activities spread across technology-enabled businesses, Edutech and emerging business opportunities. The year was primarily a period of business transition and strategic realignment, particularly following the non-grant of the final RBI authorisation for the proposed Payment Aggregator business.

Edutech Segment

The Edutech and ERP business, including the QuickCampus platform, continues to be operated through the Company's wholly owned subsidiary, Quickcampus Private Limited (Qtouch Business Solutions Private Limited). The business remains focused on providing technology-enabled solutions to educational institutions, including ERP, digital learning and related services.

The Company continues to view Edutech as a strategic growth area, with increasing emphasis on AI, Robotics, STEM education and experiential learning.

AI & Robotics / Education Technology

The Company's subsidiary Techquench witnessed encouraging developments during the year and expanded its presence in the education technology space. The subsidiary undertook strategic acquisitions/initiatives involving educational institutions for establishing AI and Robotics Labs, thereby creating opportunities in emerging areas such as artificial intelligence, robotics, coding and technology-enabled learning.

Fintech and Digital Services

The Company had pursued the Payment Aggregator business pursuant to the in-principle authorisation received from the RBI in the previous year. During FY 2025–26, despite the Company taking steps to fulfil the conditions stipulated under the in-principle approval, the RBI did not grant the final authorisation.

Accordingly, the Company is evaluating other permissible fintech and technology-enabled financial service opportunities with a strong focus on regulatory compliance.

Electronics and IT Hardware

As part of its forward-looking diversification strategy, the Company is exploring opportunities in the trading of electronic goods, IT hardware and related technology products. This segment is expected to complement the Company's existing technology ecosystem and provide an additional avenue for revenue generation.

Strategic Acquisitions

During the year, the Company also pursued acquisition-led growth, including acquisition of an entity through the Corporate Insolvency Resolution Process (CIRP) for revival and value creation. The Company intends to evaluate similar strategic opportunities where it can leverage its management and technology capabilities to unlock potential value.

Overall, FY 2025–26 was a year of transition, consolidation and repositioning. While the Company's traditional revenue streams were impacted during the year, management remains focused on developing scalable businesses across Edutech, AI & Robotics, electronics and IT products, technology services and permissible fintech activities.

The Company believes that this diversified approach will provide a stronger platform for sustainable growth in the coming years.

4. OUTLOOK

The outlook for Quicktouch Technologies Limited remains focused on diversification, sustainable growth and technology-led business expansion. FY 2025–26 was a year of significant transition, particularly following the rejection by the Reserve Bank of India of the Company's application for final authorisation for Payment Aggregator operations. While the outcome was a setback, the Company has used the experience to reassess its strategy and identify opportunities that offer greater scalability and sustainable long-term value.

India's technology ecosystem continues to present significant opportunities, particularly in Artificial Intelligence, digital infrastructure, electronics, education technology and technology-enabled financial services. Government initiatives are supporting the development of AI, semiconductors and advanced electronics, creating a favourable environment for technology-focused businesses.

Going forward, the Company intends to pursue a diversified business approach with focus on the following areas:

- **Edutech and AI-led education:** The Company will continue to support the growth of its Edutech business through its subsidiary, with emphasis on ERP solutions, digital learning and technology-enabled education.
- **AI & Robotics:** Through Techquench, the Company intends to expand AI and Robotics Labs and related STEM learning initiatives across educational institutions.
- **Electronics and IT Hardware:** The Company is evaluating opportunities in trading of electronic goods, IT hardware and related technology products, benefiting from India's expanding electronics ecosystem.
- **Fintech and Digital Services:** Following the RBI decision, the Company will explore other permissible fintech activities and technology-enabled financial services, subject to applicable regulatory requirements.
- **Strategic Acquisitions:** The Company will continue to evaluate acquisition and revival opportunities, including businesses that can be acquired through the CIRP route, where management believes there is potential for turnaround and value creation.
- **Technology Expansion:** The Company intends to strengthen its technology capabilities and explore strategic partnerships, new products and emerging technology opportunities.

The Company remains cautiously optimistic about its future. Management believes that the combination of its existing technology capabilities, growing subsidiaries, AI and Robotics initiatives, strategic acquisitions and new business opportunities will enable Quicktouch to build a more diversified, resilient and sustainable business model. The Company will continue to pursue growth opportunities with appropriate risk assessment, regulatory compliance and disciplined capital allocation.

RISK AND CONCERNS

The Company operates in a rapidly changing and competitive business environment. As part of its diversified growth strategy, the Company is exposed to various business, financial, regulatory, technological and market-related risks. The management continuously monitors these risks and takes appropriate measures to mitigate their potential impact. The identification and disclosure of material risks and concerns form an important part of the Management Discussion and Analysis under the SEBI framework.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The key risks and concerns applicable to the Company are as follows:

1. Regulatory Risk:
The Company is exploring opportunities in fintech and other regulated activities. Any change in applicable laws, regulations, licensing requirements or regulatory policies may impact the Company's ability to enter or expand into such businesses. The rejection of the proposed Payment Aggregator authorisation by the RBI during FY 2025–26 demonstrates the importance of regulatory approvals for the Company's proposed fintech initiatives.

2. Business Diversification Risk:
The Company is entering and evaluating new business areas, including electronics and IT hardware trading and alternative fintech activities. New businesses may require investment, specialised expertise, appropriate infrastructure and time to achieve scale and profitability.

3. Technology and Cybersecurity Risk:
The Company's businesses are increasingly dependent on technology, digital platforms, software and data. Cyberattacks, data breaches, system failures, technology obsolescence or disruption of IT infrastructure could adversely affect operations and reputation.

4. Competition Risk:
The Edutech, technology, electronics and fintech sectors are highly competitive. Competition from established players and new technology-driven companies may affect pricing, margins, customer acquisition and market share.

5. Acquisition and Integration Risk:
The Company's strategy includes strategic acquisitions, including acquisition through the CIRP route. Delays in integration, restructuring, operational revival or achieving expected synergies may affect the anticipated benefits of such acquisitions.

6. Financial and Liquidity Risk:
The Company's financial performance may be affected by fluctuations in revenue, operating costs, working capital requirements and availability of funds. The management continues to focus on prudent financial management and efficient utilisation of resources.

7. Talent and Human Resource Risk:
The Company's growth in technology, AI, Robotics and fintech-related businesses requires skilled professionals. Retention and availability of appropriately skilled manpower may impact the Company's ability to execute its growth plans.

8. Market and Economic Risk:
Changes in economic conditions, consumer demand, interest rates, supply-chain conditions and overall market sentiment may affect the Company's existing and proposed businesses, particularly electronics and IT hardware trading.

The Company remains committed to strengthening its internal controls, regulatory compliance, technology infrastructure and risk-monitoring processes. The Board and management will continue to review the Company's risk profile periodically and take appropriate measures to minimise the potential impact of identified risks.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established an adequate and effective internal control system commensurate with the size, scale and nature of its business operations. The internal control framework is designed to ensure proper authorisation and recording of transactions, safeguarding of assets, prevention and detection of errors and fraud, compliance with applicable laws and regulations, and reliability of financial reporting.

The Company has implemented appropriate controls relating to delegation of authority, segregation of duties, financial reporting, accounting processes, system access, documentation and approval mechanisms. These controls are periodically reviewed by the management to ensure their continued effectiveness and alignment with the Company's evolving business requirements.

The Audit Committee periodically reviews the adequacy and effectiveness of the internal control systems, internal audit observations and the implementation of corrective measures, wherever required. The Statutory Auditors also evaluate the internal financial controls over financial reporting as required under the Companies Act, 2013.

Based on the assessment carried out during the year, the management is of the view that the Company's internal financial controls were adequate and operating effectively during FY 2025–26. No material weakness in the design or operation of such controls was observed during the year.

The Company remains committed to continuously strengthening its internal control framework, particularly in view of its diversified business operations, subsidiary-led expansion, strategic acquisitions and proposed entry into new business segments.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES

The Company considers its employees and human resources to be an important contributor to its continued growth and transformation. During FY 2025–26, the Company continued to focus on building a skilled, accountable and technology-oriented workforce aligned with its evolving business requirements.

With the Company undergoing strategic realignment and exploring new business opportunities, emphasis was placed on strengthening capabilities in areas such as technology, Edutech, AI and Robotics, finance, compliance, business development and operations. The Company also continued to support the development of its subsidiaries and their respective business initiatives.

The growth of Techquench and its expansion into AI and Robotics Labs in educational institutions has created opportunities for specialised manpower in areas including robotics, STEM education, technology implementation and training. The Company recognises that availability of skilled professionals will be critical to successfully execute its future growth plans.

The Company remains committed to maintaining a professional, transparent and performance-oriented work environment, while promoting teamwork, learning and continuous skill development. Appropriate measures are undertaken to ensure compliance with applicable labour laws, employee welfare requirements and workplace policies.

Going forward, the Company intends to further strengthen its human resource capabilities in line with its diversification into electronics and IT hardware, technology-enabled services, AI and Robotics and permissible fintech activities. The management believes that a capable and future-ready workforce will remain a key enabler of the Company's long-term growth strategy.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

Year	Total Revenue	Revenue growth %	Profit after Tax (PAT)	PAT Change %	EPS	EPS Change %
2025-26	44.45	-99.5	-500.11	-189.82	-3.91	-130
2024-25	8,830.30	-27.63	556.88	-17.69	12.43	3.84
2023-24	12201.78	38.8	676.54	5.9	11.97	-30.04

1. DETAILS OF SIGNIFICANT CHANGES (I.E. CHANGE OF 25% OR MORE AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR) IN KEY FINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS THEREFORE, INCLUDING:

Changes in the key financial ratios as compared to the immediately previous financial year, details of the same are as follows:

Particular	F.Y. 2024-25	F.Y. 2025-26	% Variance	Reason (if more than 25% change)
(i) Debtors Turnover	2.27	0.74	(67.36)	The decrease is primarily due to lower revenue from operations and an increase in average trade receivables during the year.
(ii) Creditor Turnover	15.57	3.57	(77.08%)	The decrease is mainly attributable to lower purchases during the year and changes in the level of average trade payables.
(iii) Debt Service Coverage Ratio	7.54	(0.39)	(105.15%)	The ratio declined significantly due to negative earnings available for debt servicing during FY 2025–26, coupled with higher finance costs and debt-servicing obligation
(iv) Current Ratio	3.38	5.42	60.47%	The increase is primarily due to a significant increase in current assets, particularly short-term loans and advances and cash balances, relative to current liabilities.
(v) Debt Equity Ratio	0.10	0.68	595.19	The increase is mainly due to a substantial increase in borrowings during the year, including long-term and short-term borrowings, undertaken to support business operations and strategic initiatives.
(vi) Return on Capital Employed (%)	6.05	(3.56)	(158.88)	The decline is primarily due to the loss before interest and tax during FY 2025–26, together with an increase in capital employed.
(vii) Net Profit Ratio (%)	5.98	(36.09)	(703.40)	The decline is mainly attributable to the loss incurred during FY 2025–26, along with a significant reduction in revenue from operations.

2. DETAILS OF ANY CHANGE IN RETURN ON NET WORTH (Rs. in Lakhs)

During FY 2025–26, the Company's Return on Net Worth (RoNW) declined significantly compared to the previous financial year. As per the consolidated financial statements, the RoNW decreased from 6.85% in FY 2024–25 to (5.96%) in FY 2025–26.

Particulars	FY 2024–25	FY 2025–26	Change
Net Profit / (Loss) after Tax	567.60 Lakh	(948.68) Lakh	(267.13%)
Average Shareholders' Equity	8,284.61 Lakh	15,913.33 Lakh	92.08%
Return on Net Worth	6.85%	(5.96%)	(12.81 percentage points)

The decline in RoNW was primarily attributable to the loss incurred during FY 2025–26, together with a significant increase in the Company's average shareholders' equity. The increase in the equity base reflects the strengthening of the Company's capital structure and deployment of funds towards business expansion, subsidiaries and strategic initiatives.

The negative RoNW during the year should also be viewed in the context of the Company's business transition and restructuring, including the non-grant of final RBI authorisation for the proposed Payment Aggregator business and the Company's continued investment in developing its subsidiaries and exploring new business opportunities.

The Company remains focused on improving profitability and return on shareholders' funds through expansion of its Edutech, AI & Robotics, electronics and IT hardware, strategic acquisition and other permissible technology and fintech activities.

Source: Consolidated financial statements and Ratio Working for FY 2025–26. The Ratio Working records RoNW/Return on Equity at (5.96%) for FY 2025–26 against 6.85% for FY 2024–25.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

CAUTIONARY STATEMENT

This Management Discussion and Analysis Report contains certain statements concerning the Company's business, objectives, plans, strategies, future prospects and expectations that may constitute **forward-looking statements** within the meaning of applicable laws and regulations. Such statements are based on the Company's current expectations, assumptions and estimates and are subject to various risks and uncertainties.

Actual results, performance or achievements may differ materially from those expressed or implied in such forward-looking statements due to factors including, but not limited to, changes in economic and market conditions, regulatory and statutory developments, availability of approvals, competition, technological changes, business risks, financial conditions, cybersecurity risks, acquisition and integration risks and other unforeseen factors.

The Company's proposed expansion into Edutech, AI & Robotics, electronics and IT hardware trading, technology-enabled services and permissible fintech activities is subject to market conditions, regulatory requirements and successful execution of its business plans.

The Company does not undertake any obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as may be required under applicable laws and regulations. Accordingly, readers are cautioned not to place undue reliance on such forward-looking statements.

Forward-Looking Statements

Forward-looking statements may include, but are not limited to, projections of revenue, earnings, capital expenditures, cash flows, future economic performance, strategic initiatives, product developments, and market expansion plans—especially related to our growing fintech platform QuickPay, ongoing regulatory approvals, and new international ventures. These statements often use words such as:

"aim," "anticipate," "aspire," "believe," "could," "estimate," "expect," "intend," "may," "plan," "project," "seek," "should," "will," and other expressions of similar nature.

While these statements reflect management's optimistic outlook and are grounded in reasonable assumptions at the time of reporting, they are by nature subject to inherent risks, uncertainties, and changing conditions—both internal and external.

Limitations and Risk Considerations

The Company operates in a dynamic and competitive business environment and its future performance may be influenced by various internal and external factors. The Company's business plans and growth prospects are subject to market conditions, regulatory requirements, availability of resources and successful execution of its strategic initiatives.

Key limitations and risk considerations include:

- Regulatory Limitations: The Company's proposed fintech activities are subject to applicable regulatory approvals and compliance requirements. The rejection of the Payment Aggregator authorisation by the RBI during FY 2025–26 highlights the regulatory risks associated with such businesses.
- Market Competition: The Edutech, technology, AI & Robotics, electronics and fintech sectors are highly competitive. Competition may impact pricing, margins, customer acquisition and market share.
- Technology Risk: Rapid technological developments may require continuous investment in technology, infrastructure and skilled manpower. Cybersecurity incidents, system failures or data breaches may adversely affect operations.
- Execution Risk: The Company's future growth depends on successful implementation of its expansion plans, including development of AI & Robotics initiatives, electronics and IT hardware trading and other technology-enabled businesses.
- Acquisition Risk: Strategic acquisitions, including businesses acquired through the CIRP process, may involve integration, restructuring and operational challenges. The expected benefits may take time to materialise.
- Financial Risk: Expansion into new businesses may require additional working capital and investment. Changes in interest rates, liquidity conditions and availability of financing may affect financial performance.
- Human Resource Risk: The Company's growth plans require skilled professionals in technology, AI, Robotics, Edutech, finance and other specialised areas. Retention and availability of appropriate talent may affect execution.
- Economic and Business Conditions: Changes in economic conditions, customer demand, supply chains and overall market sentiment may impact the Company's existing and proposed businesses.

The Company continues to monitor these risks through appropriate internal controls, management oversight, regulatory compliance and periodic review of business strategies. While the management remains optimistic about the Company's long-term prospects, there can be no assurance that the anticipated opportunities will materialise as expected.

Responsibility and Disclosure

The Management Discussion and Analysis Report has been prepared by the Management of **Quicktouch Technologies Limited** to provide shareholders and other stakeholders with a fair and balanced view of the Company's business performance, financial position, opportunities, risks and future prospects for FY 2025–26.

The information and statements contained in this Report are based on the Company's records, financial statements and information available to the Management as on the date of this Report. The Management has exercised due care in presenting the information and believes that the disclosures are appropriate and consistent with the Company's operations and circumstances during the year.

The financial information discussed in this Report should be read together with the audited Standalone and Consolidated Financial Statements, including the notes forming part thereof, and the Statutory Auditors' Report.

The Company acknowledges that actual results may differ from forward-looking expectations due to various business, economic, regulatory, technological and other factors. The Company undertakes to make appropriate disclosures of material developments and events in accordance with applicable laws and regulations.

The Management and the Board of Directors remain committed to transparency, good corporate governance, regulatory compliance and protection of stakeholder interests while pursuing the Company's long-term growth strategy.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

QUICKTOUCH TECHNOLOGIES LIMITED
Office No. 203, 2nd Floor,
D-Mall, Netaji Subhash Place, Pitampura,
Delhi-110034.

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of **QUICKTOUCH TECHNOLOGIES LIMITED ("the Company")**, which comprise the Balance Sheet as at March 31 2026, the Statement of Profit and Loss the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of material accounting policies information 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, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit/loss including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

BASIS FOR OPINION

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

EMPHASIS OF MATTER

- We draw attention to Note No. 13 to the financial statements, which describes that during the year under review, the Company (Quicktouch Technologies Limited) has transferred its ERP and Edutech Business, along with the associated intangibles including Quick Campus Software and other intangible assets, to its wholly owned subsidiary, Quickcampus Private Limited (Erstwhile known as "QTouch Business Solutions Private Limited"), by way of a slump sale under a Business Transfer Agreement dated July 10, 2025, for a total consideration of Rs. 10,38,06,791 (Rupees Ten Crore Thirty-Eight Lakh Six Thousand Seven Hundred Ninety-One Only). Consequent to the said transfer, all intellectual property rights, source code, brand name, logos, trademarks and goodwill associated with the said business have been perpetually assigned to the subsidiary in terms of the Agreement for Assignment of Intangibles executed on even date. The above Business Transfer agreement has been executed solely for the purpose of Online Payment Aggregator license. Our opinion is not modified in respect of this matter.
- We draw attention to Note No.13 to the financial statements, which describes that during the year under review, the Reserve Bank of India (RBI), vide its order dated March 11, 2026 (CO.DPSS.AUTH.No.S1328/02.27.004/2026-26), has refused the Company's application seeking authorisation to operate as an Online Payment Aggregator under Section 7(3) of the Payment and Settlement Systems Act, 2007. The Company has, subsequent to the balance sheet date, filed an appeal under Section 9 of the said Act before the Central Government (Ministry of Finance, Department of Financial Services) on April 10, 2026, challenging the said order. The outcome of the appeal and its consequential impact on the Company's business operations and financial statements are presently not ascertainable. Our opinion is not modified in respect of this matter.
- We draw attention to Note No. 35.1 to the accompanying financial statements, which states that a GST demand/notice amounting to ₹160.31 Lakh is outstanding as at the balance sheet date. The ultimate outcome of the matter will depend upon the disposal of the proceedings by the appropriate authorities. Our opinion is not modified in respect of this matter.
- We draw attention to Note No. 13 to the financial statements, which describe that during the year under review, the Company has acquired and Divest in following Companies.

SR No.	Name of Company	Date of Acquisition
1	Picnara techlabs Private limited	1st June, 2025
2	Vein India Scholars Private Limited	1st June, 2025
3	Zethics Tech Solutions Private Limited	1st June, 2025
4	Positive Electronics Limited	30th December, 2025

SR No.	Name of Company	Date of Divestment
1	Picnara techlabs Private limited	31st December,2025
2	Zethics Tech Solutions Private Limited	31st December,2025
3	Vidyahub Private Limited	10th January, 2026

The financial results of the acquired entity have been consolidated in the financial statements from the date of acquisition, whereas the financial results of the divested subsidiaries have been consolidated only up to the respective dates of divestment, in accordance with Accounting Standards. Our opinion is not modified in respect of this matter.

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 for the financial year ended March 31, 2026. 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 that there are no key audit matters to communicate in our report.

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 Annual 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 such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management 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 the Accounting Standards specified under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2014, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to 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 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.

INDEPENDENT AUDITORS' REPORT

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the financial year ended March 31, 2026 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 the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure I**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
   c. The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
   d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2014, as amended;
   e. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;
   f. With respect to the matter to be included in the Auditor's Report under section 197(16) of the Act, in our opinion and according to the information and explanations given to us, remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act.
   g. With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure II" to this report;
   h. In our opinion the managerial remuneration for the year ended March 31, 2026 has been paid/provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V of the Act.
   i. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
      i. The Company does not have any pending litigations which would impact its financial position;
      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
      iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
      b) The management has represented that, to the best of its knowledge and belief, 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, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
      c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
      v. No dividend has been declared or paid during the year by the Company.
      vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For, K A R M A & Co. LLP
Chartered Accountants
FRN No.127544W/W100376

Place: New Delhi
Date: 27/05/2026

CA Rakesh J. Kotadia
Partner
Mem.No. 124134

UDIN : 26124134VSTOKC4153

INDEPENDENT AUDITORS' REPORT

Annexure I to the Independent Auditors' Report of even date on the Financial Statements of **"Quicktouch Technologies Limited"**

Referred to in paragraph 1 under 'Report on Other Legal & Regulatory Requirement' section of our report to the members of **Quicktouch Technologies Limited** of even date:

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

I. In respect of the company's Property, Plant & Equipment and Intangible Assets;

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

b. The company has implemented a verification program to ensure that all items of Property, Plant and equipment are properly accounted, which in our opinion is reasonable with regard to size of company and nature of assets of the company. According to Information and explanation given to us, no material discrepancies were noticed during the verification.

c. According to the information and explanations given to us and the records examined by us, title deeds in respect of immovable properties disclosed as Property, Plant and Equipment (other than properties where the company is the lessee and lease agreement are duly executed in favour of the lessee) in the financial statements are in the name of the company.

d. According to the information and explanations given to us and based on the records examined by us, the Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year. Accordingly, reporting under Clause (i)(d) of the Companies (Auditor's Report) Order, 2020 is not applicable.

e. According to the information and explanations given to us and based on the records examined by us, no proceedings have been initiated or are pending against the Company under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder. Accordingly, reporting under Clause (i)(e) of the Companies (Auditor's Report) Order, 2020 is not applicable.

II. In respect of Inventories ;

a. According to the information and explanations given to us and based on records examined by us, The company has implemented a verification program to ensure that physical verification of inventory has been conducted at reasonable intervals by the management and in our opinion, the coverage and procedure of such verification by the management is appropriate; we have not noticed any discrepancies of 10% or more in the aggregate for each class of inventory.

b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company.

III. In respect of investments made, provided any guarantee or security or granted any loans or advances;

a. Based on the audit procedures carried on by us and as per the information and explanations given to us the Company has provided loans and made investments which are mentioned as below

Particulars	Loans Amount (in Lakhs)	Investments Amount
Aggregate amount during the year	7204.47	3746.16
Balance outstanding as at balance sheet date	1132.20	14050.38

b. In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are prima facie, not prejudicial to the Company's interest.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, in our opinion the repayment of principal and payment of interest has been stipulated and the receipts have been regular except in case of one wholly- owned subsidiaries in India where cumulative principal amount of Rs. 1132.20 Lakhs which is repayable on demand.

d. In our opinion and according to the information and explanations given to us, there is no amount overdue for more than ninety days

e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the year, no loan or advance has fallen due during the year.

f. In respect of loans granted by the Company as short term loan advance which is repayable on demand.

