vertexplus®

Date: 07.09.2026

To,
Listing Compliance Department
National Stock Exchange of India Limited-Emerge
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai-400051
Fax: 022-26598237, 022-26598238

Trading Symbol- VERTEXPLUS

Sub: Notice of 16th Annual General Meeting(“AGM”) of the Company Annual Report for the Financial Year 2025-26

This is to inform you that the 16th Annual General Meeting (“*AGM”) of the Members of the Company will be held on Tuesday, September 29th , 2026 at 3:00 P.M. (IST) through Video Conference (VC) / Other Audio Visual Means (OAVM) in accordance with the applicable circulars issued by the Ministry of Corporate Affairs (“MCA”) and the Securities and Exchange Board of India (“SEBI) to transact the businesses as listed in the Notice of the AGM.

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations), we are submitting herewith the Annual Report of the Company including the Notice of the AGM for the financial year 2025- 26 which is being sent only through electronic mode to all those Members of the Company whose email addresses are registered with the Company's Registrar and Transfer Agent (“RTA”)/ Depository Participants(s).

Further, in accordance with the Regulation 36 (1) (b) of the Listing Regulations, a letter containing the web-link, including the exact path, for accessing the Notice of AGM and Annual Report for the financial year 2025 - 26 is being sent to those shareholders who have not registered their email address.

The Annual Report containing the Notice of the AGM is also being made available and can be accessed/ downloaded from the Company’s website at /www.vertexplus.com/global/en/, and can also be accessed by scanning the QR code.

Scan me!

The Schedule of 16th Annual General Meeting of the Company is as under:

Particulars:	**Details:**
Date & Time of AGM	Tuesday, September 29, 2026 at 3:00 PM(IST)
Mode	Video Conference (“VC”)/Other Audio Visual means (“OAVM")
Cut-off Date for e-voting	Tuesday, 22ND September, 2026
Commencement of remote e-voting period	Friday 25th September, 2026 at 09.00 A.M.
Conclusion of remote e-voting period	Monday 28th September, 2026 at 5.00 P.M.

Kindly take the same on your record

Thanking You,
Yours faithfully,

For VertexPlus Technologies Limited

Sandeep Kumar Pahariya
Digitally signed by Sandeep Kumar Pahariya
Date: 2026.09.07 22:20:06 +05'30'

Sandeep Kumar Pahariya
Managing Director
DIN: 00514815

FINANCIAL YEAR

2025-26

Annual Report

VertexPlus Technologies Limited

CIN U72200RJ2010PLC033131

B-19, Ground Floor, 10-B Scheme, Gopalpura Road, Jaipur, Rajasthan 302018, India

+91-0141-6622200/02 · compliance@vertexplus.com · https://www.vertexplus.com

REGISTERED OFFICE

IMPRINT

B-19, Ground Floor, 10-B Scheme,
Gopalpura Road, Jaipur,
Rajasthan 302018, India

TEL	+91-0141-6622200/02
EMAIL	compliance@vertexplus.com
WEB	https://www.vertexplus.com
CIN	U72200RJ2010PLC033131

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ANNEXURE TO THE REPORT OF THE DIRECTORS

FINANCIAL STATEMENTS

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SECTION ONE

Corporate Information

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Corporate Information

SECTION ONE

BOARD OF DIRECTORS	DESIGNATION
Sandeep Kumar Pahariya (DIN: 00514815)	Managing Director
Niru Pahariya (DIN: 00838390)	Whole Time Director
Samyak Jain (DIN: 09607595)	Non-Executive Director
Nitin Bhatt (DIN: 09712396)	Independent Director
Manoj Kumar Upadhyay (DIN: 09712723)	Independent Director

CONTACT PERSON FOR INVESTORS

Ms. Sandhaya Sharma

Company Secretary & Compliance Officer

Tel No.: +91-0141-6622200/02

E-mail: compliance@vertexplus.com

REGISTRAR AND SHARE TRANSFER AGENT

Skyline Financial Services Private Limited

D-153A, 1st Floor, Okhla Industrial Area Phase-I, New Delhi – 110020, India.

E-mail: ipo@skylinerta.com

Telephone No.: 011-40450193

Website: www.skylinerta.com

SEBI Regn. No. INE00003241

CHIEF FINANCIAL OFFICER

Mrs. Sonakshi Jain

COMPANY SECRETARY & COMPLIANCE OFFICER

Ms. Sandhaya Sharma

REGISTERED OFFICE

B-19, Ground Floor, 10-B Scheme Gopalpura Road, Jaipur RJ-302018

CIN: U72200RJ2010PLC033131

E-mail: info@vertexplus.com

Website: https://www.vertexplus.com/global/en/

DEPOSITORIES

National Securities Depository Limited (NSDL)

Central Depository Services (India) Limited (CDSL)

STATUTORY AUDITOR

M/S. A Y & Company,

Chartered Accountants

404, Fourth Floor, ARG Corporate Park,

Gopalbari, Ajmer Road,

Jaipur – 302006, Rajasthan, India

Tel No.: +91-9649687300

E-mail: info@aycompany.co.in

Contact Person: CA Arpit Gupta

SECRETARIAL AUDITOR

M/s MSV & Associates,

Practicing Company Secretaries

D-54, Chomu House, C-Scheme,

Jaipur-302001, Rajasthan

Tel No.: +91-9001637075

E-mail: csviveksharma9@gmail.com

Contact Person: FCS Vivek Sharma

SHARES LISTED AT

National Stock Exchange of India Ltd (SME)

Address: Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051

BANKERS

Kotak Mahindra Bank Limited

HDFC Bank Limited

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SECTION TWO

Message from the Desk of Chairman and Managing Director

Sandeep Kumar Pahariya
Chairman and Managing Director

SECTION TWO

Message from the Desk of Chairman and Managing Director

Dear Valued Readers,

It is my pleasure to communicate that the fiscal year 2025-26 has been a period of significant development for VertexPlus Technologies Limited. Amidst challenging market dynamics and external uncertainties such as economic downturns and changing regulations, our company has demonstrated both resilience and adaptability. Through prudent operational adjustments, we have safeguarded our long-term growth prospects while navigating short-term pressures.

I would like to highlight that during the year our Company had fought with the rough time, we faced several external challenges, including market conditions, such as economic downturns, changes in industry regulations and others, in response to these we have made operational adjustments that temporarily affected our efficiency and cost structure. Despite these conditions impacting our efficiency and cost structure in the short term, we remained focused on critical investments in technology, product innovation, and market expansion. These strategic commitments are essential for future success, even as they bring temporary financial strain.

We have initiated a series of key measures—cost management, innovation and diversification, and an increased customer focus. These steps have already started to restore our trajectory towards growth and sustainable value creation. Our team's commitment to delivering stakeholder value and fulfilling strategic objectives remains unwavering.

> *These steps have already started to restore our*

> *trajectory towards growth and sustainable value creation.*

VertexPlus continues to balance the interests of all stakeholders—including shareholders, customers, vendors, employees, and our communities—thereby minimizing conflicts and fostering a collaborative environment.

Financial Growth: If discussed about the financial side, the consolidated revenue of the company from Operations is Rs. 2274.30 lacs as compared to Rs. 1865.89 lacs in the previous year.

I extend heartfelt gratitude to our esteemed Board of Directors, cherished employees, valued consumers esteemed suppliers, and steadfast shareholders. Your unwavering support and contributions fuel our shared success and even more excited to remain committed towards value creation for all the stakeholders.

With this statement full of hope and optimistic spirit, I hereby place before you all the Annual Report of the Company for the financial year 2025-26 for your kind perusal.

With best wishes

Sincerely,

Sandeep Kumar Pahariya

CHAIRMAN AND MANAGING DIRECTOR

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SECTION THREE

Board of Directors

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Board of Directors

SECTION THREE

Mr. Sandeep Kumar Pahariya

CHAIRMAN AND MANAGING DIRECTOR

Mr. Sandeep Kumar Pahariya is Chairman cum Managing Director, and also the Promoter of our Company. He holds a master's degree in international business management and in addition to professional qualifications from C-DAC (Centre for Development of Advanced Computing) & IIQM (Indian Institute of Quality Management). He was appointed on the Board on October 20, 2010, and further designated as the Chairman cum Managing Director of the Company on September 05, 2022, for a period of 5 years not liable to retire by rotation. He is having 24 years of experience in the IT Industry. He has been instrumental in taking major policy decisions of the Company. He is playing a vital role in formulating business strategies and effective implementation of the same. He is responsible for the expansion and overall management of the business of our Company. With his vast and extensive experience in the IT industry spanning around two decades, he leads the global operations of the organization including strategic planning, team mentoring and business administration. Beyond his extraordinary expertise in technical & development domains, he holds great command on the emerging technologies and innovation in IT space.

Mrs. Niru Pahariya

WHOLE-TIME DIRECTOR

Mrs. Niru Pahariya is the Whole Time Director of our Company. She holds bachelor's degree in commerce and Diploma in Naturopathy and Yoga. She was originally appointed on the Board on October 20, 2010, as Director and further designated as the Whole-Time Director of the Company on September 05, 2022, for a period of 5 years liable to retire by rotation. She is having of experience of 12 years in administration and human resources.

Mr. Nitin Bhatt

INDEPENDENT DIRECTOR

Mr. Nitin Bhatt is an Independent Director of our Company. He was appointed as Independent Director on the Board w.e.f. September 05, 2022, for 5 years. He is having experience of 20 Years in field of Sales and Marketing.

Mr. Samyak Jain

NON-EXECUTIVE DIRECTOR

Mr. Samyak Jain is the Non-Executive Director of our Company. He was appointed on the Board as Additional Executive Director w.e.f., May 16, 2022, and further regularized as the Executive Director of the Company on May 24, 2022. Further designated as Non-Executive Director w.e.f. September 05, 2022.

Mr. Manoj Kumar Upadhyay

INDEPENDENT DIRECTOR

Mr. Manoj Kumar Upadhyay is an Independent Director of our Company. He was appointed as Independent Director on the Board w.e.f. September 05, 2022, for 5 years. He is holding master's degree in arts (Economics) having experience of 17 Years in infrastructure industry.

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SECTION FOUR

Notice of the Meeting

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Notice of the Meeting

SECTION FOUR

Notice is hereby given that the 16th Annual General Meeting of the members of VertexPlus Technologies Limited will be held on Tuesday, September 29, 2026, at 3:00 PM through Video Conferencing (VC)/ Other Audio Video Means (OAVM) at B-19, Ground Floor, 10-B Scheme, Gopalpura Road, Jaipur, Rajasthan 302018, India to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt financial statements
2. 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 the Auditors thereon; and
3. The Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, together with the Report of the Auditors thereon; and
4. To appoint a director in place of Mrs. Niru Pahariya (DIN: 00838390) who retires by rotation and being eligible, offers himself for re-appointment

> “RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013, read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) Mrs. Niru Pahariya (DIN: 00838390) who retires by rotation at this meeting and being eligible has offered himself for re-appointment, be and is hereby re-appointed as an Executive Director of the Company, liable to retire by rotation.”

SPECIAL BUSINESS:

1. Re-appointment of Mr. Sandeep Kumar Pahariya (DIN: 00514815) as the Managing Director of the Company, for a further Period of 5 (five) years effective September 05, 2027, and Ratification and Approval of Remuneration and in this regard, to consider and if thought fit, to pass the following resolution as a Special Resolution:

> "RESOLVED THAT pursuant to the provisions of Sections 152, 179, 196, 197, 198 and 203 and any other applicable provisions of the Companies Act, 2013, as amended from time to time and its rules made thereunder read with Schedule V of the Companies Act 2013, (including any statutory modification(s) or reenactment thereof for the time being in force) and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or reenactment(s) thereof, for the time being in force), Nomination and Remuneration Policy of the Company, upon recommendation of Nomination & Remuneration Committee and approval by the board of directors in meeting dated 27th August, 2026 and subject to Articles of Association of the Company, the consent of the members of the company be and is hereby accorded to re-appoint Mr. Sandeep Kumar Pahariya (DIN: 00514815) as the Managing Director of the Company for a period of five (5) consecutive years commencing from September 05, 2027 to September 04, 2032, not liable to retire by rotation, on the terms and conditions including remuneration (which includes the payment of salary, allowances and perquisites) as detailed in the explanatory statement attached hereto, with powers to the Board to alter, amend, vary and modify the terms and conditions of the said appointment and remuneration payable to him from time to time as it deems fit, subject to the same not exceeding the limits prescribed under Section 197 read with Schedule V of the Act, in such manner as may be mutually agreed.

> RESOLVED FURTHER THAT since the Company has incurred losses / has no profits or inadequate profits in the financial year 2025-26, the consent of the members be and is hereby accorded, pursuant to Section 197(3) read with Section II of Part II of Schedule V of the Act, for payment to Mr. Sandeep Kumar Pahariya of remuneration by way of salary, allowances and perquisites not exceeding Rs. 6,25,000/- (Rupees Six Lakh Twenty-Five Thousand only) per month (approximately Rs. 75,00,000/- per annum), inclusive of all perquisites and benefits other than those excluded for the purpose of the ceiling under Schedule V, for a period of 3 (three) years commencing from September

05, 2026, up to September 04, 2029.

RESOLVED FURTHER THAT consent of the members be and is hereby accorded to ratify and approve the payment of remuneration by way of salary, allowances and perquisites amounting to ₹4,00,000/- (Rupees Four Lakh only) per month to Mr. Sandeep Kumar Pahariya, Manging Director, during the period 05th September,2025 to September 04, 2026, which is in excess of the limits prescribed under Section 197 read with Schedule V of the Act.

RESOLVED FURTHER THAT pursuant to the provisions of sub-sections (9) and (10) of Section 197 and other applicable provisions, if any, of the Act, including any statutory modification(s), amendment(s) or re-enactment(s) thereof, read with Schedule V to the Act, the consent of the Members be and is hereby accorded to waive the recovery of the remuneration amounting to ₹4,00,000/- (Rupees Four Lakh only) per month paid to Mr. Sandeep Kumar Pahariya, Managing Director of the Company, for the period from 5th September, 2025 to 4th September, 2026.

RESOLVED FURTHER THAT in the event the Company continues to have no profits or inadequate profits beyond the said period of 3 (three) years, fresh approval of the members by way of a Special Resolution shall be obtained for the remaining tenure, or such further period as may be permitted, in accordance with Schedule V of the Act.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to alter and vary the terms and conditions of the appointment and / or remuneration, including by way of revision in salary, perquisites, allowances and other benefits, provided that the same remain within the overall limits prescribed under Section 197 read with Schedule V of the Act (including, where applicable, Section II of Part II of Schedule V governing periods of no profit or inadequate profit), as applicable from time to time, and without requiring any further approval of the members of the Company save to the extent such further approval is mandatorily required under the Act or the SEBI Listing

Regulations.

RESOLVED FURTHER THAT any Director and/or Company Secretary of the Company be and is hereby severally authorized to take all such steps and do all such acts, deeds, and things as may be necessary, proper, expedient, or incidental in connection with the above resolution, including negotiating and finalizing the terms and conditions of appointment, signing and issuing the appointment letter, conveying acceptance of terms, digitally signing and filing necessary forms and returns with the Registrar of Companies or any other statutory authority, and generally to do all such acts and deeds as may be required to give effect to this resolution."

2. Re-appointment of Mrs. Niru Pahariya (DIN: 00838390) as Whole-time director of the Company, for a further Period of 5 (five) years effective September 05, 2027, and Ratification and Approval of Remuneration and in this regard, to consider and if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 152, 179, 196, 197, 198 and 203 and any other applicable provisions of the Companies Act, 2013, as amended from time to time and its rules made thereunder read with Schedule V of the Companies Act 2013, (including any statutory modification(s) or reenactment thereof for the time being in force) and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (in each case including any statutory modification(s) or reenactment(s) thereof, for the time being in force), Nomination and Remuneration Policy of the Company, upon recommendation of Nomination & Remuneration Committee and approval by the board of directors in meeting dated 27th August, 2026, the consent of the members of the company be and is hereby accorded to re-appoint Mrs. Niru Pahariya (DIN: 00838390) as Whole-time director of the Company for a period of five (5) consecutive years commencing from September 05, 2027 to September 04, 2032 and liable to retire by rotation on the terms and conditions including remuneration (which includes the payment of salary, allowances and perquisites) as detailed in the explanatory statement attached hereto, with powers to the Board to alter, amend, vary and modify the terms and conditions of the said appointment and remuneration payable to her from time to time as it deems fit, subject to the same not exceeding the limits prescribed under Section 197 read with Schedule V of the Act, in such manner as may be mutually agreed.

RESOLVED FURTHER THAT since the Company has incurred losses / has no profits or inadequate profits in the financial year 2025-26, the consent of the members be and is hereby accorded, pursuant to Section 197(3) read with Section II of Part II of Schedule V of the Act, for payment to Mrs. Niru Pahariya of remuneration by way of salary, allowances and perquisites not exceeding Rs. Rs. 3,75,000 (Rupees Three Lakhs seventy-five thousand Only) per Month, inclusive of all perquisites and benefits other than those excluded for the purpose of the ceiling under Schedule V, for a period of 3 (three) years commencing from September 05, 2026, up to September 04, 2029.

RESOLVED FURTHER THAT consent of the members be and is hereby accorded to ratify and approve the payment of remuneration by way of salary, allowances and perquisites amounting to ₹3,00,000/- (Rupees Three Lakh only) per month to Mrs. Niru Pahariya, Whole-time Director, during the period 05th September,2025 to September 04, 2026, which is in excess of the limits prescribed under Section 197 read with Schedule V of the Act.

RESOLVED FURTHER THAT pursuant to the provisions of sub-sections (9) and (10) of Section 197 and other applicable provisions, if any, of the Act, including any statutory modification(s), amendment(s) or re-enactment(s) thereof, read with Schedule V to the Act, the consent of the Members be and is hereby accorded to waive the recovery of the remuneration amounting to ₹3,00,000/- (Rupees Three Lakh only) per month paid to Mrs. Niru Pahariya, Whole-time Director of the Company, for the period from 5th September, 2025 to 4th September, 2026.

RESOLVED FURTHER THAT in the event the Company continues to have no profits or inadequate profits beyond the said period of 3 (three) years, fresh approval of the members by way of a Special Resolution shall be obtained for the remaining tenure, or

> such further period as may be permitted, in accordance with Schedule V of the Act.

> RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to alter and vary the terms and conditions of the appointment and / or remuneration, including by way of revision in salary, perquisites, allowances and other benefits, provided that the same remain within the overall limits prescribed under Section 197 read with Schedule V of the Act (including, where applicable, Section II of Part II of Schedule V governing periods of no profit or inadequate profit), as applicable from time to time, and without requiring any further approval of the members of the Company save to the extent such further approval is mandatorily required under the Act or the SEBI Listing Regulations.

> RESOLVED FURTHER THAT any Director and/or Company Secretary of the Company be and is hereby severally authorized to take all such steps and do all such acts, deeds, and things as may be necessary, proper, expedient, or incidental in connection with the above resolution, including negotiating and finalizing the terms and conditions of appointment, signing and issuing the appointment letter, conveying acceptance of terms, digitally signing and filing necessary forms and returns with the Registrar of Companies or any other statutory authority, and generally to do all such acts and deeds as may be required to give effect to this resolution."

By order of the Board of Directors

For VertexPlus Technologies Limited

Date: 27.08.2026

Place: Jaipur

Sandhaya Sharma

Company Secretary

M.No: A75181

Registered Office:

B-19, Ground Floor, 10-B Scheme,

Gopalpura Road, Jaipur, Rajasthan 302018, India

Tel-91-0141-6622200/02,

Web: https://www.vertexplus.com; Email: - compliance@vertexplus.com

CIN- U72200RJ2010PLC033131

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 SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("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 EGM/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, EGM/AGM shall be conducted through VC / OAVM. Hence, Members can attend and participate in the AGM through VC/OAVM only. The deemed venue for the 16th Annual General Meeting of the Company shall be the Registered Office of the Company.

2. Pursuant to the Circulars 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 authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

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

4. A Corporate Member intending to send its authorized representatives to attend the Meeting in terms of Section 113 of the Companies Act, 2013 is requested to send an email to company at compliance@vertexplus.com with a copy marked to evoting@nsdl.co.in. a certified copy of the

Board Resolution authorizing such representative to attend and vote on its behalf at the Meeting.

5. 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.

6. Participation of members through VC will be reckoned for the purpose of quorum for the AGM as per Section 103 of the Companies Act, 2013.

7. 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 member during the AGM. 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@vertexplus.com.

8. The relevant details, pursuant to Regulations 36 of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 and relevant clause of Secretarial Standard on General Meetings (SS-2) issued by ICSI, in respect to the Brief profile of the director to be re- appointed is enclosed as Annexure 1 to the Notice.

9. The register of members and transfer books of the company will remain closed from Wednesday, 23rd September 2026 to Tuesday, 29th September 2026 (both days inclusive) for the purpose of the 16th Annual General Meeting or any adjournment thereof.

10. 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. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

11. In compliance with the MCA Circulars and SEBI Circulars, Notice of the AGM along with the Annual Report of 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. In line with the Ministry of Corporate Affairs (MCA), the Notice calling the AGM and Annual Report 2025-26 has been uploaded on the website of the Company at https://www.vertexplus.com/global/en/. 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 respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

12. Brief Resume of the Director(s) seeking re-appointment, as required under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 {SEBI (LODR) Regulations, 2015} and Secretarial Standard on General Meeting (SS-2) as amended issued by the Institute of Company Secretaries of India (ICSI) is annexed hereto and forms part of Notice.

13. Members holding shares in dematerialized form are requested to intimate all changes pertaining to their bank details such as bank account number, name of the bank and branch details, MICR code and IFSC code, mandates, nominations, power of attorney, change of address, change of name, e-mail address, contact numbers, etc., to their depository participant (DP). Changes intimated to the DP will then be automatically reflected in the Company's records which will help the Company and the Company's Registrars and Transfer Agents, Skyline Financial Services Private Limited ('the RTA") to provide efficient and better services. The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their depository participants with whom they are maintaining their demat accounts.

14. Any person holding shares in physical form and non-individual shareholders, who acquires shares of the Company and becomes member of the Company after the notice is sent through e-mail and holding shares as of the cut-off date i.e. 22nd September,2026 may obtain the login ID and password by sending a request at evoting@nsdl.co.in or Issuer/RTA. However, if you are already registered with NSDL for remote e-voting, then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/Password" or "Physical User Reset Password" option available on www.evoting.nsdl.com or call on 022 - 4886 7000 and 022 - 2499 7000. In case of Individual Shareholders holding securities in demat mode who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date i.e. 22nd September,2026 may follow steps mentioned in the Notice of the AGM under "Access to NSDL e-Voting system".

15. As per Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, the company has designated email ID: compliance@vertexplus.com of the grievance redressal division/ compliance officer exclusively for the purpose of registering complaints by investors. ors. Investors are requested to send their communication on designated email-id: compliance@vertexplus.com.

16. The facility for voting during the AGM will also be made available. Members 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

17. The Board of Directors of the Company has appointed Mr. Vivek Sharma, a Practicing Company Secretary (Membership No. FCS 10663), Partner, M/s. MSV & Associates as the Scrutinizer to scrutinize the physical voting and remote e-voting process in a fair and transparent manner and he has communicated his willingness to be appointed and will be available for the same purpose.

18. 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, NSDL and RTA, and will also be displayed on the Company's website www.vertexplus.com

19. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant, and holdings should be verified from time to time.

20. Members joining the meeting through VC who have not already cast their vote by means of remote e-voting shall be able to exercise their right to vote through e-voting at the AGM. The Members who have cast their vote by remote e-voting prior to the AGM may also join the AGM through VC but shall not be entitled to cast their vote again.

21. Members seeking any information with regard to the accounts or any matter to be placed at the AGM or who would like to ask questions or registered themselves as Speaker, are requested to write to the Company mentioning their name demat account number/folio number, email id, mobile number at compliance@vertexplus.com on or before Friday, September 25, 2026, so as to enable the management to keep the information ready. The

Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

22. 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.

23. The Company's Registrar and Transfer Agent for its Share Registry Work (Physical and Electronic) is Skyline Financial Services Private Limited having their office at D-153A, 1st Floor, Okhla Industrial Area Phase-I, New Delhi – 110020, India.

24. There is no record date for the purpose of Dividend as the same is not recommended by the Board of Directors for the financial year 2025-26.

VOTING THROUGH ELECTRONIC MEANS:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on 25th September 2026 at 9:00 A.M. IST and ends on 28th September 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 22nd day, September 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday, September 22nd, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

In terms of SEBI circular 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.

Login method for Individual shareholders holding securities in demat mode is given below:

TYPE OF SHAREHOLDERS · LOGIN METHOD

Individual Shareholders holding securities in demat mode with NSDL.

1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IdeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
3. If you are 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
4. 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 i.e. NSDL and you will be redirected to e-

Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

NSDL Speede — scan to download the mobile application.

Individual Shareholders holding securities in demat mode with CDSL

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 Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password.

2. After successful login the Easi / Easiest 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. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the 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) login through their depository participants

You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL 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. NSDL and CDSL.

LOGIN TYPE	HELPDESK DETAILS
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at 022 - 4886 7000 and 022 - 2499 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode. to Log-in to NSDL e-Voting website?

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, your

Password/OTP and a Verification Code as shown on the screen. Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical Your User ID is a) For Members who hold shares in demat account with NSDL. 8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300 and Client ID is 12 then your user ID is IN30012. b) For Members who hold shares in demat account with CDSL. 16 Digit Beneficiary ID For example if your Beneficiary ID is 12 then your user ID is 12 c) For Members holding shares in Physical Form. EVEN Number followed by Folio Number registered with the company for example if folio number is 001 and EVEN is 101456 then user ID is 101456001

Password details for shareholders other than Individual shareholders are given below:

If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password', and the system will force you to change your password. How to retrieve your 'initial password'? If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'. If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.

If you are unable to retrieve or have not received the "Initial password" or have forgotten your password: Click on "Forgot User Details/Password?" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com. Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com. If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc. Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

Now, you will have to click on “Login” button.

After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

How to Log-in to NSDL e-Voting website?

1. After successful login, you can see link of "VC" placed under "Join meeting" menu against company name.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join Meeting”.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

8. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csviveksharma9@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
9. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will

need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

10. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 and 022 - 2499 7000 or send a request to (Ms. Prajakta Pawle) at evoting@nsdl.co.in Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

11. In case shares are held in physical mode please provide 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 compliance@vertexplus.com

12. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to compliance@vertexplus.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e.

13. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.

14. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC 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 in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of “VC” placed under “Join meeting” menu against company name. You are requested to click on VC link placed under Join Meeting menu. The link for VC will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. 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.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at compliance@vertexplus.com. The same will be replied by the company suitably.

6. Submission of questions/queries prior to AGM: As the AGM is being conducted through VC / OAVM, for the smooth conduct of proceedings of the AGM. Members are encouraged to express their views / send their queries in advance mentioning their name demat account number/folio number, email id, mobile number at compliance@vertexplus.com Questions/ queries received by the Company till 05:00 p.m. (IST) on Tuesday, September 22, 2026, shall only be considered and responded during the AGM. The Company reserves the right to restrict

the number of questions and number of speakers, as appropriate for the smooth conduct of the AGM.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 AND ADDITIONAL INFORMATION AS REQUIRED UNDER THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND CIRCULARS ISSUED THEREUNDER

ITEM NO. 3

The Board of Directors of the Company ("the Board"), at its meeting held on August 27, 2026, based on the recommendation of the Nomination and Remuneration Committee ("NRC"), has approved the re-appointment of Mr. Sandeep Kumar Pahariya (DIN: 00514815) as the Managing Director of the Company for a further period of five (5) years, commencing from September 05, 2027 up to September 04, 2032, not liable to retire by rotation, subject to the approval of the shareholders at the ensuing Annual General Meeting.

Mr. Sandeep Kumar Pahariya's current term of office as Managing Director expires on September 04, 2027. In accordance with Section 196(2) of the Companies Act, 2013, this resolution may not be placed before the members earlier than one year before the expiry of his current term. Accordingly, this resolution is being placed before the members at the ensuing Annual General Meeting to be held on September 29, 2026.

Mr. Sandeep Kumar Pahariya (DIN: 00514815) has been associated with the Company since incorporation and has significantly contributed towards its growth and business development. With over 26 years of IT industry experience, he has strengthened the Company’s operational and business capabilities. His leadership has driven successful expansion initiatives, improved production efficiency, and enhanced overall management processes. By guiding the core team with clarity and motivation, he has helped the Company to navigate challenges effectively and achieve consistent progress. His contributions have been pivotal in shaping the Company’s continued growth and long-term development. The Board considers his continued association would be beneficial in steering the Company towards sustained growth.

As per Section 197 and other applicable provisions of the act, the managerial remuneration payable to any one managing director or whole-time director or manager shall not exceed 5% of the net profits of the Company and if there is more than one such director remuneration shall not exceed 10% of the net profits of the company.

Accordingly, the approval of the members is being sought by way of Special Resolution for terms of re-appointment and remuneration payable to Mr. Sandeep Kumar Pahariya (DIN: 00514815), Managing Director not exceeding Rs. 6,25,000 (Rupees Six Lakhs Twenty-five Thousand Only) per Month, at ensuing Annual General Meeting. In case the Company has no profits or its profits are inadequate, then the remuneration shall be paid to him in accordance with the provisions of the Companies Act, 2013 read with Schedule V of the Act.

As the Company has incurred losses / had no profits or inadequate profits (as computed under Section 198 of the Act) for the financial year 2025-26. In view thereof, to the extent the remuneration proposed to be paid to Mr. Sandeep Kumar Pahariya exceeds, or may exceed, the limits otherwise applicable under Section 197 of the Act, it is proposed for approval under Section 197(3) read with Section II of Part II of Schedule V of the Act, as set out in the Resolution above. Members' attention is drawn to the disclosures required under Section II of Part II of Schedule V, set out below:

The terms and conditions of his re-appointment, including remuneration, are in accordance with the provisions of Sections 196, 197, 198, 203 read with Schedule V and other applicable provisions of the Companies Act, 2013, and the rules made thereunder. In the opinion of the Board of Directors of the Company, considering the valuable contribution, commitment, guidance and services being rendered by Mr. Sandeep Kumar Pahariya (DIN: 00514815), for the sustained growth of the Company, it is proposed to seek members' approval it is proposed to seek the members' approval for his re-appointment and continuance as Managing Director, on the remuneration decided by the Board as set out above.

Mr. Sandeep Kumar Pahariya is interested in this resolution to the extent of his own re-appointment and the remuneration proposed therein. Mrs. Niru Pahariya and Mr. Samyak Jain, relatives of Mr. Sandeep Kumar Pahariya, are interested in the resolution to the extent of their shareholding, if any, in the Company. None of the Directors, Key Managerial Personnel or their relatives thereof are in any way financially or otherwise concerned or interested in the passing of this Special Resolution as set out at Item No. 3 of this notice except and to the extent of their shareholding in the Company.

The relevant details as required under Section II Part II of Schedule V to the Companies Act, 2013 are provided hereunder;

I. GENERAL INFORMATION:

i. Nature of Industry: -

Information Technology Industry

ii. Date or Excepted date of Commencement of Commercial Production

The Company commenced business from the date of its incorporation on 20th October,2010.

iii. In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus

Not Applicable

iv. Financial performance based on given indicators

Particulars 2025-26 (Rs.in Lakhs) 2024-25 (Rs.in Lakhs) 2023-24 (Rs.in Lakhs) Total Revenue 2187.63 1791.03 1821.89 Profit before Tax (PBT) (466.12) 114.46 100.50 Net Profit After Tax (468.34) 85.65 71.52 Net Worth 1983.59 2451.93 2366.28

v. Foreign investments or collaborations, if any

The Company has not entered any foreign collaborations.

Information about the appointee:

i. Background details, Past remuneration, Recognition or awards, Job profile and her suitability and Remuneration proposed

Details have been stated above in explanatory statement read with Annexure A thereof for the Item Nos. 3 of the Notice.

ii. Comparative remuneration Profile with respect to Industry, Size of the Company, Profile of the position and person

Having regard to the size and scale of operations, performance and business of the Company, the diverse mix of skills, expertise and acumen that Mr. Sandeep Kumar Pahariya brings as Managing Director, the prevailing external business environment, and the increased responsibilities and duties of a Managing Director under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board/Committee is of the view that the remuneration proposed to be paid to him is commensurate with industry standards and reasonable having regard to his role and contribution to the Company.

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

Spouse of Mrs. Niru Pahariya and Father of Mr. Samyak Jain

Other Information:

i. Reasons of loss or inadequate profits:

During the financial year 2025-26, the Company's operating, administrative and project costs increased, while it continued to invest in operational working capital and in initiatives to support its growth. As a result, the Company was unable to achieve its expected level of profitability, leading to inadequate profits for the year.

ii. Steps taken or proposed to be taken for improvement

The management is committed to implementing several key strategies to reduce cost and to boost profitability and operational efficiency.

iii. Expected increase in productivity and profit in measurable terms

Being in the IT industry, the Company is focusing on strengthening its core competencies and has taken initiatives to improve its position vis-à-vis competing organizations, and will continue its endeavour to increase the turnover of the Company so as to improve profitability. In addition, the Company has made certain strategic management, which are expected to result in further cost reduction, thereby contributing to profitability in the years to come.

It is hereby confirmed that the Company has not committed any default in payment of dues to any bank or public financial institution or any other secured creditors.

ITEM NO. 4

The Board of Directors of the Company ("the Board"), at its meeting held on August 27, 2026, based on the recommendation of the Nomination and Remuneration Committee ("NRC"), has approved the re-appointment of Mrs. Niru Pahariya (DIN: 00838390) as Whole-time director of the Company, for a further period of five (5) years commencing from September 05, 2027, to September 04, 2032, liable to retire by rotation, subject to the approval of the shareholders at the ensuing Annual General

Meeting. Mrs. Niru Pahariya 's current term of office as Whole-time director expires on September 04, 2027. In accordance with Section 196(2) of the Companies Act, 2013, this resolution may not be placed before the members earlier than one year before the expiry of her current term. Accordingly, this resolution is being placed before the members at the ensuing Annual General Meeting to be held on September 29, 2026.

Mrs. Niru Pahariya (DIN: 00838390) has been associated with the Company since incorporation and has significantly contributed towards its growth and business development. She possesses over 12 years of experience in administration and human resources. She holds a bachelor’s degree in commerce and a Diploma in Naturopathy and Yoga. her leadership has driven successful expansion initiatives, improved production efficiency, and enhanced overall management processes. By guiding the core team with clarity and motivation, she has helped the Company to navigate challenges effectively and achieve consistent progress. her contributions have been pivotal in shaping the Company’s continued growth and long-term development. The Board considers her continued association would be beneficial in steering the Company towards sustained growth.

As per Section 197 and other applicable provisions of the act, the managerial remuneration payable to any one managing director or whole-time director or manager shall not exceed 5% of the net profits of the Company and if there is more than one such director remuneration shall not exceed 10% of the net profits of the company.

Therefore, the approval of the members is being sought by way of Special Resolution for terms of appointment and remuneration payable to Mrs. Niru Pahariya (DIN: 00838390), Whole-time director of Rs. 3,75,000 (Rupees Three Lakhs Seventy-five Thousand Only) per month, in ensuing General Meeting. In case the Company has no profits or its profits are inadequate, then the remuneration shall be paid to her in accordance with the provisions of the Companies Act, 2013 read with Schedule V of the Act.

As the Company has incurred losses / had no profits or inadequate profits (as computed under Section 198 of the Act) for the financial year 2025-26. In view thereof, to the extent the remuneration proposed to be paid to Mrs. Niru Pahariya exceeds, or may exceed, the limits otherwise applicable under Section 197 of the Act, it is proposed for approval under Section 197(3) read with Section II of Part II of Schedule V of the Act, as set out in the Resolution above. Members' attention is drawn to the disclosures required under Section II of Part II of Schedule V, set out below:

The terms and conditions of her re-appointment, including remuneration, are in accordance with the provisions of Sections 196, 197, 198, 203 read with Schedule V and other applicable provisions of the Companies Act, 2013, and the rules made thereunder. In the opinion of the Board of Directors of the Company, considering the valuable contribution, commitment, guidance and services being rendered by Mrs. Niru Pahariya (DIN: 00838390), for the sustained growth of the Company, it is proposed to seek members' approval for the re-appointment and continuance of Mrs. Niru Pahariya (DIN: 00838390), as Whole-time director, on the remuneration decided by the Board as set out above.

Mrs. Niru Pahariya, interested in the resolution to the extent of her own re-appointment and the remuneration proposed therein. Mr. Sandeep Kumar Pahariya and Mr. Samyak Jain, relatives of Mrs. Niru Pahariya, are interested in the resolution to the extent of their shareholding, if any, in the Company. None of the Directors, Key Managerial Personnel or their relatives thereof are in any way financially or otherwise concerned or interested in the passing of this Special Resolution as set out at Item No. 4 of this notice except and to the extent of their shareholding in the Company.

The relevant details as required under Section II Part II of Schedule V to the Companies Act, 2013 are provided hereunder;

I. GENERAL INFORMATION: - ·

i. Nature of Industry: -

Information Technology Industry

ii. Date or Excepted date of Commencement of Commercial Production

The Company commenced business from the date of its incorporation on 20th October,2010.

iii. In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus

Not Applicable

iv. Financial performance based on given indicators

Particulars 2025-26 (Rs.in Lakhs) 2024-25 (Rs.in Lakhs) 2023-24 (Rs.in Lakhs) Total Revenue 2187.63 1791.03 1821.89 Profit before Tax (PBT) (466.12) 114.46 100.50 Net Profit After Tax (468.34) 85.65 71.52 Net Worth 1983.59 2451.93 2366.28

v. Foreign investments or collaborations, if any

The Company has not entered any foreign collaborations.

Information about the appointee:

i. Background details, Past remuneration, Recognition or awards, Job profile and her suitability and Remuneration proposed

Details have been stated above in explanatory statement read with Annexure A thereof for the Item Nos. 4 of the Notice.

ii. Comparative remuneration Profile with respect to Industry, Size of the Company, Profile of the position and person

Having regard to the size and scale of operations, performance and business of the Company, the diverse mix of skills, expertise and acumen that Mrs. Niru Pahariya brings as Whole time director, the prevailing external business environment, and the increased responsibilities and duties of a Managing Director under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board/Committee is of the view that the remuneration proposed to be paid to him is commensurate with industry standards and reasonable having regard to his role and contribution to the Company.

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

Spouse of Mr. Sandeep Kumar Pahariya and Mother of Mr. Samyak Jain

Other Information:

i. Reasons of loss or inadequate profits:

During the financial year 2025-26, the Company's operating, administrative and project costs increased, while it continued to invest in operational working capital and in initiatives to support its growth. As a result, the Company was unable to achieve its expected level of profitability, leading to inadequate profits for the year.

ii. Steps taken or proposed to be taken for improvement iii. Expected increase in productivity and profit in measurable terms

The management is committed to implementing several key strategies to boost profitability and operational efficiency.

iii. Expected increase in productivity and profit in measurable terms

Being in the IT industry, the Company is focusing on strengthening its core competencies and has taken initiatives to improve its position vis-à-vis competing organizations, and will continue its endeavour to increase the turnover of the Company so as to improve profitability. In addition, the Company has made certain strategic management, which are expected to result in further cost reduction, thereby contributing to profitability in the years to come.

It is hereby confirmed that the Company has not committed any default in payment of dues to any bank or public financial institution or any other secured creditors.

Annexure -A to the Notice

Details of Directors seeking re-appointment/appointment/revision in terms of remuneration pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Secretarial Standard-2.

Details/brief profile of directors including directors retiring by rotation, seeking appointment/re-appointment, etc., at the annual general meeting are as follows:

PARTICULAR	MRS. NIRU PAHARIYA	MR. SANDEEP KUMAR PAHARIYA
Date of Birth	04/09/1978	16/12/1977
DIN	00838390	00514815
Qualifications	Bachelor of Commerce	Master Of Business Administration
Expertise in specific functional areas	She holds bachelor's degree in commerce and Diploma in Naturopathy and Yoga. She was originally appointed on the Board on October 20, 2010, as Director and further designated as the Whole-Time Director of the Company on September 05, 2022, for a period of 5 years	Mr. Sandeep Kumar Pahariya (DIN: 00514815) has been associated with the Company since incorporation and has significantly contributed towards its growth and business development. With over 26 years of IT industry experience.

PARTICULAR	MRS. NIRU PAHARIYA	MR. SANDEEP KUMAR PAHARIYA
	liable to retire by rotation. She is having of experience of 12 years in administration and human resources.	
Date of First Appointment on the Board Appointment	20/10/2010	20/10/2010
Terms and conditions of Appointment-Reappointment	Executive, whole-time director liable to retire by rotation	Managing Director, not liable to retire by rotation
Directorships held in other listed companies (excluding foreign companies and Section 8 companies)	1. VertexPlus Softwares Private Limited 2. Acmecore Ventures Private Limited 3. Acmecore Consulting Private Limited 4. Sprink Media Private Limited 5. Securecurve Private Limited	1. VertexPlus Softwares Private Limited 2. Acmecore Ventures Private Limited 3. Acmecore Consulting Private Limited 4. Sprink Media Private Limited 5. Securecurve Private Limited
Memberships/ Chairmanships of committees of other public companies (includes only Audit Committee and Stakeholders' Relationship Committee.)	NIL	NIL
Chairperson/ Members of the Statutory Committee (s) of Board of Directors of the Company as on date	Member of the Stakeholders Relationship Committee	Member of Audit Committee
Number of shares held in the Company	15,95,000 Equity Share amounting to 29.11 % of paid-up capital	24,00,000 Equity Share amounting to 43.80 % of paid-up capital
Relationships with other Directors, Manager and other Key Managerial personnel	Spouse of Mr. Sandeep Kumar Pahariya and Mother of Mr. Samyak Jain	Spouse of Mrs. Niru Pahariya and Father of Mr. Samyak Jain
Details of remuneration paid /	36,00,000 per annum	48,00,000

PARTICULAR	MRS. NIRU PAHARIYA	MR. SANDEEP KUMAR PAHARIYA
sought to be paid		
Details of proposed remuneration	375000 per Month	625000 per Month
Number of meetings of the Board attend during the year	5	5
Listed entities from which the Director has resigned in the past three years	NIL	NIL
The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	The capabilities required for being the director is having vast experience in the industry in which the company operates.	The capabilities required for being the director is having vast experience in the IT industry in which the company operates.

By order of the Board of Directors

For VertexPlus Technologies Limited

Date: 27.08.2026

Place: Jaipur

Sandhaya Sharma

Company Secretary

M.No: A75181

Registered Office:

B-19, Ground Floor, 10-B Scheme,

Gopalpura Road, Jaipur, Rajasthan 302018, India

Tel-91-0141-6622200/02,

Web: https://www.vertexplus.com; Email: - compliance@vertexplus.com

CIN- U72200RJ2010PLC033131

05

SECTION FIVE

Board's Report

05

Board's Report

SECTION FIVE

To

The Shareholders,

Your Directors have pleasure in presenting the 16th (Sixteenth) Annual Report of VertexPlus Technologies Limited together with the Audited Financial Statements of your Company for the financial year ended March 31, 2026.

FINANCIAL RESULTS:

Pursuant to and in compliance with the provisions of Section 134(3) read with Rule 8 of the Accounts Rules, the standalone financial performance of the Company for the financial year ended on March 31, 2026, is summarized below:

BASED ON STANDALONE FINANCIAL STATEMENT: -

(Amount in Lakhs)

PARTICULARS	CURRENT YEAR (2025-26)	PREVIOUS YEAR (2024-25
Revenue from Operations	2178.60	1760.67
Other Income (net)	9.03	30.36
Total income	**2187.63**	**1791.03**
Less:		
Operating & Administrative expenses	2520.02	1583.28
Profit Before Depreciation Interest & Tax	(332.39)	207.76

PARTICULARS	CURRENT YEAR (2025-26)	PREVIOUS YEAR (2024-25
Less:		
Depreciation and amortization expense	62.38	50.44
Finance costs	71.36	42.86
Profit before exceptional item and tax	(466.12)	114.46
Exceptional item		
Profit before tax (PBT)	(466.12)	114.86
+/- Tax expense:		
Current Tax	0.00	25.22
Deferred Tax	2.22	3.59
Profit after tax for the year (PAT)	(468.34)	85.65

BASED ON CONSOLIDATED FINANCIAL STATEMENTS:

(Amount in Lakhs)

PARTICULARS	CURRENT YEAR (2025-26)	PREVIOUS YEAR (2024-25)
Revenue from Operations	2265.27	1834.26
Other Income (net)	9.03	31.63
Total income	**2274.30**	**1865.89**
Less:		
Operating & Administrative expenses	2600.52	1655.26
Profit Before Depreciation Interest & Tax	(326.22)	210.62
Less:		
Depreciation and amortization expense	62.38	50.44
Finance costs	71.87	43.01

PARTICULARS	CURRENT YEAR (2025-26)	PREVIOUS YEAR (2024-25)
Profit before exceptional item and tax	(460.46)	117.17
Exceptional item		
Profit before tax (PBT)	(460.46)	117.17
+/- Tax expense:		
Current Tax	0.00	25.22
Deferred Tax	2.22	3.59
Profit after tax for the year (PAT)	(462.68)	88.36

AN OVERVIEW OF THE COMPANY AFFAIRS AND OPERATIONS:

During the year under review, the Standalone Revenue from Operations of your Company stood at Rs. 2,178.60 Lakhs as against Rs. 1,760.67 Lakhs in the previous financial year, reflecting a growth in the Company's operating revenue. However, on account of increased in operations, administration and project cost, the Company reported a Loss before Depreciation, Interest & Tax of Rs. (326.22) Lakhs during the year, as against a Profit of Rs. 210.62 Lakhs in the previous year. Consequently, the Company incurred a Loss after Tax of Rs. (468.34) Lakhs for the financial year 2025-26.