Particulars	All Parties Amount (in Lakhs)	Promoters Amount (in Lakhs)	Related Parties Amount
Aggregate amount of loans/advances in nature of loans:			
- Repayable on demand (A)	1132.20	-	1132.20
- Agreement does not specify any terms or period of repayment (B)	-	-	-
Total (A+B)	**1132.20**	**-**	**1132.20**
Percentage of loans/ advances in nature of loans to the total loans	100%	-	100%

IV. According to the information and explanations given to us and based on our examination of the records, the Company has not made any loans, investments, or provided guarantees or security that would require compliance with the provisions of Section 185 and Section 186 of the Companies Act, 2013. Accordingly, the requirements of Clause (iv) of the Companies (Auditor's Report) Order, 2020 are not applicable.

V. The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of Clause (v) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

VI. To the best of our knowledge and belief, and according to the information and explanations given to us, the Central Government has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Companies Act, 2013 in respect of the Company's products or services. Accordingly, the provisions of Clause (vi) of the Companies (Auditor's Report) Order, 2020 are not applicable.

VII. In respect of Statutory Dues

(a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company is regular in depositing undisputed statutory dues including Goods and Services Tax (GST), Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Service tax, Customs duty, Excise duty, Value Added Tax, Cess, and any other statutory dues, as applicable, with the appropriate authorities. Further, there were no undisputed amounts payable in respect of the aforesaid statutory dues which were outstanding as at the year-end for a period of more than six months from the date they became payable.
(b) Statutory dues referred to in sub-clause (a) above which has not been deposited as on March 31, 2026 on account of disputes are given below

Name of Statue	Nature of Dues	Amount (Lakhs)	Period to which the amount relates	Forum where dispute is pending
Income Tax Act	Income Tax U/s 143(1)(a)	195.59/-	A.Y. 2025-26	Date of Demand 30th January, 2026. No action has been taken against the demand
Income Tax Act	Income Tax U/s 143(1)(a)	206.04/-	A.Y. 2024-25	Date of Demand 29th May 2024. No action has been taken against the demand
Income Tax Act	Income Tax U/s 143(1)(a)	1050.96/-	A.Y. 2023-24	Date of Demand 29th May 2024. Case is pending with CIT(A) Delhi
Income Tax Act	Income Tax U/s 143(3)	270.61/-	A.Y. 2022-23	Date of Demand 28th Mar 2024. Case is pending with CIT(A) Delhi
Income Tax Act	Income Tax U/s 143(1)(a)	12.53/-	A.Y. 2021-22	Date of Demand 13th Nov 2022. No Rectification action has been taken against the demand
Income Tax Act	Income Tax U/s 143(3)	5.58/-	A.Y. 2020-21	Date of Demand 21st Sep 2022. No action has been taken against the demand
Income Tax Act	Income Tax U/s 143(3)	2.83/-	A.Y. 2020-21	Date of Demand 21st Sep 2022. No action has been taken against the demand

VIII. VIII. According to the information and explanation given to us and the records of the company examined by us, there are no any transactions which are not recorded in the books of accounts and disclosed or surrendered as income during the year in the tax assessment under the Income Tax Act, 1961. Accordingly paragraph 3 (viii) of the order is not applicable.

IX. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender. Accordingly, reporting under Clause (xi)a of the Companies (Auditor's Report) Order, 2020 is not applicable.
(b) According to the information and explanations given to us and based on the records examined by us, the Company has not been declared a willful defaulter by any bank, financial institution, or any other lender.
(c) According to the information and explanation given to us, the company has utilized the amount of term loans for the purpose for which they were obtained;
(d) According to the information and explanation given to us, the company has not utilized the short term funds for long term purpose.
(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. The Company does not have joint ventures.
(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. The Company does not have joint ventures or associate companies.

X. (a) Based upon the audit procedures performed and according to the information and explanations given by the management, the Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, reporting under Clause (x)(a) of the Companies (Auditor's Report) Order, 2020 is not applicable.
(b) During the year the company has forfeited share warrants which are issued earlier for preferential allotment share warrants for preferential allotment which is also disclosed in Note no. 5 in standalone financial statement.

XI. (a) Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the year.

(b) Based upon the audit procedures performed and according to the information and explanations given to us, as no fraud has been noticed during the year, there is no requirement to file report under section 143 (12) of The Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
(c) Based upon the audit procedures performed and according to the information and explanations given to us, No whistle-blower complaints has been received by the company during the year.

XII. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

XIII. According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013 (Note No.29 to the standalone financial statement)

XIV. (a) According to the information and explanations given to us and based on audit procedures performed by us, the Company has an internal audit system commensurate with nature and size of its business. Company has appointed "BAS and Co. LLP" as an internal auditor for the period covered under audit as required under the provisions of section 138 of the Companies Act.

(b) We have considered, the internal audit reports issued to the Company issued till the date for the period under audit.

XV. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.

XVI. (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
(b) According to the information and explanations given to us and based on our examination of the records of the company, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the reserve Bank of India Act, 1934.
(c) In our opinion, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
(d) In our opinion and according to the information and explanations provided to us, the Group do not have any Core Investment Company (CIC).

XVII. According to the information and explanations given to us and based on our examination of the records of the company, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

XVIII. During the year under audit, there was no resignation of the statutory auditors. Accordingly, there were no issues, objections, or concerns raised by any outgoing statutory auditor for our consideration.

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, 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 incapable 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 Companies Act or special account in compliance with the provision of sub-section (6) of section 135 of the said Act.

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

For, K A R M A & Co. LLP
Chartered Accountants
FRN No. 127544W/W100376

Place: New Delhi
Date: 27/05/2026

CA Rakesh J. Kotadia
Partner
Mem.No. 124134

UDIN : 26124134VSTOKC4153

INDEPENDENT AUDITORS' REPORT

ANNEXURE II

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

We have audited the internal financial controls with reference to financial statements of **QUICKTOUCH TECHNOLOGIES LIMITED ("the Company")** as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to these 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 these financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statement included obtaining an understanding of internal financial controls with reference to these 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 these financial statements.

Meaning of Internal Financial Controls With Reference to these Financial Statements

A Company's internal financial controls 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 controls 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 authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls With Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to these 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.

INDEPENDENT AUDITORS' REPORT

Opinion

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

For, K A R M A & Co. LLP
Chartered Accountants
FRN No. 127544W/W100376

Place: New Delhi
Date: 27/05/2026

CA Rakesh J. Kotadia
Partner
Mem.No. 124134
UDIN : 26124134VSTOKC4153

Quicktouch Technologies Limited

Standalone Statement of Asset and Liabilities as at March 31, 2026

(Amounts in ₹ Lakhs of Indian rupees, unless specified otherwise)

Particulars	Notes	As at 31-03-2026	As at 31-03-2025
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	3	1,281.60	1,181.60
(b) Reserves & Surplus	4	17,332.84	12,471.48
(c) Money Received Against Share Warrants	5	-	3,990.20
Non-Financial liabilities			
(a) Long - Term Borrowings	6	214.32	285.09
(b) Long Term Provisions	7	1.52	17.80
Current Liabilities			
(a) Short - Term Borrowings	8	1,997.81	760.43
(b) Trade Payables	9		
- total outstanding dues of micro enterprises and small enterprises and		11.31	119.80
- total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(c) Other Current Liabilities	10	107.35	154.00
(d) Short - Term Provisions	11	152.59	210.89
Total Equity and Liabilities		**21,099.34**	**19,191.29**
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	12(i)	285.82	446.33
(ii) Intangible Assets	12(ii)	361.29	1,215.00
(iii) Intangible Assets under Development	12(iii)	-	74.65
(b) Non Current Investments	13	14,050.38	11,711.67
(c) Deferred Tax Assets (Net)	14	238.69	59.18
(d) Long Term Loans and Advances	15	-	45.00
(e) Other Non Current Assets	16	136.57	144.72
Current assets			
(a) Trade Receivables	17	1,658.94	2,556.11
(b) Inventories	24	-	673.52
(c) Cash and Cash Equivalents	18	2,324.11	182.87
(d) Short - Term Loans and Advances	19	2,019.41	2,020.73
(e) Other Current Assets	20	24.12	61.51
Total Assets		**21,099.34**	**19,191.29**

Summary of significant accounting policies
The accompanying notes form an integral part of the financial statements 1-45
As per Audit Report of even date

For and on behalf of the Board
Quicktouch Technologies Limited
CIN: L74900DL2013PLC329536

For KARMA & CO LLP
Chartered Accountants
Firm Regn.No 127544W/W100376

Preeti Sharma
Company Secretary
PAN: BYBPS1147J

Gaurav Jindal
MD & CFO
DIN: 06583133

CA Rakesh J Katodia
Partner
M. No. 124134

Pawan Kumar Agarwal
Director
DIN: 11188131

Place: New Delhi
Date: 27/05/2026

Quicktouch Technologies Limited

Standalone Statement of Profit & Loss for the period ended on March 31, 2026

(Amounts in ₹ Lakhs of Indian rupees, unless specified otherwise)

Particulars	Notes	For the year ended 31-03-2026	For the year ended 31-03-2025
Revenue from operations	21	44.45	8,830.30
Other Income	22	397.57	260.89
TOTAL INCOME		**442.02**	**9,091.20**
EXPENSES			
Purchase of Stock in Trade	23	6.36	6,845.28
Change In Inventory	24	13.28	(673.52)
Employee Benefits Expense	25	408.17	797.17
Finance Costs	26	94.49	121.22
Depreciation & Amortisation Expense	27	266.03	470.65
Other Expenses	28	308.77	730.52
TOTAL EXPENSES		**1,097.09**	**8,291.32**
Profit before exceptional and extraordinary items and tax		(655.07)	799.88
Exceptional Items		-	-
Profit before extraordinary items and tax		(655.07)	799.88
Extraordinary Items		-	-
Profit before tax		**(655.07)**	**799.88**
Tax Expense:			
Current Tax		-	209.73
Deffered Tax		(179.51)	0.41
Previous Year Tax		24.56	32.86
Total Tax Expenses		**(154.95)**	**243.00**
Profit for the year		**(500.11)**	**556.88**
Earning Per Equity Share (Face Value Rs. 10 each)	29		
Basic (In Rs)- After Exceptional Item		(3.92)	6.65
Basic (In Rs)- Before Exceptional Item		(3.92)	6.65
Diluted (In Rs)- After Exceptional Item		(3.92)	6.65
Diluted (In Rs)- Before Exceptional Item		(3.92)	6.65

Summary of significant accounting policies
The accompanying notes form an integral part of the financial statements 1-45
As per Audit Report of even date

For and on behalf of the Board
Quicktouch Technologies Limited
CIN: L74900DL2013PLC329536

For KARMA & CO LLP
Chartered Accountants
Firm Regn.No 127544W/W100376

Preeti Sharma
Company Secretary
PAN: BYBPS1147J

Gaurav Jindal
MD & CFO
DIN: 06583133

CA Rakesh J Katodia
Partner
M. No. 124134

Pawan Kumar Agarwal
Director
DIN: 11188131

Place: New Delhi
Date: 27/05/2026

Quicktouch Technologies Limited

Statement of Cash Flows for the year ended on March 31, 2026

(Amounts in ₹ Lakhs of Indian rupees, unless specified otherwise)

Particulars	For the Year ended 31-03-2026	For the year ended 31-03-2025
Cash flow from operating activities		
Profit before taxation	(655.07)	799.88
Adjustments for:		
Depreciation	266.03	470.65
Foreign exchange gains (net)	(217.80)	(70.86)
Interest Income	(179.67)	(198.28)
Interest and Other Finance cost	94.49	121.22
Branch Incorporation Expenses Written Off	11.29	2.82
Loans & Advances written off	45.00	-
Other Operating Adjustment	-	-
Working capital changes:		
(Increase) / Decrease in Trade and other receivables	1,153.69	1,127.46
(Increase) / Decrease in Inventories	673.52	(673.52)
Increase / (Decrease) in Trade and other payables	(229.72)	(566.04)
Cash generated from operations	**961.75**	**1,013.35**
Income taxes paid	(24.56)	(197.79)
Net cash used in operating activities	**937.19**	**815.56**
Cash flows from investing activities		
Sale/ (Purchase) of Property, Plant and Equipment	25.65	(155.97)
Sale/ (Purchase) of Intangible Assets	797.19	(1,122.66)
Purchase of Investments in Subsidiaries	(2,338.71)	(11,629.34)
Bank Deposit having maturity more than 12 months	(3.14)	(8.43)
Interest Income	179.67	198.28
Net cash used in investing activities	**(1,339.34)**	**(12,718.12)**
Cash flows from financing activities		
Interest Paid	(94.49)	(121.22)
Receipt/(Payment) of Secured Loan	1,166.61	(1,243.89)
Proceed from issue of Share Capital and Share Premium	1,471.28	4,567.97
Proceed Received from Issuance of Warrants	-	4,213.43
Net cash from financing activities	**2,543.40**	**7,416.28**
Net increase in cash and cash equivalents	2,141.25	(4,486.28)
Cash and cash equivalents at beginning of period	182.87	4,669.15
Cash and cash equivalents at end of period	2,324.11	182.87

Summary of significant accounting policies
The accompanying notes form an integral part of the financial statements 1-45
As per Audit Report of even date

For and on behalf of the Board
Quicktouch Technologies Limited
CIN: L74900DL2013PLC329536

For KARMA & CO LLP
Chartered Accountants
Firm Regn.No 127544W/W100376

Preeti Sharma
Company Secretary
PAN: BYBPS1147J

Gaurav Jindal
MD & CFO
DIN: 06583133

CA Rakesh J Katodia
Partner
M. No. 124134

Pawan Kumar Agarwal
Director
DIN: 11188131

Place: New Delhi
Date: 27/05/2026

NOTE -1 OVERVIEW

The Company Quicktouch Technologies Limited, registered under the Companies Act 1956 and incorporated in July 2013 The Company is a dynamic technology company with its registered office located in New Delhi, India. It is listed on the National Stock Exchange of India in India. Quicktouch Technologies Limited is specialized in software development, with a primary focus on educational solutions.

During the current financial year, the Company undertook significant strategic and regulatory initiatives in relation to its financial technology business. Pursuant to the in-principle authorization earlier granted by the Reserve Bank of India (RBI) for operating as a Payment Aggregator (Quickpay), the Company had restructured its business operations in compliance with the conditions stipulated under the RBI framework. As part of this restructuring, the Company's non-Payment Aggregator businesses were transferred on a slump sale basis to its subsidiary company, enabling the Company to focus exclusively on the proposed Payment Aggregator operations.

Subsequently, after review of the Company's application and compliance status, the Reserve Bank of India did not grant the final authorization required for commencement of Payment Aggregator operations and the application was rejected. Consequently, the Company is not permitted to operate as a Payment Aggregator under the RBI regulatory framework.

Following the rejection of the license application, the Company has reassessed its strategic priorities and business plans. The management continues to evaluate opportunities in its core technology and software development segments through its subsidiary and other business verticals, while ensuring compliance with all applicable regulatory requirements. The Company remains committed to creating long-term value for its stakeholders through innovation, operational efficiency, and sustainable growth initiatives.

NOTE -2 SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of accounting and preparation of financial statements

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year. All assets and liabilities have been classified as current and Non-current as per the Company's normal operating cycle and other criteria set out in Schedule-III to the Companies Act, 2013.

(b) Use of estimates

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

(c) Inventories

Inventories are valued in accordance with the Accounting Standard- 2 i.e. Cost (FIFO) or Net Relizable value whichever is lower.

(d) Revenue Recognition

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract, the Company retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. Sales are recognized net of trade discounts, rebates and Goods and Service Tax.

Revenue from rendering of services is recognised when the performance of agreed contractual task has been completed. Interest income is recognized on accrual basis on balance outstanding as at end of financial year.

(e) Depreciation & amortisation

Depreciation on Property, Plant and Equipment is provided to the extent of depreciable amount on the written down value method . Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013. which are as follows:

Description of Assets	Useful life (years)
Building	30
Plant & Machinery	15
Vehicles	8
Furniture & Fixtures	10
Computers	3
Electrical Equipments	10
Office Equipments	5
Intangibles	5

The residual value and the useful life of an asset is reviewed at each financial year end.

(f) Property, Plant & Equipment

Items of Property, plant and equipment are measured at its cost less any accumulated depreciation and any accumulated impairment losses. The cost comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any cost directly attributable to bringing the assets to its working condition for its intended use.

Subsequent expenditures related to an item of Tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standards of performance.

Items of property, plant and equipment retired from active use and held for disposal is stated at the lower of their carrying amount and net realisable value. Any write-down in this regard is recognised immediately in the statement of profit and loss.

(g) Intangible Assets

An intangible asset is recognised only when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Subsequent expenditure on an intangible asset after its purchase or its completion recognised as an intanglble asset it is probable that the expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standard of performance and the expenditure can be measured and attributed to the asset reliably.

Intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. An intangible asset is derecognised (eliminated from the balance sheet) on disposal or when no future economic benefits are expected from its use and subsequent disposal. The depreciable amount of an intangible asset is allocated on a systematic basis over the best estimate of its useful life. The company has capitalized all costs relating to acquisition and installation of intangible fixed assets.

(h) Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. Cash flow statement classifies cash flows during the period from operating, investing and financing activities of the Company.

(i) Cash and Cash equivalent

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

(j) Foreign currency transactions

Foreign Currency Transactions related to purchase and sales are recorded at the exchange rates prevailing under Customs Act on the date of the transactions. Gains and losses arising out of subsequent fluctuations are accounted for on actual payments or realisations as the case may be. Monetary assets and liabilities denominated in foreign currency as on Balance Sheet date are translated into functional currency at the exchange rates prevailing on that date and Exchange differences arising out of such conversion are recognised in the Statement of Profit and Loss. Other foreign currency transactions are recorded at prevailing RBI rates.

(k) Investment

Investments are classified as long term investments and current investments. The carrying amount for current investments is the lower of cost and fair value. For current investments, any reduction to fair value and any reversals of such reductions are included in the profit and loss statement. Long-term investments are usually carried at cost. Any decline, other than temporary, in the value of a long term investment, the carrying amount is reduced to recognise the decline. On disposal of an investment, the difference between the carrying amount and the disposal proceeds, net of expenses, is recognised in the profit and loss statement.

(l) Employee benefits

(i) Short–term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

(ii) Defined Benefit Plans:

Gratuity and Leave encashment are defined benefit plan payable at the end of the employment and is provided for on the basis of actuarial valuation at each year-end using the projected unit credit method. Actuarial gain and loss for defined benefit plan is recognized in full in the period in which it occur in the statement of profit and loss.

(iii) Defined Contribution Plans:

Defined contribution plans are those plans in which the company pays fixed contribution into separate entities and will have no legal or constructive obligation to pay further amounts. Provident Fund and Employee State Insurance are Defined Contribution Plans in which company pays a fixed contribution and will have no further obligation beyond the monthly contributions and are recognised as an expenses in Statement of Profit & Loss.

(m) Borrowing cost

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

(n) Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

Internal organisation and management structure of an enterprise and its system of internal financial reporting to the board of directors and the chief executive officer should normally be the basis for identifying the predominant source and nature of risks and differing rates of return facing the enterprise and, therefore, for determining which reporting format is primary and which is secondary.

Reportable Segments

A business segment or geographical segment should be identified as a reportable segment if

(a) its revenue from sales to external customers and from transactions with other segments is 10 per cent or more of the total revenue, external and internal, of all segments; or

(b) its segment result, whether profit or loss, is 10 per cent or more of :

(i) the combined result of all segments in profit, or

(ii) the combined result of all segments in loss,

(iii) its segment assets are 10 per cent or more of the total assets of all segments.

(o) Earning per share

Basic Earning Per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares.

(p) Accounting for taxes on income

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act,1961. Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted by the end of the reporting period.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

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

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

(q) Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(r) Provisions and contingencies

A provision is recognized when the Company has a present obligation as a result of past event. it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

NOTE : 3 SHARE CAPITAL

(Amount in 'Lakh')

Particulars	As at 31 March, 2026	As at March 31st, 2025
a) Authorized Share Capital		
5,00,00,000 Equity Shares (Previous year 80,00,000) of Rs. 10/- each	5,000.00	5,000.00
b) Issued, Subscribed Share Capital		
128,15,996 Equity Shares (Previous 118,15,996) of Rs. 10/- each	1,281.60	1,181.60
c) Paid Up Share Capital		
128,15,996 Equity Shares (Previous 118,15,996) of Rs. 10/- each	1,281.60	1,181.60
Total	**1,281.60**	**1,181.60**

d) List of Shareholders holding more than 5% shares

	As at 31 March, 2026		As at March 31st, 2025	
Name	**No. of Shares**	**%age Holding**	**No. of Shares**	**%age Holding**
1. Mr. Gaurav Jindal	17,60,000	13.73%	17,60,000	14.90%
2. Mr. Ram Gopal Jindal	26,07,500	20.35%	16,07,500	13.60%
3. Mrs. Madhu	7,98,000	6.23%	7,98,000	6.75%
4. BIR Foods & Restaurant Pvt. Ltd.	10,00,000	7.80%	10,00,000	8.46%

(Equity shares of Rs. 10/- each fully paid up)

e) Reconciliation of the shares outstanding at the beginning and at the end of the year

Equity shares	No. of Shares	No. of Shares
At the beginning of the year /period	1,18,15,996.00	57,80,000.00
Equity Shares issued on Intial Public Offer***	-	
Equity Shares issued by way of preferential Issue of Shares*	-	31,72,200.00
Equity Shares issued by way of Warrant Conversion Issue of Shares **	10,00,000.00	28,63,796.00
Outstanding at the end of the year/period	1,28,15,996.00	1,18,15,996.00

(Equity shares of Rs. 10/- each fully paid up)

f) Shares held by promoters at the end of the year

Name	No. of Shares	%age Holding	% Change during the year
1. Mr. Gaurav Jindal	17,60,000.00	14.90%	0.00%
2. Mrs. Madhu	7,98,000.00	6.75%	0.00%

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

NOTE : 4 RESERVES AND SURPLUS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Securities Premium Reserves		
Opening Balance	10,587.58	1,005.30
Add: During the year	1,861.70	9,582.28
Balance as at end of the Period (A)	**12,449.28**	**10,587.58**
Capital Reserve		
Opening Balance	-	-
Add: On Forfeiture of warrant money	3,499.77	-
Balance as at end of the Period (B)	**3,499.77**	**-**
Surplus		
Surplus at the beginning of the period	1,883.91	1,327.03
Add: Adjustement during the period	-	-
Add_Foreign currency Translation	-	-
Less: Bonus shares issued to the shareholders	-	-
Less: Previous Year Taxes	-	-
Add: Profit during the period	(500.11)	556.88
Balance as at end of the Period (C)	**1,383.79**	**1,883.90**
Total (A+B+C)	**17,332.84**	**12,471.48**

NOTE : 5 MONEY RECEIVED AGAINST SHARE WARRANTS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
a) Share Warrant Application	-	3,990.20
Total	**-**	**3,990.20**

NOTE : 6 LONG - TERM BORROWINGS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Term Loan- Secured		
From Bank		
HDFC Bank Limited	160.94	188.76
Axis Bank Limited	53.38	96.33
Total	**214.32**	**285.09**

Secured Loan from Bank

-HDFC Bank Limited (Outstanding Amount- 85.17 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,60,423/- each. The remaining maturity period is 38 Months from Balance sheet Date. Rate of Interest is 9.50% p.a.

-HDFC Bank Limited (Outstanding Amount-103.59 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 3,31,829/- each. The remaining maturity period is 36 Months from Balance sheet Date. Rate of Interest is 9.50% p.a.