Detailed report on operations of and structure of Business of the Company has been included in Management Discussion and Analysis Report, which forms part of this Annual Report.

During the financial year 2025-2026, The consolidated revenue of the company from Operations is Rs. 2265.27 lacs as compared to Rs. 1834.26 lacs in the previous year and the consolidated profit before tax of the company is Rs. (460.46) lacs as compared to the Profit on of Rs. 117.17 lacs in the previous year.

The Board is taking necessary steps to improve the operational efficiency and profitability of the Company in the ensuing financial year. A detailed review of the operations and business structure of the Company, along with an analysis of the factors impacting performance, has been provided in the Management Discussion and Analysis Report, which forms part of this Annual Report.

CHANGE IN NATURE OF THE BUSINESS:

During the year, there was no change in the nature of business of the Company, and it continues to concentrate on its current business.

SHARE CAPITAL:

1. Authorized Capital: The Authorized Share Capital of the Company as on March 31, 2026, stood at Rs 6,00,00,000/- (Rupees Six Crores Only) divided into 60,00,000 shares of Rs 10/- each.
2. Issued/Subscribed/Paid up Capital: The issued, subscribed and paid-up share capital of the Company as on March 31, 2026, stood Rs 5,47,96,000 (Five crore Forty-Seven Lakh Ninety-Six Thousand Only) divided into 54,79,600 shares (Fifty-Four Lakhs Seventy-Nine Thousand Six Hundred Only) of Rs 10/- each.

During the year under review, there was no change in the Company’s capital structure.

During the year, the Company has not issued any equity share with differential voting rights hence the disclosure under Rule 4 (4) of the Companies (Share Capital and Debentures) Rules, 2014 is not applicable.

DIVIDEND:

During the financial year under review, the Board has not recommended any dividend.

TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND:

Pursuant to the provisions of Section 124 of the Companies Act, 2013 ("the Act") read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), dividends remaining unpaid or unclaimed for a period of seven consecutive years are required to be transferred by the Company to the Investor Education and Protection Fund ("IEPF") established by the Central Government. Further, the shares in respect of which dividends have remained unpaid or unclaimed for seven consecutive years or more are also required to be transferred to the demat account of the IEPF Authority in accordance with the provisions of the Act and the Rules.

During the financial year under review, there were no unpaid or unclaimed dividends or corresponding shares that were required to be transferred to the Investor Education and Protection Fund (IEPF) pursuant to the provisions of the Companies Act, 2013 and the Rules made thereunder.

TRANSFER TO RESERVES:

The Company has not transferred any amount to the General Reserve Account during the reporting period. Further, the loss during the year amounting to Rs 468.34 Lakhs is transferred to Reserves and Surplus Account of the Company.

DEPOSITS FROM PUBLIC:

During the financial year, the Company has not accepted deposits from the public falling within the ambit of Sections 73 and 76 of the Act read with the Companies (Acceptance of Deposits) Rules, 2014 and hence no amount on account of principal or interest on public deposits was outstanding as on the date of the Balance Sheet.

DISCLOSURE IN REFERENCE OF SUB RULE 1 CLAUSE (C) SUB CLAUSE (VIII) OF RULE 2 OF COMPANIES (ACCEPTANCE OF DEPOSITS) RULES 2014

During the period under review, the Company has accepted certain unsecured borrowings from its director Mr. Sandeep Kumar Pahariya. These borrowings do not fall within the purview of ‘deposits’ as defined under the applicable provisions of the Companies Act, 2013 and the relevant Rules framed thereunder. The Company has also obtained the requisite declarations from the concerned Director confirming that the funds provided to the Company were not sourced, directly or indirectly, through any borrowings or loans or deposits from others. The details of such unsecured loans are appropriately disclosed in the audited financial statements of the Company, read together with the notes to accounts on Related Party Disclosures forming part of the financial statements.

DEMATERIALISATION OF EQUITY SHARES

As on March 31, 2026, 54,79,600 equity shares are held in dematerialized form, which constitutes 100% of total shareholding.

MATERIAL CHANGES AND COMMITMENTS:

There are no material change and commitments affecting the Financial Position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relates and the date of the report.

STATEMENT OF UTILIZATION OF FUNDS RAISED THROUGH IPO UNDER REGULATIONS 32 (1) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

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) in the utilization of public issue proceeds from the objects as stated in the prospectus dated March 09th, 2023.
- There has been no variation(s) in the use of proceeds from the objects stated in the prospectus dated March 09th, 2023.

FINANCIAL STATEMENTS

The financial statement is prepared under the historical cost convention on the "Accrual Concept" and Going Concern assumption of accountancy in accordance with the generally accepted accounting principles in India and are in compliance with the Accounting Standards as prescribed by Companies (Accounting Standards) Rules, 2021 and with the relevant provisions of the Companies Act, 2013 and rules made there under.

The estimate and judgement relating to the Financial Statements are made on a prudent basis, so as to reflect in a true and fair manner, the form and substance of transactions and reasonably present the Company's state of affairs, profits and cash flows for the year ended 31st March 2026.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO CONSERVATION OF ENERGY:

Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder:

PARTICULARS	REMARKS
CONSERVATION OF ENERGY:	
the steps taken or impact on conservation of energy;	The Corporation is taking due care for using electricity in the office and its sites. The Corporation usually takes care for optimum utilization of energy. We are trying to minimize use of energy by using good rated and energy efficient appliances in factory as well as office premises.
the capital investment on energy conservation equipments;	
the steps taken by the company for utilizing alternate sources of energy;	
TECHNOLOGY ABSORPTION:	
the efforts made towards technology absorption;	NIL
the benefits derived like product improvement, cost reduction, product development or import substitution;	NIL
in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- (a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed; (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; Not applicable since 5 years period is over	NIL
the expenditure incurred on Research and	During the financial year, the Company

PARTICULARS	REMARKS
Development	has not spent any amount towards research & development activity.
FOREIGN EXCHANGE EARNINGS AND OUTGO:	
The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows	Inflow: 66.29_Lakhs Outflow: 11.22_ Lakhs

DETAILS OF SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The Company is having one subsidiary company named VertexPlus Technologies Pte. Ltd., incorporated in Singapore. The Company holds 80% of the issued capital of SGD 1,00,000 i.e. SGD 80,000 in the subsidiary company.

Pursuant to the provisions of Section 129(3) of the Act, a statement containing the salient features of financial statements of the Company's subsidiaries in Form No. AOC-1 is attached to the financial statements of the Company.

Further, pursuant to the provisions of Section 136 of the Act, the financial statements of the Company, consolidated financial statements along with relevant documents and separate audited financial statements in respect of subsidiaries, are available on the Company's website.

RISK MANAGEMENT AND INTERNAL FINANCIAL CONTROL SYSTEM:

As a global enterprise, the company is exposed to a range of external as well as internal risks that have a significant impact on its performance. In order to efficiently manage such risk, the Company has established a well-defined process of risk management, wherein the identification, analysis and assessment of the various risks, measuring of the probable impact of such risks, formulation of risk mitigation strategy and implementation of the same takes place in a structured manner. Though the various risks associated with the business cannot be eliminated completely, all efforts are made to minimize the impact of such risks on the operations of the Company. Our robust internal control system, for minimizing the risk, propels our culture of informed and responsible risk handling for attaining the organizational objectives with optimum utilization of resources. The details in respect of internal financial control and their adequacy are included in the Management Discussion and Analysis, which is a part of this report

TRANSACTIONS WITH RELATED PARTIES:

All contracts/transactions entered into by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis.

All Related Party Transactions are placed before the Audit Committee for review and approval. Prior omnibus approval is obtained for Related Party Transactions for transactions which are of repetitive nature and entered in the ordinary course of business and are at arm's length. All Related Party Transactions are subjected to independent review by a reputed accounting firm to establish compliance with the requirements of Related Party Transactions under the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The policy on Materiality of Related Party Transactions and also on dealing with related party transactions as approved by the Audit Committee and the Board of Directors are displayed on the Company's website https://www.vertexplus.com/policies/

Details of related party transactions for the year under review are given in Form AOC-2 as Annexure–I to this report.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:

During the Financial Year 2025-26, the particulars of Loans given, Guarantees given and Investments made and securities provided as per section 186 of the act along with the purpose for which the loan or guarantee, security provided to be utilized by the receipt are provided in the audited financial statements of the Company read with noted on accounts forming part of the financial statements.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

1. Board of Directors

The Board of the Company is a balanced one with an optimum mix of Executive and Non-Executive Directors and comprises of Five (05) Directors; Two Executive Director, Three Non-Executive Director out of which two are Independent Directors. They show active participation at the board and committee meetings, which enhances the transparency and adds value to their decision making.

As on the date of this report, the Board of the company constitutes of the following directors and KMPs:

Sr. No.	Name of Director/KMPs	DIN/PAN	Designation	Date of Appointment
1.	Sandeep Kumar Pahariya	00514815	Chairman cum Managing Director	20/10/2010
2.	Niru Pahariya	00838390	Whole-time Director	20/10/2010
3.	Samyak Jain	09607595	Non-Executive Director	16/05/2022
4.	Nitin Bhatt	09712396	Non-Executive Director Independent Director	05/09/2022
5.	Manoj Kumar Upadhyay	09712723	Non-Executive Director Independent Director	05/09/2022
6.	Sonakshi Jain	APPPJ8458K	CFO	20/09/2022
7.	Sandhya Sharma	MACPS9885H	Company Secretary and Compliance Officer	16/01/2025

2. Change in Designation

During the year under review, there was no change in designation of any of the Directors of the Company.

3. Independent Directors

During the year under review, the Company has Mr. Nitin Bhatt (DIN: 09712396) and Mr. Manoj Kumar Upadhyay (DIN: 09712723) as Independent Directors of the company. During the year under review, the non-executive directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission and reimbursement of expenses, if any.

Declaration by Independent Directors

All the Independent Directors have given their declarations under section 149 (6) and section 149 (7) of the Companies Act, 2013 and the Rules made there under. In the opinion of the Board, the Independent Directors fulfil the conditions relating to their status as an Independent Director as specified in section 149 of the Companies Act, 2013 read with rules made there under as well as Regulation 16(1)(b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force).

Certificate of Practicing Company Secretary

The Company has obtained a certificate from M/s MSV & Associates, Practicing Company Secretary, Jaipur stating that none of the Directors on the Board of the Company have been debarred/ disqualified from being appointed /continuing as Directors of any company, by the SEBI and Ministry of Corporate Affairs or any such Statutory authority, under Annexure- V

4. Key Managerial Personnel

In accordance with the provisions of Section 2(51) read with Section 203 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, there was no change in the Key Managerial Personnel of the Company during the Financial Year 2025–26.

5. Retire by Rotation

Pursuant to Sections 149, 152 and other applicable provisions of the Companies Act, 2013, one-third of the directors of the company are liable to retire by rotation, and if eligible, they can offer themselves for the re-appointment. In this Annual General Meeting Mrs. Niru Pahariya (DIN: 00838390) Director of the Company is liable to retire by rotation and being eligible to offer herself for re-appointment.

A resolution seeking shareholders' approval for their appointment/re-appointment along with other required details forms part of the Notice.

Changes after the closure of Financial Year: Proposed Re- appointments at the 16th Annual General Meeting

6. Re-appointment of Mr. Sandeep Kumar Pahariya (DIN: 00514815) as the Managing Director: In accordance with the provision of section 196, 203 of the Companies Act,2013 and the Article of Association of the Company, the term of Mr. Sandeep Kumar Pahariya as Managing Director is going to expire on 04th day of September, 2027. The board on recommendation of the Nomination and Remuneration Committee of the Company has proposed his re-appointment as Chairman cum Managing Director to the shareholders of the Company in upcoming 16th Annual General Meeting for a further period of 5 (Five) consecutive years commencing from 05th September 2027.

7. Re-appointment of Mrs. Niru Pahariya (DIN: 00838390) as Whole-time director: In accordance with the provision of section 196, 203 of the Companies Act,2013 and the Article of Association of the Company, the term of Mrs. Niru Pahariya as Whole-time director is going to expire on 04th day of September, 2027. The board on recommendation of the Nomination and Remuneration Committee of the Company has proposed her re- appointment to the

shareholders of the Company in upcoming 16th Annual General Meeting for a further period of 5 (Five) consecutive years commencing from 05th September 2027.

BOARD EVALUATION

Pursuant to the provisions of the Companies Act, 2013 and the corporate governance requirements as prescribed by the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("SEBI Listing Regulations") The Board has adopted a process for evaluating its performance and effectiveness as well as that of its committees and carried out an annual evaluation of its own performance, Board Committees and the Directors individually. The Board and the Nomination & Remuneration Committee reviewed the performance of the individual Directors on the basis of the criteria and framework adopted by the Board. The evaluation criteria included various aspects such as, functionality of Board, compositions, process & procedures including adequate & timely information, attendance, delegation of responsibility, decision making, roles & responsibility including monitoring, benchmarking, feedback relationship with the stakeholders and as provided by the Guidance Note on Board Evaluation issued by SEBI time to time. In a separate meeting of the Independent Directors, performance of the Non-Independent Directors, the Board as a whole and the Chairman was also evaluated, on the basis of pre-set criterion. During the year, Board Evaluation cycle was completed by the Company internally which included the Evaluation of the Board as a whole, Board Committees and Peer Evaluation of the Directors. The Board was satisfied with the contribution of directors, in their respective capacities and as a team.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The details of remuneration of Directors, Key Managerial Personnel and employees of the Company as required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 has been set out as Annexure – II to this Report, attached hereto.

The information as per Rule 5(2) and Rule 5(3) of the above-mentioned Rules pertaining to the names of top ten employees and other particulars of employees is provided in a separate annexure. However, as per the provisions of Section 136(1) of the Companies Act and the Rules thereunder, the Annual Report and the financial statements, excluding the aforesaid annexure, are being sent to the Members, and other persons entitled thereto. Any Member interested in obtaining a copy of the said annexure may write to the Company Secretary and Compliance Officer at compliance@vertexplus.com.

NOMINATION AND REMUNERATION POLICY

The policy on nomination and remuneration of Directors, Key Managerial Personnel and other employees has been formulated in terms of the provision of The Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in order to pay equitable remuneration to the Directors, Key Managerial Personnel and employees of the Company and to harmonize the aspiration of human resources consistent with the goals of the Company. The Remuneration Policy has been updated on the website of the Company at https://www.vertexplus.com/policies/

MEETINGS OF BOARD OF DIRECTORS AND COMPLIANCE TO SECRETARIAL STANDARD:

The Board of Directors of the Company met Five (5) times during the year i.e. on, 06.05.2025, 26.05.2025, 27.08.2025, 14.11.2025, 18.02.2026. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013. The Company has complied with the provisions of Secretarial Standard 1 (relating to meetings of the Board of Directors) and Secretarial Standard-2 (relating to General Meetings) during the year.

The attendance of Directors in the Board Meetings held during the year under review are as follows:

SR.NO.	NAME OF DIRECTORS	NO. OF MEETINGS HELD	NO. OF MEETINGS ATTENDED
1.	Sandeep Kumar Pahariya (DIN: 00514815)	5	5
2.	Niru Pahariya (DIN: 00838390)	5	5
3.	Samyak Jain (DIN: 09607595)	5	5
4.	Nitin Bhatt (DIN: 09712396)	5	5
5.	Manoj Kumar Upadhyay (DIN: 09712723)	5	5

MEETINGS OF INDEPENDENT DIRECTORS

The Company's Independent Directors meet at least once in every financial year without the presence of Executive Directors or management personnel. Such meetings are conducted informally to enable Independent Directors to discuss matters pertaining to the Company's affairs and put forth their views to the Lead Independent Director.

During the year under review, the independent directors met on 18th February 2026 inter alia, to discuss:

1. Evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole.
2. Evaluation of the performance of the chairman of the Company, taking into account the views of the Executive and Non- Executive directors.
3. Evaluation of the quality, content and timeliness of flow of information between the management and the board that is necessary for the board to effectively and reasonably perform its duties.
4. Review the mechanism of safeguard the interests of all Stakeholders.

GENERAL MEETINGS:

During the period under review, the Annual general meeting of the company was held on Saturday, 20th September 2025.

BOARD COMMITTEES:

Board Committees play an important role in strengthening the Company's corporate governance framework by enabling focused oversight and timely decision-making. Each Committee functions within its defined terms of reference and delegated authority, with its proceedings regularly reported to the Board. Video and tele-conferencing facilities are available to Committee members, and external experts may be invited whenever required.

During the year under review, the Board had the following mandatory Committees:

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders Relationship Committee

The terms of reference of these Committees are determined by the Board and their relevance reviewed from time to time. Meetings of each of these Committees are convened by the respective Chairman of the Committee. The Board supervises the execution of its responsibilities by the

Committees and is responsible for their action. The minutes and proceedings of the meetings of all Committees are placed before the Board for review. The Minutes of the Committee Meetings are sent to all members of the Committee individually and tabled at the Board Meetings. Following are the details of Board Committees;

1. Audit Committee:

Our Company has constituted the Audit Committee in accordance with Section 177 and other applicable provisions of Companies Act, 2013 read with rule 6 of the Companies (Meetings of Board and its Power) Rules, 2014 and applicable clauses of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any other applicable guidelines. The Committee comprised of 3 members during the financial year.

The detail of the composition of the Audit committee along with their meetings held/attended is as follows:

NAME OF THE DIRECTOR	STATUS IN COMMITTEE	NATURE OF DIRECTORSHIP
Mr. Manoj Kumar Upadhyay	Chairman	Non-Executive Independent Director
Mr. Nitin Bhatt	Member	Non-Executive Independent Director
Mr. Sandeep Kumar Pahariya	Member	Managing Director

The Audit Committee met Five (05) times during the year i.e. on 06.05.2025, 26.05.2025, 27.08.2025, 14.11.2025 and 18.02.2026, Attendance of Directors in Audit Committee during the Board Meeting.

ATTENDANCE AT THE COMMITTEE MEETING HELD ON

Name of Director	Position	06.05.2025	26.05.2025	27.08.2025	14.11.2025	18.02.2026
Mr. Manoj Kumar Upadhyay (Independent Director)	Chairman	Present	Present	Present	Present	Present
Mr. Nitin Bhatt (Independent Director)	Member	Present	Present	Present	Present	Present

Name of Director	Position	06.05.2025	26.05.2025	27.08.2025	14.11.2025	18.02.2026
Mr. Sandeep Kumar Pahariya (Managing Director)	Member	Present	Present	Present	Present	Present

The Company Secretary of our Company shall act as a Secretary to the Audit Committee. The Chairman of the Audit Committee shall attend the Annual General Meeting of our Company to answer shareholder queries. The scope and function of the Audit Committee and its terms of reference shall include the following:

A. Tenure: The Audit Committee shall continue to be in function as a committee of the Board until otherwise resolved by the Board, to carry out the functions of the Audit Committee as approved by the Board.

B. Meetings of the Committee: The committee shall meet at least four times in a year and not more than 120 days shall elapse between any two meetings. The quorum for the meeting shall be either two members or one third of the members of the committee, whichever is higher but there shall be presence of minimum two independent members at each meeting.

C. Role and Powers: The Role of Audit Committee together with its powers as Part C of Schedule II of SEBI Listing Regulation, 2015 as amended and Companies Act, 2013 shall be as under:

1. Oversight of the listed entity’s financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval;
5. Reviewing, with the management, the half yearly financial statements before submission to the board for approval, with particular reference to;
    - matters required to be included in the director’s responsibility statement to be included in the board’s report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;

- changes, if any, in accounting policies and practices and reasons for the same;
- major accounting entries involving estimates based on the exercise of judgment by management;
- significant adjustments made in the financial statements arising out of audit findings;
- compliance with listing and other legal requirements relating to financial statements;
- disclosure of any related party transactions;
- modified opinion(s) in the draft audit report;

6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;
7. Reviewing and monitoring the auditor’s independence and performance, and effectiveness of audit process;
8. Approval or any subsequent modification of transactions of the listed entity with related parties;
9. Scrutiny of inter-corporate loans and investments;
10. Valuation of undertakings or assets of the listed entity, wherever it is necessary;
11. Evaluation of internal financial controls and risk management systems;
12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
14. Discussion with internal auditors of any significant findings and follow up there on;
15. The Audit Committee may call for the comments of the auditors about internal control systems, the scope of audit, including the observations of the auditors and review of financial statement before their submission to the Board and may also discuss any related issues with the internal and statutory auditors and the management of the company.

16. Discussing with the statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

17. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

18. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

19. The Audit Committee shall have authority to investigate into any matter in relation to the items specified in section 177(4) of Companies Act 2013 or referred to it by the Board.

20. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

21. To review the functioning of the whistle blower mechanism;

22. Approving the appointment of the Chief Financial Officer (i.e. the whole-time finance director or any other person heading the finance function) after assessing the qualifications, experience and background, etc., of the candidate; and;

23. Audit committee shall oversee the vigil mechanism.

24. Audit Committee will facilitate KMP/auditor(s) of the Company to be heard in its meetings.

25. Carrying out any other function as is mentioned in the terms of reference of the audit committee or containing into SEBI Listing Regulations 2015.

Further, the Audit Committee shall mandatorily review the following:

- Management discussion and analysis of financial condition and results of operations;
- Statement of significant related party transactions (as defined by the audit committee), submitted by management;
- Management letters / letters of internal control weaknesses issued by the statutory auditors;
- Internal audit reports relating to internal control weaknesses; and
- The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.
- Statement of deviations:

- Half-yearly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
- Annual statement of funds utilized for purposes other than those stated in the offer
- document/prospectus/notice in terms of Regulation 32(7).

2. Stakeholders Relationship Committee

Our Company has constituted the Stakeholders Relationship Committee in terms of Section 178 sub section (5) and other applicable provisions of Companies Act, 2013 read with rule 6 of the Companies (Meeting of Board and its Power) Rules, 2014 and applicable clauses of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Committee comprised of 3 members during the financial year. The detail of the composition of the committee along with their meetings held/attended is as follows:

NAME OF THE DIRECTOR	STATUS IN COMMITTEE	NATURE OF DIRECTORSHIP
Mr. Manoj Kumar Upadhyay	Chairman	Non-Executive Independent Director
Mr. Nitin Bhatt	Member	Non-Executive Independent Director
Mrs. Niru Pahariya	Member	Whole Time Director

The Stakeholders Relationship Committee met Two (02) times during the year i.e. on 27.08.2025 and 18.02.2026. Attendance of Directors in Stakeholders Relationship Committee during the Board Meeting.