-Axis Bank Limited (Outstanding Amount-35.92 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,07,584/- each. The remaining maturity period is 19 Months from Balance sheet Date. Rate of Interest is 9% p.a.

-Axis Bank Limited (Outstanding Amount- 60.40 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,10,997/- each. The remaining maturity period is 33 Months from Balance sheet Date. Rate of Interest is 9.70% p.a.

-HDFC Bank Limited (Outstanding Amount- 8.17 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 36 equal monthly installment of Rs. 34,183/- each. The remaining maturity period is 28 Months from Balance sheet Date. Rate of Interest is 14.28% p.a.

-HDFC Bank Limited (Outstanding Amount- 30.46 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 48 equal monthly installment of Rs. 95,010/- each. The remaining maturity period is 40 Months from Balance sheet Date. Rate of Interest is 13.68% p.a.

NOTE : 7 LONG - TERM PROVISIONS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Provision for Employees Benefit (Refer note no. 43)	1.52	17.80
Total	**1.52**	**17.80**

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

NOTE : 8 SHORT - TERM BORROWINGS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Current maturities of Long term borrowings		
Secured (From Bank)		
HDFC Bank Limited	66.46	50.50
Axis Bank Ltd	42.94	39.13
Loan repayable on Demand		
Secured (From Bank)		
Indian Overseas Bank	-	547.30
Axis Bank Ltd	123.89	123.50
Total (A)	**233.30**	**760.43**
Loan & Advance from related party		
Unsecured Loan	1,764.51	-
Total (B)	1,764.51	**-**
Grand Total (A+B)	**1,997.81**	**760.43**

Secured Loan from Bank

-HDFC Bank Limited (Outstanding Amount- 85.17 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,60,423/- each. The remaining maturity period is 38 Months from Balance sheet Date. Rate of Interest is 9.50% p.a.

-HDFC Bank Limited (Outstanding Amount-103.59 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 3,31,829/- each. The remaining maturity period is 36 Months from Balance sheet Date. Rate of Interest is 9.50% p.a.

-Axis Bank Limited (Outstanding Amount-35.92 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,07,584/- each. The remaining maturity period is 19 Months from Balance sheet Date. Rate of Interest is 9% p.a.

-Axis Bank Limited (Outstanding Amount- 60.40 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,10,997/- each. The remaining maturity period is 33 Months from Balance sheet Date. Rate of Interest is 9.70% p.a.

-HDFC Bank Limited (Outstanding Amount- 8.17 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 36 equal monthly installment of Rs. 34,183/- each. The remaining maturity period is 28 Months from Balance sheet Date. Rate of Interest is 14.28% p.a.

-HDFC Bank Limited (Outstanding Amount- 30.46 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 48 equal monthly installment of Rs. 95,010/- each. The remaining maturity period is 40 Months from Balance sheet Date. Rate of Interest is 13.68% p.a.

During the year, the Company has fully repaid and closed the overdraft facility availed from Indian Overseas Bank Limited. Consequently, the Bank has issued a No Objection Certificate (NOC) and released the charge on the book debts hypothecated against the said facility. The security created over the residential immovable property situated at QD-4, Pitampura, Delhi – 110034, owned by the Directors, along with the personal guarantees of the Directors and family members, also stands released.

Fixed Deposit overdraft Facility Secured from Axis Bank. Which is Lein/Pledged against Fixed Deposit amounting to Rs 1.33 cr. The Loan is carring at the Interest Rate of 8.60% p.a.

During the year, the Bill Discounting backed by Inland Letter of Credit (LC) Facility availed from Axis Bank has been discontinued and is no longer available to the Company. Accordingly, no bill discounting exposure exists as at the balance sheet date.

However, the Company continues to avail the Inland Letter of Credit facility from Axis Bank for its business operations. The facility is secured against inland bills supported by title to goods duly endorsed in favour of the Bank and referencing the respective LC number and date, in accordance with the terms and conditions stipulated by the Bank.

NOTE : 9 TRADE PAYABLES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Trade Payables		
Total outstanding dues to Micro Enterprises and small enterprises	-	59.69
Total outstanding dues to Creditors other than Micro enterprises and small enterprises	11.31	60.11
Total	**11.31**	**119.80**

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

Disclosure as per Micro , Small and Medium Enterprises Development (MSMED) Act ,2006

Particular	As at March 31st, 2026	As at March 31st, 2025
The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year.	-	59.69
The amount of interest paid by the buyer in terms of Section 16 of MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	1.49	1.24
The amount of further interest payable 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 MSMED Act, 2006.	-	-

The information has been given in respect of such vendors to the extent they could be identified as "Micro and Small Enterprises" enterprises on the basis of information available with the Company.

Ageing of Trade Payables:
Trades Payables Continues: As at 31.03.2026

	Outstanding for following periods from due date of payment			
Particulars	**MSME**	**Others**	**Disputed dues- MSME**	**Disputed dues- Others**
Less than 1 year	-	11.31	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**-**	**11.31**	**-**	**-**

Trades Payables Continues: As at 31.03.2025

	Outstanding for following periods from due date of payment			
Particulars	**MSME**	**Others**	**Disputed dues- MSME**	**Disputed dues- Others**
Less than 1 year	59.69	60.11	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**59.69**	**60.11**	**-**	**-**

NOTE : 10 OTHER CURRENT LIABILITIES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Other Payables		
Sundry Expenses Payable	55.03	122.09
Statutory Dues Payable	33.37	14.68
Bonus Payable	0.99	4.59
Interest Payable on MSME Trade Payables	1.49	1.24
Leave Encashment Payable	2.73	3.28
Other Current Liabilities	13.75	7.46
Advance from Customers	-	0.66
Total	**107.35**	**154.00**

Notes forming part of the Financial Statement
as at March 31, 2026 (contd.)

NOTE : 11 SHORT TERM PROVISIONS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026		As at March 31st, 2025	
Provision for Income Tax	152.57		209.73	
Less: Tax Deducted/Collected at Source	-	**152.57**	-	**209.73**
Provision for employee benefit (Refer note no. 43)	0.02	0.02	1.16	1.16
Total		**152.59**		**210.89**

Notes forming part of the Financial Statement
as at March 31, 2026 (contd.)

NOTE : 12 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

(Amounts in ₹ Lakhs)

	Gross Block					Accumulated Depreciation/Amortisation					Net Block	
	Balance as at 1st April 2025	Additions	Sale/ Disposals	Assets Transfer Slumpsale/ Adjustments	Balance as at 31 March 2026	Balance as at 1st April 2025	Depreciation/ Amortisation charge for the year	Sale/ Adj.	Transfer Slumpsale	Balance as at 31 March 2026	Balance as at 31 March 26	Balance as at 31 March 2025
(i) Property, Plant and Equipment												
Computer and Data Processing Units	36.36	2.08	-	27.26	11.18	28.45	3.56	-	23.86	8.15	3.03	7.92
Motor Vehicles	681.90	-	-		681.90	308.55	116.60	-		425.14	256.75	373.35
Furniture and Fixtures	88.07	-	-		88.07	60.10	7.24	-		67.34	20.73	27.97
Electrical Installations and Equipment	81.38	-	-	81.38	-	74.54	0.49	-	75.03	-	-	6.85
Office Equipment	86.55	9.56	-	85.01	11.10	56.30	6.96	-	57.47	5.79	5.31	30.25
Total (i)	**974.26**	**11.64**	**-**	**193.66**	**792.25**	**527.93**	**134.85**	**-**	**156.36**	**506.43**	**285.82**	**446.33**
(ii) Intangible Assets												
Quick Campus	869.53	-	-	869.53	-	87.19	43.30	-	130.49	-	-	782.34
Quick Pay	462.85	16.50	-	-	479.35	30.18	87.88	-	-	118.06	361.29	432.67
Total (ii)	**1,332.38**	**16.50**	**-**	**869.53**	**479.35**	**117.37**	**131.17**	**-**	**130.49**	**118.06**	**361.29**	**1,215.00**
Current Year Figures TOTAL(i+ii)	**2,306.63**	**28.14**	**-**	**1,063.18**	**1,271.60**	**645.30**	**266.03**	**-**		**624.48**	**647.11**	**1,661.33**
Previous Year Figures	**1,321.81**	**369.28**			**1,691.09**	**586.29**	**305.10**	**-**		**891.39**		**799.70**

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

NOTE : 12 (iii) Intangible assets under Development

(a) For Intangible assets under development, following ageing schedule shall be given:-
Intangible assets under developemnt ageing Schedule as at 31.03.2026

Intangible assets under development	Amount in CWIP for a period of Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
Proects in progress	-	-	-	-	-
Software	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**

Note:-
1. During the year, the Company has transferred, by way of a slump sale, its ongoing project relating to the development of a mobile software application designed for facilitating customer applications for new loans. This initiative, which was part of the Company's strategy to enhance customer engagement, improve operational efficiency, and expand its digital footprint in the financial services sector, was in the development stage as at the date of transfer. The related costs, including salaries, software tools, legal and professional expenses, and testing expenses, which were capitalized under intangible assets, have been transferred as part of the slump sale.

2. During the year, the Company has also transferred, by way of a slump sale, its project for providing survey and marketing services for solar projects. The said project, which was under execution as at the date of transfer, has been transferred along with all associated rights and obligations.

(a) For Intangible assets under development, following ageing schedule shall be given:-
Intangible assets under developemnt ageing Schedule as at 31.03.2025

Intangible assets under development	Amount in CWIP for a period of Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
Proects in progress	-	-	-	-	-
Software	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**

NOTE : 13 NON CURRENT INVESTMENTS

(Amounts in ₹ Lakhs)

S. No.	Particular	As at March 31st, 2026	As at March 31st, 2025
1	Akshar Fee Management Solutions Private Limited	-	190.00
2	Earth Leasing & Finance Pvt Ltd	260.00	260.00
3	Earth Leasing & Finance Pvt Ltd-CCPS	276.00	276.00
4	Investment in Incubation Centre-Srikaya Foundation	1,000.34	1,000.34
5	Pinnacle Exim IT Solutions LLC- Investment	10,578.61	7,051.89
6	Qtouch Business Solutions Pvt Ltd Share	1,354.33	1,354.33
7	Quicktouch Technologies FZCO	11.60	-
8	Techquench Private Limited	300.00	300.00
9	TRONIX IT SOLUTIONS PRIVATE LIMITED	79.10	79.10
10	Vein India Scholars Pvt Ltd	30.90	-
11	Vidyahub Pvt Ltd	-	1,200.00
12	Zethics Tech Solutions Pvt Ltd	-	-
13	Positive Electronics Limited	159.50	-
	Total	**14,050.38**	**11,711.67**

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

Sr. No	Name of the Investee Company	Type of Investment	No of Shares Held	% Holding	Relation
1	Qtouch Business Solutions Private Limited (FV of Rs. 10/- each)	Equity	78,100	100.00	Wholly-owned Subsidiary
2	Tronix IT Solutions Private Limited (FV of Rs. 10/- each)	Equity	4,85,000	100.00	Wholly-owned Subsidiary
3	Techquench Private Limited (FV of Rs. 10/- each)	Equity	10,000	100.00	Wholly-owned Subsidiary
4	Earth Leasing & Finance Private Limited (FV of Rs. 10/- each)	Equity	20,00,000	100.00	Wholly-owned Subsidiary
	(FV of Rs. 10/- each)	Compulsory Convertible Preference Shares	6,00,000	100.00	
5	Akshar Fee Management Solutions Private Limited (FV of Rs. 10/- each) by Earth Leasing & Finance Pvt Ltd	Equity	1,603	3.79	
6	Srikaya Foundation (FV of Rs. 10/- each)	Equity	8,670	14.78	
7	Pinnacle Exim IT Solutions LLC	Equity	213	71.00	Subsidiary
	Face value: AED 1000 each				
8	Positive Electronics Limited	Equity	7,25,000	73.90	Subsidiary
9	Vein India Scholars Pvt Ltd	Equity	10,000	100.00	Subsidiary
10	Quicktouch Technologies FZCO	Equity	AED 50000	100.00	Wholly-owned Subsidiary

Aggregate value of quoted and unquoted investments is as follows:

Sr. No	Aggregate value of quoted and unquoted investments is as follows:	As at 31 March, 2026	As at March 31st, 2025
1	Aggregate value of quoted investments	-	-
2	Aggregate value of unquoted investments (net of impairment)	14,050.38	11,711.67
3	Aggregate market value of quoted investments	-	-
4	Aggregate value of impairment of investments	-	-

Note: Current Year

1. During the year, the Company acquired the following entities on 28 May 2025:
   i. Vein India Scholars India Private Limited – acquired as a wholly owned subsidiary.
   ii. Zethics Tech Solutions Private Limited – acquired with a 75% shareholding, resulting in subsidiary status.
   iii. Picnara Techlabs Private Limited – acquired as a wholly owned subsidiary.
2. The Company has been allotted 7,25,000 (Seven Lakh Twenty-Five Thousand) equity shares by Positive Electronics at an issue price of Rs. 22 per share on December 30, 2025 pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal (NCLT), Kolkata Bench, vide its order dated November 04, 2025. Consequent to this allotment, Positive Electronics has become a subsidiary of the Company. As of the end of the financial year, the Company held a 73.90% ownership interest in Positive Electronics Limited.
3. The Company has sold its entire shareholding in Picnara Techlabs Private Limited and Zethics Tech Solutions Private Limited with effect from December 31, 2025 and its entire sharehoding in Vidyahub Private Limited with effect from January 10, 2026.
4. During the year, the Company was allotted an additional 69 shares in Pinnacle Exim IT Solutions LLC. Consequently, Pinnacle Exim IT Solutions LLC ceased to be an associate and became a subsidiary of the Company. As of the end of the financial year, the Company held a 71% ownership interest in Pinnacle Exim IT Solutions LLC.

NOTE : 14 DEFERRED TAX ASSETS (Net)

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Deferred Tax Assets		
Impact of Tax on expenditure charged to the statement of profit and loss in the current year but allowed in future tax purpose on payment basis.	-	-
Impact of differences in depreciation in block of tangible and intangible assets as per tax books and financial books	238.69	59.18
Total	**238.69**	**59.18**

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

NOTE : 15 LONG TERM LOANS AND ADVANCES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Capital Advance(Refer note)	-	45.00
Total	**-**	**45.00**

Note: The Company had paid a capital advance for the acquisition of office space. The project has faced significant delays due to ongoing litigation involving the developer, who is currently undergoing the Corporate Insolvency Resolution Process (CIRP). The Company has been closely monitoring the situation and remains in regular contact with the relevant authorities to expedite resolution. Considering the uncertainty and the low likelihood of recovery or obtaining possession, the Company has written off the said advance.

NOTE : 16 OTHER NON CURRENT ASSETS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Bank Deposit with Axis Bank having maturity more than 12 months	135.57	133.43
Bank Deposit with DCB having maturity more than 12 months	1.00	-
Branch Incorporation Expenses (Refer below note)	-	11.29
Total	**136.57**	**144.72**

Pledge of Fixed Deposit

As of March 31, 2025, the Company has placed a fixed deposit of ₹1.25 crore with Axis Bank. This fixed deposit has been pledged as security for obtaining an overdraft (OD) facility from Axis Bank.

The Company has availed an overdraft facility from Axis Bank, secured against the aforementioned fixed deposit. The Company's use of a fixed deposit to secure an overdraft facility demonstrates prudent financial management by leveraging existing assets to meet operational funding needs while mitigating risk through secured borrowing.

NOTE : 17 TRADE RECEIVABLES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026		As at March 31st, 2025	
Considered good (unsecured)	1,658.94		2,556.11	
Doubtful	-		-	
		1,658.94		**2,556.11**
Less: Allowance for doubtful debts	-	1,658.94	-	2,556.11
Total		**1,658.94**		**2,556.11**

Trade receivables ageing schedule as at 31.03.2026 as follows:

	Undisputed Trade Receivables		Disputed Trade Receivables	
Particulars	**Considered Good**	**Considered Dood**	**Considered Good**	**Considered Dood**
Less Than 6 months	1,658.94	-	-	-
6 months to 1 Years	-	-	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**1,658.94**	**-**	**-**	**-**

Trade receivables ageing schedule as at 31.03.2025 as follows:

	Undisputed Trade Receivables		Disputed Trade Receivables	
Particulars	**Considered Good**	**Considered Dood**	**Considered Good**	**Considered Dood**
Less Than 6 months	821.40	-	-	-
6 months to 1 Years	297.97	-	-	-
1-2 Years	1,432.70	-	-	-
2-3 Years	4.05	-	-	-
More than 3 Years	-	-	-	-
Total	**2,556.11**	**-**	**-**	**-**

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

NOTE : 18 CASH AND CASH EQUIVALENTS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026		As at March 31st, 2025	
Balance with Banks		330.55		330.60
Cheques on Hand*		**1,992.86**		**(153.31)**
Cheques accepted but not deposited	2,008.31		-	
Cheques issued but not deposited	15.45		153.31	
Cash on Hand		0.70		5.58
Total		**2,324.11**		**182.87**

**Cheques are subject to clearance*

NOTE : 19 SHORT TERM LOANS AND ADVANCES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Income Tax Refund Current Year		
Tax Deducted at Source	14.72	56.93
Less: Provision of Income Tax	-	-
	14.72	**56.93**
Income Tax Refund of previous years (F.Y 2022-23)	49.82	49.82
To related party - Wholly owned subsidiary & Associates		
Qtouch Business Solutions private Limited	798.21	-
Tronix IT Solution Private Limited	-	160.14
Pinnacle Exim IT Solutions LLC	143.71	115.13
Techquench Pvt Ltd-UL	173.00	12.26
VIDYAHUB PVT LTD-L&A	-	64.73
Earth Leasing & Finance Private Limited	-	1,536.98
Quicktouch Technologies FZCO- Loan	822.66	-
Vein India Scholars Pvt Ltd-Loans	12.70	-
Positive Electronics Limited	4.59	-
Other than Related Party		
Suppliers	-	24.75
Total	**2,019.41**	**2,020.73**

NOTE : 20 OTHER CURRENT ASSETS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Security Deposits (refer Note)	9.76	59.76
Other Current Assets	-	-
Prepaid Expenses	4.70	1.76
Statutory input	9.67	-
Total	**24.12**	**61.51**

Note:
1. The company has paid a security deposit for the leased office space it occupies. This deposit is refundable at the end of the lease term, subject to the terms of the lease agreement.
2. A 1% security deposit was paid to the NSE at the time of the Initial Public Offering (IPO). This deposit is held as per regulatory requirements and will be returned upon meeting the stipulated conditions.

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

NOTE : 21 REVENUE FROM OPERATIONS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Sale of Goods	13.72	6,512.00
Sale of Service	30.73	2,318.31
Total	**44.45**	**8,830.30**

NOTE : 22 OTHER INCOME

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Amount Written Off	-	(8.76)
Discount Received	0.10	0.52
Foreign exchange gains (net)	217.80	70.86
Interest Income	179.67	198.28
Total	**397.57**	**260.89**

NOTE : 23 PURCHASE OF STOCK IN TRADE

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Purchase of Goods	0.40	6,845.28
Purchase of Services	5.96	-
Total	**6.36**	**6,845.28**

NOTE : 24 CHANGE IN INVENTORY

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026		As at March 31st, 2025	
Opening Stock	673.52		-	
Less: Transferred to Subsidiary on conversion	660.23		**-**	
Less Closing Stock	-	**13.28**	**673.52**	**(673.52)**
Total		**13.28**		**(673.52)**

NOTE : 25 EMPLOYEE BENEFITS EXPENSE

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Employee Benefit Expenditure	399.47	772.90
Gratuity	2.73	8.10
Contribution to Provident and Other Funds	5.44	12.37
Staff Welfare Expenses	0.53	3.80
Total	**408.17**	**797.17**

NOTE : 26 FINANCE COSTS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Interest Expenses	94.49	111.48
Other Borrowing Cost	-	9.74
Total	**94.49**	**121.22**

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

NOTE : 27 DEPRECIATION AND AMORTISATION EXPENSE

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Depreciation on Property, Plant and Equipment	134.85	204.78
Amortisation of intangible assets	131.17	265.88
Total	**266.03**	**470.65**

NOTE : 28 OTHER EXPENSES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Advertisement Expenses	2.54	32.43
Administrative & Office Expenses	28.13	59.65
Bank Remittance Charges	4.35	-
Business Promotion	-	6.67
Brokerage & Commission	0.00	0.37
Computer and Laptop Accessories Expenses	0.55	-
CSR Expenses	16.41	13.24
Consulting & Support Services	0.87	137.43
Digital Marketing and Development	-	1.20
Electricity Expenses	3.03	3.38
Exchange Fluctuation	-	0.06
Festival & Celebration exp	8.31	10.51
Telephone & Internet	2.06	2.49
Trade Facilitation Charges	-	-
Legal & Professional Expenses	95.19	191.72
National SMS and DLT Charges	0.56	0.97
Payment to Auditors *	3.10	7.23
Printing & Stationary	0.64	2.53
Printing OMR Sheet	-	-
Provision for Doubtful Debts	45.15	-
Repairs to Machinary	1.90	2.45
Repairs to Buildings	7.90	7.90
Rent	49.45	54.27
Fee & Filing Expenses	2.98	8.63
Software Development Consultancy	-	35.93
Server Hosting & Domain Charges	16.75	39.09
Tour & Travelling Expense	7.15	22.16
Interest on GST/IT	12.30	27.32
IT Design & Development	-	0.53
Penalties on Gst	0.01	4.00
Misc. Expenses	-	58.36
Total	**308.77**	**730.52**
Payments to the auditor*		
Statutory Audit Fees	3.10	7.23
Tax Audit Fees	-	-
Fee for Other Services	-	-
Total	**3.10**	**7.23**

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

NOTE : 29 RELATED PARTY DISCLOSURE

As required by Accounting Standard-18, "Related Party Disclosures" issued by the Institute of Chartered Accountants of India, relevant information is provided here below:

A) Enterprises where control exists:

i) Subsidiaries

Name of the related party	Principal place of business	% of shareholding and voting power
Quickcampus Private Limited (formerly known as Qtouch Business Solutions Private Limited)	Wholly Owned Subsidiary	100.00%
Tronix IT Solutions Private Limited	Wholly Owned Subsidiary	100.00%
Techquench Private Limited	Wholly Owned Subsidiary	100.00%
Vein India Scholars Pvt Ltd	Wholly Owned Subsidiary	100.00%
Earth Leasing & Finance Private Limited	Wholly Owned Subsidiary	100.00%
Quicktouch Technoloiges Limited - FZCO	Wholly Owned Subsidiary	100.00%
Positive Electronics Limited (in CIRP)	Subsidiary	73.90%
Pinnacle Exim IT Solutions LLC	Subsidiary	71.00%

ii) Other related parties with whom transactions have taken place during the year

a) Key Management Personnel (KMP) and relatives of KMP

Name of the related parties	Relationship
Mr. Gaurav Jindal, Managing Director & CFO	Key Management Personnel
Ms. Preeti Sharma, Company Secretary (Resigned -w.e.f May 27, 2026)	Key Management Personnel
Mr. Ram Gopal Jindal	Relative of KMPs
Mrs. Madhu (Resigned -w.e.f April 13, 2026)	Relative of KMPs
Mrs. Neha Singhal	Relative of KMPs
Mrs. Pinki Jindal	Relative of KMPs
Mr. Pawan Kumar Agarwal	Key Management Personnel

b) Non-executive Directors

Name of the related parties
Ms. Ayushi Sikka, Non-Executive Independent Director
Ms. Divya Kwatra, Non-Executive Independent Director
Ms. Pawan Kumar Agarwal, Non Executive Director (Appointed - w.e.f. April 13, 2026)
Mr. Vinod Aggarwal, Additional Independent Direcotr (Resigned -w.e.f March 28, 2026)
Mr. Arvind Sharma, Non-Executive Independent Director (Resigned - w.e.f March 18, 2026)
Mr. Krishnan, Non-Executive Independent Director (Resigned - w.e.f March 31, 2026)

iii) Enterprises controlled by the Key Managerial Personnel or relatives of KMP or both

Srikaya Foundation

Standard Capital Markets Limited

(B) Disclosure of transactions between the Company and Related Parties

(Amounts in ₹ Lakhs)

S.No.	Particular	As at March 31st, 2026	As at March 31st, 2025
i.	**Director Remuneration Paid**		
	Mr. Gaurav Jindal	52.00	60.00
	Mrs. Madhu	-	-
	Mr. Arvind Sharma	6.00	3.65
	Mr. Krishnan	6.00	3.65
ii.	**Sitting fees Paid**		
	Ms. Divya Kwatra	0.66	1.14
	Mrs. Madhu	0.26	0.76
	Ms. Ayushi Sikka	0.62	1.14
	Mr. Vinod Aggarwal	0.80	0.70

Notes forming part of the Financial Statement
as at March 31, 2026 (contd.)