ATTENDANCE AT THE COMMITTEE MEETING HELD ON

NAME OF DIRECTOR	POSITION	27.08.2025	18.02.2026
Mr. Manoj Kumar Upadhyay	Chairman	Present	Present
Mr. Nitin Bhatt	Member	Present	Present
Mrs. Niru Pahariya	Member	Present	Present

The Company Secretary of our Company shall act as a Secretary to the Stakeholders Relationship Committee. The scope and function of the Stakeholders Relationship Committee and its terms of reference shall include the following:

1. Tenure: The Stakeholders Relationship Committee shall continue to be in function as a committee of the Board until otherwise resolved by the Board, to carry out the functions of the Stakeholders Relationship Committee as approved by the Board.
2. Meetings: The Stakeholders Relationship Committee shall meet at least four times a year with maximum interval of four months between two meetings and shall report to the Board on a quarterly basis regarding the status of redressal of complaints received from the shareholders of the Company. The quorum shall be two members present.
3. Terms of Reference: Redressal of shareholders' and investors' complaints, including and in respect of:
    - Allotment, transfer of shares including transmission, splitting of shares, changing joint holding into single holding and vice versa, issue of duplicate shares in lieu of those torn, destroyed, lost or defaced or where the space at back for recording transfers have been fully utilized.
    - Issue of duplicate certificates and new certificates on split/consolidation/renewal, etc.;
    - Review the process and mechanism of redressal of Shareholders' /Investor's grievance and suggest measures of improving the system of redressal of Shareholders' /Investors' grievances.
    - Non-receipt of share certificate(s), non-receipt of declared dividends, non-receipt of interest/dividend warrants, non-receipt of annual report and any other grievance/complaints with Company or any officer of the Company arising out in discharge of his duties.
    - Oversee the performance of the Registrar & Share Transfer Agent and also review and take note of complaints directly received and resolved them.
    - Oversee the implementation and compliance of the Code of Conduct adopted by the Company for prevention of Insider Trading for Listed Companies as specified in the Securities & Exchange Board of India (Prohibition of insider Trading) Regulations, 2015 as amended from time to time.

- Any other power specifically assigned by the Board of Directors of the Company from time to time by way of resolution passed by it in a duly conducted Meeting, and
- Carrying out any other function contained in the equity listing agreements as and when amended from time to time.

3. Nomination and Remuneration Committee

Our Company has constituted Nomination and Remuneration Committee in terms of Section 178, Schedule V and other applicable provisions of Companies Act, 2013 read with rule 6 of the Companies (Meetings of Board and its Power) Rules, 2014 and applicable clauses of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any other applicable guidelines, in the meeting of the Board of Directors held on September 20, 2022. The functions of the Committee are as per the provisions of the Companies Act, 2013 besides others which may be delegated to it by the Board, The Committees' role is to recommend the appointment, remuneration, etc. of Directors, Key Managerial Personnel and Senior Management Staff, to fix the criteria for appointment of Directors, KMPs & senior management staff and also to evaluate the performance.

The Committee comprised of 3 members during the financial year. The detail of the composition of the Nomination and Remuneration committee along with their meetings held/attended is as follows:

NAME OF THE DIRECTOR	STATUS IN COMMITTEE	NATURE OF DIRECTORSHIP
Mr. Nitin Bhatt	Chairman	Non-Executive Independent Director
Mr. Manoj Kumar Upadhyay	Member	Non-Executive Independent Director
Mr. Samyak Jain	Member	(Non-Executive Director)

Nomination and Remuneration Committee met Four (04) times during the year i.e. on, 26.05.2025, 27.08.2025, 14.11.2025 and 18.02.2026. Attendance of Directors in Stakeholders Relationship Committee during the Board Meeting.

ATTENDANCE AT THE COMMITTEE MEETING HELD ON

Name of Director	Position	26.05.2025	27.08.2025	14.11.2025	18.02.2026
Mr. Nitin Bhatt	Chairman	Present	Present	Present	Present

Name of Director	Position	26.05.2025	27.08.2025	14.11.2025	18.02.2026
Mr. Manoj Kumar Upadhyay	Member	Present	Present	Present	Present
Mr. Samyak Jain	Member	Present	Present	Present	Present

The Company Secretary of our Company shall act as a Secretary to the Nomination and Remuneration Committee. The scope and function of the Committee and its terms of reference shall include the following:

1. Tenure: The Nomination and Remuneration Committee shall continue to be in function as a committee of the Board until otherwise resolved by the Board.
2. Meetings: The committee shall meet as and when the need arises for review of Managerial Remuneration. The quorum for the meeting shall be one third of the total strength of the committee or two members, whichever is higher. The Chairperson of the nomination and remuneration committee may be present at the annual general meeting, to answer the shareholders queries; however, it shall be up to the chairperson to decide who shall answer the queries.
3. Role of Terms of Reference:
    - Identify persons who are qualified to become directors and may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance;
    - Formulate the criteria for determining the qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration for directors, KMPs and other employees;
    - Formulation of criteria for evaluation of performance of independent directors and the board of directors;
    - Devising a policy on diversity of board of directors;
    - Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;

- Determine our Company's policy on specific remuneration package for the Managing Director / Executive Director including pension rights;
- Decide the salary, allowances, perquisites, bonuses, notice period, severance fees and increment of Executive Directors;
- Define and implement the Performance Linked Incentive Scheme (including ESOP of the Company) and evaluate the performance and determine the amount of incentive of the Executive Directors for that purpose.
- Decide the amount of Commission payable to the Whole Time Directors;
- Review and suggest revision of the total remuneration package of the Executive Directors keeping in view the performance of the Company, standards prevailing in the industry, statutory guidelines etc.; and
- To formulate and administer the Employee Stock Option Scheme.

EXTRACT OF ANNUAL RETURN:

In accordance with the provisions of Section 134(3) read with Section 92(3) of the Companies Act, 2013, the Annual Return as on March 31, 2026, is available on website of the Company and can be viewed at https://www.vertexplus.com/shareholding-pattern/

COMPANY'S WEBSITE:

https://www.vertexplus.com/.https://www.vertexplus.com/.The Company maintains a fully functional website, https://www.vertexplus.com/. which serves as an effective platform for disseminating information to shareholders, investors and other stakeholders. platform for disseminating information to shareholders, investors and other stakeholders. The website provides comprehensive information about the Company, including its business operations, financial results, shareholding pattern, corporate profile, composition of the Board of Directors and its Committees, corporate policies, statutory disclosures, business updates and other relevant information.

The website also hosts all mandatory disclosures required under the Companies Act, 2013, the rules made thereunder and Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable. In addition, various other investor-related information and updates are made available on the website from time to time to facilitate transparency and ease of access for stakeholders.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134 (5) of the Companies Act, 2013, the Board of Directors, to the best of its knowledge and ability, confirm that:

1. In the preparation of the annual financial statements, applicable accounting standards have been followed and there are no material departures from the said standards;
2. They have selected such accounting policies have been selected and applied consistently and judgments and estimates made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the Company for that period;
3. They have taken proper and sufficient care has been taken for maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for prevention and detection of fraud and other irregularities;
4. They have prepared the annual financial statements have been prepared on a going concern basis;
5. They have laid down internal financial controls to be followed by the Company, and such internal financial controls are adequate and operating effectively; and
6. They have devised proper systems to ensure compliance with the provisions of all applicable laws are in place and are adequate and operating effectively.

AUDITORS AND THEIR REPORTS:

STATUTORY AUDITOR:

Pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof), the company has appointed M/s. AY and Company (FRN: 020829C), Chartered Accountants, as the Statutory Auditors of the Company as the Statutory Auditors of the Company for a period of 5 years, to hold office from the conclusion of Annual General meeting held in the year 2022 until the conclusion of the Annual General Meeting of the Company to be held for the financial year 2027.

The statutory auditors of the Company have submitted Auditors' Report on the financial statements (standalone and consolidated) of the Company for the financial year ended 31st March 2026. The reports do not contain any reservation, qualification or adverse remark. Information referred in the Auditors' Report are self-explanatory and do not call for any further comments.

SECRETARIAL AUDITORS:

In terms of Section 204 of the Act, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Audit Committee recommended and the Board of Directors has appointed M/s. MSV & Associates, Company Secretaries as the Secretarial Auditors of the Company to conduct Secretarial Audit for the Financial Year 2025-26. The Secretarial Audit Report for the Financial Year 2025-26 is annexed to this Report as "Annexure-VI" and forms an integral part hereof.

The Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer, except the following observation:

"The website of the Company is not updated as required under Regulation 46 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015."

The Board's explanation to the above observation, pursuant to Section 134(3)(f) of the Act, is set out below.

The Company acknowledges the observation made by the Secretarial Auditors. Certain disclosures required under Regulation 46 of the SEBI (LODR) Regulations, 2015 were pending updation on the Company's website during the year under review on account of transition/updation of website content. ing its website with all the requisite disclosures/documents as mandated under Regulation 46 of the SEBI (LODR) Regulations, 2015. The Company is committed to ensuring full and continuing compliance with the said Regulation and has put in place an internal mechanism to review and update the website on a periodic basis going forward.

The Company has since taken corrective steps and is in the process of updating its website with all the requisite disclosures/documents as mandated under Regulation 46 of the SEBI (LODR) Regulations, 2015.

Furthermore, pursuant to the provisions of Section 204 of the Act and Rules thereunder, on the recommendation of the Audit Committee and the Board of Directors it is proposed to appoint M/s MSV & Associates, Company Secretaries in Practice, (Firm Registration No. P2018RJ071900) who have been subjected to a peer review by the ICSI as Secretarial Auditors of the Company in its meeting held on May 29, 2026, for Financial Year 2026-27.

INTERNAL AUDITORS:

During the financial year, in terms of Section 138 of the Companies Act, 2013 and Rules made there under, M/s. SVAS & Associates, (Chartered Accountants), have been appointed as an Internal Auditors of the Company for Financial Year 2025-26.

The observations and suggestions of the Internal Auditors were reviewed, and necessary corrective/ preventive actions were taken in consultation with the Audit Committee.

COST AUDITOR

Appointment of Cost Auditor pursuant to provisions of Section 148 of the Companies Act, 2013 is not applicable to the Company.

DISCLOSURE WITH RESPECT TO MAINTENANCE OF COST RECORDS:

The Company doesn't fall within the scope of Section 148(1) of the Companies Act, 2013 and hence does not require to maintain cost records as specified by the Central Government.

ENVIRONMENT AND SAFETY

The company is conscious of the importance of environmentally clean and safe operations. The Company's policy requires conducting of operations in such a manner so as to ensure safety of all concerned, preservation of natural resources and proper cleanliness of the working premises.

COMPLIANCE WITH MATERNITY BENEFIT ACT, 1961

The Company affirms its adherence to the provisions of the Maternity Benefit Act, 1961, and the rules made thereunder. We are committed to upholding the rights and welfare of our women employees by ensuring compliance with all applicable statutory obligations related to maternity benefits, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

REPORT ON CORPORATE GOVERNANCE:

Our company provides utmost importance at best Governance Practices and are designated to act in the best interest of its stakeholders. Better governance practice enables the company to introduce more effective internal controls suitable to the changing nature of business operations, improve performance and also provide an opportunity to increase stakeholders understanding of the key activities and policies of the organization.

Pursuant to Regulation 15(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), the provisions relating to corporate governance as specified under Regulations 17 to 27 and other applicable provisions of Chapter IV of the SEBI LODR Regulations are not applicable to the Company, as the securities of the Company are listed on the SME Exchange.

Accordingly, the Company is not required to mandatorily comply with the provisions relating to Corporate Governance Report prescribed under the SEBI LODR Regulations and is therefore not required to submit a quarterly Corporate Governance Report to the Stock Exchange.

In view of the above non-applicability, the Corporate Governance Report has not been included as a separate section of this Annual Report.

The Company continues to follow good corporate governance practices and remains committed to maintaining transparency, accountability and ethical standards in the conduct of its business.

MANAGEMENT AND DISCUSSION ANALYSIS REPORT:

A Separate report on Management Discussion and Analysis Report as required under clause 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been presented in a separate section forming part of this Annual Report as Annexure-IV

VIGIL MECHANISM /WHISTLE BLOWER POLICY:

The Whistle Blower Policy also states that this mechanism should also provide for adequate safeguards against victimization of Director(s)/ Employees who avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases. The Policy is available on the Company's website at https://www.vertexplus.com/global/en/. As per the provisions of Section 177 (9) & (10) of the Companies Act, 2013 read with Regulation 22 of Securities and Exchange Board Of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, your Company has a Whistle Blower Policy with a view to provide vigil mechanism to Directors

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

Your Company has zero tolerance towards any action on the part of any of its officials, which may fall under the ambit of "Sexual Harassment" at workplace. Pursuant to the provisions of Section 21 of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition, Redressal) Act, 2013, the Company formulated a Policy on Prevention of Sexual Harassment at Workplace. All employees (permanent, contractual, temporary, trainees, etc.) are covered under this policy. An Internal Complaints Committee (ICC) was constituted which is responsible for redressal of complaints related to sexual harassment at the workplace.

Pursuant to the requirements of Section 22 of Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act 2013 read with Rules thereunder, the Internal Complaints Committee of the Company has not received any complaint of Sexual Harassment during the year under review and no complaint was pending as of 31st March 2026.

Pursuant to the said Act, the details regarding the number of complaints received, disposed and pending during the FY 2025-26, pertaining to incidents under the above framework/ law are as follows:

PARTICULARS	NUMBERS
No. of Complaints filed during the financial year	Nil
No. of Complaints disposed of during the financial year	Nil
Number of cases pending beyond 90 days	Nil
Number of complaints remaining unresolved at the end of the financial year	Nil

BUSINESS RESPONSIBILITY REPORT:

The Provision of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 relating to the Business Responsibility Report, which describing the initiatives taken by the Company from an environmental, social and governance perspective is not applicable to your company being SME listed company, as per the exemptions provided under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

EQUAL EMPLOYMENT OPPORTUNITIES:

Being an equal opportunity employer, the company will do its utmost to ensure that all of its employees are treated fairly during the period of their employment irrespective of their race, religion, sex (including pregnancy), color, creed, age, national origin, physical or mental disability, citizenship status, ancestry, marital status, veteran status, political affiliation, or any other factor protected by law. All decisions regarding employment will be taken based on merit and business needs only.

POLICY ON CODE OF CONDUCT AND ETHICS:

Being a SME listed Company exemption has been provided to the Company from formulating of Code of Conduct for Board of Directors and Senior Management Personnel. However, Board of Directors has formulated and adopted Code of Business Conduct Ethics for Director & Senior Management Executive policy. As an organization your Company places a great importance in the way business is conducted and the way each employee performs his/her duties. Your Company encourages transparency in all its operations, responsibility for delivery of results, accountability for the outcomes of our actions, participation in ethical business practices and being responsive to the needs of our people and society. Towards this end, your Company has laid down a Code of conduct applicable to all the employees of your Company and conducted various awareness sessions across the Company. The Code provides for the matters related to governance, compliance, ethics and other matters. In this regard certificate from Managing Director as required under Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been received by the Board and the same is attached herewith as per Annexure – VIII.

The detailed Code of Business Conduct Ethics for Director & Senior Management Executive policy available on below link: https://www.vertexplus.com/policies.

MD AND CFO CERTIFICATION:

In terms of Regulation 17(8) of the Listing Regulations, the Managing Director and CFO has certified to the Board of Directors of the Company with regard to the financial statements and other matters specified in the said regulation for the financial year 2025-26. The certificate received is attached herewith as per Annexure-VII.

CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 of the Companies Act, 2013 are not applicable to your Company. However, the Company constantly strives to ensure strong corporate culture which emphasizes on integrating CSR values with business objectives.

HUMAN RESOURCE DEVELOPMENT:

The Company sees its employees as critical to the future and believes that every employee needs to possess apart from competence, capacity and capabilities, sustainable values, current and contemporary which would make them useful and relevant and competitive in managing the change constructively for overall growth of the organization. To this end the company's approach and efforts are directed towards creating a congenial work atmosphere for individual growth, creativity and greater dedicated participation in organizational development. The Company believes that the success of an organization largely depends on the quality of its workforce. Employee relations remained cordial and peaceful throughout the year.

REPORTING OF FRAUDS:

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

LISTING:

The Equity Shares of the Company are already listed at National Stock Exchange of India Limited (NSE) and are regularly traded on NSE w.e.f. March 15th,2023.

CREDIT RATING

During the financial year under review, the Company has not obtained any credit rating from any credit rating agency. The requirement to obtain a credit rating did not arise, as the Company has neither issued any debt instruments nor undertaken any such borrowings that would necessitate such rating under applicable laws and regulations.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THEGOING CONCERN STATUS OF THE COMPANY:

There are no significant and material orders passed by the Regulators or Courts or Tribunals which would impact the going concern status and the Company's future operations.

AFFIRMATION ON COMPLIANCE OF SECRETARIAL STANDARDS

The Company hereby affirms that during the year under review the Company has complied with all the applicable mandatory secretarial standards (including any modifications or amendments thereto) issued by the Institute of Company Secretaries of India. The Company has complied with applicable Secretarial Standards issued by the Institute of Company Secretaries of India on Board and General Meetings.

PREVENTION OF INSIDER TRADING:

The Board has Insider Trading Policy for regulating, monitoring and reporting of Trading of Shares by Insiders. The Code lays down guidelines, procedures to be followed and disclosures to be made while dealing with shares of the Company. The copy of the same is available on the website of the Company at the https://www.vertexplus.com/global/en/.

'THINK GREEN, GO GREEN' INITIATIVE:

The Companies Act, 2013 permits companies to send documents like Notice of Annual General Meeting, Annual Report and other documents through electronic means to its members at their registered email addresses, besides sending the same in physical form.

As a responsible Corporate Citizen, the Company has actively supported the implementation of 'Green Initiative' of Ministry of Corporate Affairs (MCA) and effected electronic delivery of Notices and Annual Reports to those shareholders whose email ids were already registered with the respective Depository Participants (DPs) and who have not opted for receiving such documents in physical form.

Members, who have not registered their e-mail addresses so far, are requested to register their e-mail address with the Registrar and Share Transfer agent (R&TA) of the Company/Depository participant (DP) of respective member and take part in the Green Initiative of the Company, for receiving electronic communications and support the "THINK GREEN, GO GREEN" initiative.

Further, pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company is providing e-voting facility to all members to enable them to cast their votes electronically in respect of resolutions set forth in the Notice of Annual General Meeting (AGM). The detailed instructions for e-voting are provided in the Notice of AGM.

CAUTIONARY NOTE:

Statements in this Board's Report and Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be "forward-looking statement" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make difference to the Company's operations include raw material availability and its prices, cyclical demand and pricing in the Company's principle markets, changes in Government regulations, Tax regimes, economic developments in the Country and other ancillary factors.

OTHER DISCLOSURES:

The Board state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. As per rule 4(4) the Companies (Share Capital and Debentures) Rules, 2014, the Company has not issued equity shares with differential rights as to dividend, voting or otherwise.
2. As per rule 8(13) the Companies (Share Capital and Debentures) Rules, 2014, the Company has not issued shares (including sweat equity shares) to employees of the Company under any scheme;
3. As per rule 12(9) the Companies (Share Capital and Debentures) Rules, 2014, the Company has not issued equity shares under the scheme of employee stock option;
4. No application has been made under the Insolvency and Bankruptcy Code; hence the requirement to disclose the details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year is not applicable; and
5. There was no revision of financial statements and Board's Report of the Company during the year under review.

6. The requirement to disclose the details of difference between amount of the valuation done at the time of onetime settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof, is not applicable.

7. Since the Company has not formulated any scheme of provision of money for purchase of own shares by employees or by trustee for the benefits of employees in terms of Section 67(3) of the Act, no disclosures are required to be made;

8. All other applicable information's to be reported in Board's Report are either nil or not applicable on the Company.

9. The Company designate Mr. Sandeep Kumar Pahariya, Managing Director of the Company for providing information to Registrar with respect to beneficial interest in shares pursuant to Rule 9(4) and (7) of the Companies (Management and Administration) Rules,2014.

MEANS OF COMMUNICATION:

The Company has always promptly reported all material information including quarterly/half-yearly and event-based disclosures within due timeline to the Stock Exchange where the securities of the Company are listed.

https://www.vertexplus.com/.The Company's website address is https://www.vertexplus.com/. The website contains basic information about the Company and such other details as required under the SEBI (LODR) Regulations, 2015 and other applicable and mandatory regulations. The Company ensures periodical updation of its website.

The Ministry of Corporate Affairs, Government of India (MCA) has, by its Circular dated 21st April 2011 announced a "Green Initiative in the Corporate Governance" by allowing paperless compliance by companies. In terms of the said Circular, service of notice/documents by a Company to its Shareholders required to be made under the provisions of the Companies Act, 2013 can be made through the electronic mode.

In line with the above initiative of the MCA, the Company proposes to send documents such as the Notice of the Annual General Meeting, audited Financial Statements, Boards' Report, Auditors' Report, Postal Ballots etc., henceforth to all its esteemed Shareholders, including your good self, in electronic form, through e-mail. Please note that these documents will also be available on the Company's website https://www.vertexplus.com/.

Upon receipt of a requisition from shareholders, the Company will supply a printed copy of the Annual Report by post.

To facilitate the same, the Company requests to furnish your e-mail ID, quoting the folio number/DPID/Client ID to our Registrar and Share Transfer Agent and a copy to Company at the Following address:

SKYLINE FINANCIAL SERVICES PRIVATE LIMITED	VERTEXPLUS TECHNOLOGIES LIMITED
D - 153A, First Floor, Okhla Industrial Area, Phase - 1, New Delhi – 110 020, India.	B-19, Ground Floor, 10-B Scheme Gopalpura Road, Jaipur RJ-302018
Tel. No.: 011- 4045 0193/ 97	Tel No.: +91-0141-6622200/02
Email: info@skylinerta.com,	Email: info@vertexplus.com
Website: www.skylinerta.com	Website: https://www.vertexplus.com

ACKNOWLEDGEMENT

The Directors would like to express their appreciation and thank the Government of India and concerned Government departments and agencies for the continued help and cooperation extended by them. The Directors also gratefully acknowledge all stakeholders of the Company viz. clients, members, vendors, banks and other business partners for the excellent support received from them during the year and look forward to their continued support in future. The Directors place on record their sincere appreciation to all employees of the Company for their unstinted commitment and continued contribution to the Company.

Date: 27.08.2026
Place: Jaipur

For and on Behalf of the Board
VertexPlus Technologies Limited

Sandeep Kumar Pahariya
DIN: 00514815
Chairman cum Managing Director

Niru Pahariya
DIN: 00838390
Whole time Director

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SECTION SIX

Annexure I: Form No. AOC-2

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Annexure I: Form No. AOC-2

SECTION SIX

ANNEXURE I: FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and

Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

1. Details of contracts or arrangements or transactions not at arm's length basis: VertexPlus Technologies Limited has not entered into any contract/arrangement/transaction with its related parties which are not in ordinary course of business or at arm's length during FY 2025-26.