(B) Disclosure of transactions between the Company and Related Parties (contd.)

(Amounts in ₹ Lakhs)

S.No.	Particular	As at March 31st, 2026	As at March 31st, 2025
iii.	**Remuneration paid to key management personnal**		
	Mr. Ankit Gupta	13.00	10.20
	Ms. Kajal Goel	4.68	8.64
	Ms. Preeti Sharma	4.58	-
	Mr. Arjun Sharma	-	2.00
iv.	**Loans taken during the year**		
	Mr. Gaurav Jindal	234.65	25.00
	Standard Capital Markets Limited	1,747.49	-
v.	**Loans repaid during the year**		
	Mr. Gaurav Jindal	234.65	1,298.05
	Standard Capital Markets Limited	15.00	-
vi.	**Loans given during the year**		
	Standard Capital Markets Limited	-	1,794.08
	Earth Leasing & Finance Private Limited	1,402.22	1,535.01
	Techquench Private Limited	154.75	12.20
	Tronix It Solutions Private Limited	395.40	159.50
	Vidyahub Private Limited	206.13	64.36
	Picnara Techlabs Pvt Ltd	0.45	-
	Positive Electronics Limited	6.14	-
	QuickCampus Pvt Ltd(Formerly Name Qtouch Business Solutions Pvt Ltd)	1,292.03	37.30
	Vein India Scholars Pvt Ltd	69.45	-
	Zethics Tech Solutions Pvt Ltd	0.50	-
vii.	**Loans received back during the year**		
	Standard Capital Markets Limited	-	1,794.08
	Earth Leasing & Finance Private Limited	2,993.50	-
	Techquench Private Limited	2.07	-
	Tronix It Solutions Private Limited	570.74	-
	Vidyahub Private Limited	288.41	-
	Picnara Techlabs Pvt Ltd	0.47	
	Positive Electronics Limited	1.57	-
	QuickCampus Pvt Ltd(Formerly Name Qtouch Business Solutions Pvt Ltd)	508.23	46.77
	Vein India Scholars Pvt Ltd	56.60	-
	Zethics Tech Solutions Pvt Ltd	0.52	-
viii.	**Book Debt Owned**	-	-
ix.	**Interest Income**		
	Standard Capital Markets Limited	-	185.63
	Earth Leasing & Finance Private Limited	60.34	2.19
	Techquench Private Limited	8.96	0.06
	Tronix It Solutions Private Limited	16.89	0.71
	Vidyahub Private Limited	19.50	0.41
	Picnara Techlabs Pvt Ltd	0.02	-
	Positive Electronics Limited	0.02	-
	QuickCampus Pvt Ltd(Formerly Name Qtouch Business Solutions Pvt Ltd)	37.50	-
	Vein India Scholars Pvt Ltd	0.32	-
	Zethics Tech Solutions Pvt Ltd	0.02	-
	Quicktouch Technologies FZCO	50.00	-

Notes forming part of the Financial Statement
as at March 31, 2026 (contd.)

(B) Disclosure of transactions between the Company and Related Parties (contd.)

(Amounts in ₹ Lakhs)

S.No.	Particular	As at March 31st, 2026	As at March 31st, 2025
x.	**Interest Expense**		
	Standard Capital Markets Limited	35.58	-
	Vein India Scholars Pvt Ltd	0.49	
xi.	**Rent Paid (Inc. GST)**		
	Mr. Ram Gopal Jindal	51.92	19.45
xii.	**Share Warrant Money Received**		
	Mr. Gaurav Jindal	-	1,471.28
	Mr. Ram Gopal Jindal *	1,471.28	-
	* During the year the balance 75% amount on 10 lakhs share warrant has been received from Mr. Ram Gopal Jindal		
xiii.	**Expenditure on corporate social responsibility**		
	Srikaya Foundation	16.41	13.24
xiv.	**Salaries Paid**		
	Mrs. Neha Singhal	1.16	4.20
	Mrs. Pinki Jindal	1.17	0.62

(C) Balances outstanding at the year end

(Amounts in ₹ Lakhs)

S.No.	Particular	As at March 31st, 2026	As at March 31st, 2025
i.	**Director Remuneration Payable**		
	Mrs. Madhu	-	0.07
	Mr. Gaurav Jindal	12.44	4.85
	Mr. Arvind Sharma	0.50	0.45
	Mr. Krishnan	0.50	0.45
ii.	**Director sitting fees payable**		
	Mr. Varundeep Gupta	1.93	1.93
	Ms. Divya Kwatra	-	0.11
	Mrs. Madhu	-	0.07
	Ms. Ayushi Sikka	-	0.11
	Mr. Vinod Aggarwal	-	0.18
iii.	**Remuneration payable to key management personnal**		
	Mr. Ankit Gupta	0.96	0.83
	Ms. Kajal Goel	-	0.69
	Ms. Preeti Sharma	0.83	-
vi.	**Unsecured Loan**		
	Mr. Gaurav Jindal	-	-
	Tronix It Solutions Private Limited	-	160.14
	Earth Leasing & Finance Private Limited-Loans	-	1,536.98
	Techquench Private Limited	173.00	12.26
	Vidyahub Private Limited	-	64.73
	QuickCampus Pvt Ltd(Formerly Name Qtouch Business Solutions Pvt Ltd)	798.21	-
	Vein India Scholars Pvt Ltd	12.70	-
	Positive Electronics Limited	4.59	-
	Quicktouch Technologies FZCO	755.82	-
	Standard Capital Markets Limited	1,764.51	-
v.	**Rent Payable**		
	Mr. Ram Gopal Jindal	7.24	-
vi.	**Balance Receivable**		
	Pinnacle Group FZ LLC	-	334.95

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

(D) Terms and conditions of transactions with related parties
All related party transactions entered during the year were in ordinary course of business and are on arm's length basis.

NOTE: 30 EARNING PER SHARE

Basic and diluted earnings per share are calculated by dividing the net Profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The group has not issued potential equity shares, accordingly, basic, and diluted earning per share are the same.

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
(a) Profit after taxation and exceptional items	(500.11)	556.88
(b) Weighted average number of shares outstanding during the year	127.56	83.69
(c) Weighted average number of shares outstanding if conversion of warrant would have exercised	127.56	83.69
(c)Nominal Value per share (In Rs.)	10.00	10.00
(d) Basic earning per share (in Rs.) d=(a/b)	(3.92)	6.65
(e) Diluted earning per share *	(3.92)	6.65

* The share warrants outstanding at the end of the previous financial year were anti dilutive in nature and hence not considered in DEPS calculation. There is no share warrants pending for conversion at the end of the current financial year.

NOTE: 31 VALUE OF IMPORTS CALCULATED ON CIF BASIS

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Import of products *	-	-

NOTE: 32 EXPENDITURE IN FOREIGN CURRENCY

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Web site maintenance Charges	-	-
Software Licensing Expenses	-	-

NOTE: 33 EARNINGS IN FOREIGN EXCHANGE

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Export of services	-	612.52
Export of products	-	-

NOTE: 34 COMMITMENTS

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Agreement executed for 100% Acquisition of company duly registered as a free zone limited liability company M/s Grenew FZE. There is no commitment outstanding with Company now.	-	34.84

NOTE : 35.1 CONTINGENCIES

Accordingly, in the opinion of the Management, the disclosure is required duirng the financial year 2025-26 as per (AS) 29 on "Provisions, Contingent Liabilities and Contingent Assets".

a) Income Tax

(Amounts in ₹ Lakhs)

Contingent Liabilities and Commitments	Amount of Demand	Remarks
Income Tax Demand for the AY 2023-24 for U/s 143(1)(a) of the Income Tax Act	1,301.01	Date of Demand 29th May 2024. Case is remanded back to CIT(A) by ITAT Kolkata.
Income Tax Demand for the AY 2022-23 for U/s 143(3) of the Income Tax Act	376.14	Date of Demand 28th March 2024. Case is pending with CIT(A)
Income Tax Demand for the AY 2021-22 for U/s 143(1)(a) of the Income Tax Act	4.14	Tax demand has been paid during the year. Interest is pending for payment
Income Tax Demand for the AY 2020-21 for U/s 143(3) of the Income Tax Act	2.06	Tax demand has been paid during the year. Interest is pending for payment.

b) Bank Guarantee
During the year, the bank guarantee amounting to ₹3.85 crore issued by the Company on 12th February 2025 in favour of Indian Overseas Bank, on behalf of its wholly owned subsidiary, Tronix IT Solutions Private Limited, towards the credit facilities availed by the subsidiary, has been closed/cancelled. Consequently, no liability exists against the Company in respect of the said guarantee as at the balance sheet date.

NOTE : 35.2 EVENTS OCCURING AFTER BALANCE SHEET DATE

NOTE: 36 LOANS OR ADVANCES TO KMP

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person. (Refer note 39 (a) for subsidary companies)	Nil	Nil

NOTE: 37 INFORMATION ABOUT BUSINESS SEGMENTS

Operating segments:
- Software & Support Service
- Trading of Mobile & IT Enabled goods

Identification of segments:
The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products.

Segment revenue and results
The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

Segment assets and liabilities:
Assets used by the operating segments mainly consist of Intangible Assets, trade receivables, cash and cash equivalents and inventories. Segment liabilities include trade payables and other liabilities. Common assets and liabilities which cannot be allocated to any of the segments are shown as a part of unallocable assets/liabilities.

The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment transfers:

(Amounts in ₹ Lakhs)

Revenue	Software & Support Service		Trading of Mobile & IT Enabled goods		Consolidated Total	
Particulars	**For the Year ended 31 March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**
External Sales	30.73	2,318.31	13.72	6,512.00	44.45	8,830.30
Inter-segment sales	-	-	-	-	-	-
Total Revenue	**30.73**	**2,318.31**	**13.72**	**6,512.00**	**44.45**	**8,830.30**

Results	Software & Support Service		Trading of Mobile & IT Enabled goods		Consolidated Total	
Particulars	**For the Year ended 31 March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**
Segment Result	(124.57)	1,837.80	0.04	340.23	(124.54)	2,178.04
Unallocated corporate expenses	-			-	833.62	(1,517.84)
Operating Profit				**-**	**(958.15)**	**660.20**
Interest Expenses	-			-	(94.49)	(121.22)
Interest/Other Income	-			-	397.57	260.89
Income Taxes	-			-	154.95	(210.14)
Profit from ordinary activities				**-**	**(500.11)**	**589.74**
Previous year tax					-	32.86
Net Profit	**(124.57)**	**1,837.80**	**0.04**	**340.23**	**(500.11)**	**556.88**

In preparing the segment report for the financial year, it was deemed not feasible for the Company to allocate resources to individual segments due to integrated operations and shared resources. Consequently, the segment report has been prepared on a consolidated basis.

Notes forming part of the Financial Statement

as at March 31, 2026 (contd.)

NOTE- 37 INFORMATION ABOUT BUSINESS SEGMENTS (contd.)

Segment assets and liabilities:

(Amounts in ₹ Lakhs)

Other Information	Software & Support Service		Trading of Mobile & IT Enabled goods		Consolidated Total	
Particulars	**For the Year ended 31 March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**
Segment assets	450.28	1,463.31	1,208.66	1,766.32	1,658.94	3,229.63
Unallocated corporate assets					19,440.40	15,961.67
Total assets	**450.28**	**1,463.31**	**1,208.66**	**1,766.32**	**21,099.34**	**19,191.30**
Segment liabilities	11.31	119.80	-	-	11.31	119.80
Unallocated corporate liabilities					2,473.59	1,428.25
Total liabilities	**11.31**	**119.80**	**-**	**-**	**2,484.90**	**1,548.05**
Capital expenditure	-	74.65	-	-	-	74.65
Depreciation	131.17	265.88	-	-	131.17	265.88
Non-cash expenses other than depreciation	45.00	2.82	-	-	45.00	2.82

BUSINESS AND GEOGRAPHICAL SEGMENTS

Assets and additions to tangible and intangible fixed assets by geographical area.

The following table shows the carrying amount of segment assets and additions to tangible and intangible fixed assets by geographical area in which the assets are located.

Assets and additions to tangible and intangible fixed assets by geographical ares	Carrying amount of segment assets		Additions to Property Plant and Equipments and Intangible Assets	
Particulars	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
Domestic	647.11	1,735.98	(822.84)	1,278.63
Overseas	-	-	-	-
Total	**647.11**	**1,735.98**	**(822.84)**	**1,278.63**

SALES REVENUE BY GEOGRAPHICAL MARKET

The following table shows the distribution of the Company's consolidated sales by geographical market, regardless of where the goods and services were produced

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Domestic	44.45	1,539.75
Overseas	-	7,290.68
Total	**44.45**	**8,830.43**

NOTE : 38 DISCLOSURE OF DERIVATIVE TRANSACTION & UNHEDGED FOREIGN CURRENCY EXPOSURES

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
(a) Derivatives outstanding as at the reporting date	Nil	Nil

(b) Particulars of unhedged foreign currency exposure as at the reporting date

I. Assets

Particulars	Reporting Date	Total Receivables (A)	Hedges by derivative contracts (B)	Unhedged receivables (C=A-B)
Foreign Currency	March 31,2026	USD	USD	USD
	March 31,2025	USD	USD	USD
Exchange Rate	March 31,2026	94.6543	-	94.6543
	March 31,2025	85.5814	-	85.5814
Amount In FC	March 31,2026	12.77	-	12.77
	March 31,2025	23.93	-	23.93
Amount In Local Currency	March 31,2026	1,208.66	-	1,208.66
	March 31,2025	2,048.22	-	2,048.22

II. Liabilities

Particulars	Reporting Date	Total Payables (A)	Hedges by derivative contracts (B)	Unhedged Payables (C=A-B)
Foreign Currency	March 31,2026	USD	USD	USD
	March 31,2025	USD	USD	USD
Exchange Rate	March 31,2026	94.6543	-	94.6543
	March 31,2025	85.5814	-	85.5814
Amount In FC	March 31,2026	-	-	-
	March 31,2025	-	-	-
Amount In Local Currency	March 31,2026	-	-	-
	March 31,2025	-	-	-

NOTE -39 DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (CSR UNDER SECTION 135 OF COMPANIES ACT 2013)

As per Section 135 of the Act, the Company meeting the applicability threshold, is required to spend at least 2% of its average net profit for the immediate preceeding three financial years on CSR activities. The area of CSR activities are as per Schdule V of the Companies Act 2013, which includes promoting education, promoting healthcare and Eradicating hunger, poverty and malnutrition, distribution of food, drinking water and cloth.

Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
Gross amount required to be spent by the Company during the year.	16.41	13.24
Amount spent during the year :		
(i) Construction/acquisition of any asset		
(ii) On purpose other than (i) above	16.41	13.24
Related party transactions in relation to corporate social responsibility (refer note 26)	16.41	13.24
Provision movement during the year		
Details of ongoing projects		
(a) Opening unspent amount brought forward	-	-
(b) Amount required to be spent by the Company for the year	16.41	13.24
(c) Amount spent during the year from Company's bank account	16.41	13.24
Closing balance	-	-
Closing balance: (a) With Company (b) In CSR unspent account	-	-
Nature of major CSR activities undertaken		
(i) Promoting Health Care	-	-
(ii) Promoting Education	-	-
(iii) Eradicating hunger, poverty and malnutrition, distribution of food, drinking water and cloth	-	-

NOTE-40 DISCLOSURE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

(a) Loans and advances in the nature of loan to a subsidiary company

Particulars	Loan Given	Rate of Interest	Purpose of loan
Earth Leasing & Finance Pvt Ltd	1402.22	8.00%	Loan given for business purpose
Tronix IT Solutions Private Limited	395.40	8.00%	Loan given for business purpose
Techquench Private Limited	154.75	8.00%	Loan given for business purpose
QuickCampus Pvt Ltd(Formerly Name Qtouch Business Solutions Pvt Ltd)	1292.03	8.00%	Loan given for business purpose
Vein India Scholars Pvt Ltd	69.45	8.00%	Loan given for business purpose
Vidyahub Private Limited	206.13	8.00%	Loan given for business purpose
Picnara Techlabs Private Limited	0.45	8.00%	Loan given for business purpose
Positive Electronics Limited	6.14	8.00%	Loan given for business purpose
Zethics Tech Solutions Private Limited	0.50	8.00%	Loan given for business purpose
Quicktouch Technologies FZCO	50.00	8.00%	Loan given for business purpose

(b) Details of investments:

Particulars of investments as required under Section 186(4) of the Companies Act, 2013 have been disclosed in note 12.

NOTE-41 RATIOS

(Amounts in ₹ Lakhs)

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
(a) Current Ratio,	Current Assets	Current Liabilities	2.66	4.41	-39.81%	The current ratio decreased from 4.41 times in FY 2024-25 to 2.66 times in FY 2025-26 primarily due to a higher increase in current liabilities compared to the growth in current assets during the year.
(b) Debt-Equity Ratio,	Total Debt	Shareholder's Equity (Equity including reserves)	0.12	0.08	55.19%	The debt-equity ratio increased from 0.08 times in FY 2024-25 to 0.12 times in FY 2025-26 primarily due to an increase in total debt during the year, which was proportionately higher than the growth in shareholders' equity.
(c) Debt Service Coverage Ratio,	Earnings available for debt service	Debt Service	(1.60)	7.33	-121.83%	The decrease in DSCR during FY 2025-26 was primarily attributable to lower earnings during the year. The Company remains focused on improving operational performance and maintaining its debt servicing capabilities.
(d) Return on Equity Ratio,	Return (Net Profits after taxes – Preference Dividend (if any))	Shareholder's Equity	-3.10%	6.72%	-9.82%	Return on equity turned negative due to a net loss; however, the company's equity base has strengthened significantly, indicating good potential for improved returns in the future.
(e) Inventory Turnover Ratio,	COGS (Opening Stock + Purchases - Closing Stock)	Average Inventory	2.00	18.33	-89.08%	Inventory turnover has decreased significantly from 18.33 times to 2.00 times, mainly due to a sharp reduction in cost of goods sold while inventory levels remained constant.
(f) Trade Receivables turnover ratio,	Net Credit Sales	Average Accounts Receivable	0.02	2.22	-99.05%	Receivables turnover has decreased from 2.22 times to 0.02 times, mainly due to a significant drop in credit sales.

NOTE-41 RATIOS (contd.)

(Amounts in ₹ Lakhs)

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
(g) Trade Payables turnover ratio,	Net Credit Purchase	Average Trade Payables	0.10	16.94	-99.43%	The decrease in the Trade Payables Turnover Ratio from 16.94 times in FY 2024-25 to 0.10 times in FY 2025-26 is mainly due to substantially lower credit purchases during the year.
(h) Net working capital turnover ratio,	Net Sales	Average Working Capital	0.01	1.52	-99.27%	The decrease in the Working Capital Turnover Ratio from 1.52 times in FY 2024-25 to 0.01 times in FY 2025-26 is mainly due to lower sales during the year. The Company continues to maintain a comfortable working capital position, ensuring liquidity, operational stability, and preparedness for future business growth.
(i) Net profit ratio,	Net profit.	Net Sales	-113.14%	6.13%	-119.27%	The Net Profit Margin decreased from 6.13% in FY 2024-25 to (113.14%) in FY 2025-26, primarily due to lower sales during the year. The Company continued to invest in maintaining its operational capabilities and remains focused on business development, cost optimization, and improving profitability going forward.
(j) Return on Capital employed,	Earning before interest and taxes	Capital employed	-2.69%	4.93%	-7.62%	ROCE decreased from 4.93% in FY 2024-25 to (2.69%) in FY 2025-26 due to the loss incurred during the year, which resulted in negative EBIT. The decline reflects the impact of reduced profitability on returns generated from the capital employed. The Company continues to focus on operational improvements and business growth initiatives aimed at strengthening earnings and improving capital returns in future periods.

NOTE 42 UTILISATION OF PROCEEDS FROM ISSUE OF SHARE WARRANTS AND INITITAL PUBLIC ISSUE PROCEEDS

Proceeds from conversion of share warrants into equity shares made during the year ended March 31, 2026 and Issue of Equity shares under Public Issue of 2023-24, made during the year ended March 31, 2024 have been utilised in the following manner:

Current Year

1. During the year, the Company has issued 10,00,000 equity shares of face value ₹10 each on 23rd April, 2025 by way of conversion of warrants. The shares were allotted at a price of ₹196.17 per share, which includes a premium of ₹186.17 per share. On such coversion, the company received the balance 75% of the issue price, aggregating to ₹1471.50 lakhs.

Previous year

1. During the year company has converted 28,63,796 share warrants into equity shares. Each share was priced at Rs. 196.17, which includes a premium of Rs. 186.17 per share. The remaining 75% balance on these share warrants have been received by the company in cash at the time of conversion. The remaining allottees holding 81,36,204 share warrants have not yet exercised their option for conversion of the warrants into equity shares and accordingly, balance 75% money towards such remaining warrants is yet to be received.
2. During the year, the Company has issued and allotted 31,72,200 Equity Shares at price of Rs. 144 each under the preferential issue and receipt of stipulated amount in accordance with provisions of SEBI ICDR Regulations to Rs. 4567.97 lakhs. Further the company has unutilized funds of Rs. 1231.97 lakhs which will be utilized by the company in next year.

Objects of Share warrant and equity conversion proceeds

(Amount in 'Lakh')

S. No.	Particulars	Amount	Objects fulfilled	Balance
1	**Share warrant and equity conversion proceeds**			
	Unutilized amount of previous year	0.28		
	Proceed from converison into equity shares	1,471.28		
	Total Amount	**1,471.56**		
	Combination of Meeting Working Capital Requirements.	**1,471.56**	**1,471.56**	**-**

Objects of Preferential Issues of Equity Shares *(Amount in 'Lakh')*

S. No.	Particulars	Amount	Objects fulfilled	Balance
1	**Proceeds from Preferential issue of Equity Shares**			
	Unutilized amount of previous year	1,232.97		
	For General corporate purpose		1,232.97	
	Total Amount	**1,232.97**	**1,232.97**	

NOTE- 43 DISCLOSURE REQUIRED BY ACCOUNTING STANDARD - 15 "EMPLOYEE BENEFITS"

(a) Defined Benefit Plan

Gratuity liability is a defined benefit obligation and is provided on the basis of an actuarial valuation which has been carried out using the Project Unit Credit Method as per AS-15 to determine the Present Value of Defined Benefit Obligations and the related Current Service Cost and, where applicable, Past Service Cost made at the end of each financial year. The valuations do not affect the ultimate cost of the plan, only the timing of when the benefit costs are recognized. Actuarial gain/loss are immediately taken to Statement of Profit & Loss and are not deferred.