2. DETAILS OF MATERIAL CONTRACTS OR ARRANGEMENT OR TRANSACTIONS AT ARM'S LENGTH BASIS:

Name of Related Party	Nature of Relationship	Nature of Contract/ Arrangement/ Transactions	Duration of Contract/ Arrangement/ Transactions	Salient Terms of the Contract or Arrangement or Transactions including the value, if any	Date(s) of approval by the Board, if any:	Amount received/ paid as advance, if any (Rs.in Lakhs)
Sandeep Kumar Pahariya	Chairman Cum Managing Director	Director Remuneration	NA	NA	01.09.2022	48.00
Niru Pahariya	Whole-time director	Director Remuneration	NA	NA	01.09.2022	36.00

Name of Related Party	Nature of Relationship	Nature of Contract/ Arrangement/ Transactions	Duration of Contract/ Arrangement/ Transactions	Salient Terms of the Contract or Arrangement or Transactions including the value, if any	Date(s) of approval by the Board, if any:	Amount received/ paid as advance, if any (Rs.in Lakhs)
Sprink Media Pvt Ltd	Sister Concern	Purchase of Service	NA	The price shall be on arm's length basis based on the existing terms in the market	30.05.2024	22.01
Sandeep Kumar Pahariya	Chairman Cum Managing Director	Rent	As per Agreement			1,20
Niru Pahariya	Whole-time director	Rent	As per Agreement			1,20
Sonakshi Jain	CFO	Remuneration				8.54
Sandhya Sharma	Company Secretary and Compliance Officer	Salary	Salary	Salary	16.01.2025	3.42

Note: The above-mentioned transactions were entered into by the Company in its ordinary course of business.

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SECTION SEVEN

Annexure II: Details of Director’s Remuneration

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Annexure II: Details of Director's Remuneration

SECTION SEVEN

Particulars Pursuant to Section 197(12) of the Companies Act, 2013 Read with Rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 including amendments thereto:

1. The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year 2025-26 and the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer and Company Secretary during the Financial Year

S. No	Name of Director, KMP and Designation	Remuneration of Director/ KMP for F.Y.2025-26 (in Lacs)	% increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year 2025-26	Ratio of remuneration of each director to median remuneration of employees of the company for the financial year
1.	Sandeep Kumar Pahariya	48,00,000/-	0%	9.75 %
2.	Niru Pahariya	36,00,000/-	0%	13.00 %
3.	Nitin Bhatt	0.00/-	0%	-
4.	Manoj Kumar Upadhyay	0.00/-	0%	-
5.	Sonakshi Jain	8,54,134.00/-	-50%	-
6.	Sandhya Sharma	3,42,000/-	0%	-

NOTE:

1. Independent Directors were not paid any amount during the financial year under review. Hence, their ratio to Median Remuneration and percentage increase in remuneration have not been considered and is NIL.
2. The median remuneration of employee of the company during the Financial Year was ₹ 4,68,238 Lakh
3. The median remuneration of employees in the Financial Year 2025-26 was decreased by 18.98%.
4. The number of permanent employees on the rolls of Company: The number of permanent employees on the rolls of Company as on March 31, 2026, was 228 along with KMP.
5. Average percentiles 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 the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: Nil
6. The remuneration is as per the recommendations of the Nomination Remuneration committee
7. It is hereby affirmed that the remuneration paid is as per the remuneration policy for Directors, Key Managerial Personnel and other Employees.

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SECTION EIGHT

Annexure III: Nomination & Remuneration Policy

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Annexure III: Nomination & Remuneration Policy

SECTION EIGHT

ANNEXURE III: NOMINATION & REMUNERATION POLICY

Introduction: This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Committee, in compliances with Section 178 of the Companies Act, 2013 read along with applicable rules thereto.

OBJECTIVES OF THE COMMITTEE:

The Committee shall:

1. Formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration of Directors, key managerial personnel and other employees.
2. Formulation of criteria for evaluation of the Independent Director and to carry out evaluation of every Director's performance and to provide necessary report to the Board for further evaluation.
3. Devising a policy on Board diversity.
4. Identify persons who are qualified to become Director and persons who may be appointed in Key Managerial and Senior Management positions in accordance with the criteria laid down in this policy.
5. To provide to Key Managerial Personal and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
6. To retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage.

7. Ensure that level and composition of remuneration is reasonable and sufficient, relationship of remuneration to performance is clear and meets appropriate performance benchmarks.
8. To carry out any other function as is mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification, as may be applicable.
9. To perform such other functions as may be necessary or appropriate for the performance of its duties.
10. To develop a succession plan for the Board and to regularly review the plan.

DEFINITIONS:

• "Act": - Act means the Companies Act, 2013 and Rules framed there under, as amended from time to time.

• "Board": -Board means Board of Directors of the Company.

• "Director": -Directors means Directors of the Company.

• "Committee": -Committee means Nomination and Remuneration Committee of the Company as constituted or reconstituted by the Board, from time to time.

• "Company": - Company means VertexPlus Technologies Limited.

• "Independent Director": - As provided under the Companies Act, 2013, 'Independent director' shall mean a non-executive director, other than a nominee director of the Company:

1. who, in the opinion of the Board, is a person of integrity and possesses relevant expertise and experience;
2. (i) who is or was not a promoter of the Company or its holding, subsidiary or associate company;

   (ii) who is not related to promoters or directors in the company, its holding, subsidiary or associate company;
3. apart from receiving director's remuneration, has or had no pecuniary relationship with the Company, its holding, subsidiary or associate Company, or their promoters, or directors, during the two immediately preceding financial years or during the current financial year;
4. none of whose relatives has or had pecuniary relationship or transaction with the Company, its holding, subsidiary or associate Company, or their promoters, or directors, amounting to

two percent. or more of its gross turnover or total income or fifty lakh rupees or such higher amount as may be prescribed, whichever is lower, during the two immediately preceding financial years or during the current financial year;

5. who, neither himself nor any of his relatives —

    - holds or has held the position of key managerial personnel or is or has been employee of the company or its holding, subsidiary or associate company in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed;
    - is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed; of-
        - a firm of auditors or company secretaries in practice or cost auditors of the company or its holding, subsidiary or associate Company; or
        - any legal or a consulting firm that has or had any transaction with the Company, its holding, subsidiary or associate Company amounting to ten per cent or more of the gross turnover of such firm;
    - holds together with his relatives two per cent or more of the total voting power of the Company; or
    - is a Chief Executive or director, by whatever name called, of any non-profit organization that receives twenty-five per cent or more of its receipts from the Company, any of its promoters, directors or its holding, subsidiary or associate Company or that holds two per cent or more of the total voting power of the Company; or

6. who possesses such other qualification as may be prescribed under the applicable statutory provisions/ regulations

7. is a material supplier, service provider or customer or a lessor or lessee of the Company; who is not less than 21 years of age.

• “Key Managerial Personnel”: - Key Managerial Personnel (KMP) means-

1. the Chief Executive Officer or the managing director or the manager;
2. the Whole-Time Director;
3. the Company Secretary;
4. the Chief Financial Officer; and
5. such other officer as may be prescribed under the applicable statutory provisions/ regulations

• “Senior Management”: - The expression ‘‘senior management’’ means personnel of the Company who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors, including the functional heads.

• “Nomination and Remuneration Committee” shall mean a Committee of Board of Directors of the Company, constituted in accordance with the provisions of Section 178 of the Companies Act, 2013.

• “Policy or This Policy” means, “Nomination and Remuneration Policy”.

• “Remuneration” means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961.

Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the Companies Act, 2013 as may be amended from time to time shall have the meaning respectively assigned to them therein. Guiding Principles

The Policy ensures that:

i. The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully.

ii. Relationship of remuneration to performance is clear and meets appropriate performance benchmarks.

iii Remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short- and long-term performance objectives appropriate to the working of the Company and its goals.

APPLICABILITY:

The Policy is applicable to

1. Directors (Executive and Non-Executive)
2. Key Managerial Personnel
3. Senior Management Personnel
4. Employees

CONSTITUTION OF THE NOMINATION AND REMUNERATION COMMITTEE:

The Board has the power to constitute/ reconstitute the Committee from time to time in order to make it consistent with the Company's policy and applicable statutory requirement. At present, the Nomination and Remuneration Committee comprises of following Directors:

1. Mr. Nitin Bhatt, Chairman (Non-Executive Independent Director)
2. Mr. Manoj Kumar Upadhyay, Member (Non-Executive Independent Director)
3. Mr. Samyak Jain, Member (Non-Executive Director)

MEMBERSHIP:

1. The Committee shall consist of a minimum 3 non-executive directors, majority of them being independent.
2. Minimum two (2) members shall constitute a quorum for the Committee meeting.
3. Membership of the Committee shall be disclosed in the Annual Report.
4. Term of the Committee shall be continued unless terminated by the Board of Directors.

CHAIRMAN:

1. Chairman of the Committee shall be an Independent Director.
2. Chairperson of the Company may be appointed as a member of the Committee but shall not be a Chairman of the Committee.
3. In the absence of the Chairman, the members of the Committee present at the meeting shall choose one amongst them to act as Chairman.
4. Chairman of the Nomination and Remuneration Committee meeting could be present at the Annual General Meeting or may nominate some other member to answer the shareholders' queries.

FREQUENCY OF MEETINGS:

The Committee shall meet at such regular intervals as may be required.

COMMITTEE MEMBERS' INTERESTS:

1. A member of the Committee is not entitled to be present when his or her own remuneration is discussed at a meeting or when his or her performance is being evaluated.
2. The Committee may invite such executives, as it considers appropriate, to be present at the meetings of the Committee. Secretary:
3. The Company Secretary of the Company shall act as Secretary of the Committee.

VOTING:

1. Matters arising for determination at Committee meetings shall be decided by a majority of votes of Members present and voting and any such decision shall for all purposes be deemed a decision of the Committee.
2. In the case of equality of votes, the Chairman of the meeting will have a casting vote.

GENERAL APPOINTMENT CRITERIA:

1. The Committee shall consider the ethical standards of integrity and probity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and accordingly recommend to the Board his / her appointment.
2. The Company should ensure that the person so appointed as Director/ Independent Director/ KMP/ Senior Management Personnel shall not be disqualified under the Companies Act, 2013, rules made there under or any other enactment for the time being in force.
3. The Director/ Independent Director/ KMP/ Senior Management Personnel shall be appointed as per the procedure laid down under the provisions of the Companies Act, 2013, rules made there under, or any other enactment for the time being in force.
4. The Company shall not appoint or continue the employment of any person as Managing Director/Whole-time Director/Manager who has attained the age of seventy years. Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond seventy years.

TERM / TENURE:

The Term / Tenure of the Directors shall be governed as per provisions of the Companies Act, 2013 and rules made there under as amended from time to time.

1. Managing Director/Whole-time Director/Manager (Managerial Person): - The Company shall appoint or re-appoint any person as its Managerial Person for a term not exceeding five years at a time. No reappointment shall be made earlier than one year before the expiry of term.
2. Independent Director: - An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's Report. No Independent Director shall hold office for more than two consecutive terms, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly. At the time of appointment of Independent Director, it should be ensured that number of Boards on which such Independent Director serves as an Independent Director.

EVALUATION:

The Committee shall carry out evaluation of performance of every Director, KMP and Senior Management at regular interval (yearly).

REMOVAL:

Due to reasons for any disqualification mentioned in the Companies Act, 2013, rules made there under or under any other applicable Act, rules and regulations or any other reasonable ground, the Committee may recommend to the Board for removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the said Act, rules and regulations.

RETIREMENT:

The Director, KMP and Senior Management shall retire as per the applicable provisions of the Companies Act, 2013 and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management in the same position/ remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

CRITERIA FOR EVALUATION OF THE BOARD:

Following are the Criteria for evaluation of performance of the Board:

1. Executive Directors: The Executive Directors shall be evaluated on the basis of targets/Criteria given to executive Directors by the Board from time to time
2. Non-Executive Director: The Non-Executive Directors shall be evaluated on the basis of the following criteria i.e. whether they:
3. act objectively and constructively while exercising their duties;
4. exercise their responsibilities in a bona fide manner in the interest of the Company;
5. devote sufficient time and attention to their professional obligations for informed and balanced decision making;
6. do not abuse their position to the detriment of the company or its shareholders or for the purpose of gaining direct or indirect personal advantage or advantage for any associated person;
7. refrain from any action that would lead to loss of his independence
8. inform the Board immediately when they lose their independence,
9. assist the Company in implementing the best corporate governance practices.
10. strive to attend all meetings of the Board of Directors and the Committees;
11. participate constructively and actively in the committees of the Board in which they are chairpersons or members;
12. strive to attend the general meetings of the Company;
13. keep themselves well informed about the Company and the external environment in which it operates;
14. do not to unfairly obstruct the functioning of an otherwise proper Board or committee of the Board;
15. moderate and arbitrate in the interest of the Company as a whole, in situations of conflict between management and shareholder’s interest.
16. abide by Company’s Memorandum and Articles of Association, Company’s policies and procedures including code of conduct, insider trading etc.

POLICY ON BOARD DIVERSITY:

The Board of Directors shall have the optimum combination of Directors from the different areas/fields like production, Management, Quality Assurance, Finance, Sales and Marketing, Supply chain, Research and Development, Human Resources etc. or as may be considered appropriate. The Board shall have at least one Board member who has accounting or related financial management expertise and financially literate.

REMUNERATION:

The Committee will recommend the remuneration to be paid to the Managing Director, Whole Time Director, KMP and Senior Management Personnel to the Board for their approval. The level and composition of remuneration so determined by the Committee shall be reasonable and sufficient to attract, retain and motivate directors, Key Managerial Personnel and Senior Management of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals:

GENERAL:

1. The remuneration / compensation / commission etc. to Managerial Person, KMP and Senior Management Personnel will be determined by the Committee and recommended to the Board for approval. The remuneration / compensation / commission etc. shall be subject to the prior/post approval of the shareholders of the Company and Central Government, wherever required.
2. The remuneration and commission to be paid to Managerial Person shall be as per the statutory provisions of the Companies Act, 2013, and the rules made thereunder for the time being in force.
3. Increments to the existing remuneration / compensation structure may be recommended by the Committee to the Board which should be within the slabs approved by the Shareholders in the case of Managerial Person. Increments will be effective from the date of reappointment in respect of Managerial Person and 1st April in respect of other employees of the Company.
4. Where any insurance is taken by the Company on behalf of its Managerial Person, KMP and any other employees for indemnifying them against any liability, the premium paid on such

insurance shall not be treated as part of the remuneration payable to any such personnel. Provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.

REMUNERATION TO MANAGERIAL PERSON, KMP AND SENIOR MANAGEMENT:

1. Fixed pay: Managerial Person, KMP and Senior Management shall be eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee in accordance with the statutory provisions of the Companies Act, 2013, and the rules made there under for the time being in force. The break-up of the pay scale and quantum of perquisites including, employer's contribution to P.F, pension scheme, medical expenses, club fees etc. shall be decided and approved by the Board on the recommendation of the Committee and approved by the shareholders and Central Government, wherever required.
2. Minimum Remuneration: If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Managerial Person in accordance with the provisions of Schedule V of the Companies Act, 2013 and if it is not able to comply with such provisions, with the prior approval of the Central Government.
3. Provisions for excess remuneration: If any Managerial Person draws or receives, directly or indirectly by way of remuneration any such sums in excess of the limits prescribed under the Companies Act, 2013 or without the prior sanction of the Central Government, where required, he / she shall refund such sums to the Company and until such sum is refunded, hold it in trust for the Company. The Company shall not waive recovery of such sum refundable to it unless permitted by the Central Government.

REMUNERATION TO NON-EXECUTIVE / INDEPENDENT DIRECTOR:

1. Remuneration / Commission: The remuneration / commission shall be in accordance with the statutory provisions of the Companies Act, 2013, and the rules made there under for the time being in force.
2. Sitting Fees: The Non- Executive / Independent Director may receive remuneration by way of fees for attending meetings of Board or Committee thereof. Provided that the amount of such fees shall not exceed the maximum amount as provided in the Companies Act, 2013, per

meeting of the Board or Committee or such amount as may be prescribed by the Central Government from time to time.

3. Limit of Remuneration /Commission: Remuneration /Commission may be paid within the monetary limit approved by shareholders, subject to the limit not exceeding 1% of the net profits of the Company computed as per the applicable provisions of the Companies Act, 2013.

MINUTES OF COMMITTEE MEETING:

Proceedings of all meetings must be minuted and signed by the Chairman of the said meeting or the Chairman of the next succeeding meeting. Minutes of the Committee meeting will be tabled at the subsequent Board and Committee meeting.

Deviations from this policy

Deviations on elements of this policy in extraordinary circumstances, when deemed necessary in the interests of the Company, will be made if there are specific reasons to do so in an individual case.

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SECTION NINE

Annexure IV: Management Discussion and Analysis Report

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Annexure IV: Management Discussion and Analysis Report

SECTION NINE

ANNEXURE IV: MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management of the Company is pleased to present its report on the Industry Scenario including on the Company’s performance during the financial year 2025-26.

INDUSTRY STRUCTURE AND DEVELOPMENTS

Global Economic Outlook

The IT & BPM sector continued to be one of the most significant growth catalysts for the Indian economy during FY 2025–26, contributing substantially to the country's GDP, exports, employment generation, and digital transformation. The industry remained a key pillar of India's economic growth, driven by increasing adoption of artificial intelligence (AI), cloud computing, cyber security, data analytics, and digital engineering solutions across industries. During the financial year, technology companies continued to navigate global macroeconomic uncertainties by focusing on cost optimization, operational efficiency, agility, and innovation to strengthen their competitive position. Access to capital remained selective, with investors preferring resilient companies demonstrating sustainable profitability, strong governance, and long-term growth potential. Encouragingly, emerging economies continued to outperform many developed economies in terms of growth, with India maintaining its position as one of the fastest-growing major economies, supported by a robust digital ecosystem and favorable policy initiatives.

Indian economy

The Indian economy continued to demonstrate strong resilience during FY 2025–26, with real GDP estimated to grow by 7.4%, reinforcing its position as one of the fastest-growing major economies globally. Economic growth was driven by robust domestic demand, sustained public capital expenditure, resilient private consumption, and strong performance of the services sector. The

Government's continued focus on infrastructure development, digital transformation, manufacturing, and ease of doing business supported investment activity and employment generation. While global uncertainties, including geopolitical tensions, trade disruptions, and commodity price volatility, continued to pose challenges, India's sound macroeconomic fundamentals, stable policy environment, and ongoing structural reforms are expected to support sustainable long-term economic growth.

Summary of our Business

We are an ISO 9001:2015 and ISO/IEC 27001:2013 certified Information Technology company engaged in consulting, outsourcing, infrastructure and digital solutions and services. We collaborate with companies to fulfil their ever-evolving Information Technology needs and support their business with our enabling solutions to strengthen their current capabilities and build pathways for sustainable growth. The company has experience across various industry sectors.

Our Company was originally incorporated on October 20, 2010, as “VertexPlus Technologies Private Limited” under the provisions of the Companies Act, 1956 with the Registrar of Companies, Rajasthan. Subsequently our Company was converted into Public Limited Company and name of company was changed from “VertexPlus Technologies Private Limited” to “VertexPlus Technologies Limited” vide fresh certificate of incorporation dated July 25, 2022, issued by the Registrar of Companies, Jaipur.

Our Company operates from its Registered Office situated at B-19, Ground Floor, 10-B Scheme, Gopalpura Road Jaipur -302018, India and development facilities at Jaipur and Noida. VertexPlus endeavours to bring together creativity and knowledge with positive business strategy to furnish the requirements of diverse customers with an inclusive range of products and services which are comprehensive and cost effective so that the client can focus on their core-competencies to improve or expand their businesses. VertexPlus has worked for numerous industries, realized their true potential and scale to global recognition. VertexPlus endeavours to bring together creativity and knowledge with positive business strategy to furnish the requirements of diverse customers with an inclusive range of products and services which are comprehensive and cost effective so that the client can focus on their core-competencies to improve overall business.

We power up enterprises to think beyond the ordinary through an integrated, intelligent, technology stack that automates the processes and accelerates the operations. From small programming assignments to an intensely complex project, or a niche solution, we are fully equipped to develop dynamic, integrated applications & systems that enable business to succeed, scale, expand along the measures they set for current and envision for ahead.

We ensure quality and time delivery in the most cost-effective manner in order to determine the success of complex enterprise projects through five delivery models

1. Off-shore Model
2. On-site Model
3. Hybrid Model
4. Global Model
5. Strategic Partnerships

Our Promoter Mr. Sandeep Kumar Pahariya who has been instrumental in the growth of our business and actively advise us on finance, corporate strategy and planning. We have a strong management team with significant industry experience. Our Chairman and Managing Director, Mr. Sandeep Kumar Pahariya has 24 years of experience in IT industry thus vast experience of the Promoter has been instrumental in determining the vision and growth strategies for our Company. We further believe that our market position has been achieved by adherence to the vision of our Promoters and senior management team and their experience of over a decade in the industry in which our Company operates.

For the period ended March 31, 2026, our Company's Total Consolidated Income and Restated Consolidated Loss after Tax were Rs. 2274.30 Lakhs and Rs. (462.68) Lakhs respectively. For the year ended March 31, 2025, our Company's Total Consolidated Income and Restated Consolidated Profit after Tax were Rs. 1865.89 Lakhs and Rs. 88.36 Lakhs respectively.

For the period ended March 31, 2026, our Company's Total Standalone Income and Restated Standalone Loss after Tax were Rs. 2187.63 Lakhs and Rs. (468.34) Lakhs respectively. For the year ended March 31, 2025, our Company's Total Standalone Income and Restated Standalone Profit after Tax was Rs. 1791.03 Lakhs and Rs. 85.65 Lakhs respectively.

OUR COMPETITIVE STRENGTHS

Global Delivery Network

We comprehend global industry practices & business trends as we are already serving our clients coming from India and all parts of the world. We are constantly adopting new technologies to further augment our global business expansion and client acquisition from all over the world.

Leveraging the experience of our Promoter

Our Promoter Mr. Sandeep Kumar Pahariya is having vast experience in field of IT solutions and services which has contributed significantly to the growth of our Company. Under the management, our business has grown over the years, and we have become a well-known name in the industry. Our management team is familiar with our business and understands our customers' needs and requirements. They are committed to the development of our business and will continue to spearhead our Company's business operations and future plans so as to ensure the continuing success of our Company.

Existing client relationship

Our Company has earned reputation based upon which we have been successful in retaining our reputed clients. We believe that we constantly try to address customer needs around services offered by us in field of consulting, outsourcing, infrastructure and digital solutions. Our existing customer relationship helps us to get repeat business from our customers. This has helped us maintain a long-term working relationship with our customers and improve our customer retention strategy. We believe that our relationship with the existing customers represents a competitive advantage in gaining new customers and increasing our business.