Key Actuarial Assumptions

Particulars	As at 31st March 2026	As at 31st March 2025
Discout rate	7.75% per annum	7.00% per annum
Salary Growth Rate	5% per annum	5% per annum
Mortality	IALM 2012-14	IALM 2012-14
Expected rate of return	0.00%	0.00%
Addition/Withdrawal Rate (per annum)	10% per annum	10% per annum

(b) Summary of membership data at the date of valuation and statistics based thereon:

(Amount in 'Lakh')

Particulars	As at 31st March 2026	As at 31st March 2025
Number of Employees	16.00	83.00
Total monthly salary	9.59	31.75
Average Past Services (Years)	2.00	1.60
Average Future Services (Years)	28.10	30.30
Average Age (Years)	31.90	29.70
Weighted average duration (based on discounted cash flows) in years	25.00	25.00
Average monthly salary	0.60	0.38

(c) Benefits valued:

Normal Retirement Age	60 Years	NA
Salary	Last drawn qualifying salary	31.75
Vesting Period	5 Years of service	NA
Benefits on Normal Retirement	15/26*salary*past service (yr)	NA
Benefits on early exit due to death and disability	As above except that no vesting conditions apply	NA
Limit	20.00	NA

(d) Expenditure Recognition during the year

(Amount in 'Lakh')

Particulars	As at 31st March 2026	As at 31st March 2025
Period	As on 31-03-2026	As on 31-03-2025
Current Liablity (Short Term)	0.02	1.16
Non Current Liability (Long Term)	6.93	17.80
Total Liabilty	**6.95**	**18.96**

Notes forming part of the Financial Statement
as at March 31, 2026 (contd.)

NOTE- 44 Guidance Note on Division I- Non Ind As Schedule III to the Companies Act, 2013

(Amount in 'Lakh')

S.No	Month	Name of Bank	Particulars of securities provided	Amount as books of accounts	Amount as reported in the monthly return/ statement	Amount of Differences	Reason for material Discrepancies
1	Apr-25	Indian Overseas Bank, Rajiv Circle Branch	Trade Receviable	2,372.42	1,270.27	1,102.15	The overdraft facility was secured exclusively against the hypothecation of domestic debtors, whereas the book debts comprise both domestic and international debtors.
2	May-25	Indian Overseas Bank, Rajiv Circle Branch	Trade Receviable	2,345.49	1,243.38	1,102.11	
3	Jun-25	Indian Overseas Bank, Rajiv Circle Branch	Trade Receviable	2,194.76	1,147.28	1,047.48	

NOTE-45 OTHER STATUTORY INFORMATION

I. Figures have been rounded off to the nearest Lakh Rupees.
II. The Company does not have any transactions with companies struck off.
III. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
IV. These financial statements have been prepared in the format prescribed by the Schedule III to the Companies Act, 2013. Previous years figures have been recast / restated wherever necessary to make them comparable with figure of current year.
V. 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:
   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (ultimate beneficiaries) or
   b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
VI. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or party (ultimate beneficiaries) or
   b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

VII. 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).
VIII. The Company has not been declared as a wilful defaulter by any banks or any other financial institution at any time during the financial year or after the end of the reporting period but before the date when the financial statements are approved.
IX. Previous year's figures have been reclassified / regrouped wherever necessary to conform to current year's classification / disclosure.
X. The Code on Social Security, 2020 has been enacted by the Government of India; however, the effective date of implementation has not yet been notified. The Company is evaluating the impact of the Code on employee benefits, including provident fund, gratuity and other employee-related benefits. The Company will recognize the impact, if any, in the financial statements in the period in which the Code becomes effective and the related rules are notified.
XI. Certain figures apparently may not add up because of rounding off, but are wholly accurate in themselves.
XII. During the financial year, Quicktouch Technologies Limited did not make any investments in cryptocurrency. The Company continues to monitor the regulatory environment and potential risks associated with cryptocurrency investments but has opted to refrain from such investments to ensure financial stability and compliance with prevailing regulations.
XIII. There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

NOTE-46 THE FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS AND AUTHORISED FOR ISSUE ON MAY 25, 2026.

Summary of significant accounting policies
The accompanying notes form an integral part of the financial statements 1-45
As per Audit Report of even date

For and on behalf of the Board
Quicktouch Technologies Limited
CIN: L74900DL2013PLC329536

For KARMA & CO LLP
Chartered Accountants
Firm Regn.No 127544W/W100376

Preeti Sharma
Company Secretary
PAN: BYBPS1147J

Gaurav Jindal
MD & CFO
DIN: 06583133

CA Rakesh J Katodia
Partner
M. No. 124134

Pawan Kumar Agarwal
Director
DIN: 11188131

Place: New Delhi
Date: 27/05/2026

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

QUICKTOUCH TECHNOLOGIES LIMITED
Office No. 203, 2nd Floor,
D-Mall, Netaji Subhash Place, Pitampura,
Delhi-110034

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS

OPINION

We have audited the consolidated financial statements of **QUICKTOUCH TECHNOLOGIES LIMITED (hereinafter referred to as "the Holding Company")**, its Subsidiaries (Quickcampus Private Limited (formerly known as Qtouch Business Solutions Private Limited), Tronix IT Solutions Private Limited, Techquench Private Limited, Vein India Scholars Pvt Ltd, Earth Leasing & Finance Private Limited, Quicktouch Technologies Limited - FZCO, and Positive Electronics Limited, Pinnacle Exim IT Solutions LLC) (the Holding Company, its subsidiaries and its associates together have been referred to as the "Group"), which comprise the consolidated Balance Sheet as at March 31, 2026, and the consolidated Statement of Profit and Loss, consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on separate financial statements and on the other financial information of the subsidiary and associate, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, of its consolidated profit and consolidated cash flows for the year ended.

BASIS FOR OPINION

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on separate financial statements and on the other financial information of the subsidiary and associate, the aforesaid consolidated financial statements give the information required We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, its associate and its subsidiary companies in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph of the Other Matter section below is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTER

◊ We draw attention to Note No.13 to the financial statements, which describes that during the year under review, the Reserve Bank of India (RBI), vide its order dated March 11, 2026 (CO.DPSS.AUTH.No.S1328/02.27.004/2026-26), has refused the Company's application seeking authorisation to operate as an Online Payment Aggregator under Section 7(3) of the Payment and Settlement Systems Act, 2007. The Company has, subsequent to the balance sheet date, filed an appeal under Section 9 of the said Act before the Central Government (Ministry of Finance, Department of Financial Services) on April 10, 2026, challenging the said order. The outcome of the appeal and its consequential impact on the Company's business operations and financial statements are presently not ascertainable. Our opinion is not modified in respect of this matter.

◊ We draw attention to Note No. 35.1 to the accompanying financial statements, which states that a GST demand/notice amounting to ₹160.31 Lakh is outstanding as at the balance sheet date. The ultimate outcome of the matter will depend upon the disposal of the proceedings by the appropriate authorities. Our opinion is not modified in respect of this matter.

KEY AUDIT MATTERS

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and informing 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.

INFORMATION OTHER THAN THE CONSOLIDATED FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Holding Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Report on Corporate Governance, Business Responsibility and Sustainability Report and the Directors' Report, but does not include the consolidated financial statements and our auditor's report thereon.
Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group including its subsidiaries and associates in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its subsidiaries and associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the companies included in the Group and of its subsidiaries and associates are responsible for overseeing the financial reporting process of the Group and of its subsidiaries and associates. Audit trail compliance is also primarily the responsibility of the Management.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF CONSOLIDATEDFINANCIAL STATEMENT

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 consolidated financial statements.

As part of an audit in accordance with Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the holding company has 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 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 ability of Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its subsidiaries and associates to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
- We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated 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.

INDEPENDENT AUDITORS' REPORT

OTHER MATTERS

We did not audit the annual financial statements of 1 subsidiary included in the Statement, These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph above.

Our opinion above on the consolidated financial statements, and our report on other legal and regulatory requirements below, are not modified in respect of the above matters with respect to our reliance on the work done by and the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate/consolidated financial statements of such subsidiaries and associates, as were audited by other auditors, as noted in the "Other Matters" paragraph, we report, to the extent applicable, that
   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
   b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
   c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account and records maintained for the purpose of preparation of the consolidated financial statements.
   d. In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2014, as amended.
   e. On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026 taken on record by the Board of Directors of the Holding Company, and the reports of the statutory auditors of its subsidiary companies and associate company, none of the directors of the Group of the companies disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act
   f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company, its associate company and its subsidiary companies covered under the Act, and the operating effectiveness of such controls, refer to our separate report in 'Annexure A' wherein we have expressed an unmodified opinion; and
   g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate/consolidated financial statements of the subsidiaries and associates as noted in the "Other Matters" Paragraph:

      i. The Consolidated financial statements disclose the impact of pending litigations as on March 31, 2026 on the consolidated financial position of the Group, its subsidiaries and associates Refer Note 35.1 to the Consolidated financial statements.
      ii. The Group was not required to recognize a provision as at March 31, 2026 under the applicable law or accounting standards as it does not have any material foreseeable loss on long term contracts (including derivative contracts).
      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its associates and its subsidiaries.
      iv. a. The respective Managements of the Company and its subsidiaries, which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries, to the best of their knowledge and belief, other than as disclosed in the notes to consolidated financial statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries and associates, to or in any other person(s) or entity(ies),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 or any of such subsidiaries and assocoates, ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

         b. The respective Managements of the Company and its subsidiaries, which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries, that, to the best of their knowledge and belief, other than as disclosed in the notes to consolidated financial statements, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries and associates, from any person(s) or entity(ies), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries and associates, entities 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 that have been considered reasonable and appropriate in the circumstances, performed by us and those performed by the auditors of the subsidiaries, which are companies incorporated in India whose financial statements have been audited under the Act nothing has come to our attention other auditor's notice that has caused us or the other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement
      v. The Holding Company, its associates and its Subsidiaries has not declared or paid any dividend during the year.
      vi. As required by section 197(16) of the Act, we report that the Holding Company incorporated in India whose financial statements have been audited under the Act have paid remuneration to its directors during the year in accordance with the provisions of and limits laid down under section 197 read with Schedule V to the Act.

vii. Based on our examination which included test checks, the Company and its four subsidiaries incorporated in India have used accounting software for maintaining its books of account which, along with change log management, have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with.

vii. viii. As required by clause (xxi) of paragraph 3 of Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of section 143 (11) of the Act based on the consideration of the Order reports issued till date by us, of companies included in the consolidated financial statements and covered under the Act we report that there are no qualifications or adverse remarks reported in the respective Order reports of such companies.

For, K A R M A & Co. LLP
Chartered Accountants
FRN No. 127544W/W100376

Place: New Delhi
Date: 27/05/2026

CA Rakesh J. Kotadia
Partner
Mem.No. 124134
UDIN : 26124134HTWGQO6103

INDEPENDENT AUDITORS' REPORT

ANNEXURE -A

Report on the Internal Financial Controls with reference to consolidated financial statements under Clause (i) of sub-section 3 of Section 143 of the act

In conjunction with our audit of the Consolidated Financial Statement of the Company as of and for the year ended March 31, 2026, we have audited the internal financial controls over financial reporting of Quicktouch Technologies Limited (hereinafter referred to as "the Holding Company") and its subsidiary companies and which are companies incorporated in India under the Act which are its subsidiary companies, as of that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Holding Company's internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and both issued by the ICAI. 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 consolidated 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 system with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to financial statements of the Holding Company and its subsidiary companies as aforesaid.
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 consolidated 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 system with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to financial statements of the Holding Company and its subsidiary companies as aforesaid.

Meaning of Internal Financial Controls With Reference to these Financial Statements

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

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

INDEPENDENT AUDITORS' REPORT

ANNEXURE -A

Inherent Limitations of Internal Financial Controls With Reference to Financial Statements

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

OPINION

In our opinion, the Holding company and its subsidiaries which are companies incorporated in India have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31,2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

OTHER MATTERS

We did not audit the internal financial controls of 1 subsidiary included in the Statement. The internal financial controls with reference to financial statements in so far as it relates to such subsidiary companies have been audited by other auditors whose reports have been furnished to us by the management and our report on the adequacy and operating effectiveness of the internal financial controls with reference to financial statements for the Holding Company and its subsidiary companies, as aforesaid, under Section 143(3)(i) of the Act in so far as it relates to such subsidiary companies is based solely on the reports of the auditors of such companies.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and on the reports of the other auditors.

For, K A R M A & Co. LLP
Chartered Accountants
FRN No. 127544W/W100376

Place: New Delhi
Date: 27/05/2026

CA Rakesh J. Kotadia
Partner
Mem.No. 124134
UDIN : 26124134HTWGQO6103

Quicktouch Technologies Limited

Consolidated Statement of Asset and Liabilities as at March 31, 2026

(Amounts in ₹ Lakhs of Indian rupees, unless specified otherwise)

Particulars	Notes	As at 31-03-2026	As at 31-03-2025
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	3	1,281.60	1,181.60
(b) Reserves & Surplus	4	16,883.72	12,479.75
(c) Money Received Against Share Warrants	5	-	3,990.20
(d) Minority Interest		54.47	-
Non-Financial liabilities			
(a) Long - Term Borrowings	6	10,272.24	285.09
(b) Long Term Provisions	7	1.52	17.80
Current Liabilities			
(a) Short - Term Borrowings	8	2,001.31	1,430.79
(b) Trade Payables	9		
- total outstanding dues of micro enterprises and small enterprises and		104.70	215.54
- total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(c) Other Current Liabilities	10	599.98	281.83
(d) Short - Term Provisions	11	314.61	240.75
Total Equity and Liabilities		**31,514.14**	**20,123.37**
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	12(i)	323.62	649.84
(ii) Intangible Assets	12(ii)	1,690.97	1,831.25
(iii) Intangible Assets under Development	12(iii)	165.66	165.66
(iv) Goodwill		11,279.91	1,532.48
(b) Non Current Investments	13	1,190.25	8,339.52
(c) Deferred Tax Assets (Net)	14	356.67	90.05
(d) Long Term Loans and Advances	15	-	45.00
(e) Other Non Current Assets	16	136.57	144.72
Current assets			
(a) Trade Receivables	17	3,307.58	2,712.16
(b) Inventories	24	13.28	673.52
(c) Cash and Cash Equivalents	18	2,579.18	485.60
(d) Short - Term Loans and Advances	19	10,309.70	3,297.46
(e) Other Current Assets	20	160.75	156.12
Total Assets		**31,514.14**	**20,123.37**

Summary of significant accounting policies
The accompanying notes form an integral part of the financial statements 1-45
As per Audit Report of even date

For and on behalf of the Board
Quicktouch Technologies Limited
CIN: L74900DL2013PLC329536

For KARMA & CO LLP
Chartered Accountants
Firm Regn.No 127544W/W100376

Preeti Sharma
Company Secretary
PAN: BYBPS1147J

Gaurav Jindal
MD & CFO
DIN: 06583133

CA Rakesh J Katodia
Partner
M. No. 124134

Pawan Kumar Agarwal
Director
DIN: 11188131

Place: New Delhi
Date: 27/05/2026

Quicktouch Technologies Limited

Consolidated Statement of Profit & Loss for the period ended on March 31, 2026

(Amounts in ₹ Lakhs of Indian rupees, unless specified otherwise)

Particulars	Notes	For the year ended 31-03-2026	For the year ended 31-03-2025
Revenue from operations	21	2,228.76	9,207.98
Other Income	22	400.08	280.64
TOTAL INCOME		**2,628.85**	**9,488.62**
EXPENSES			
Purchase of Stock in Trade	23	571.46	7,037.39
Change In Inventory	24	660.23	(673.52)
Employee Benefits Expense	25	790.15	905.93
Finance Costs	26	383.69	124.15
Depreciation & Amortisation Expense	27	629.47	547.95
Other Expenses	28	707.03	862.15
TOTAL EXPENSES		**3,742.04**	**8,804.04**
Profit before exceptional and extraordinary items and tax		(1,113.19)	684.57
Exceptional Items		-	-
Profit before extraordinary items and tax		(1,113.19)	684.57
Extraordinary Items		-	-
Profit before tax		**(1,113.19)**	**684.57**
Tax Expense:			
Current Tax		11.93	213.90
Deffered Tax		(304.45)	(32.69)
Reversal of MAT Credit		-	0.28
Previous Year Tax		44.27	32.86
Total Tax Expenses		**(248.25)**	**214.35**
Profit for the year		(864.94)	470.23
Less: Minority Interest in (profit) /loss		(53.63)	-
Add/ (Less): Share in (profit)/ loss of associate		30.12	(97.38)
Profit for the year		**(948.68)**	**567.60**
Earning Per Equity Share (Face Value Rs. 10 each)	29		
Basic (In Rs)- After Exceptional Item		(7.44)	6.78
Basic (In Rs)- Before Exceptional Item		(7.44)	6.78
Diluted (In Rs)- After Exceptional Item		(7.44)	6.78
Diluted (In Rs)- Before Exceptional Item		(7.44)	6.78

Summary of significant accounting policies
The accompanying notes form an integral part of the financial statements 1-45
As per Audit Report of even date

For and on behalf of the Board
Quicktouch Technologies Limited
CIN: L74900DL2013PLC329536

For KARMA & CO LLP
Chartered Accountants
Firm Regn.No 127544W/W100376

Preeti Sharma
Company Secretary
PAN: BYBPS1147J

Gaurav Jindal
MD & CFO
DIN: 06583133

CA Rakesh J Katodia
Partner
M. No. 124134

Pawan Kumar Agarwal
Director
DIN: 11188131

Place: New Delhi
Date: 27/05/2026

Quicktouch Technologies Limited

Statement of Consolidated Cash Flows for the year ended on March 31, 2026

(Amounts in ₹ Lakhs of Indian rupees, unless specified otherwise)

Particulars	For the Year ended 31-03-2026	For the year ended 31-03-2025
Cash flow from operating activities		
Profit before taxation	(1,113.19)	684.57
Adjustments for:		
Depreciation	629.47	547.95
Foreign exchange gains (net)	(355.48)	(70.86)
Finance cost	383.69	124.15
Interest Income	(12.94)	-
Branch Incorporation Expenses Written Off	11.29	2.82
Loans & Advances written off	45.00	-
Provision on Standard, Sub-standard and Loss assets	59.14	5.21
Adjustment for Subsidiary sold	128.17	-
Working capital changes:		
(Increase) / Decrease in Trade and other receivables	(7,243.49)	(404.69)
(Increase) / Decrease in Inventories	660.23	(673.52)
Increase / (Decrease) in Trade and other payables	189.88	(325.52)
Cash generated from operations	**(6,618.22)**	**(109.88)**
Income taxes paid	(69.55)	(200.97)
Net cash used in operating activities	**(6,687.77)**	**(310.85)**
Cash flows from investing activities		
Sale/ (Purchase) of Property, Plant and Equipment	(19.13)	-
Sale/ (Purchase) of Intangible Assets	(318.11)	-
Purchase of Property, Plant and Equipment	-	(369.59)
Purchase of Intangible Assets	-	(1,826.64)
Purchase of Investments in Subsidiaries	(3,769.37)	(9,774.59)
Sale of Investments in Subsidiaries	1,232.90	-
Interest Income	12.94	-
Bank Deposit having maturity more than 12 months	(3.14)	(8.43)
Net cash used in investing activities	**(2,863.90)**	**(11,979.25)**
Cash flows from financing activities		
Interest Paid	(383.69)	(124.15)
Receipt/(Payment) of Secured Loan	10,557.67	(573.53)
Proceed from issue of Share Capital and Share Premium	1,471.28	4,567.97
Proceed Received from Issuance of Warrants	-	4,213.43
Net cash from financing activities	**11,645.25**	**8,083.72**
Net increase in cash and cash equivalents	2,093.58	(4,206.38)
Cash and cash equivalents at beginning of period	485.60	4,691.98
Cash and cash equivalents at end of period	2,579.18	485.60

Summary of significant accounting policies
The accompanying notes form an integral part of the financial statements 1-45
As per Audit Report of even date

For and on behalf of the Board
Quicktouch Technologies Limited
CIN: L74900DL2013PLC329536

For KARMA & CO LLP
Chartered Accountants
Firm Regn.No 127544W/W100376

Preeti Sharma
Company Secretary
PAN: BYBPS1147J

Gaurav Jindal
MD & CFO
DIN: 06583133

CA Rakesh J Katodia
Partner
M. No. 124134

Pawan Kumar Agarwal
Director
DIN: 11188131

Place: New Delhi
Date: 27/05/2026

NOTE -1 OVERVIEW

The Company Quicktouch Technologies Limited, registered under the Companies Act 1956 and incorporated in July 2013 The Company is a dynamic technology company with its registered office located in New Delhi, India. It is listed on the National Stock Exchange of India in India. Quicktouch Technologies Limited is specialized in software development, with a primary focus on educational solutions.

During the current financial year, the Company undertook significant strategic and regulatory initiatives in relation to its financial technology business. Pursuant to the in-principle authorization earlier granted by the Reserve Bank of India (RBI) for operating as a Payment Aggregator (Quickpay), the Company had restructured its business operations in compliance with the conditions stipulated under the RBI framework. As part of this restructuring, the Company's non-Payment Aggregator businesses were transferred on a slump sale basis to its subsidiary company, enabling the Company to focus exclusively on the proposed Payment Aggregator operations.

Subsequently, after review of the Company's application and compliance status, the Reserve Bank of India did not grant the final authorization required for commencement of Payment Aggregator operations and the application was rejected. Consequently, the Company is not permitted to operate as a Payment Aggregator under the RBI regulatory framework.

Following the rejection of the license application, the Company has reassessed its strategic priorities and business plans. The management continues to evaluate opportunities in its core technology and software development segments through its subsidiary and other business verticals, while ensuring compliance with all applicable regulatory requirements. The Company remains committed to creating long-term value for its stakeholders through innovation, operational efficiency, and sustainable growth initiatives.

NOTE -2 SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of accounting and preparation of financial statements

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year. All assets and liabilities have been classified as current and Non-current as per the Company's normal operating cycle and other criteria set out in Schedule-III to the Companies Act,2013.

(b) Use of estimates

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

(c) Inventories

Inventories are valued in accordance with the Accounting Standard- 2 i.e. Cost (FIFO) or Net Relizable value whichever is lower.

(d) Revenue Recognition

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract, the Company retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods. Sales are recognized net of trade discounts, rebates and Goods and Service Tax.

Interest income is recognized on accrual basis on balance outstanding as at end of financial year.

(e) Depreciation & amortisation

Depreciation on Property, Plant and Equipment is provided to the extent of depreciable amount on the written down value method . Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013. which are as follows :

Description of Assets	Useful life (years)
Building	30
Plant & Machinery	15
Vehicles	8
Furniture & Fixtures	10
Computers	3
Electrical Equipments	10
Office Equipments	5
Intangibles	5

The residual value and the useful life of an asset is reviewed at each financial year end.

(f) Property, Plant & Equipment

Items of Property, plant and equipment are measured at its cost less any accumulated depreciation and any accumulated impairment losses. The cost comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any cost directly attributable to bringing the assets to its working condition for its intended use.

Subsequent expenditures related to an item of Tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standards of performance.

Items of property, plant and equipment retired from active use and held for disposal is stated at the lower of their carrying amount and net realisable value. Any write-down in this regard is recognised immediately in the statement of profit and loss.

(g) Intangible Assets

An intangible asset is recognised only when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Subsequent expenditure on an intangible asset after its purchase or its completion recognised as an intanglble asset it is probable that the expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standard of performance and the expenditure can be measured and attributed to the asset reliably.

Intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. An intangible asset is derecognised (eliminated from the balance sheet) on disposal or when no future economic benefits are expected from its use and subsequent disposal. The depreciable amount of an intangible asset is allocated on a systematic basis over the best estimate of its useful life. The company has capitalized all costs relating to acquisition and installation of intangible fixed assets.

(h) Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. Cash flow statement classifies cash flows during the period from operating, investing and financing activities of the Company.

(i) Cash and Cash equivalent

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

(j) Foreign currency transactions

Foreign Currency Transactions related to purchase and sales are recorded at the exchange rates prevailing under Customs Act on the date of the transactions. Gains and losses arising out of subsequent fluctuations are accounted for on actual payments or realisations as the case may be. Monetary assets and liabilities denominated in foreign currency as on Balance Sheet date are translated into functional currency at the exchange rates prevailing on that date and Exchange differences arising out of such conversion are recognised in the Statement of Profit and Loss. Other foreign currency transactions are recorded at prevailing RBI rates.

(k) Investment

Investments are classified as long term investments and current investments. The carrying amount for current investments is the lower of cost and fair value. For current investments, any reduction to fair value and any reversals of such reductions are included in the profit and loss statement. Long-term investments are usually carried at cost. Any decline, other than temporary, in the value of a long term investment, the carrying amount is reduced to recognise the decline. On disposal of an investment, the difference between the carrying amount and the disposal proceeds, net of expenses, is recognised in the profit and loss statement.

(l) Employee benefits

(i) Short–term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

(ii) Defined Benefit Plans:

Gratuity and Leave encashment are defined benefit plan payable at the end of the employment and is provided for on the basis of actuarial valuation at each year-end using the projected unit credit method. Actuarial gain and loss for defined benefit plan is recognized in full in the period in which it occur in the statement of profit and loss.

(iii) Defined Contribution Plans:

Defined contribution plans are those plans in which the company pays fixed contribution into separate entities and will have no legal or constructive obligation to pay further amounts. Provident Fund and Employee State Insurance are Defined Contribution Plans in which company pays a fixed contribution and will have no further obligation beyond the monthly contributions and are recognised as an expenses in Statement of Profit & Loss.

(m) Borrowing cost

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

(n) Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

Internal organisation and management structure of an enterprise and its system of internal financial reporting to the board of directors and the chief executive officer should normally be the basis for identifying the predominant source and nature of risks and differing rates of return facing the enterprise and, therefore, for determining which reporting format is primary and which is secondary.

Reportable Segments

A business segment or geographical segment should be identified as a reportable segment if

(a) its revenue from sales to external customers and from transactions with other segments is 10 per cent or more of the total revenue, external and internal, of all segments; or

(b) its segment result, whether profit or loss, is 10 per cent or more of :

(i) the combined result of all segments in profit, or

(ii) the combined result of all segments in loss,

(iii) its segment assets are 10 per cent or more of the total assets of all segments.

(o) Earning per share

Basic Earning Per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares.

(p) Accounting for taxes on income

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act,1961. Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted by the end of the reporting period.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

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

(q) Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(r) Provisions and contingencies

A provision is recognized when the Company has a present obligation as a result of past event. it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

NOTE : 3 SHARE CAPITAL

(Amount in 'Lakh')

Particulars	As at 31 March, 2026	As at March 31st, 2025
a) Authorized Share Capital		
5,00,00,000 Equity Shares (Previous year 80,00,000) of Re. 10/- each	5,000.00	5,000.00
b) Issued, Subscribed Share Capital		
128,15,996 Equity Shares (Previous 118,15,996) of Re. 10/- each	1,281.60	1,181.60
c) Paid Up Share Capital		
128,15,996 Equity Shares (Previous 118,15,996) of Re. 10/- each	1,281.60	1,181.60
Total	**1,281.60**	**1,181.60**

d) List of Shareholders holding more than 5% shares

	As at 31 March, 2026		As at March 31st, 2025	
Name	**No. of Shares**	**%age Holding**	**No. of Shares**	**%age Holding**
1. Mr. Gaurav Jindal	17,60,000	13.73%	17,60,000	14.90%
2. Mr. Ram Gopal Jindal	26,07,500	20.35%	16,07,500	13.60%
3. Mrs. Madhu	7,98,000	6.23%	7,98,000	6.75%
4. BIR Foods & Restaurant Pvt. Ltd.	10,00,000	7.80%	10,00,000	8.46%

(Equity shares of Rs. 10/- each fully paid up)

e) Reconciliation of the shares outstanding at the beginning and at the end of the year

Equity shares	No. of Shares	No. of Shares
At the beginning of the year /period	1,18,15,996.00	57,80,000.00
Equity Shares issued on Intial Public Offer***	-	
Equity Shares issued by way of preferential Issue of Shares*	-	31,72,200.00
Equity Shares issued by way of Warrant Conversion Issue of Shares **	10,00,000.00	28,63,796.00
Outstanding at the end of the year/period	1,28,15,996.00	1,18,15,996.00

(Equity shares of Rs. 10/- each fully paid up)

During the year

* *During the year, the Company has issued 10,00,000 equity shares of face value ₹10 each on 23rd April, 2025 by way of conversion of warrants. The shares were allotted at a price of ₹196.17 per share, which includes a premium of ₹186.17 per share. On such coversion, the company received the balance 75% of the issue price, aggregating to ₹1471.50 lakhs. The total amount received on conversion has been appropriately accounted for under equity share capital and securities premium.*

** *During the year, the Company forfeited warrant application money amounting to ₹3,499.77 lakhs in respect of 71,36,204 warrants on 2nd August 2025, due to non-payment of the remaining 75% of the issue price within the stipulated time frame.*

Previous year

* *During the year, the Company has issued 31,72,200 equity shares of face value ₹10 each on 24th September 2024 to the Promoter and Non-Promoter Group by way of preferential allotment. The shares were issued at a price of ₹144 per share, which includes a premium of ₹134 per share. The total amount raised through the issue aggregates to ₹4567.97 lakhs, comprising ₹317.22 lakhs towards equity share capital and ₹4250.75 lakhs towards securities premium.*

** *During the year, the Company has issued 28,63,796 equity shares of face value ₹10 each pursuant to the conversion of share warrants into equity shares. The shares were allotted at a price of ₹196.17 per share, which includes a premium of ₹186.17 per share. On such conversion, the Company received the balance 75% of the issue price, aggregating to ₹4213.43 lakhs. The total amount received on conversion has been appropriately accounted for under equity share capital and securities premium.*

f) Shares held by promoters at the end of the year

Name	No. of Shares	%age Holding	% Change during the year
1. Mr. Gaurav Jindal	17,60,000.00	14.90%	0.00%
2. Mrs. Madhu	7,98,000.00	6.75%	0.00%

NOTE : 4 RESERVES AND SURPLUS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Securities Premium Reserves		
Opening Balance	10,587.58	1,005.30
Add: During the year	1,861.70	9,582.28
Balance as at end of the Period (A)	**12,449.28**	**10,587.58**
Capital Reserve		
Opening Balance	-	-
Add: On Forfeiture of warrant money	3,499.77	-
Balance as at end of the Period (B)	**3,499.77**	**-**
Surplus		
Surplus at the beginning of the period	1,907.93	1,323.49
Add: Adjustment during the period	-	-
Add_Foreign currency Translation Reserve	(97.54)	-
Add: Reversal of Loss transferred to reserves in standalone accounts for consolidation	192.55	-
Less: Reversal of profit transferred to reserves in standalone accounts for consolidation	(1.97)	-
Less: Share of Minority Interest in Negative reserves	(150.77)	
Add: Profit during the period	(948.68)	567.60
Balance as at end of the Period (C)	**901.51**	**1,891.09**
Legal Reserve		
Add: Legal Reserve of Foreign Subsidiary (D)	**30.65**	**-**
Capital Reserve on consolidration		
Opening Balance	1.09	1.09
Add: Arising on purchase of new subsidiary	1.42	-
Less: Cancellation on sale of subsidiary	-	-
Closing Balance (E)	**2.50**	**1.09**
Total (A+B+C+D+E)	**16,883.72**	**12,479.75**

NOTE : 5 MONEY RECEIVED AGAINST SHARE WARRANTS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
a) Share Warrant Application	-	3,990.20
Total	**-**	**3,990.20**

During the Year
**** During the year, the Company has issued 10,00,000 equity shares of face value ₹10 each on 23rd April, 2025 by way of conversion of warrants. The shares were allotted at a price of ₹196.17 per share, which includes a premium of ₹186.17 per share. On such coversion, the company received the balance 75% of the issue price, aggregating to ₹1471.50 lakhs. The total amount received on conversion has been appropriately accounted for under equity share capital and securities premium.***
***** During the year, the Company forfeited warrant application money amounting to ₹3,499.77 lakhs in respect of 71,36,204 warrants on 2nd August 2025, due to non-payment of the remaining 75% of the issue price within the stipulated time frame.***
****** No warrants has been issued during the current year***

Previous Year
**** During the year, the Company has converted 28,63,796 share warrants into equity shares of face value ₹10 each, at a price of ₹196.17 per share, which includes a premium of ₹186.17 per share. The balance 75% of the consideration in respect of these warrants has been received in cash by the Company at the time of conversion.***
***** As on the balance sheet date, 81,36,204 share warrants remain outstanding, in respect of which the option for conversion into equity shares has not yet been exercised by the allottees. Consequently, the balance 75% of the consideration for these warrants is yet to be received.***

NOTE : 6 LONG - TERM BORROWINGS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Term Loan- Secured		
From Bank		
HDFC Bank Limited	160.94	188.76
Axis Bank Limited	53.38	96.33
	214.32	**285.09**
Term Loan- Unsecured		
Borrowings in NBFC	9,318.81	9,318.81
Borrowings in Pinnacle	739.11	739.11
	10,057.92	**10,057.92**
Total	**10,272.24**	**285.09**

Secured Loan from Bank
-HDFC Bank Limited (Outstanding Amount- 85.17 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,60,423/- each. The remaining maturity period is 38 Months from Balance sheet Date. Rate of Interest is 9.50% p.a.
-HDFC Bank Limited (Outstanding Amount-103.59 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 3,31,829/- each. The remaining maturity period is 36 Months from Balance sheet Date. Rate of Interest is 9.50% p.a.
-Axis Bank Limited (Outstanding Amount-35.92 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,07,584/- each. The remaining maturity period is 19 Months from Balance sheet Date. Rate of Interest is 9% p.a.
-Axis Bank Limited (Outstanding Amount- 60.40 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,10,997/- each. The remaining maturity period is 33 Months from Balance sheet Date. Rate of Interest is 9.70% p.a.
-HDFC Bank Limited (Outstanding Amount- 8.17 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 36 equal monthly installment of Rs. 34,183/- each. The remaining maturity period is 28 Months from Balance sheet Date. Rate of Interest is 14.28% p.a.
-HDFC Bank Limited (Outstanding Amount- 30.46 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 48 equal monthly installment of Rs. 95,010/- each. The remaining maturity period is 40 Months from Balance sheet Date. Rate of Interest is 13.68% p.a.

NOTE : 7 LONG - TERM PROVISIONS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Provision for Employees Benefit (Refer note no. 43)	1.52	17.80
Total	**1.52**	**17.80**

NOTE : 8 SHORT - TERM BORROWINGS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Current maturities of Long term borrowings		
Secured (From Bank)		
HDFC Bank Limited	66.46	188.76
Axis Bank Ltd	42.94	96.33
Loan repayable on Demand		
Secured (From Bank)		
Indian Overseas Bank	-	547.30
Axis Bank Ltd	123.89	123.50
Secure Loan CC Account	-	383.17
Total (A)	**233.30**	**1,143.60**
Loan & Advance from related party		
Unsecured Loan	1,764.51	287.20
Related Party	3.50	-
Total (B)	**1,768.01**	**287.20**
Grand Total (A+B)	**2,001.31**	**1,430.79**

Notes to the Consolidated Financial Statements

for the year ended 31 March 2026 (Contd.)

Secured Loan from Bank

-HDFC Bank Limited (Outstanding Amount- 85.17 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,60,423/- each. The remaining maturity period is 38 Months from Balance sheet Date. Rate of Interest is 9.50% p.a.
-HDFC Bank Limited (Outstanding Amount-103.59 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 3,31,829/- each. The remaining maturity period is 36 Months from Balance sheet Date. Rate of Interest is 9.50% p.a.
-Axis Bank Limited (Outstanding Amount-35.92 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,07,584/- each. The remaining maturity period is 19 Months from Balance sheet Date. Rate of Interest is 9% p.a.
-Axis Bank Limited (Outstanding Amount- 60.40 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 60 equal monthly installment of Rs. 2,10,997/- each. The remaining maturity period is 33 Months from Balance sheet Date. Rate of Interest is 9.70% p.a.
-HDFC Bank Limited (Outstanding Amount- 8.17 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 36 equal monthly installment of Rs. 34,183/- each. The remaining maturity period is 28 Months from Balance sheet Date. Rate of Interest is 14.28% p.a.
-HDFC Bank Limited (Outstanding Amount- 30.46 Lakhs) Secured against Includes hypothecation against motor car. The loan is repayble in 48 equal monthly installment of Rs. 95,010/- each. The remaining maturity period is 40 Months from Balance sheet Date. Rate of Interest is 13.68% p.a.

During the year, the Company has fully repaid and closed the overdraft facility availed from Indian Overseas Bank Limited. Consequently, the Bank has issued a No Objection Certificate (NOC) and released the charge on the book debts hypothecated against the said facility. The security created over the residential immovable property situated at QD-4, Pitampura, Delhi – 110034, owned by the Directors, along with the personal guarantees of the Directors and family members, also stands released.
Fixed Deposit overdraft Facility Secured from Axis Bank. Which is Lein/Pledged against Fixed Deposit amounting to Rs 1.33 cr. The Loan is carring at the Interest Rate of 8.60% p.a.

During the year, the Bill Discounting backed by Inland Letter of Credit (LC) Facility availed from Axis Bank has been discontinued and is no longer available to the Company. Accordingly, no bill discounting exposure exists as at the balance sheet date.
However, the Company continues to avail the Inland Letter of Credit facility from Axis Bank for its business operations. The facility is secured against inland bills supported by title to goods duly endorsed in favour of the Bank and referencing the respective LC number and date, in accordance with the terms and conditions stipulated by the Bank.

NOTE : 9 TRADE PAYABLES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Trade Payables		
Total outstanding dues to Micro Enterprises and small enterprises	3.95	59.69
Total outstanding dues to Creditors other than Micro enterprises and small enterprises	100.75	155.85
Total	**104.70**	**215.54**

Disclosure as per Micro , Small and Medium Enterprises Development (MSMED) Act ,2006

Particular	As at March 31st, 2026	As at March 31st, 2025
The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year.	3.95	59.69
The amount of interest paid by the buyer in terms of Section 16 of MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	1.49	1.24
The amount of further interest payable 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 MSMED Act, 2006.	-	-

The information has been given in respect of such vendors to the extent they could be identified as “Micro and Small Enterprises” enterprises on the basis of information available with the Company.

Ageing of Trade Payables:
Trades Payables Continues: As at 31.03.2026

	Outstanding for following periods from due date of payment			
Particulars	**MSME**	**Others**	**Disputed dues- MSME**	**Disputed dues- Others**
Less than 1 year	3.95	100.75	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**3.95**	**100.75**	**-**	**-**

Trades Payables Continues: As at 31.03.2025

(Amounts in ₹ Lakhs)

Particulars	Outstanding for following periods from due date of payment			
	MSME	Others	Disputed dues- MSME	Disputed dues- Others
Less than 1 year	59.69	155.85	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**59.69**	**155.85**	**-**	**-**

NOTE : 10 OTHER CURRENT LIABILITIES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Other Payables		
Consultancy Payable	84.44	20.79
Audit fee payable	6.99	5.58
Accounting Charges Payable	0.75	0.75
Credit Card Payable	2.68	3.74
Rent Payable	23.10	2.08
Salaries Payable	275.14	117.34
PF Payable	1.45	1.95
ESIC Payable	0.01	0.03
Director Remuneration Payable	15.48	8.15
Statutory Dues Payable	64.56	56.01
Bonus Payable	0.99	4.59
Interest Payable	0.50	13.59
Interest Payable on MSME Trade Payables	1.49	1.24
Leave Encashment Payable	4.20	3.28
Other Current Liabilities	105.21	40.90
Advance from Customers	-	1.81
Gratuity Payable	11.11	-
Server Hosting Payable	1.26	-
Security Deposit Refundable	0.24	-
Preliminary Expenses Payable	0.15	-
Reimbursement of Tds against Subvention	0.24	-
Total	**599.98**	**281.83**

NOTE : 11 SHORT TERM PROVISIONS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026		As at March 31st, 2025	
Provision for Income Tax	186.88		216.70	
Provision for Corporate Tax	45.68		-	
Less: Tax Deducted/Collected at Source	-	**232.56**	**-**	**216.70**
Provision against Standard, Sub-standard and Doubtful and Loss Assets	82.03		22.89	
Provision for employee benefit (Refer note no. 43)	0.02	82.05	1.16	24.05
Total		**314.61**		**240.75**

NOTE : 12 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

(Amounts in ₹ Lakhs)

	Gross Block					Accumulated Depreciation/Amortisation					Net Block	
	Balance as at 1st April 2025	Additions	Sale/ Disposals	Assets Transfer Slumpsale/ Adjustments	Balance as at 31 March 2026	Balance as at 1st April 2025	Depreciation/ Amortisation charge for the year	Sale/ Adj.	Transfer Slumpsale	Balance as at 31 March 2026	Balance as at 31 March 26	Balance as at 31 March 2025
(i) Property, Plant and Equipment												
Computer and Data Processing Units	39.43	2.22	-	27.26	14.39	30.07	4.54	-	23.86	10.75	3.64	9.35
Motor Vehicles	681.90	-	-		681.90	308.55	116.60	-	-	425.14	256.75	373.35
Furniture and Fixtures	88.07	5.59	-		93.66	60.10	8.63	-	-	68.72	24.94	27.97
Electrical Installations and Equipment	81.38	6.36	-	81.38	6.36	74.54	1.68	-	75.03	1.19	5.17	6.85
Office Equipment	102.23	42.25	-	85.01	59.47	62.02	21.80	-	57.47	26.35	33.12	40.20
Other Equipments (Educational)	206.22	-	-	206.22	-	14.11	-	14.11	-	-	-	192.11
Total (i)	**1,199.22**	**56.43**	**-**	**399.88**	**855.77**	**549.39**	**153.24**	**14.11**	**156.36**	**532.15**	**323.62**	**649.84**
(ii) Intangible Assets												
Quick Campus	869.53	739.04	-	869.53	739.04	87.19	150.20	-	130.49	106.91	632.13	782.34
Quick Pay	462.85	16.50	-	-	479.35	30.18	87.88	-	-	118.06	361.29	432.67
Software	243.00	-	-	-	243.00	30.46	53.14	-	-	83.59	159.41	212.54
Intangible Question Bank	284.40	-	-	-	284.40	35.65	62.19	-	-	97.84	186.56	248.75
Media	156.02	-	-	-	156.02	1.07	39.00	-	-	40.07	115.94	154.95
Intangible Assets		340.36			340.36	-	65.98	38.75	-	104.73	235.63	-
Total (ii)	**2,015.79**	**1,095.90**	**-**	**869.53**	**2,242.16**	**184.55**	**458.38**	**38.75**	**130.49**	**551.19**	**1,690.97**	**1,831.25**
Current Year Figures TOTAL(i+ii)	**3,215.01**	**1,152.32**	**-**	**1,269.41**	**3,097.93**	**733.93**	**611.62**	**52.86**		**1,083.35**	**2,014.59**	**2,481.08**
Previous Year Figures	**1,321.81**	**369.28**			**1,691.09**	**586.29**	**305.10**	**-**		**891.39**		**799.70**

NOTE : 12 (iii) Intangible assets under Development

(a) For Intangible assets under development, following ageing schedule shall be given:-
Intangible assets under developemnt ageing Schedule as at 31.03.2026

Intangible assets under development	Amount in CWIP for a period of Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
Proects in progress	-	-	-	-	-
Software	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**

Note:-
1. During the year, the Company has transferred, by way of a slump sale, its ongoing project relating to the development of a mobile software application designed for facilitating customer applications for new loans. This initiative, which was part of the Company's strategy to enhance customer engagement, improve operational efficiency, and expand its digital footprint in the financial services sector, was in the development stage as at the date of transfer. The related costs, including salaries, software tools, legal and professional expenses, and testing expenses, which were capitalized under intangible assets, have been transferred as part of the slump sale.

2. During the year, the Company has also transferred, by way of a slump sale, its project for providing survey and marketing services for solar projects. The said project, which was under execution as at the date of transfer, has been transferred along with all associated rights and obligations.

(a) For Intangible assets under development, following ageing schedule shall be given:-
Intangible assets under developemnt ageing Schedule as at 31.03.2025

Intangible assets under development	Amount in CWIP for a period of Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
Proects in progress	-	-	-	-	-
Software	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**

NOTE : 13 NON CURRENT INVESTMENTS

(Amounts in ₹

Particular	As at March 31st, 2026		As at March 31st, 2025
Investment in Equity Instruments			
(All the investments are fully paid, unless otherwise stated)			
Investment in Subsidiaries (Unquoted)(refer note below)			
1. Akshar Fee Management Solutions Private Limited			
By Quicktouch Technologies Limited			189.91
By Earth Leasing and Finance Private Limited	189.91		
1,603 equity shares with face value Rs. 10 each			
2. Investment in Incubation Centre-Srikaya Foundation	1,000.34		1,000.34
8,670 equity shares with face value Rs. 10 each			
3. Pinnacle Exim IT Solutions LLC- Investment			
Goodwill		7,337.50	
Net Assets		(285.61)	
Add: Share of profit		97.38	**7,149.27**
144 equity shares with face value AED 1000 each - FY 2024-25			
213 equity shares with face value AED 1000 each - FY 2025-26			
4. Quicktouch Technologies FZCO	-		-
Total	**1,190.25**		**8,339.52**

Sr. No	Name of the Investee Company	Type of Investment	No of Shares Held	% Holding	Relation
1	Qtouch Business Solutions Private Limited (FV of Rs. 10/- each)	Equity	78,100	100.00	Wholly-owned Subsidiary
2	Tronix IT Solutions Private Limited (FV of Rs. 10/- each)	Equity	4,85,000	100.00	Wholly-owned Subsidiary
3	Techquench Private Limited (FV of Rs. 10/- each)	Equity	10,000	100.00	Wholly-owned Subsidiary
4	Earth Leasing & Finance Private Limited (FV of Rs. 10/- each)	Equity	20,00,000	100.00	Wholly-owned Subsidiary
	(FV of Rs. 10/- each)	Compulsory Convertible Preference Shares	6,00,000	100.00	
5	Akshar Fee Management Solutions Private Limited (FV of Rs. 10/- each) by Earth Leasing & Finance Pvt Ltd	Equity	1,603	3.79	
6	Srikaya Foundation (FV of Rs. 10/- each)	Equity	8,670	14.78	
7	Pinnacle Exim IT Solutions LLC	Equity	213	71.00	Subsidiary
	Face value: AED 1000 each				
8	Positive Electronics Limited	Equity	7,25,000	73.90	Subsidiary
9	Vein India Scholars Pvt Ltd	Equity	10,000	100.00	Subsidiary
10	Quicktouch Technologies FZCO	Equity	AED 50000	100.00	Wholly-owned Subsidiary

Aggregate value of quoted and unquoted investments is as follows:

Sr. No	Aggregate value of quoted and unquoted investments is as follows:	As at 31 March, 2026	As at March 31st, 2025
1	Aggregate value of quoted investments	-	-
2	Aggregate value of unquoted investments (net of impairment)	1,190.25	8,339.52
3	Aggregate market value of quoted investments	-	-
4	Aggregate value of impairment of investments	-	-

Note: Current Year

1. During the year, the Company acquired the following entities on 28 May 2025:
   i. Vein India Scholars India Private Limited – acquired as a wholly owned subsidiary.
   ii. Zethics Tech Solutions Private Limited – acquired with a 75% shareholding, resulting in subsidiary status.
   iii. Picnara Techlabs Private Limited – acquired as a wholly owned subsidiary."
2. The Company has been allotted 7,25,000 (Seven Lakh Twenty-Five Thousand) equity shares by Positive Electronics at an issue price of Rs. 22 per share on December 30, 2025 pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal (NCLT), Kolkata Bench, vide its order dated November 04, 2025. Consequent to this allotment, Positive Electronics has become a subsidiary of the Company. As of the end of the financial year, the Company held a 73.90% ownership interest in Positive Electronics Limited.
3. The Company has sold its entire shareholding in Picnara Techlabs Private Limited and Zethics Tech Solutions Private Limited with effect from December 31, 2025 and its entire shareholding in Vidyahub Private Limited with effect from January 10, 2026.
4. During the year, the Company was allotted an additional 69 shares in Pinnacle Exim IT Solutions LLC. Consequently, Pinnacle Exim IT Solutions LLC ceased to be an associate and became a subsidiary of the Company. As of the end of the financial year, the Company held a 71% ownership interest in Pinnacle Exim IT Solutions LLC.