Diversified customer base and revenue sources

We serve a diverse mix of end markets across several industry sectors. In our business, we serve a number of customers with variety of services. Since we cater to a diverse customer base, we have historically been able to pass a significant portion of increases in operating costs such as infrastructure cost, and other operating expenses through review.

Increasing the efficiency and knowledge of Employees

Our Company believes not only keeping up with latest technology developments and quick adoption of the same but also in investing in right set of people at various levels. We focus on providing latest infrastructure, technology and facilities to enable our employees to train further and obtain new skill sets. Presently our Company is floated by a group of professionals having interest in IT enabled services, digital media, technology consulting, providing business solutions etc. We also encourage & organize in-house technology discussion & knowledge sharing sessions to innovate new modes of development & incorporate new technologies to enhance our solution capability.

OUR BUSINESS STRATEGY

Expand our Current Business Relationships

Our goal is to build long-term sustainable business relationships with our customers to generate increasing revenues. We plan to continue to expand the scope and range of current services provided to our existing customers by continuing to build our expertise and extending our capabilities. Leveraging our market skills and relationships is a continuous process in our organization and the skills that we impart in our people give excellence to customers. We aim to do this by leveraging our marketing skills and relationships and further enhancing customer base.

Our ability to maintain and improve the services we offer to customers enables us to generate stable revenue and minimize customer complaints. We now focus on upgrading the experience of customer to one of much greater engagement and satisfaction.

Optimal Utilization of Resources

Our Company constantly endeavours to improve service process, and will increase service activities to optimize the utilization of resources. We have invested significant resources and intend to further invest in our activities to develop customized systems and processes to ensure effective management control. We regularly analyze our existing policies for providing our services and products which enables us to identify the bottlenecks and correct the same. This helps us in improving efficiency and putting resources to optimal use. We also intend to continue to build on our inclusive culture to ensure our employees remain engaged and committed to delivering exceptional service.

Enhance operational controls to ensure timely completion of Service

We continue to focus on enhancing operational controls and cost efficiencies through optimal service quality & cost management. Our ability to provide timely completion of service and quality service is key to our reputation and further expansion of our busine ss. We also continue to implement various measures aimed at incremental improvement in operational efficiencies, such as deploying more professionals for providing services. We also continue to adopt industry best practices and training for our employees to provide best services to our customers.

To Build-Up a Professional Organization

We believe in transparency, commitment and coordination in our work, with our suppliers, customers, government authorities, banks etc. We have a blend of the experience and the sufficient staff for taking care of our day-to-day operations. We also consult with external agencies on a case-to-case basis on technical and financial aspects of our business. We will consistently put efforts among our group of experienced employees to transform them into an outstanding team of empowered professionals which will help in further accelerating the wheels of development of the Organization.

OPPORTUNITIES AND THREATS

OPPORTUNITIES

1. Huge Growth Potential in our service segment
2. Possibility of providing associated Services along with main service offering.

THREATS

1. Increased Competition from Local & Big Players
2. Rapid change in technologies
3. Change in Government Policies

SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

The Company at present is engaged in the Information Technologies Services which constitutes a single business segment. In view of above, primary and secondary reporting disclosures for business/ geographical segment as envisaged in AS –17 are not applicable to the Company.

BUSINESS OUTLOOK

The Company believes that customers will continue to spend on IT, looking for better value from their IT spend and a deeper relationship with service providers. VertexPlus has built lasting relationships with clients and continues to build capabilities in high potential domains. On the margin front, while the Company is making investments for long term growth, some of which has already happened, it is also taking measures to improve profitability during FY'26. Over the long term, the Company should be able to deliver good performance as its strategic initiatives begin to yield results.

THREATS, RISK AND CONCERNS

The Company is concerned about financial position, entry of new players in the market, rising competition from new entrants, uncertain business environment, fluctuation in rupee, and likely increase in the cost of capital due to volatile market conditions.

Technological Obsolescence: The IT industry is characterized by rapid technological advancements and evolving customer expectations. Failure to adapt to new technologies, or delays in updating our service offerings, may impact our competitiveness and ability to retain clients.

Talent Retention and Skill Gaps: The Company's success is heavily reliant on the availability and retention of skilled professionals, particularly in niche areas like cybersecurity, cloud and virtualization. Increased competition for technical talent and rising attrition may lead to skill shortages and higher employee costs.

Macroeconomic and Geopolitical Uncertainty: Broader economic conditions, inflationary pressures, currency fluctuations, and geopolitical developments could impact client spending patterns, project timelines, and procurement cycles, thereby affecting the Company's revenue visibility and growth outlook.

Management is actively focused on risk mitigation through continuous monitoring, strategic diversification, strengthening internal controls, investing in employee training and certifications, and maintaining strong compliance frameworks.

Further, the state of business and policy environment in the country also has a cascading effect on the interest-rate regime, cost and availability of human resources.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

For internal controls, VertexPlus has a well-established system that is appropriate for the size and scope of its business. These were created to offer a reasonable level of assurance regarding the recording and provision of accurate financial and operational data, compliance with applicable laws, protection of assets from unauthorised use, execution of transactions with the appropriate authorization, and adherence to company's policies.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The Standalone Revenue from Operations of your Company stood at Rs. 2,178.60 Lakhs as against Rs. 1,760.67 Lakhs in the previous financial year, reflecting a growth in the Company's operating revenue. However, on account of increased in operations, administration and project cost, the Company reported a Loss before Depreciation, Interest & Tax of Rs. (326.22) Lakhs during the year, as against a Profit of Rs. 210.62 Lakhs in the previous year. Consequently, the Company incurred a Loss after Tax of Rs. (468.34) Lakhs for the financial year 2025-26.

The consolidated revenue of the company from Operations is Rs. 2265.27 lacs as compared to Rs. 1834.26 lacs in the previous year and the consolidated profit before tax of the company is Rs. (460.46) lacs as compared to the Profit on of Rs. 117.17 lacs in the previous year.

HUMAN RESOURCES / INDUSTRIAL RELATIONS

Our Company believe that our employees are key contributors to our business success and its ability to maintain growth depends to a large extent on our strength in attracting, training, motivating and retaining employees. We focus on attracting and retaining the best possible talent. Our Company looks for specific skill-sets, interests and background that would be an asset for its kind of business.

As on March 31, 2026, our Company has 228 employees on payroll. The Breakup of Employees is as follows: -

DEPARTMENT	EMPLOYEES
Management & Administration	32
Technology	180
Business Development	5
Support Staff	11

Our manpower is a prudent mix of the experienced and youth which gives us the dual advantage of stability and growth. Our work processes and skilled resources together with our strong management team have enabled us to successfully implement our growth plans.

ANALYSIS OF SIGNIFICANT CHANGES IN FINANCIAL RATIOS

As per the recent amendments to the SEBI Listing Obligations & Disclosure Requirements (LODR), we give below additional information in respect of financial parameters that are applicable to our company:

Detail of Significant changes (i.e. change of 25% of more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanation therefore as under:

Sr. No.	Particular	Numerator Denominator	March 31, 2026	March 31, 2025	Reason for Movements
(a)	Current Ratio	Current Assets Current Liabilities	1.91	2.90	Reason for decrease in this ratio is due to increase in Current Liabilities.
(b)	Debt-Equity Ratio	Debt Equity	0.64	0.21	Due to increase of Debts
(c)	Return on Equity Ratio	Profit After Tax Average Shareholders' Equity	-21.35%	3.75%	Due to Increase in Loss during the year
(d)	Trade Receivables turnover ratio (in times	Net Credit Sales Average Trade Receivables	3.39	3.24	Reason for Movement is not required as movement is not more than 25%
(e)	Net capital turnover ratio (in times)	Turnover Total Working Capital	2.30	1.57	Due to increase in Sales
(f)	Net profit ratio	Profit After Tax Total Sales	-20.47	4.79	Due to Increase in Loss during the year
(g)	Return on Capital employed	Operating Profit Total Capital Employed	-13.52	4.49	Due to Increase in Loss during the year
(h)	Return on investment.	Profit After Tax Initial Value of Investments	- 637.39%	27.56%	Due to Increase in Loss during the year
(i)	Trade Payable Turnover Ratio	Purchase of Services & other Expenses Average Trade Payables	12.60	8.20	Due to increase in expenses

ENVIRONMENT CARE, SOCIAL ACCOUNTABILITY AND QUALITY SYSTEM-

VertexPlus Technologies Limited is committed to maintaining the highest standards of social accountability & quality standards. Ensuring sound corporate governance is imperative to improve and retain investors' trust

Cautionary Note

Certain statements in "Management Discussion and Analysis" section may be forward looking and are stated as required by applicable laws and regulations. Many factors may affect the actual results, which could be different from what the Management envisages in terms of future performance and outlook.

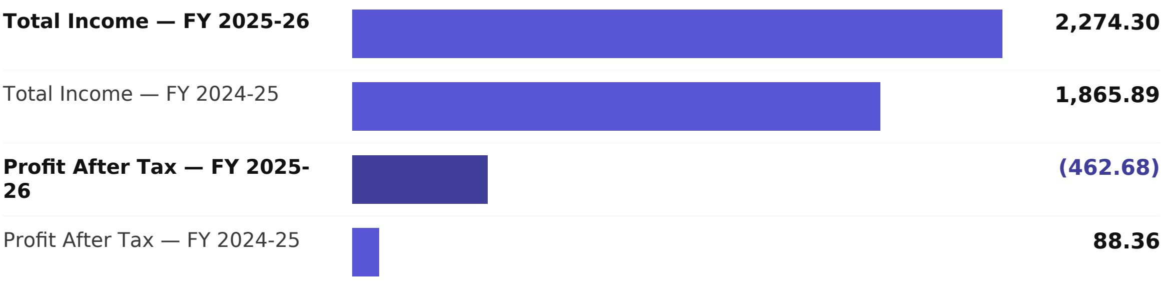
ANNEXURE IV · CONTINUED

Financial Performance at a Glance

The charts below present figures already reported in the Financial Results and the Notes to Accounts. They are provided for ease of reference and do not replace the statements, which appear in full in the sections that follow.

01 TOTAL INCOME AND PROFIT AFTER TAX

Amount in Lakhs · Source: Board's Report, Financial Results



02 TOTAL REVENUE — THREE-YEAR MOVEMENT

Amount in Lakhs · Source: Notice of AGM, Schedule V disclosure

03 COMPOSITION OF EXPENSES — FY 2025-26

Amount in Lakhs · Source: Notes 20 to 23

Finance costs	**71.87**
Depreciation and amortization	**62.38**

04 REVENUE FROM OPERATIONS

Amount in Lakhs · Source: Note 18

Domestic	**2,112.30**
Sales of services — foreign operations	**86.67**
Export	**66.30**

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SECTION TEN

Annexure V: Certificate of Non-Disqualification of Director

10 Annexure V: Certificate of Non-Disqualification of Director

SECTION TEN

ANNEXURE V: CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTOR

[Pursuant to Regulation 34(3) and Schedule V Para C Clause (10) (i) of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015]

To,

The Members

VERTEXPLUS TECHNOLOGIES LIMITED

B-19, Ground Floor, 10-B Scheme, Gopalpura Road,

Jaipur -302018, Rajasthan, India.

In Pursuance of sub clause (i) of clause 10 of Part C of schedule V of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirement) Regulations, 2015; (LODR) in respect of VERTEXPLUS TECHNOLOGIES LIMITED (CIN: U72200RJ2010PLC033131), we have examined the relevant registers, records, forms, returns and disclosures provided by the Directors (as enlisted in Table A).

In our opinion and to the best of our knowledge and based on the following:

i. Documents available on the website of the Ministry of Corporate Affairs;

ii. Verification of Directors Identification Number (DIN) status on the website of the Ministry of Corporate Affairs; and

iii. Disclosures provided by the Directors (as enlisted in Table A) to the Company.

List of Directors (Table A)

S.No.	Name of the Directors	DIN	Date of appointment in the Company	Designation
1.	Sandeep Kumar Pahariya	00514815	20/10/2010	Managing Director
2.	Niru Pahariya	00838390	20/10/2010	Whole-time director
3.	Nitin Bhatt	09712396	05/09/2022	Independent Director
4.	Manoj Kumar Upadhyay	09712723	05/09/2022	Independent Director
5.	Samyak Jain	09607595	16/05/2022	Non-Executive Director

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

Date: 06.07.2026 For MSV & Associates
Place: Jaipur Practicing Company Secretaries
FRN: P2018RJ071900
Peer Review Certificate No.: 1924/2022
Name of Company Secretary: Vivek Sharma

Partner
FCS No. 10663|CP. No. 14773
UDIN: F010663H000755033

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SECTION ELEVEN

Annexure VI: Form No. MR-3 Secretarial Audit Report

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Annexure VI: Form No. MR-3 Secretarial Audit Report

SECTION ELEVEN

ANNEXURE VI: FORM NO. MR-3 SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of

The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members

VERTEXPLUS TECHNOLOGIES LIMITED

B-19, Ground Floor, 10-B Scheme,

Gopalpura Road, Jaipur -302018,

Rajasthan, India

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by VERTEXPLUS TECHNOLOGIES LIMITED (hereinafter called “the Company”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Auditor’s responsibility

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

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

1. The Companies Act, 2013 (the Act) and the rules made thereunder;
2. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -
6. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
7. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
8. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
9. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Company during the period)
10. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;(Not applicable to the Company during the period)
11. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Act and dealing with clients;
    - The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the period)

- The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;(Not applicable to the Company during the period)
- The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015;

1. We further report that having regard to the compliance system prevailing in the company and on examination of relevant documents and records in pursuance thereof, on test check basis, the company has generally complied with other laws identified by the management as applicable specifically to the company broadly covering Laws relating to Information Technology sector.

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

2. Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and General Meetings (SS- 2) issued by The Institute of Company Secretaries of India.
3. The Listing Agreements entered into by the Company with the NSE read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except:

OBSERVATIONS AS PER SEBI REGULATIONS:

1. The website of the Company is not updated as required under Regulation 46 of SEBI (LODR) Regulation, 2015.

We further report that

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

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

All decision of Board and committee meeting were carried with requisite majority as recorded in the minutes of the meetings of Board of Directors of the Company or committee of the Board, as the case may be.

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

We further report that during the Audit Period, the Company has not undertaken any specific event / action that can have a bearing on the Company's compliance responsibility in pursuance of the above referred Laws, Rules, Regulations, Guidelines, Standards, etc.

Place: Jaipur
Date: 06.07.2026

For MSV & Associates
Practicing Company Secretaries
FRN: P2018RJ071900
Peer Review Certificate No.: 1924/2022

Sd/- Vivek Sharma
Partner FCS No.10663 | CP. No. 14773
UDIN: F010663H000755077

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

ANNEXURE A

To,

The Members

VERTEXPLUS TECHNOLOGIES LIMITED

B-19, Ground Floor, 10-B Scheme,

Gopalpura Road, Jaipur -302018,

Rajasthan, India.

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

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company as well as correctness of the values and figures reported in various disclosures and returns as required to be submitted by the Company under the specified laws, though we have relied to a certain extent on the information furnished in such returns

- Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place: Jaipur
Date: 06.07.2026

For MSV & Associates
Practicing Company Secretaries
FRN: P2018RJ071900
Peer Review Certificate No.: 1924/2022

Sd/- Vivek Sharma
Partner FCS No.10663 | CP. No. 14773
UDIN: F010663H000755077

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SECTION TWELVE

Annexure VII: MD and CFO Certification

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Annexure VII: MD and CFO Certification

SECTION TWELVE

ANNEXURE VII: MD AND CFO CERTIFICATION

To,

The Board of Directors

VertexPlus Technologies Limited

We Sandeep Kumar Pahariya, Managing Director and Sonakshi Jain Chief Financial Officer of VertexPlus Technologies Limited, to the best of our knowledge and belief, certify that:

1. We have reviewed the Balance Sheet, Statement of Profit and Loss and Cash Flow of the Company and all the notes on accounts and the Board's report for the year ended March 31, 2026, and that to the best of our knowledge and belief;
2. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
3. These statements present a true and fair view of the company's affairs and comply with the existing accounting standards, applicable laws and regulations.
4. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the financial year 2025-26 which are fraudulent, illegal or violative of the Company's code of conduct;
5. We accept the responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies;

6. We have indicated to the Auditors and the Audit committee that:
7. there have been no significant changes in internal control over financial reporting during the year.
8. there have been no significant changes in accounting policies during the year; and
9. there are no instances of significant fraud of which we have become aware and that there is no involvement of the management or employee having a significant role in the Company's internal control system over financial reporting.

For VertexPlus Technologies Limited

Date: 27.08.2026

	Sandeep Kumar Pahariya	Sonakshi Jain
Place: Jaipur	Managing Director	CFO
	DIN: 00514815	

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SECTION THIRTEEN

Annexure VIII: Declaration of Code of Conduct

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Annexure VIII: Declaration of Code of Conduct

SECTION THIRTEEN

ANNEXURE VIII; DECLARATION OF CODE OF CONDUCT

To,

The Members

VERTEXPLUS TECHNOLOGIES LIMITED

B-19, Ground Floor, 10-B Scheme, Gopalpura Road,

Jaipur -302018, Rajasthan, India.

The Company has adopted a Code of Conduct for its employees, including Managing Director and Executive Directors. In addition, the Company has adopted a Code of Conduct for its Non-Executive Directors and Independent Directors.

I, Sandeep Kumar Pahariya, Managing Director of M/s. VertexPlus Technologies Limited hereby declare that all the members of the Board of Directors, Key Managerial Personnel and Senior Management Personnel of the Company have affirmed compliance with the code of conduct of the Company in respect of the financial year 2025-26.

For VertexPlus Technologies Limited

Sd/-

Date: 27.08.2026 Sandeep Kumar Pahariya

Place: Jaipur Managing Director

DIN: 00514815

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SECTION FOURTEEN

Independent Auditor’s Report to the Members (on Standalone Financial Statement)

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Independent Auditor's Report to the Members (on Standalone Financial Statement)

SECTION FOURTEEN

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

TO THE MEMBERS OF

VERTEXPLUS TECHNOLOGIES LIMITED

OPINION

1. We have audited the accompanying Standalone Financial Statements of VERTEXPLUS TECHNOLOGIES LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Standalone Statement of Profit and Loss for the year ended on March 31, 2026, the Standalone Statement Cash flow statement for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Act & other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Profit/(loss) and its cash flows for the year ended on that date.

BASIS FOR OPINION

1. We conducted our audit of the Standalone Financial Statements in accordance with the standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those standards are further described in the Auditor's 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provision of the Act, and the Rules made thereunder, and we

have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

KEY AUDIT MATTERS

1. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report.

Current Investments: Current Investments consists of Fixed deposit with bank. We focused on this area as it is material to the Standalone financial statements and area of significant risk for our audit as it requires considerable time and resource to audit due to its magnitude, it is considered to be a key audit matter. The Company's disclosure about Current Investments are included in Note 14 of the Standalone financial statements The company operates in India and is subject to periodic challenges by local tax authorities on a range of tax matters during the normal course of business including direct taxes, indirect taxes matter. These involve significant management judgement to determine the possible outcome of the tax litigations

These involve significant management judgement to determine the possible outcome of the tax litigations

Auditor Response to key Audit Matter:

Principal Audit Procedures: Fixed Deposit: We have obtained list of Fixed deposit opened by Company and lying in the Bank as on the reporting date. We have verified Balance appearing in the Books to the Bank Balance confirmation provided by management to us. We have also verified interest income against these Fixed deposit booked by the Company with the statement of fixed deposit provided to us during the audit period. We have sought from the Bank for the Fixed deposit which are lien against Bank Overdraft. Our audit procedures included review of the classification of the Current Investments and any restriction on the use of these investments. We found the key judgement and assumptions used by management in recognizing the current investments to be supportable based on the available evidence.

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

1. The company's board is responsible for the preparation of the other information. The other information comprises the information included Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the, Financial Statements and our Auditor's report thereon.
2. Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.
3. In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
4. 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.

The Other Information is expected to be made available to us after the date of this auditor's report and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

1. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Financial Statements to give a true and fair view of the financial position, financial performance, & cash flows of the Company in accordance with accounting standard & accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial

Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

2. In preparing the Standalone 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.

3. The board of directors are responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF STANDALONE FINANCIAL STATEMENTS

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

2. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. also:

3. identify and assess the risks of material misstatements of the Standalone 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.

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

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

6. Conclude on the appropriateness of management's use of 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.

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

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

9. 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.

10. 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.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by 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 A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(5) of the Act, we give in "Annexure B", a statement on the matters specified by the Comptroller and Auditor General of India for the company

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

4. 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;

5. 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;

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

7. In our opinion, the aforesaid financial statements comply with the accounting standards specified in the Companies (Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Act;

8. 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;

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

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

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

11. With respect to 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 explanation given to us:

12. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

13. The Company has made provision, as at March 31, 2026 as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

14. The Company is not liable to transfer any amounts, to the Investor Education and Protection Fund during the year ended March 31, 2026.

15. a) The Management has represented that, to the best of its knowledge and belief, 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 to or in any other person or entity, including foreign entity ("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 (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.

16. The company has not declared and paid any dividend during the year 2025-26.

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

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

For A Y & Company
Chartered Accountants
FRN : 020829C
Akanksha Gupta

Partner
M.NO. : 421545
UDIN : 26421545EEKPMR6745
Place : Jaipur
Date : 29/05/2026

ANNEXURE "A" TO THE AUDITOR'S REPORT

Referred to in Paragraph 18 Under "Report on Other Legal and Regulatory Requirements" of Our Report to the member of VERTEXPLUS TECHNOLOGIES LIMITED of Even Date

Report on the Internal Financial Control under clause (i) of sub section 3 of Section 143 of companies Act, 2013 ('The Act')

We have audited the internal financial control over financial reporting of VERTEXPLUS TECHNOLOGIES LIMITED ('the company') as of 31st March 2026 in conjunction with our audit of the financial statement of the company for the year ended on that date.

Management 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 Control over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with 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 over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future 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 Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For A Y & Company
Chartered Accountants
FRN : 020829C

Akanksha Gupta
Partner
M.NO. : 421545
UDIN : 26421545EEKPMR6745
Place : Jaipur
Date : 29/05/2026

ANNEXURE "B" TO THE AUDITOR'S REPORT

Referred to in Paragraph 19 Under "Report on Other Legal and Regulatory Requirements" of Our Report to the member of VERTEXPLUS TECHNOLOGIES LIMITED of Even Date

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

1. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

2. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

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

   - The Company has a program of physical verification of Property, Plant and Equipment so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations
   - According to the information & explanations given to us by the management and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the company.
   - According to the information & explanations given to us by the management and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant & Equipment (including Right of use assets) or intangible assets during the year
   - According to the information & explanations given to us by the management and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

3. (a) The companies is the business of providing Services, so that there are no inventories held during the reporting periods.

   - The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

- In our opinion the investments made by the company are prima facie, not prejudicial to the interest of the company. Further the company has not, provided any guarantee or security, granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, LLP or other parties covered in register maintained under section 189 of the companies act 2013. Hence the question of reporting such loans are not prejudicial to the company's interest or whether the receipt of the principal amount and interest are regular and whether reasonable steps for recovery of overdues of such loan are taken, does not arise.
- In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.

4. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

5. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

6. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Goods & Service Tax, Duty of Customs, Cess and any other statutory dues with the appropriate authorities and no statutory dues were outstanding as at 31st March, 2026 for a period of more than six months from the date they became payable except as followings:

- According to the information and explanation given to us, there are no dues of income tax, Goods & service tax & duty of customs outstanding on account of any dispute.

7. In our opinion and according to the information and explanations given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

- In our opinion and according to the information and explanations given to us,

8. The Company has not defaulted in repayment of any loans or other borrowings from any lender.

9. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

10. The term loans were applied for the purpose for which the loans were availed.

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

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

13. The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.

    a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year so that reporting under this clause is not applicable. Accordingly, clause 3(x)(a) of the order is not applicable.

    b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year. Accordingly, clause 3(x)(b) of the order is not applicable.

    - No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

14. No report under sub section (12) of section 143 of the companies' act has been filed in Form ADT-4 as prescribed under rule 13of companies (Audit and Auditors) Rules, 2014 with the central Government during the year and up to the date of this report.

15. We have taken into consideration the whistle blower complaints received by the Company during the year (and up to the date of this report), while determining the nature, timing and extent of our audit procedures.

16. The Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

    - In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

a) In our opinion the company has an internal audit system commensurate with the size and nature of its business.

b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

17. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

18. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

19. The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

20. During the year under review, there has been no resignation of statutory auditors during the year.

21. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions 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.

22. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

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

For A Y & Company

Chartered Accountants

FRN: 020829C

Akanksha Gupta

Partner

M.NO.: 421545

UDIN : 26421545EEKPMR6745

Place : Jaipur

Date : 29/05/2026

15

SECTION FIFTEEN

Audited Standalone Financial Statement

15

Audited Standalone Financial Statement

SECTION FIFTEEN

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Standalone Balance Sheet as of 31st March 2026

(Amount in Lakhs)

Refer Note No.	As on 31st March 2026	As on 31st March, 2025
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital 3	547.96	547.96
(b) Reserves and surplus 4	1,435.63	1,903.97
2 Non-current liabilities		
(a) Long Term Borrowings 5	472.52	205.02
(b) Deferred Tax Liabilities (Net) 6	0.00	0.00
(c) Other Long-Term Liabilities	0.00	0.00
(d) Long Term Provision	0.00	0.00
3 Current liabilities		
(a) Trade Payables Short Term Borrowings 7	762.48	292.83
(b) Trade Payables 8		
(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises 8	204.24	177.61
(c) Other Current Liabilities 9	97.06	98.67

Refer Note No.	As on 31st March 2026	As on 31st March, 2025
(d) Short Term Provisions 10	0.00	25.22
	1,063.78	594.34
TOTAL	**3,519.90**	**3,251.29**
II. ASSETS		
Non-current assets		
Property Plant & Equipments		
1 (a) Fixed assets		
(i) Tangible Assets 11	87.85	83.45
(ii) Intangible Assets 11	55.92	69.90
(ii) Intangible Assets Under Development 11	1,155.68	1,155.68
(b) Non-Current Investments 12	40.39	40.39
(c) Long Term Loans & Advances	0.00	0.00
(d) Deferred Tax Assets 6	16.76	18.98
(e) Other Non-Current Assets 13	110.56	113.06
3 Current assets		
(a) Current Investments 14	72.77	318.64
(b) Trade Receivables 15	618.06	705.41
(c) Cash and cash equivalents 16	633.72	52.70
(d) Short Term Loans & Advances 17	663.87	656.78
(e) Other Current Assets 18	64.32	36.30
	2,052.74	1,769.83
TOTAL	**3,519.90**	**3,251.29**

Notes forming part of the Accounts........**3 to 24**

Standard Accounting Policies........**1**

Additional Notes forming part of accounts........**2**

As per our report of even date attached.	**For and on behalf of Board of Directors**	
For A Y & COMPANY		
Chartered Accountants		
FRN 020829C		
Akanksha Gupta	**Sandeep Kumar Pahariya**	**Niru Pahariya**
Partner	**Director**	**Director**
M.No. 421545	DIN- 00514815	DIN- 00838390
UDIN : 26421545EEKPMR6745		
Place : Jaipur		
Date : 29-05-2026		

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Standalone Statement of Profit and loss for the Year Ended on 31st March 2026

(Amount in Lakhs)

Particulars	Refer Note No.	As on 31st March 2026	As on 31st March, 2025
I. REVENUE FROM OPERATIONS	**18**	**2,178.60**	**1,760.67**
II OTHER INCOME	**19**	**9.03**	**30.36**
III. TOTAL REVENUE (I + II)		**2,187.63**	**1,791.03**
IV. EXPENSES:			
Employee benefits expense	20	1,703.86	1,317.55
Finance costs	21	71.36	42.86
Depreciation and amortization expense	22	62.38	50.44
Other expenses	23	816.16	265.73
Total expenses		**2,653.75**	**1,676.57**
V. PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)		**(466.12)**	**114.46**
VI. EXCEPTIONAL ITEMS			
VII. PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)		**(466.12)**	**114.46**
VIII. EXTRAORDINARY ITEMS/PRIOR PERIOD ITEMS		**0.00**	**0.00**
IX. PROFIT BEFORE TAX (VII- VIII)		**(466.12)**	**114.46**
X TAX EXPENSE:			
(1) Current tax		0.00	25.22
(2) Deferred tax		2.22	3.59

Particulars	Refer Note No.	As on 31st March 2026	As on 31st March, 2025
XI PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)		**(468.34)**	**85.65**
XII PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS		**0.00**	**0.00**
XIII TAX EXPENSE OF DISCONTINUING OPERATIONS		**0.00**	**0.00**
XV PROFIT (LOSS) FOR THE PERIOD (XI + XIV)		**(468.34)**	**85.65**
XVI EARNINGS PER EQUITY SHARE:			
(1) Basic	24	(8.55)	1.56
(2) Diluted	24	(8.55)	1.56

Notes forming part of the Accounts........**3 to 24**

Standard Accounting Policies........**1**

Additional Notes forming part of accounts........**2**

As per our report of even date attached.

For A Y & COMPANY

Chartered Accountants

FRN 020829C

For and on behalf of Board of Directors

Akanksha Gupta
Partner
M.No. 421545
UDIN : 26421545EEKPMR6745
Place : Jaipur
Date : 29-05-2026

Sandeep Kumar Pahariya
Director
DIN- 00514815

Niru Pahariya
Director
DIN- 00838390

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Standalone Statement of Cash Flow for the year ended 31.03.2026

(Amount in Lakhs)

Particulars	31.03.2026	31.03.2025
Cash flows from operating activities		
Profit before taxation	(466.12)	114.4598
Adjustments for:		
Depreciation	62.38	50.4402
Finance Cost	71.36	42.8554
Investment Income	(8.22)	-29.6479
Working capital changes:		
(Increase) / Decrease in Trade Receivables	87.35	-290.7678
(Increase) / Decrease in Other Current Assets	(28.01)	25.2605
(Increase) / Decrease in Short Term Loans & Advances	(7.09)	-2.367
Increase / (Decrease) in Trade Payables	26.63	38.1274
Increase / (Decrease) in Other Current Liabilities	(1.61)	13.8315
Cash generated from operations	(263.34)	-37.8079
Payment/Adjustment on Account of Tax Expenses	25.22	21.72
Prior Period Items	0.00	0
Net cash from operating activities	(288.56)	-59.5379
Cash flows from investing activities		
Purchase of Property, Plant and Equitpment are stated at cost less accumulated depreciation and impairment losses, if any.	(52.78)	-216.3711
Decrease in Other Non-Current Assets	2.50	-35.5546
Investment income	8.22	29.6479
Purchase/(Sales) of Investments	245.87	132.6002
Net cash used in investing activities	203.81	-89.6676
Cash flows from financing activities		

Particulars	31.03.2026	31.03.2025
Proceeds from Borrowings	737.15	212.2138
Payment of Finance Cost	(71.36)	-42.8554
Net cash used in financing activities	665.79	169.3584
Net increase in cash and cash equivalents	581.02	20.1428
Cash and cash equivalents at beginning of period	52.70	32.5491
Cash and cash equivalents at end of period	633.72	52.7019

Notes forming part of the Accounts........3 to 24

Standard Accounting Policies........1

Additional Notes forming part of accounts........2

As per our report of even date attached.

For A Y & COMPANY

Chartered Accountants

FRN 020829C

For and on behalf of Board of Directors

Akanksha Gupta

Partner

M.No. 421545

UDIN : 26421545EEKPMR6745

Place : Jaipur

Date : 29-05-2026

Sandeep Kumar Pahariya

Director

DIN- 00514815

Neeru Pahariya

Director

DIN- 00838390

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Note 3 : Share Capital

(Amount in Lakhs)

SHARE CAPITAL	AS AT 31ST MARCH 2026		AS AT 31ST MARCH 2025	
	Number of Shares	Amount	Number of Shares	Amount
Equity Shares of Rs 10 each	60	600	60	600
Issued, Subscribed & Paid up				
Equity Shares of Rs. 10 each	54.796	547.96	54.796	547.96
Total	**54.796**	**547.96**	**54.796**	**547.96**
Disclosure as per the requirement of Companies Act,2013				

AUTHORIZED SHARE CAPITAL

PARTICULARS	AS AT 31ST MARCH 2026		AS AT 31ST MARCH 2025	
	Number of Shares	Rs	Number of Shares	Rs
Shares outstanding at the beginning of the year (A series)	54.8	548	54.8	548
Shares Issued during the year by way of Right Issue	0	0	0	0
Shares Issued during the year by way of Bonus Issue	0	0	0	0
Shares Issued during the year by way of IPO	0	0	0	0
Shares bought back during the year	0	0	0	0
Shares outstanding at the end of the year	54.8	548	54.8	548
Disclosure as per requirement of Companies Act. 2013				

PARTICULARS	AS AT 31ST MARCH 2026		AS AT 31ST MARCH 2025	
	Number of Shares	Rs	Number of Shares	Rs
(if holding more than 5% at any point of time during the year)				

SR NO	NAME OF SHAREHOLDER	AS AT 31ST MARCH 2026		AS AT 31ST MARCH 2025	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Sandeep Kumar Pahariya	2400000	43.80%	2400000	43.80%
2	Niru Pahariya	1595000	29.11%	1595000	29.11%
		3995000	72.90%	3995000	72.90%
Shareholding of Promotors					

SR NO	Name of Shareholder	As of 31st March 2026,			As of 31st March 2025,		
		No. of Shares held	% of Holding	% Change in Shareholding	No. of Shares held	% of Holding	% Change in Shareholding
1	Sandeep Kumar Pahariya	2400000	43.80%	0.00%	2400000	43.80%	0.00%
2	Niru Pahariya	1595000	29.11%	0.00%	1595000	29.11%	0.00%
		2400000	43.80%		2400000	43.80%	

NOTE 12 : NON-CURRENT INVESTMENTS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31st March 2025,	
Investment in Subsidiaries (Carried at Cost)			
Investment in Sprink Media Private Limited	0.00	0.00	
Investment in VertexPlus Technologies Pte. Ltd. (Incorporated in Singapore)	40.39	40.39	
Investment in Fixed Deposits	0.00	0.00	0
Total	**40.39**	**40.39**	**4039000**

NOTE 13 : OTHER NON-CURRENT ASSETS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31st March 2025,	
Office Rent Manglam Security deposit	0.82	0.82	
Security Deposit Rent-Priska Technologies	7.00	7.00	
Mamatha R (Security Bangalore Guest house)	0.83	0.00	
EMD To Rajasthan state judiciary Academy Jodhpur	0.29	0.29	
EMD To Orissa High Court	0.19	0.19	
Sprink Media Pvt Ltd	44.63	44.63	4463000
Security Deposit Rent	6.00	6.00	
Security Deposit with NSE	14.21	14.21	
Security Deposit with CDSL	0.18	0.18	
Security Deposit with NSDL	0.18	0.18	

Particulars	As of 31st March 2026,	As of 31st March 2025,		
Security Deposit with Bescom	0.00	2.33		
Security Deposit with Rajasthan Medical & Health	29.77	29.77		
Security Deposit with Rajasthan State health Society	6.16	6.16		
Security Deposit with IIT Kanpur	0.00	1.30		
Daya Shankar Arya (Patna Rent security)	0.30	0.00		
Total	**110.56**	**113.06**	**11055775**	**6592775**

NOTE 14 : CURRENT INVESTMENTS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31st March 2025,	
Fixed Deposit with Banks	72.77	318.64	
Total	**72.77**	**318.64**	**7276768**

NOTE 15 : TRADE RECEIVABLE

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31st March 2025,
Unsecured, Considered Good		
Outstanding for More Than Six Months		
Outstanding for Less Than Six Months	618.02	705.41
Total	**618.06**	**705.41**

Note 15.1 Ageing Analysis of Trade Receivables

As on 31.03.2026

Particulars	Outstanding for following periods from due date of Payment					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 Years	Total
- Undisputed Trade Receivable - Considered Good						0
- Undisputed Trade Receivable - Considered Doubtful	0.00	0.00	0	0	375.22	375.22
- Disputed Trade Receivable - Considered Good	0.00	0.00	0	0	0	0
- Disputed Trade Receivable - Considered Doubtful	0.00	0.00	0	0	0	0
Unbilled	242.84	0.00	0	0	0	242.84
Total	**242.84**	**0.00**	**0**	**0**	**375.22**	**618.06**

As on 31.03.2025

Particulars	Outstanding for following periods from due date of Payment					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 Years	Total
- Undisputed Trade Receivable - Considered Good					442.48	442.48
- Undisputed Trade Receivable - Considered Doubtful						0
- Disputed Trade Receivable - Considered Good						0
- Disputed Trade Receivable - Considered Doubtful						0
	262.93					262.93
Total	**262.93**	**0.00**			**442.48**	**705.41**

NOTE 16 : CASH & CASH EQUIVALENTS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31st March 2025,	
a. Balances with banks			
In Current Accounts		0.00	0
HDFC OD	0.10	0.10	
HDFC Bank	604.79	23.31	
In Public Issue Escrow Account	0.00	0.00	0
Cash on hand	28.84	29.28	2883644
Total	**633.72**	**52.70**	

NOTE 17 : SHORT TERM LOANS & ADVANCES

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31st March 2025,	
Advance to Suppliers	12.74	6.78	
Advance to Staff	1.13	0.00	
Sitaram Gems	300.00	0.00	
Technchill Technologies	350.00	0.00	
KT & LK Sweet Homes	0.00	650.00	
Total	**663.87**	**656.78**	**66387001**

NOTE 18 : OTHER CURRENT ASSETS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31st March 2025,
Balance with Revenue Authorities	4.11	0.00

Particulars	As of 31st March 2026,	As of 31st March 2025,		
Prepaid Expenses	12.41	11.45		
Accrued Interest	4.54	1.05		
Advance Tax	0.00	23.80	23.8015	-0.001
TDS Deposited	43.26	0.00	25.2208	
Income Tax Refundable	0.00	0.00		
Total	**64.32**	**36.30**		

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Note 11 : Fixed Assets

(Amount in Rupees)

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
Building												
Building	10.00%	16,24,718	0	0	16,24,718	6,65,659	95,906	0	0	7,61,565	8,63,153	9,59,059
PLANT AND MACHINERY												
PUMP	25.89%	9,800	0	0	9,800	8,604	0	0	0	8,604	1,196	1,196
COMPUTERS AND DATA PROCESSING UNITS												
COMPUTER												
ADDITION	63.16%	1,05,200	0	0	1,05,200	99,940	0	0	0	99,940	5,260	5,260
ADDITION	63.16%	69,160	0	0	69,160	65,702	0	0	0	65,702	3,458	3,458
ADDITION	63.16%	55,600	0	0	55,600	52,820	0	0	0	52,820	2,780	2,780
ADDITION	63.16%	49,100	0	0	49,100	46,645	0	0	0	46,645	2,455	2,455
ADDITION	63.16%	47,300	0	0	47,300	44,935	0	0	0	44,935	2,365	2,365
ADDITION	63.16%	10,100	0	0	10,100	9,595	0	0	0	9,595	505	505

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
ADDITION	63.16%	31,500	0	0	31,500	29,925	0	0	0	29,925	1,575	1,575
ADDITION	63.16%	20,580	0	0	20,580	19,551	0	0	0	19,551	1,029	1,029
ADDITION	63.16%	23,100	0	0	23,100	21,945	0	0	0	21,945	1,155	1,155
ADDITION	63.16%	37,538	0	0	37,538	35,661	0	0	0	35,661	1,877	1,877
ADDITION	63.16%	29,225	0	0	29,225	27,764	0	0	0	27,764	1,461	1,461
ADDITION	63.16%	40,058	0	0	40,058	38,055	0	0	0	38,055	2,003	2,003
ADDITION	63.16%	38,925	0	0	38,925	36,979	0	0	0	36,979	1,946	1,946
ADDITION	63.16%	26,162	0	0	26,162	24,854	0	0	0	24,854	1,308	1,308
ADDITION	63.16%	49,950	0	0	49,950	47,452	0	0	0	47,452	2,498	2,498
ADDITION	63.16%	50,400	0	0	50,400	47,880	0	0	0	47,880	2,520	2,520
ADDITION	63.16%	48,174	0	0	48,174	45,765	0	0	0	45,765	2,409	2,409
ADDITION	63.16%	22,628	0	0	22,628	21,497	0	0	0	21,497	1,131	1,131
ADDITION	63.16%	13,998	0	0	13,998	13,298	0	0	0	13,298	700	700
ADDITION	63.16%	17,762	0	0	17,762	16,874	0	0	0	16,874	888	888
ADDITION	63.16%	56,900	0	0	56,900	54,055	0	0	0	54,055	2,845	2,845
ADDITION	63.16%	60,500	0	0	60,500	57,475	0	0	0	57,475	3,025	3,025
ADDITION	63.16%	49,400	0	0	49,400	46,930	0	0	0	46,930	2,470	2,470
ADDITION	63.16%	56,800	0	0	56,800	53,960	0	0	0	53,960	2,840	2,840
ADDITION	63.16%	42,735	0	0	42,735	40,598	0	0	0	40,598	2,137	2,137
ADDITION	63.16%	16,700	0	0	16,700	15,865	0	0	0	15,865	835	835

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
ADDITION	63.16%	1,53,960	0	0	1,53,960	1,46,262	0	0	0	1,46,262	7,698	7,698
ADDITION	64.29%	96,800	0	0	96,800	91,960	0	0	0	91,960	4,840	4,840
ADDITION	65.32%	1,100	0	0	1,100	1,045	0	0	0	1,045	55	55
ADDITION	65.73%	9,800	0	0	9,800	9,310	0	0	0	9,310	490	490
ADDITION	69.00%	4,702	0	0	4,702	4,467	0	0	0	4,467	235	235
ADDITION	69.27%	1,250	0	0	1,250	1,187	0	0	0	1,187	63	63
ADDITION	69.83%	46,800	0	0	46,800	44,460	0	0	0	44,460	2,340	2,340
ADDITION	70.34%	46,600	0	0	46,600	44,270	0	0	0	44,270	2,330	2,330
COMPUTER	63.16%	1,25,250	0	0	1,25,250	1,18,987	0	0	0	1,18,987	6,263	6,263
COMPUTER	63.16%	1,07,258	0	0	1,07,258	1,01,895	0	0	0	1,01,895	5,363	5,363
COMPUTER	63.16%	24,255	0	0	24,255	23,042	0	0	0	23,042	1,213	1,213
COMPUTER	63.16%	86,835	0	0	86,835	82,493	0	0	0	82,493	4,342	4,342
COMPUTER	63.16%	47,687	0	0	47,687	45,303	0	0	0	45,303	2,384	2,384
COMPUTER	63.16%	26,513	0	0	26,513	25,187	0	0	0	25,187	1,326	1,326
COMPUTER	63.16%	36,225	0	0	36,225	34,414	0	0	0	34,414	1,811	1,811
COMPUTER	63.16%	24,225	0	0	24,225	23,014	0	0	0	23,014	1,211	1,211
COMPUTER	63.16%	90,532	0	0	90,532	86,005	0	0	0	86,005	4,527	4,527
COMPUTER	63.16%	30,470	0	0	30,470	28,946	0	0	0	28,946	1,524	1,524
COMPUTER	63.16%	26,000	0	0	26,000	24,700	0	0	0	24,700	1,300	1,300
COMPUTER	63.16%	3,650	0	0	3,650	3,467	0	0	0	3,467	183	183

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	15,000	0	0	15,000	14,250	0	0	0	14,250	750	750
COMPUTER	63.16%	26,550	0	0	26,550	25,222	0	0	0	25,222	1,328	1,328
COMPUTER	63.16%	10,810	0	0	10,810	10,269	0	0	0	10,269	541	541
COMPUTER	63.16%	47,610	0	0	47,610	45,229	0	0	0	45,229	2,381	2,381
COMPUTER	63.16%	1,33,390	0	0	1,33,390	1,26,720	0	0	0	1,26,720	6,670	6,670
COMPUTER	63.16%	1,950	0	0	1,950	1,852	0	0	0	1,852	98	98
COMPUTER	63.16%	1,13,100	0	0	1,13,100	1,07,445	0	0	0	1,07,445	5,655	5,655
COMPUTER	63.16%	87,100	0	0	87,100	82,745	0	0	0	82,745	4,355	4,355
COMPUTER	63.16%	27,800	0	0	27,800	26,410	0	0	0	26,410	1,390	1,390
COMPUTER	63.16%	64,500	0	0	64,500	61,275	0	0	0	61,275	3,225	3,225
COMPUTER	63.16%	23,490	0	0	23,490	22,315	0	0	0	22,315	1,175	1,175
COMPUTER	63.16%	23,490	0	0	23,490	22,315	0	0	0	22,315	1,175	1,175
COMPUTER	63.16%	13,022	0	0	13,022	12,371	0	0	0	12,371	651	651
COMPUTER	63.16%	34,322	0	0	34,322	32,606	0	0	0	32,606	1,716	1,716
COMPUTER	63.16%	41,830	0	0	41,830	39,738	0	0	0	39,738	2,092	2,092
COMPUTER	63.16%	10,724	0	0	10,724	10,188	0	0	0	10,188	536	536
COMPUTER	63.16%	21,602	0	0	21,602	20,522	0	0	0	20,522	1,080	1,080
Printer	63.16%	23,728	0	0	23,728	17,603	3,868	0	0	21,472	2,256	6,125
Printer	63.16%	0	19,915	0	19,915	0	12,578	0	0	12,578	7,337	0
Printer	63.16%	0	19,406	0	19,406	0	12,257	0	0	12,257	7,149	0