Previous Year

1. During the year, the Company has further invested in its wholly owned subsidiary, Qtouch Business Solutions Private Limited, by subscribing to 68,100 equity shares of face value ₹10 each at a price of ₹1,984.25 per share (including a premium of ₹1,974.25 per share). The total investment amounts to ₹13.51 crores and was made through an increase in the subsidiary's share capital, thereby strengthening the subsidiary's capital base and supporting its business expansion initiatives.
2. During the year, the Company has acquired 100% of the equity shares of Techquench Private Limited by purchasing 10,000 equity shares of face value ₹10 each at a price of ₹3,000 per share. The total consideration for the acquisition amounted to ₹3.00 crores. Pursuant to this acquisition, Techquench Private Limited has become a wholly owned subsidiary of the Company.
3. During the year, the Company acquired 100% of the equity shares of Vidyahub Private Limited by purchasing 10,000 equity shares at a price of ₹12,000 per share. The total consideration for the acquisition amounted to ₹12 crores. As a result, Vidyahub Private Limited has become a wholly owned subsidiary of the Company.
4. During the year, the Company acquired 100% of the equity shares and 100% of the compulsorily convertible preference shares (CCPS) of Earth Leasing & Finance Private Limited, comprising 20,00,000 equity shares at a price of ₹13 per share and 6,00,000 CCPS at ₹46 per share. Consequently, Earth Leasing & Finance Private Limited has become a wholly owned subsidiary of the Company. Though the transfer of shares is subject to approval by the Reserve Bank of India (RBI), the Company obtained control over the subsidiary upon execution of the share purchase agreement, and accordingly, consolidation has been accounted for from that date.
5. The Company has invested in 3.79% of the equity shares of Akshar Fee Management Solutions Private Limited. As a result, Akshar Fee Management Solutions Private Limited does not qualify as a subsidiary or an associate of the Company.
6. The Company has invested in 14.78% of the equity shares of Srikaya Foundation. Consequently, Srikaya Foundation does not qualify as a subsidiary or an associate of the Company.
7. During the year, the Company acquired 48% of the equity shares of Pinnacle Exim IT Solution LLC, amounting to 144 shares at a price of USD 57,737.92 per share. As a result of this investment, Pinnacle Exim IT Solution LLC has become an associate of the Company.

The Company has strategically acquired equity shares in several companies during the year with a long-term vision to enhance shareholder value and strengthen its position in key sectors. These investments are in line with the Company's broader objective of expanding its business portfolio, leveraging synergies, and fostering sustainable growth. By investing in entities with strong fundamentals and growth potential, the Company aims to create a robust and diversified business ecosystem. These investments are expected to contribute positively to the consolidated performance and enable the Company to capitalize on emerging opportunities in domestic and global markets.

Notes to the Consolidated Financial Statements

for the year ended 31 March 2026 (Contd.)

NOTE : 14 DEFERRED TAX ASSETS (Net)

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Deferred Tax Assets		
Impact of Tax on expenditure charged to the statement of profit and loss in the current year but allowed in future tax purpose on payment basis.	-	-
Impact of differences in depreciation in block of tangible and intangible assets as per tax books and financial books	356.67	90.05
Total	**356.67**	**90.05**

NOTE : 15 LONG TERM LOANS AND ADVANCES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Capital Advance(Refer note)	-	45.00
Total	**-**	**45.00**

Note: The Company had paid a capital advance for the acquisition of office space. The project has faced significant delays due to ongoing litigation involving the developer, who is currently undergoing the Corporate Insolvency Resolution Process (CIRP). The Company has been closely monitoring the situation and remains in regular contact with the relevant authorities to expedite resolution. Considering the uncertainty and the low likelihood of recovery or obtaining possession, the Company has written off the said advance.

NOTE : 16 OTHER NON CURRENT ASSETS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Bank Deposit with Axis Bank having maturity more than 12 months	135.57	133.43
Bank Deposit with DCB having maturity more than 12 months	1.00	-
Branch Incorporation Expenses (Refer below note)	-	11.29
Total	**136.57**	**144.72**

Pledge of Fixed Deposit

As of March 31, 2025, the Company has placed a fixed deposit of ₹1.25 crore with Axis Bank. This fixed deposit has been pledged as security for obtaining an overdraft (OD) facility from Axis Bank.

The Company has availed an overdraft facility from Axis Bank, secured against the aforementioned fixed deposit. The Company's use of a fixed deposit to secure an overdraft facility demonstrates prudent financial management by leveraging existing assets to meet operational funding needs while mitigating risk through secured borrowing.

NOTE : 17 TRADE RECEIVABLES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026		As at March 31st, 2025	
Considered good (unsecured)	3,307.58		2,712.16	
Doubtful	-		-	
		3,307.58		**2,712.16**
Less: Allowance for doubtful debts	-	3,307.58	-	2,712.16
Total		**3,307.58**		**2,712.16**

Trade receivables ageing schedule as at 31.03.2026 as follows:

	Undisputed Trade Receivables		Disputed Trade Receivables	
Particulars	**Considered Good**	**Considered Dood**	**Considered Good**	**Considered Dood**
Less Than 6 months	3,307.58	-	-	-
6 months to 1 Years	-	-	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	**3,307.58**	**-**	**-**	**-**

Trade receivables ageing schedule as at 31.03.2025 as follows:

Particulars	Undisputed Trade Receivables		Disputed Trade Receivables	
	Considered Good	Considered Dood	Considered Good	Considered Dood
Less Than 6 months	977.45	-	-	-
6 months to 1 Years	298.01	-	-	-
1-2 Years	1,432.70	-	-	-
2-3 Years	4.01	-	-	-
More than 3 Years	-	-	-	-
Total	**2,712.16**	**-**	**-**	**-**

NOTE : 18 CASH AND CASH EQUIVALENTS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026		As at March 31st, 2025	
Balance with Banks		548.17		384.04
Cheques on Hand*		**2,021.55**		**90.69**
Cheques accepted but not deposited	2,037.00		302.00	
Cheques issued but not deposited	15.45		211.31	
Cash on Hand		9.45		10.87
Total		**2,579.18**		**485.60**

**Cheques are subject to clearance*

NOTE : 19 SHORT TERM LOANS AND ADVANCES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Income Tax Refund Current Year		
Tax Deducted at Source	24.52	66.87
Less: Provision of Income Tax	-	-
	24.52	**66.87**
Income Tax Refund of previous years (F.Y 2022-23)	49.82	49.82
To related party - Wholly owned subsidiary & Associates		
Pinnacle Group FZ LLC	143.71	115.13
Other than Related Party		
Suppliers	321.82	983.24
Others	13.66	15.73
Advances to Employees	-	-
Loans and Advances - NBFC	9,663.63	2,066.58
Loans and Advances - Pinnacle	92.53	-
Akshar Fee Management Solutions Private Limited	-	0.09
Total	**10,309.70**	**3,297.46**

NOTE : 20 OTHER CURRENT ASSETS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Security Deposits (refer Note)	11.56	59.76
Other Current Assets	42.91	-
Prepaid Expenses	4.70	1.76
Statutory input	101.53	94.60
Preliminary Expneses	0.06	-
Total	**160.75**	**156.12**

Note:
1. The company has paid a security deposit for the leased office space it occupies. This deposit is refundable at the end of the lease term, subject to the terms of the lease agreement.
2. A 1% security deposit was paid to the NSE at the time of the Initial Public Offering (IPO). This deposit is held as per regulatory requirements and will be returned upon meeting the stipulated conditions.

NOTE : 21 REVENUE FROM OPERATIONS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Sale of Goods	1,373.19	6,512.40
Sale of Service	469.70	2,695.58
NBFC - Interest Income	333.20	-
Subvention Charges	28.00	-
Student Fee Collection	24.68	-
Total	**2,228.76**	**9,207.98**

NOTE : 22 OTHER INCOME

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Amount Written Off	-	-8.76
Discount Received	0.17	0.52
Foreign exchange gains (net)	355.48	70.86
Interest Income	12.94	218.01
Other Income	13.08	0.01
Interest on Late EMI	18.42	-
Total	**400.08**	**280.64**

NOTE : 23 PURCHASE OF STOCK IN TRADE

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Purchase of Goods	562.70	6,845.28
Purchase of Services	8.77	192.11
Total	**571.46**	**7,037.39**

NOTE : 24 CHANGE IN INVENTORY

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026		As at March 31st, 2025	
Opening Stock	673.52		-	
Less: Closing Stock	13.28	**660.23**	**673.52**	**(673.52)**
Total		**660.23**		**(673.52)**

NOTE : 25 EMPLOYEE BENEFITS EXPENSE

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Employee Benefit Expenditure	781.45	881.66
Gratuity	2.73	8.10
Contribution to Provident and Other Funds	5.44	12.37
Staff Welfare Expenses	0.53	3.80
Total	**790.15**	**905.93**

NOTE : 26 FINANCE COSTS

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Interest Expenses	383.69	114.41
Other Borrowing Cost	-	9.74
Total	**383.69**	**124.15**

Notes to the Consolidated Financial Statements

for the year ended 31 March 2026 (Contd.)

NOTE : 27 DEPRECIATION AND AMORTISATION EXPENSE

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Depreciation on Property, Plant and Equipment	171.09	214.89
Amortisation of intangible assets	458.38	333.05
Total	**629.47**	**547.95**

NOTE : 28 OTHER EXPENSES

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Advertisement Expenses	8.47	32.06
Administrative & Office Expenses	128.33	59.65
Accounting Charges	-	0.75
Annual Fees	0.43	-
Bank Remittance Charges	4.35	-
Bank Charges	2.52	2.74
Bus Running Expenses	23.22	16.88
Bag & T-shirts	2.60	
Business Promotion	0.78	6.67
Brokerage & Commission	0.00	0.37
Cab Running Expenses	7.27	18.90
Camera Expenses	0.07	-
Computer and Laptop Accessories Expenses	1.79	-
Commission	4.72	-
Conveyance Expenses	-	0.13
CSR Expenses	16.41	13.24
Consulting & Support Services	1.12	137.43
Content Creation Charges	-	6.75
Digital Marketing and Development	0.32	0.11
Electricity Expenses	4.92	4.46
Exchange Fluctuation	-	0.06
Exhibition Expenses	0.31	-
Faculty Placement Services	1.59	-
Festival & Celebration exp	8.31	10.51
Fuel & Diesel Expenses	0.16	10.55
Generator Expenses	0.59	-
GST Expenses	1.24	-
Hostel Expenses	0.90	4.40
Hotel Stay	0.14	-
Marketing Expenses	11.62	26.12
Telephone & Internet	3.18	2.49
Trade Facilitation Charges	-	-
Legal & Professional Expenses	117.86	196.87
National SMS and DLT Charges	0.59	0.97
Office Expenses	-	4.30
Pantry Expenses	1.22	-
PayTm rent and charges	0.09	-
Payment to Auditors *	3.70	8.08
Preliminary Expenses W/o	0.05	-
Printing & Stationary	2.47	3.97
Printing OMR Sheet	-	-
Prize Distribution	0.06	-

NOTE : 28 OTHER EXPENSES (contd.)

(Amounts in ₹ Lakhs)

Particular	As at March 31st, 2026	As at March 31st, 2025
Provision for Doubtful Debts	45.15	-
Repairs to Machinery	4.44	5.92
Repairs to Buildings	7.90	8.38
Rent	144.59	77.31
Research & Development Expenses	3.00	-
Robotic & AI Lab Expenses	1.99	-
Fee & Filing Expenses	5.13	9.02
School Registration Fee	0.13	–
Software Development Consultancy	0.60	35.73
Server Hosting & Domain Charges	37.68	39.09
Service Charges against Subvention Fees	10.09	-
Sports Expenses	0.16	-
Tally Software	0.11	-
Tour & Travelling Expense	10.12	22.71
Trademark Fee	0.06	-
Interest on GST/IT/ TDS	13.42	27.40
IT Design & Development	-	0.53
Penalties on Gst	0.03	4.00
Misc. Expenses	0.47	58.39
Amount Written Off	1.46	-
Provision against standard, sub-standard and doubtful assets	59.14	5.21
Total	**707.03**	**862.15**
Payments to the auditor*		
Statutory Audit Fees	3.10	8.08
Tax Audit Fees	-	-
Fee for Other Services	-	-
Total	**3.10**	**8.08**

NOTE : 29 RELATED PARTY DISCLOSURE

As required by Accounting Standard-18, “Related Party Disclosures” issued by the Institute of Chartered Accountants of India, relevant information is provided here below:

A) Enterprises where control exists:
i) Subsidiaries

Name of the related party	Principal place of business	% of shareholding and voting power
Qtouch Business Solutions Private Limited	Wholly Owned Subsidiary	100.00%
Tronix IT Solutions Private Limited	Wholly Owned Subsidiary	100.00%
Techquench Private Limited	Wholly Owned Subsidiary	100.00%
Vein India Scholars Pvt Ltd	Wholly Owned Subsidiary	100.00%
Earth Leasing & Finance Private Limited	Wholly Owned Subsidiary	100.00%
Quicktouch Technoloiges Limited - FZCO	Wholly Owned Subsidiary	100.00%
Positive Electronics Limited (in CIRP)	Subsidiary	73.90%
Pinnacle Exim IT Solutions LLC	Subsidiary	71.00%

ii) Other related parties with whom transactions have taken place during the year

a) Key Management Personnel (KMP) and relatives of KMP

Name of the related parties	Relationship
Mr. Gaurav Jindal, Managing Director & CFO	Key Management Personnel
Ms. Preeti Sharma, Company Secretary (Resigned -w.e.f May 27, 2026)	Key Management Personnel
Mr. Ram Gopal Jindal	Relative of KMPs
Mrs. Madhu (Resigned -w.e.f April 13, 2026)	Relative of KMPs
Mrs. Neha Singhal	Relative of KMPs
Mrs. Pinki Jindal	Relative of KMPs
Mr. Pawan Kumar Agarwal	Key Management Personnel
Mr. Sachin Thakur	Key Management Personnel
Mr. Ashish Yadav	Key Management Personnel
Mr. Sunil Kapoor	Key Management Personnel
Mr. Rachna Kapoor (Resignation Approved w.e.f. 24-02-2026)	Key Management Personnel

b) Non-executive Directors

Name of the related parties
Ms. Ayushi Sikka, Non-Executive Independent Director
Ms. Divya Kwatra, Non-Executive Independent Director
Ms. Pawan Kumar Agarwal, Non Executive Director (Appointed - w.e.f. April 13, 2026)
Mr. Vinod Aggarwal, Additional Independent Direcotr (Resigned -w.e.f March 28, 2026)
Mr. Arvind Sharma, Non-Executive Independent Director (Resigned - w.e.f March 18, 2026)
Mr. Krishnan, Non-Executive Independent Director (Resigned - w.e.f March 31, 2026)
Mr. Umakant Upadhyay, Non-Executive Director
Mr. Sachin Thakur
Mr. Ashish Yadav
Mr. Sunil Kapoor

iii) Enterprises controlled by the Key Managerial Personnel or relatives of KMP or both

Particulars	
Srikaya Foundation	
Standard Capital Markets Limited	
Sunil Kapoor HUF	Director is the Karta in HUF
Pinncale Group FZ LLC	Substantial Shareholder in Subsidiary Company

(B) Disclosure of transactions between the Company and Related Parties

(Amounts in ₹ Lakhs)

S.No.	Particular	As at March 31st, 2026	As at March 31st, 2025
i.	**Director Remuneration Paid**		
	Mr. Gaurav Jindal	52.00	60.00
	Mrs. Madhu	-	-
	Mr. Arvind Sharma	6.00	3.65
	Mr. Krishnan	6.00	3.65
	Mr. Gunjan Singh	-	13.50
	Mr. Rachna Kapoor (Resignation Approved w.e.f. 24-02-2026)	-	4.50
ii.	**Sitting fees Paid**		
	Ms. Divya Kwatra	0.66	1.14
	Mrs. Madhu	0.26	0.76
	Ms. Ayushi Sikka	0.62	1.14
	Mr. Vinod Aggarwal	0.80	0.70
	Mr. Umakant Upadhyay, Non-Executive Director	1.04	-
	Mrs. Divya Kwatra	0.48	-

Notes to the Consolidated Financial Statements

for the year ended 31 March 2026 (Contd.)

(B) Disclosure of transactions between the Company and Related Parties (contd.)

(Amounts in ₹ Lakhs)

S.No.	Particular	As at March 31st, 2026	As at March 31st, 2025
iii.	**Remuneration paid to key management personnal**		
	Mr. Ankit Gupta	13.00	10.20
	Ms. Kajal Goel	4.68	8.64
	Ms. Preeti Sharma	4.58	-
	Mr. Arjun Sharma	-	2.00
iv.	**Loans taken during the year**		
	Mr. Gaurav Jindal	238.15	25.00
	Standard Capital Markets Limited	1,747.49	-
	Sunil Kapoor HUF	57.00	-
v.	**Loans repaid during the year**		
	Mr. Gaurav Jindal	238.15	1,298.05
	Standard Capital Markets Limited	15.00	-
	Sunil Kapoor HUF	12.50	-
vi.	**Loans given during the year**		
	Standard Capital Markets Limited	-	2,278.08
	Vidyahub Private Limited	206.13	64.36
	Picnara Techlabs Pvt Ltd	0.45	-
	Zethics Tech Solutions Pvt Ltd	0.50	-
vii.	**Loans received back during the year**		
	Standard Capital Markets Limited	-	2,278.08
	Vidyahub Private Limited	288.41	-
	Picnara Techlabs Pvt Ltd	0.47	-
	Zethics Tech Solutions Pvt Ltd	0.52	-
viii.	**Book Debt Owned**		
ix.	**Interest Income**		
	Standard Capital Markets Limited	-	201.14
	Vidyahub Private Limited	19.50	0.41
	Picnara Techlabs Pvt Ltd	0.02	-
	Zethics Tech Solutions Pvt Ltd	0.02	-
x.	**Interest Expense**		
	Standard Capital Markets Limited	35.58	-
	Sunil Kapoor HUF	3.90	
xi.	**Rent Paid (Inc. GST)**		
	Mr. Ram Gopal Jindal	51.92	19.45
	Mr. Gaurav Jindal	16.00	14.58
xii.	**Share Warrant Money Received**		
	Mr. Gaurav Jindal	-	1,471.28
	Mr. Ram Gopal Jindal *	1,471.28	-
	* During the year the balance 75% amount on 10 lakhs share warrant has been received from Mr. Ram Gopal Jindal		
xiii.	**Expenditure on corporate social responsibility**		
	Srikaya Foundation	16.41	13.24
xiv.	**Salaries Paid**		
	Mrs. Neha Singhal	1.16	4.20
	Mrs. Pinki Jindal	1.17	0.62

(C) Balances outstanding at the year end

(Amounts in ₹ Lakhs)

S.No.	Particular	As at March 31st, 2026	As at March 31st, 2025
i.	**Director Remuneration Payable**		
	Mrs. Madhu	-	0.07
	Mr. Gaurav Jindal	12.44	4.85
	Mr. Arvind Sharma	0.50	0.45
	Mr. Krishnan	0.50	0.45
ii.	**Director sitting fees payable**		
	Mr. Varundeep Gupta	1.93	1.93
	Ms. Divya Kwatra	-	0.11
	Mrs. Madhu	-	0.07
	Ms. Ayushi Sikka	-	0.11
	Mr. Vinod Aggarwal	-	0.18
	Mr. Umakant Upadhyay	0.07	-
	Mrs. Divya Kwatra	0.04	-
iii.	**Remuneration payable to key management personnal**		
	Mr. Ankit Gupta	0.96	0.83
	Ms. Kajal Goel	-	0.69
	Ms. Preeti Sharma	0.83	-
vi.	**Loans given during the year**		
	Mr. Gaurav Jindal	3.50	-
	Vidyahub Private Limited	-	64.73
	Standard Capital Markets Limited	1,764.51	-
	Sunil Kapoor HUF	8.99	-
	Pinnacle Group FZ LLC	739.11	-
v.	**Rent Payable**		
	Mr. Ram Gopal Jindal	7.24	-
	Mr. Gaurav Jindal	-	3.70
vi.	**Balance Receivable**		
	Pinnacle Group FZ LLC	321.82	334.95

(D) Terms and conditions of transactions with related parties
All related party transactions entered during the year were in ordinary course of business and are on arm's length basis.

NOTE: 30 EARNING PER SHARE

Basic and diluted earnings per share are calculated by dividing the net Profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The group has not issued potential equity shares, accordingly, basic, and diluted earning per share are the same.

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
(a) Profit after taxation and exceptional items	(948.68)	567.60
(b) Weighted average number of shares outstanding during the year	127.56	83.69
(c) Weighted average number of shares outstanding if conversion of warrant would have exercised	127.56	83.69
(d)Nominal Value per share (In Rs.)	10.00	10.00
(e) Basic earning per share (in Rs.) d=(a/b)	(7.44)	6.78
(f) Diluted earning per share *	(7.44)	6.78

* The share warrants outstanding at the end of the previous financial year were anti dilutive in nature and hence not considered in DEPS calculation. There is no share warrants pending for conversion at the end of the current financial year.

NOTE: 31 VALUE OF IMPORTS CALCULATED ON CIF BASIS

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Import of products *	-	-

Notes to the Consolidated Financial Statements

for the year ended 31 March 2026 (Contd.)

NOTE: 32 EXPENDITURE IN FOREIGN CURRENCY

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Web site maintenance Charges	-	-
Software Licensing Expenses	-	-

NOTE: 33 EARNINGS IN FOREIGN EXCHANGE

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Export of services	-	612.52
Export of products	-	-

NOTE: 34 COMMITMENTS

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Agreement executed for 100% Acquisition of company duly registered as a free zone limited liability company M/s Grenew FZE. There is no commitment outstanding with Company now.	-	34.84

NOTE : 35.1 CONTINGENCIES

Accordingly, in the opinion of the Management, the disclosure is required duirng the financial year 2025-26 as per (AS) 29 on "Provisions, Contingent Liabilities and Contingent Assets".

a) Income Tax

(Amounts in ₹ Lakhs)

Contingent Liabilities and Commitments	Amount of Demand	Remarks
Income Tax Demand for the AY 2023-24 for U/s 143(1)(a) of the Income Tax Act	1,301.01	Date of Demand 29th May 2024. Case is remanded back to CIT(A) by ITAT Kolkata.
Income Tax Demand for the AY 2022-23 for U/s 143(3) of the Income Tax Act	376.14	Date of Demand 28th March 2024. Case is pending with CIT(A)
Income Tax Demand for the AY 2021-22 for U/s 143(1)(a) of the Income Tax Act	4.14	Tax demand has been paid during the year. Interest is pending for payment
Income Tax Demand for the AY 2020-21 for U/s 143(3) of the Income Tax Act	2.06	Tax demand has been paid during the year. Interest is pending for payment.

b) Bank Guarantee

During the year, the bank guarantee amounting to ₹3.85 crore issued by the Company on 12th February 2025 in favour of Indian Overseas Bank, on behalf of its wholly owned subsidiary, Tronix IT Solutions Private Limited, towards the credit facilities availed by the subsidiary, has been closed/cancelled. Consequently, no liability exists against the Company in respect of the said guarantee as at the balance sheet date.

NOTE : 35.2 EVENTS OCCURING AFTER BALANCE SHEET DATE

NOTE: 36 LOANS OR ADVANCES TO KMP

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person. (Refer note 39 (a) for subsidary companies)	Nil	Nil

NOTE: 37 INFORMATION ABOUT BUSINESS SEGMENTS

Operating segments:

- Software & Support Service
- Trading of Mobile & IT Enabled goods
- Educational Services
- Financial Services

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products.

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

NOTE- 37 INFORMATION ABOUT BUSINESS SEGMENTS (contd.)

Segment assets and liabilities:

Assets used by the operating segments mainly consist of Intangible Assets, trade receivables, cash and cash equivalents and inventories. Segment liabilities include trade payables and other liabilities. Common assets and liabilities which cannot be allocated to any of the segments are shown as a part of unallocable assets/liabilities.

The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment transfers:

(Amounts in ₹ Lakhs)

Revenue	Software & Support Service		Trading of Mobile & IT Enabled goods		Educational Services		Financial Services		Consolidated Total	
Particulars	**For the Year ended 31 March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**
External Sales	469.70	2,688.08	1,373.19	6,512.40	24.68	7.50	361.20	-	2,228.76	9,207.98
Inter-segment sales	-	-	-	-	-	-	-	-	-	-
Total Revenue	**469.70**	**2,688.08**	**1,373.19**	**6,512.40**	**24.68**	**7.50**	**361.20**	**-**	**2,228.76**	**9,207.98**

Results	Software & Support Service		Trading of Mobile & IT Enabled goods		Educational Services		Financial Services		Consolidated Total	
Particulars	**For the Year ended 31 March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**
Segment Result	(37.75)	1,944.37	152.76	340.63	(161.79)	(158.43)	17.67	-	(29.12)	2,126.57
Unallocated corporate expenses	-			-					(1,395.16)	(1,598.49)
Operating Profit				**-**					**(1,424.28)**	**528.08**
Interest Expenses	-			-					(149.23)	(124.15)
Interest/Other Income	-			-					400.08	280.64
Income Taxes	-			-					248.25	(214.35)
Share in profit / (loss) of associate									(30.12)	97.38
Minority Interest in (profit) / loss									**53.63**	**-**
Profit from ordinary activities				-					(948.68)	567.60
Previous year tax									-	-
Net Profit	**(37.75)**	**1,944.37**	**152.76**	**340.63**	**(161.79)**	**(158.43)**	**17.67**	**-**	**(948.68)**	**567.60**

In preparing the segment report for the financial year, it was deemed not feasible for the Company to allocate resources to individual segments due to integrated operations and shared resources. Consequently, the segment report has been prepared on a consolidated basis.

NOTE- 37 INFORMATION ABOUT BUSINESS SEGMENTS (contd.)
Segment assets and liabilities:

(Amounts in ₹ Lakhs)

Other Information	Software & Support Service		Trading of Mobile & IT Enabled goods		Educational Services		Financial Services		Consolidated Total	
Particulars	**For the Year ended 31 March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**	**For the Year ended 31st March 2026**	**For the Year ended 31st March 2025**
Segment assets	2,159.38	3,616.26	1,161.48	1,766.32	-	237.17	9,953.54	2,118.32	13,274.41	7,738.08
Unallocated corporate assets									18,239.73	12,385.30
Total assets	**2,159.38**	**3,616.26**	**1,161.48**	**1,766.32**	**-**	**237.17**	**9,953.54**	**2,118.32**	**31,514.14**	**20,123.37**
Segment liabilities	106.22	233.35	-	-	-	364.21	9,420.54	32.58	9,526.76	630.13
Unallocated corporate liabilities									3,767.59	1,841.68
Total liabilities	**106.22**	**233.35**	**-**	**-**	**-**	**364.21**	**9,420.54**	**32.58**	**13,294.36**	**2,471.81**
Capital expenditure	-	1,996.23	-	-	-	200.00	-	-	-	2,196.23
Depreciation	611.62	539.89	-	-	17.85	8.06	-	-	629.47	547.95
Non-cash expenses other than depreciation	56.29	30.83	-	-	-	-	59.14	5.21	115.43	36.04

BUSINESS AND GEOGRAPHICAL SEGMENTS

Assets and additions to tangible and intangible fixed assets by geographical area.

The following table shows the carrying amount of segment assets and additions to tangible and intangible fixed assets by geographical area in which the assets are located.

Assets and additions to tangible and intangible fixed assets by geographical ares	Carrying amount of segment assets *		Additions to Property Plant and Equipments and Intangible Assets	
Particulars	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**	**For the year ended 31st March 2026**	**For the year ended 31st March 2025**
Domestic	2,274.24	4,179.22	(1,904.98)	3,728.68
Overseas	11,185.91	-	11,185.91	-
Total	**13,460.15**	**4,179.22**	**9,280.93**	**3,728.68**

* Carrying amount and additions to Property Plant and Equipments and Intangible Assets includes the amount of Goodwill on acquisition of subsidiaries.

Notes to the Consolidated Financial Statements

for the year ended 31 March 2026 (Contd.)

SALES REVENUE BY GEOGRAPHICAL MARKET

The following table shows the distribution of the Company's consolidated sales by geographical market, regardless of where the goods and services were produced

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
Domestic	1,961.71	1,917.43
Overseas	267.06	7,290.55
Total	**2,228.76**	**9,207.98**

NOTE : 38 DISCLOSURE OF DERIVATIVE TRANSACTION & UNHEDGED FOREIGN CURRENCY EXPOSURES

(Amounts in ₹ Lakhs)

Particular	As at March 31, 2026	As at 31st March 2025
(a) Derivatives outstanding as at the reporting date	Nil	Nil

(b) Particulars of unhedged foreign currency exposure as at the reporting date

I. Assets *(Amounts in ₹ Lakhs)*

Particulars	Reporting Date	Total Receivables (A)	Hedges by derivative contracts (B)	Unhedged receivables (C=A-B)
Foreign Currency	March 31,2026	USD	USD	USD
	March 31,2025	USD	USD	USD
Exchange Rate	March 31,2026	94.6543	-	94.6543
	March 31,2025	85.5814	-	85.5814
Amount In FC	March 31,2026	27.33	-	27.33
	March 31,2025	23.93	-	23.93
Amount In Local Currency	March 31,2026	2,587.19	-	2,587.19
	March 31,2025	2,048.22	-	2,048.22

II. Liabilities

Particulars	Reporting Date	Total Payables (A)	Hedges by derivative contracts (B)	Unhedged Payables (C=A-B)
Foreign Currency	March 31,2026	USD	USD	USD
	March 31,2025	USD	USD	USD
Exchange Rate	March 31,2026	94.6543	-	94.6543
	March 31,2025	85.5814	-	85.5814
Amount In FC	March 31,2026	-	-	-
	March 31,2025	-	-	-
Amount In Local Currency	March 31,2026	-	-	-
	March 31,2025	-	-	-

NOTE -39 DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (CSR UNDER SECTION 135 OF COMPANIES ACT 2013)

As per Section 135 of the Act, the Company meeting the applicability threshold, is required to spend at least 2% of its average net profit for the immediate preceeding three financial years on CSR activities. The area of CSR activities are as per Schdule V of the Companies Act 2013, which includes promoting education, promoting healthcare and Eradicating hunger, poverty and malnutrition, distribution of food, drinking water and cloth.

Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
Gross amount required to be spent by the Company during the year.	16.41	13.24
Amount spent during the year :		
(i) Construction/acquisition of any asset		
(ii) On purpose other than (i) above	16.41	13.24
Related party transactions in relation to corporate social responsibility (refer note 26)	16.41	13.24

Notes to the Consolidated Financial Statements

for the year ended 31 March 2026 (Contd.)

NOTE -39 DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES (CSR UNDER SECTION 135 OF COMPANIES ACT 2013) (Contd.)

(Amounts in ₹ Lakhs)

Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
Provision movement during the year		
Details of ongoing projects		
(a) Opening unspent amount brought forward	-	-
(b) Amount required to be spent by the Company for the year	16.41	13.24
(c) Amount spent during the year from Company's bank account	16.41	13.24
Closing balance	-	-
Closing balance: (a) With Company (b) In CSR unspent account	-	-
Nature of major CSR activities undertaken		
(i) Promoting Health Care	-	-
(ii) Promoting Education	-	-
(iii) Eradicating hunger, poverty and malnutrition, distribution of food, drinking water and cloth	-	-

NOTE-40 DISCLOSURE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

(a) Loans and advances in the nature of loan to a subsidiary company

Particulars	Loan Given	Rate of Interest	Purpose of loan
Earth Leasing & Finance Pvt Ltd	1402.22	8.00%	Loan given for business purpose
Tronix IT Solutions Private Limited	395.40	8.00%	Loan given for business purpose
Techquench Private Limited	154.75	8.00%	Loan given for business purpose
QuickCampus Pvt Ltd(Formerly Name Qtouch Business Solutions Pvt Ltd)	1292.03	8.00%	Loan given for business purpose
Vein India Scholars Pvt Ltd	69.45	8.00%	Loan given for business purpose
Vidyahub Private Limited	206.13	8.00%	Loan given for business purpose
Picnara Techlabs Private Limited	0.45	8.00%	Loan given for business purpose
Positive Electronics Limited	6.14	8.00%	Loan given for business purpose
Zethics Tech Solutions Private Limited	0.50	8.00%	Loan given for business purpose
Quicktouch Technologies FZCO	50.00	8.00%	Loan given for business purpose

(b) Details of investments:
Particulars of investments as required under Section 186(4) of the Companies Act, 2013 have been disclosed in note 12.

NOTE-41 RATIOS

(Amounts in ₹ Lakhs)

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
(a) Current Ratio,	Current Assets	Current Liabilities	5.42	3.38	60.48%	The current ratio improved from 3.38 times in FY 2024-25 to 5.42 times in FY 2025-26, primarily due to a significant increase in current assets compared to the growth in current liabilities. This reflects a stronger liquidity position and enhanced capability of the Company to meet its short-term obligations.
(b) Debt-Equity Ratio,	Total Debt	Shareholder's Equity (Equity including reserves)	0.68	0.10	595.06%	The debt-equity ratio increased from 0.10 times in FY 2024-25 to 0.68 times in FY 2025-26 due to the Company availing additional borrowings during the year to support business expansion and operational growth. Despite the increase in debt levels, the ratio remains well within a comfortable range, supported by a strong equity base and indicating a balanced capital structure.

NOTE-41 RATIOS (contd.)

(Amounts in ₹ Lakhs)

Ratio	Numerator		Current Period	Previous Period	%	Reason for variance
(c) Debt Service Coverage Ratio,	Earnings available for debt service	Debt Service	(0.39)	7.54		The DSCR decreased from 7.54 times in FY 2024-25 to (0.39) times in FY 2025-26, primarily due to loss incurred during the year. The Company expects the funds deployed through these borrowings to support future business growth and improve earnings, thereby strengthening debt servicing capacity in the coming periods.
(d) Return on Equity Ratio,	Return (Net Profits after taxes – Preference Dividend (if any))		-5.96%	6.85%	-12.81%	The ROE changed from 6.85% in FY 2024-25 to (-5.96%) in FY 2025-26, primarily due to losses incurred during the year and a significant increase in the equity base. The strengthened equity position provides a solid foundation for future growth initiatives, and the Company expects improved returns as the benefits of investments and business expansion materialize in subsequent periods.
(e) Inventory Turnover Ratio,	COGS (Opening Stock + Purchases - Closing Stock)	Average Inventory	3.59	18.90	-81.02%	The inventory turnover ratio decreased from 18.90 times in FY 2024-25 to 3.59 times in FY 2025-26, primarily due to a significant reduction in cost of goods sold during the year while average inventory levels remained relatively stable. The Company maintained adequate inventory levels to support business continuity and future sales growth, positioning it to efficiently meet customer demand as business volumes increase.
(f) Trade Receivables turnover ratio,	Net Credit Sales	Average Accounts Receivable	0.74	2.27	-67.35%	The Trade Receivables Turnover Ratio decreased from 2.27 times in 2024-25 to 0.74 times in 2025-26. This indicates that the company is maintaining stronger customer relationships and offering flexible credit terms, which can help support sales growth and enhance customer retention. With effective collection efforts, these receivables can contribute to future cash inflows.
(g) Trade Payables turnover ratio,	Net Credit Purchase	Average Trade Payables	3.57	15.57	-77.08%	The Trade Payables Turnover Ratio stood at 3.57 times in 2025-26 compared to 15.57 times in 2024-25. The lower ratio reflects the company's effective utilization of supplier credit and prudent working capital management, helping maintain liquidity and optimize cash flow while continuing to meet its obligations to creditors.
(h) Net working capital turnover ratio,	Net Sales	Average Working Capital	0.28	1.52	-81.29%	The Net Capital Turnover Ratio was 0.28 times in 2025-26 compared to 1.52 times in 2024-25. The lower ratio reflects a stronger working capital base maintained by the company, providing enhanced liquidity and operational stability. This positions the company well to support future business growth and meet its short-term obligations efficiently.
(i) Net profit ratio,	Net profit.	Net Sales	-36.09%	5.98%	-42.07%	The decline in net profit ratio during FY 2025-26 is primarily attributable to loss incurred during the year and a substantial reduction in Net Sales, reflecting a significant contraction in business operations during the year. Despite the Company recording a net loss, the higher base of fixed and operating costs relative to the reduced revenue has adversely impacted the profitability margins. The Company is actively pursuing business expansion and revenue diversification strategies to strengthen its operational performance and improve profitability ratios in the forthcoming periods.
(j) Return on Capital employed,	Earning before interest and taxes	Capital employed	-3.56%	6.05%	-9.61%	The decline in the return on capital employed is primarily due loss incurred during the year and due to an increase in the capital base, following the issuance of additional shares and share warrants during the financial year. This expansion in equity reflects the company’s strengthened financial foundation to support long-term growth and strategic initiatives as the company has invested the funds in its subsidiaries.

NOTE 42 UTILISATION OF PROCEEDS FROM ISSUE OF SHARE WARRANTS AND INITITAL PUBLIC ISSUE PROCEEDS

Proceeds from subscription to the share warrant made during the year ended March 31, 2025 and Issue of Equity shares under Public Issue of 2023-24, made during the year ended March 31, 2024 have been utilised in the following manner:

Current Year

1. During the year company has converted 28,63,796 share warrants into equity shares. Each share was priced at Rs. 196.17, which includes a premium of Rs. 186.17 per share. The remaining 75% balance on these share warrants have been received by the company in cash at the time of conversion. The remaining allottees holding 81,36,204 share warrants have not yet exercised their option for conversion of the warrants into equity shares and accordingly, balance 75% money towards such remaining warrants is yet to be received.
2. During the year, the Company has issued and allotted 31,72,200 Equity Shares at price of Rs. 144 each under the preferential issue and receipt of stipulated amount in accordance with provisions of SEBI ICDR Regulations to Rs. 4567.97 lakhs. Further the company has unutilized funds of Rs. 1231.97 lakhs which will be utilized by the company in next year.

Previous year

1. During the previous year the Company came up with the public issue of 15,30,000 Equity shares of Face value of ₹10/- each equity shares through Fixed Price Method at a price of ₹61/- per Equity Share (including a share premium of ₹51/- per Equity Share) aggregating to ₹933.30 Lakhs.
2. During the previous year, the Company has issued and allotted 1,10,00,000 warrants, each convertible into one equity share of ₹10 each, on Preferential allotment basis at an issue price of Rs 196.17 per warrant (Including Premium), to the Promoter/ Promoter Group of the Company and certain identified non-promoter persons/entity, upon receipt of 25% of the issue price (i.e. Rs. 49.04 per warrant) as warrant subscription money. Balance 75% of the issue price (i.e. Rs 147.13 per warrant) shall be payable within 18 months from the date of allotment i.e. February 01, 2024 at the time of exercising the option to apply for fully paid-up equity share of Re 10 each of the Company, against each warrant held by the warrant holder. The respective allottees have not yet exercised their option for conversion of the warrants into equity shares and accordingly, balance 75% money towards such remaining warrants is yet to be received.

Objects of Share warrant and equity conversion proceeds

(Amount in 'Lakh')

S. No.	Particulars	Amount	Objects fulfilled	Balance
1	**Share warrant and equity conversion proceeds**			
	Unutilized amount of previous year	0.28		
	Proceed from converison into equity shares	1,471.28		
	Total Amount	**1,471.56**		
	Combination of Meeting Working Capital Requirements.	**1,471.56**	**1,471.56**	-

Objects of Preferential Issues of Equity Shares

(Amount in 'Lakh')

S. No.	Particulars	Amount	Objects fulfilled	Balance
1	Proceeds from Preferential issue of Equity Shares			
	Unutilized amount of previous year	1,232.97		
	For General corporate purpose *		1,232.97	
	Total Amount	**1,232.97**	**1,232.97**	

NOTE- 43 DISCLOSURE REQUIRED BY ACCOUNTING STANDARD - 15 "EMPLOYEE BENEFITS"

(a) Defined Benefit Plan

Gratuity liability is a defined benefit obligation and is provided on the basis of an actuarial valuation which has been carried out using the Project Unit Credit Method as per AS-15 to determine the Present Value of Defined Benefit Obligations and the related Current Service Cost and, where applicable, Past Service Cost made at the end of each financial year. The valuations do not affect the ultimate cost of the plan, only the timing of when the benefit costs are recognized. Actuarial gain/loss are immediately taken to Statement of Profit & Loss and are not deferred.

Key Actuarial Assumptions

Particulars	As at 31st March 2026	As at 31st March 2025
Discout rate	7.75% per annum	7.00% per annum
Salary Growth Rate	5% per annum	5% per annum
Mortality	IALM 2012-14	IALM 2012-14
Expected rate of return	0.00%	0.00%
Addition/Withdrawal Rate (per annum)	10% per annum	10% per annum

Notes to the Consolidated Financial Statements

for the year ended 31 March 2026 (Contd.)

(b) Summary of membership data at the date of valuation and statistics based thereon:

(Amount in 'Lakh')

Particulars	As at 31st March 2026	As at 31st March 2025
Number of Employees	16.00	83.00
Total monthly salary	9.59	31.75
Average Past Services (Years)	2.00	1.60
Average Future Services (Years)	28.10	30.30
Average Age (Years)	31.90	29.70
Weighted average duration (based on discounted cash flows) in years	25.00	25.00
Average monthly salary	0.60	0.38

(c) Benefits valued:

Normal Retirement Age	60 Years	NA
Salary	Last drawn qualifying salary	31.75
Vesting Period	5 Years of service	NA
Benefits on Normal Retirement	15/26*salary*past service (yr)	NA
Benefits on early exit due to death and disability	As above except that no vesting conditions apply	NA
Limit	20.00	NA

(d) Expenditure Recognition during the year

(Amount in 'Lakh')

Particulars	As at 31st March 2026	As at 31st March 2025
Period	As on 31-03-2026	As on 31-03-2025
Current Liablity (Short Term)	0.02	1.16
Non Current Liability (Long Term)	6.93	17.80
Total Liabilty	**6.95**	**18.96**

NOTE- 44 Guidance Note on Division I- Non Ind As Schedule III to the Companies Act, 2013

(Amount in 'Lakh')

S.No	Month	Name of Bank	Particulars of securities provided	Amount as books of accounts	Amount as reported in the monthly return/ statement	Amount of Differences	Reason for material Discrepancies
1	Apr-25	Indian Overseas Bank, Rajiv Circle Branch	Trade Receviable	2,372.42	1,270.27	1,102.15	The overdraft facility was secured exclusively against the hypothecation of domestic debtors, whereas the book debts comprise both domestic and international debtors.
2	May-25	Indian Overseas Bank, Rajiv Circle Branch	Trade Receviable	2,345.49	1,243.38	1,102.11	
3	Jun-25	Indian Overseas Bank, Rajiv Circle Branch	Trade Receviable	2,194.76	1,147.28	1,047.48	

Notes to the Consolidated Financial Statements

for the year ended 31 March 2026 (Contd.)

NOTE-45 OTHER STATUTORY INFORMATION

I. Figures have been rounded off to the nearest Lakh Rupees.

II. The Company does not have any transactions with companies struck off.

III. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.

IV. These financial statements have been prepared in the format prescribed by the Schedule III to the Companies Act, 2013. Previous years figures have been recast / restated wherever necessary to make them comparable with figure of current year.

V. 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:

   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (ultimate beneficiaries) or

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

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

   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or party (ultimate beneficiaries) or

   b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

VII. 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).

VIII. The Company has not been declared as a wilful defaulter by any banks or any other financial institution at any time during the financial year or after the end of the reporting period but before the date when the financial statements are approved.

IX. Previous year's figures have been reclassified / regrouped wherever necessary to conform to current year's classification / disclosure.

X. The Code on Social Security, 2020 has been enacted by the Government of India; however, the effective date of implementation has not yet been notified. The Company is evaluating the impact of the Code on employee benefits, including provident fund, gratuity and other employee-related benefits. The Company will recognize the impact, if any, in the financial statements in the period in which the Code becomes effective and the related rules are notified.

XI. Certain figures apparently may not add up because of rounding off, but are wholly accurate in themselves.

XII. During the financial year, Quicktouch Technologies Limited did not make any investments in cryptocurrency. The Company continues to monitor the regulatory environment and potential risks associated with cryptocurrency investments but has opted to refrain from such investments to ensure financial stability and compliance with prevailing regulations.

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

NOTE-46 THE FINANCIAL STATEMENTS WERE APPROVED BY THE BOARD OF DIRECTORS AND AUTHORISED FOR ISSUE ON MAY 25, 2026.

Summary of significant accounting policies
The accompanying notes form an integral part of the financial statements 1-45
As per Audit Report of even date

For and on behalf of the Board
Quicktouch Technologies Limited
CIN: L74900DL2013PLC329536

For KARMA & CO LLP
Chartered Accountants
Firm Regn.No 127544W/W100376

Preeti Sharma
Company Secretary
PAN: BYBPS1147J

Gaurav Jindal
MD & CFO
DIN: 06583133

CA Rakesh J Katodia
Partner
M. No. 124134

Pawan Kumar Agarwal
Director
DIN: 11188131

Place: New Delhi
Date: 27/05/2026

Annual Report
2026

Office No. 203, D-Mall,
Second Floor, Netaji Subhash
Place, Pitampura, Delhi-110034

Telephone:
+91 96670 09283

Email:
info@quicktouch.co.in
www.quicktouch.co.in