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	95,367	0	0	95,367	67,894	17,352	0	0	85,246	10,121	27,473
COMPUTER	63.16%	47,288	0	0	47,288	30,591	10,546	0	0	41,137	6,151	16,697
Total (Asset Group)		**29,22,080**	**39,321**	**0**	**29,61,401**	**27,33,994**	**56,601**	**0**	**0**	**27,90,595**	**1,70,806**	**1,88,086**
COMPUTER												
COMPUTER	63.16%	36,950	0	0	36,950	35,102		0	0	35,102	1,848	1,848
COMPUTER	63.16%	22,372	0	0	22,372	21,253		0	0	21,253	1,119	1,119
COMPUTER	63.16%	30,812	0	0	30,812	29,271		0	0	29,271	1,541	1,541
COMPUTER	63.16%	35,170	0	0	35,170	33,411		0	0	33,411	1,759	1,759
COMPUTER	63.16%	32,618	0	0	32,618	30,987		0	0	30,987	1,631	1,631
COMPUTER	63.16%	36,864	0	0	36,864	35,021		0	0	35,021	1,843	1,843
COMPUTER	63.16%	1,06,018	0	0	1,06,018	1,00,717		0	0	1,00,717	5,301	5,301
COMPUTER	63.16%	41,101	0	0	41,101	39,046		0	0	39,046	2,055	2,055
COMPUTER	63.16%	26,694	0	0	26,694	25,359		0	0	25,359	1,335	1,335
COMPUTER	63.16%	31,716	0	0	31,716	30,130		0	0	30,130	1,586	1,586
COMPUTER	63.16%	28,895	0	0	28,895	27,450		0	0	27,450	1,445	1,445
COMPUTER	63.16%	38,903	0	0	38,903	36,958		0	0	36,958	1,945	1,945
COMPUTER	63.16%	34,660	0	0	34,660	32,927		0	0	32,927	1,733	1,733
COMPUTER	63.16%	16,187	0	0	16,187	15,378		0	0	15,378	809	809

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	36,056	0	0	36,056	34,253		0	0	34,253	1,803	1,803
COMPUTER	63.16%	31,740	0	0	31,740	30,153		0	0	30,153	1,587	1,587
COMPUTER	63.16%	40,424	0	0	40,424	38,403		0	0	38,403	2,021	2,021
COMPUTER	63.16%	10,424	0	0	10,424	9,903		0	0	9,903	521	521
COMPUTER	63.16%	21,517	0	0	21,517	20,441		0	0	20,441	1,076	1,076
COMPUTER	63.16%	36,080	0	0	36,080	34,276		0	0	34,276	1,804	1,804
COMPUTER	63.16%	6,605	0	0	6,605	6,275		0	0	6,275	330	330
COMPUTER	63.16%	27,961	0	0	27,961	26,563	0	0	0	26,563	1,398	1,398
COMPUTER	63.16%	14,412	0	0	14,412	13,691	0	0	0	13,691	721	721
COMPUTER	63.16%	25,700	0	0	25,700	24,415	0	0	0	24,415	1,285	1,285
COMPUTER	63.16%	19,917	0	0	19,917	18,921	0	0	0	18,921	996	996
COMPUTER	63.16%	22,456	0	0	22,456	21,333	0	0	0	21,333	1,123	1,123
COMPUTER	63.16%	21,695	0	0	21,695	20,610	0	0	0	20,610	1,085	1,085
COMPUTER	63.16%	9,894	0	0	9,894	9,399	0	0	0	9,399	495	495
COMPUTER	63.16%	9,998	0	0	9,998	9,498	0	0	0	9,498	500	500
COMPUTER	63.16%	11,228	0	0	11,228	10,667	0	0	0	10,667	561	561
COMPUTER	63.16%	11,222	0	0	11,222	10,661	0	0	0	10,661	561	561
COMPUTER	63.16%	41,320	0	0	41,320	39,254	0	0	0	39,254	2,066	2,066
COMPUTER	63.16%	10,190	0	0	10,190	9,681	0	0	0	9,681	509	509

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	42,365	0	0	42,365	40,247	0	0	0	40,247	2,118	2,118
COMPUTER	63.16%	42,063	0	0	42,063	39,959	0	0	0	39,959	2,104	2,104
COMPUTER	63.16%	4,27,119	0	0	4,27,119	4,05,764		0	0	4,05,764	21,355	21,355
COMPUTER	63.16%	41,806	0	0	41,806	39,716		0	0	39,716	2,090	2,090
COMPUTER	63.16%	37,514	0	0	37,514	35,639		0	0	35,639	1,875	1,875
COMPUTER	63.16%	29,732	0	0	29,732	28,246		0	0	28,246	1,486	1,486
Total (Asset Group)		**15,48,398**	**0**	**0**	**15,48,398**	**14,70,978**	**0**	**0**	**0**	**14,70,978**	**77,420**	**77,420**
COMPUTER												
COMPUTER	63.16%	7,542	0	0	7,542	7,166	0	0	0	7,166	377	377
COMPUTER												
COMPUTER	63.16%	7,542		0	7,542	7,165	159	0	0	7,324	219	378
COMPUTER	63.16%	16,102		0	16,102	15,296	480	0	0	15,776	325	805
COMPUTER	63.16%	32,164		0	32,164	30,555	1,110	0	0	31,665	499	1,609
COMPUTER	63.16%	47,271		0	47,271	44,907	1,687	0	0	46,594	677	2,364
COMPUTER	63.16%	28,000		0	28,000	26,600	1,006	0	0	27,606	394	1,400
COMPUTER	63.16%	55,085		0	55,085	52,331	2,678	0	0	55,009	76	2,754
COMPUTER	63.16%	58,625		0	58,625	55,694	3,139	0	0	58,833	-208	2,931
COMPUTER	63.16%	73,750		0	73,750	70,063	4,261	0	0	74,324	-574	3,687

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	83,475		0	83,475	79,301	4,842	0	0	84,143	-668	4,174
COMPUTER	63.16%	77,585		0	77,585	73,706	4,537	0	0	78,243	-658	3,879
COMPUTER	63.16%	5,07,389		0	5,07,389	4,82,019	30,504	0	0	5,12,523	-5,134	25,370
COMPUTER	63.16%	73,644		0	73,644	69,927	2,347		0	72,275	1,369	3,717
COMPUTER	63.16%	50,423		0	50,423	46,587	2,423	0	0	49,010	1,413	3,836
COMPUTER	63.16%	17,000		0	17,000	15,399	1,011	0	0	16,410	590	1,601
COMPUTER	63.16%	57,619		0	57,619	52,154	3,452	0	0	55,606	2,013	5,465
COMPUTER	63.16%	32,504		0	32,504	28,749	2,372	0	0	31,121	1,383	3,755
COMPUTER	63.16%	13,000		0	13,000	12,351	304	0	0	12,655	345	649
COMPUTER	63.16%	1,40,000		0	1,40,000	1,33,000	3,391	0	0	1,36,391	3,609	7,000
COMPUTER	63.16%	8,32,568		0	8,32,568	7,90,940	20,457	0	0	8,11,397	21,171	41,628
COMPUTER	63.16%	4,26,838		0	4,26,838	4,05,497	13,479	0	0	4,18,976	7,862	21,341
COMPUTER	63.16%	0	20,005	0	20,005	0	12,635	0	0	12,635	7,370	0
COMPUTER	63.16%	0	12,400	0	12,400	0	7,832	0	0	7,832	4,568	0
COMPUTER	63.16%	0	66,046	0	66,046	0	41,715	0	0	41,715	24,331	0
COMPUTER	63.16%	0	19,20,000	0	19,20,000	0	12,12,672	0	0	12,12,672	7,07,328	0
COMPUTER	63.16%	0	19,042	0	19,042	0	12,027	0	0	12,027	7,015	0
COMPUTER	63.16%	0	66,750	0	66,750	0	42,159	0	0	42,159	24,591	0

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	0	1,53,500	0	1,53,500	0	96,951	0	0	96,951	56,549	0
COMPUTER	63.16%	0	3,500	0	3,500	0	2,211	0	0	2,211	1,289	0
Total (Asset Group)		**26,30,583**	**22,61,243**	**0**	**48,91,826**	**24,92,241**	**15,31,840**	**0**	**0**	**40,24,081**	**8,67,745**	**1,38,342**
COMPUTER												
COMPUTER	63.16%	2,750	0	0	2,750	2,612	0	0	0	2,612	138	138
COMPUTER	63.16%	62,100	0	0	62,100	60,280	0	0	0	60,280	1,820	1,820
COMPUTER	63.16%	8,450	0	0	8,450	8,215	0	0	0	8,215	235	235
COMPUTER	63.16%	2,300	0	0	2,300	2,185	0	0	0	2,185	115	115
COMPUTER	63.16%	35,350	0	0	35,350	34,392	0	0	0	34,392	958	958
COMPUTER	63.16%	23,950	0	0	23,950	23,350	0	0	0	23,350	600	600
COMPUTER	63.16%	46,900	0	0	46,900	45,777	0	0	0	45,777	1,123	1,123
COMPUTER	63.16%	1,775	0	0	1,775	1,734	0	0	0	1,734	41	41
COMPUTER	63.16%	2,650	0	0	2,650	2,596	0	0	0	2,596	54	54
COMPUTER	63.16%	71,250	0	0	71,250	69,855	0	0	0	69,855	1,395	1,395
COMPUTER	63.16%	21,150	0	0	21,150	20,755	0	0	0	20,755	395	395
COMPUTER	63.16%	5,900	0	0	5,900	5,794	0	0	0	5,794	106	106
COMPUTER	63.16%	31,410	0	0	31,410	30,846	0	0	0	30,846	564	564
COMPUTER	63.16%	64,100	0	0	64,100	62,978	0	0	0	62,978	1,122	1,122
COMPUTER	63.16%	45,400	0	0	45,400	44,611	0	0	0	44,611	789	789

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
Total (Asset Group)		**4,25,435**	**0**	**0**	**4,25,435**	**4,15,980**	**0**	**0**	**0**	**4,15,980**	**9,455**	**9,455**
COMPUTER												
SERVER	63.16%	1,54,642	0	0	1,54,642	1,46,910	0	0	0	1,46,910	7,732	7,732
FIREBALL												
FORINET 100 E FIREBALL	63.16%	2,45,000	0	0	2,45,000	2,32,750	0	0	0	2,32,750	12,250	12,250
LAPTOP COMPUTER												
COMPUTER	63.16%	1,18,940	0	0	1,18,940	1,12,993	0	0	0	1,12,993	5,947	5,947
LAPTOP	63.16%	47,458	0	0	47,458	45,085	0	0	0	45,085	2,373	2,373
LAPTOP	63.16%	19,935	0	0	19,935	18,938	0	0	0	18,938	997	997
LAPTOP	63.16%	18,968	0	0	18,968	18,020	0	0	0	18,020	948	948
Total (Asset Group)		**2,05,301**	**0**	**0**	**2,05,301**	**1,95,036**	**0**	**0**	**0**	**1,95,036**	**10,265**	**10,265**
Total (Block)		**81,38,982**	**23,00,564**	**0**	**1,04,39,546**	**76,95,056**	**15,88,441**	**0**	**0**	**92,83,497**	**11,56,048**	**4,43,926**
ELECTRICAL INSTALLATIONS AND EQUIPMENT												
AIRCONDITIONER												
ADDITION	27.85%	2,950	0	0	2,950	2,803	0	0	0	2,803	147	147

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
ADDITION	27.86%	39,700	0	0	39,700	37,715	0	0	0	37,715	1,985	1,985
AIR CONDITION	25.89%	11,91,622	0	0	11,91,622	10,86,037	27,336	0	0	11,13,373	78,249	1,05,585
AIR CONDITIONER	25.89%	47,500	0	0	47,500	45,125	40	0	0	45,165	2,335	2,375
AIR CONDITIONER	25.89%	32,000	0	0	32,000	30,400	108	0	0	30,508	1,492	1,600
AIR CONDITIONER	25.89%	48,002	0	0	48,002	41,601	1,657	0	0	43,258	4,744	6,401
AIR CONDITIONER	25.89%	95,392	0	0	95,392	81,740	3,534	0	0	85,275	10,117	13,652
AIR CONDITIONER	25.89%	51,700	0	0	51,700	44,295	1,917	0	0	46,212	5,488	7,405
AIR CONDITIONER	25.89%	53,118	0	0	53,118	46,010	1,840	0	0	47,850	5,268	7,108
AIR CONDITIONERS	25.89%	32,968	0	0	32,968	25,012	2,060	0	0	27,072	5,896	7,956
AIR CONDITIONERS	25.89%	0	36,718	0	36,718	0	9,506	0	0	9,506	27,212	0
Total (Asset Group)		**15,94,952**	**36,718**	**0**	**16,31,670**	**14,40,737**	**47,999**	**0**	**0**	**14,88,737**	**1,42,933**	**1,54,215**
BATTERIES												
BATTERIES	25.89%	85,700	0	0	85,700	77,663	2,081	0	0	79,744	5,956	8,037
BATTERIES	25.89%	1,22,250	0	0	1,22,250	1,02,829	5,028	0	0	1,07,857	14,393	19,421
BATTERY UPS	25.89%	2,12,500	0	0	2,12,500	1,39,073	19,010	0	0	1,58,083	54,417	73,427
BATTERY UPS	25.89%	51,093		0	51,093	11,851	10,160	0	0	22,011	29,082	39,242
Total (Asset Group)		**4,20,450**	**0**	**0**	**4,20,450**	**3,19,565**	**36,279**	**0**	**0**	**3,67,695**	**1,03,848**	**1,40,127**

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
CAMERA												
CAMRA	25.89%	18,000	0	0	18,000	12,628	1,391	0	0	14,019	3,981	5,372
CAMERA SONY												
CAMERA	25.89%	57,794	0	0	57,794	55,169	680	0	0	55,849	1,945	2,625
CCTV												
CCTV	25.89%	1,83,383	0	0	1,83,383	1,65,259	4,692	0	0	1,69,951	13,432	18,124
CCTV	25.89%	79,450	0	0	79,450	70,145	2,409	0	0	72,554	6,896	9,305
CCTV	25.89%	0	75,900	0	75,900	0	19,651	0	0	19,651	56,249	0
Total (Asset Group)		**2,62,833**	**75,900**	**0**	**3,38,733**	**2,35,403**	**26,752**	**0**	**0**	**2,62,155**	**76,578**	**27,430**
COOLING PLANT												
WATER COOLER	28.16%	24,500	0	0	24,500	23,275	0	0	0	23,275	1,225	1,225
WATER SOFTNER	25.89%	55,000	0	0	55,000	50,954	1,047	0	0	52,002	2,998	4,046
Total (Asset Group)		**79,500**	**0**	**0**	**79,500**	**74,229**	**1,047**	**0**	**0**	**75,277**	**4,223**	**5,271**
ELECTRIC EQUIPMENT												
ELECTRIC PANNEL	25.89%	65,278	0	0	65,278	59,460	1,506	0	0	60,966	4,312	5,818
EPBX	25.89%	1,31,875	0		1,31,875	1,20,250	3,010	0	0	1,23,259	8,616	11,625
FAN	25.89%	7,774	0		7,774	7,067	183	0	0	7,250	524	707

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
FAN	25.89%	21,017	0		21,017	8,016	3,366	0	0	11,382	9,635	13,001
FAN	25.89%	11,560	0		11,560	4,366	1,862	0	0	6,229	5,331	7,194
MACHINE	27.53%	23,322	0	0	23,322	22,156	0	0	0	22,156	1,166	1,166
FAN	25.89%	0	1,016		1,016	0	263	0	0	263	753	0
Total (Asset Group)		**2,60,826**	**1,016**	**0**	**2,61,842**	**2,21,315**	**10,191**	**0**	**0**	**2,31,506**	**30,336**	**39,511**
GEYSER												
GEESER	27.46%	7,700	0	0	7,700	7,315	0	0	0	7,315	385	385
GEYSER	25.89%	3,650	0	0	3,650	2,598	272	0	0	2,871	779	1,052
GEYSER	25.89%	8,898	0	0	8,898	3,983	1,273	0	0	5,255	3,643	4,915
Total (Asset Group)		**20,248**	**0**	**0**	**20,248**	**13,896**	**1,545**	**0**	**0**	**15,441**	**4,807**	**6,352**
OFFICE EQUIPMENT												
COFFEE MACHINE	25.89%	14,128	0	0	14,128	9,075	1,308	0	0	10,383	3,745	5,053
COFFEE MACHINE	25.89%	14,128	0	0	14,128	9,038	1,318	0	0	10,356	3,772	5,090
KENT SUPERSTAR	25.89%	16,500	0	0	16,500	15,649	220	0	0	15,870	630	851
AIRCONDITIONER	25.89%	2,40,000	0	0	2,40,000	85,728	39,941	0	0	1,25,669	1,14,331	1,54,272
AIRCONDITIONER	25.89%	1,04,687	0	0	1,04,687	38,220	17,208	0	0	55,428	49,259	66,467
Audio System	25.89%	38,983		0	38,983	18,119	5,402	0	0	23,521	15,462	20,864

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
Hammer	25.89%	10,006		0	10,006	4,889	1,325	0	0	6,213	3,793	5,117
WATER DISPENSER	25.89%	12,797	0	0	12,797	8,194	1,192	0	0	9,386	3,411	4,603
Total (Asset Group)		**4,51,229**	**0**	**0**	**4,51,229**	**1,88,912**	**67,914**	**0**	**0**	**2,56,826**	**1,94,403**	**2,62,317**
REFRIGERATOR												
REFRIGERATOR	25.89%	16,009	0	0	16,009	6,787	2,388	0	0	9,175	6,834	9,222
REFRIGERATOR	25.89%	49,000	0	0	49,000	46,550	159	0	0	46,710	2,290	2,450
SMOKE DETECTOR												
SMOKE DETECTOR	25.89%	7,626	0	0	7,626	6,739	230	0	0	6,968	658	887
SONY TELEVISION												
LED TV	25.89%	82,000	0	0	82,000	77,900	359	0	0	78,259	3,741	4,100
TELEPHONE CORDLESS												
TELEPHONE	28.67%	10,557	0	0	10,557	10,029	0	0	0	10,029	528	528
TELEVISION SET												
TV	25.89%	41,999	0	0	41,999	31,199	2,796	0	0	33,995	8,004	10,800
TV	25.89%	0	89,353	0	89,353	0	23,133	0	0	23,133	66,220	0
Total (Asset Group)		**41,999**	**89,353**	**0**	**1,31,352**	**31,199**	**25,930**	**0**	**0**	**57,129**	**74,223**	**10,800**
UPS												

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
UPS	25.89%	56,150	0		56,150	56,150	-0		0	56,150	-0	-0
UPS	25.89%	41,076	0	0	41,076	21,444	5,083	0	0	26,527	14,549	19,632
UPS	25.89%	1,47,000	0	0	1,47,000	58,304	22,963	0	0	81,267	65,733	88,696
UPS	25.89%	1,32,220	0	0	1,32,220	1,11,215	5,438	0	0	1,16,653	15,567	21,005
Total (Asset Group)		**3,76,446**	**0**	**0**	**3,76,446**	**2,47,114**	**33,484**	**0**	**0**	**2,80,598**	**95,848**	**1,29,332**
Total (Block)		**37,49,469**	**2,02,987**	**0**	**39,52,456**	**29,88,174**	**2,56,347**	**0**	**0**	**32,56,371**	**7,47,178**	**8,00,537**
FURNITURE AND FITTINGS												
FURNITURE AND FIXTURES												
ADDITION	25.94%	16,400	0	0	16,400	15,581	0	0	0	15,581	819	819
ADDITION	26.47%	20,577	0	0	20,577	19,548	0	0	0	19,548	1,029	1,029
ADDITION	27.84%	14,800	0	0	14,800	14,060	0	0	0	14,060	740	740
CHAIR	25.89%	69,074	0	0	69,074	60,671	2,175	0	0	62,847	6,227	8,403
CHAIRS	25.89%	1,47,429	0	0	1,47,429	1,29,854	4,550	0	0	1,34,404	13,025	17,575
CHAIRS	25.89%	41,540	0	0	41,540	36,555	1,290	0	0	37,846	3,694	4,985
CHAIRS	25.89%	69,074	0	0	69,074	60,617	2,190	0	0	62,807	6,267	8,457
FURNITURE	25.89%	4,73,166	0	0	4,73,166	4,49,508	6,031	0	0	4,55,539	17,627	23,658
FURNITURE	25.89%	1,97,000	0	0	1,97,000	1,84,730	3,177	0	0	1,87,907	9,093	12,270

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
FURNITURE	25.89%	36,384	0	0	36,384	34,410	511	0	0	34,921	1,463	1,974
FURNITURE	25.89%	1,58,025	0	0	1,58,025	1,48,982	2,341	0	0	1,51,323	6,702	9,043
FURNITURE	25.89%	8,17,589	0	0	8,17,589	7,21,262	24,939	0	0	7,46,201	71,388	96,327
FURNITURE	25.89%	261	0	0	261	227	9	0	0	236	25	34
FURNITURE	25.89%	2,120	0	0	2,120	1,818	78	0	0	1,896	224	302
FURNITURE	25.89%	3,818	0	0	3,818	3,275	141	0	0	3,415	403	543
FURNITURE	25.89%	694	0	0	694	595	26	0	0	621	73	99
FURNITURE	25.89%	18,419	0	0	18,419	15,740	694	0	0	16,434	1,985	2,679
FURNITURE	25.89%	1,160	0	0	1,160	991	44	0	0	1,035	125	169
FURNITURE	25.89%	9,720	0	0	9,720	8,275	374	0	0	8,649	1,071	1,445
FURNITURE	27.22%	36,000	0	0	36,000	34,200	0	0	0	34,200	1,800	1,800
FURNITURE	29.42%	56,648	0	0	56,648	53,998	0	0	0	53,998	2,650	2,650
FURNITURE	29.45%	56,891	0	0	56,891	54,244	0	0	0	54,244	2,647	2,647
FURNITURE & FIXTURE	25.89%	17,400	0	0	17,400	16,521	228	0	0	16,749	651	879
FURNITURE & FIXTURE	25.89%	11,600	0	0	11,600	11,002	155	0	0	11,157	443	598
FURNITURE & FIXTURE	25.89%	18,431	0	0	18,431	17,435	258	0	0	17,693	738	996
FURNITURE & FIXTURE	25.89%	31,000	0	0	31,000	29,139	482	0	0	29,621	1,379	1,861

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
FURNITURE & FIXTURE	25.89%	2,60,493	0	0	2,60,493	2,44,206	4,217	0	0	2,48,423	12,070	16,287
FURNITURE & FIXTURE	25.89%	2,57,586	0	0	2,57,586	2,41,419	4,186	0	0	2,45,605	11,981	16,167
FURNITURE & FIXTURE	25.89%	61,350	0	0	61,350	57,383	1,027	0	0	58,410	2,940	3,967
FURNITURE AND FIXTURE	25.89%	65,338	0	0	65,338	60,291	1,307	0	0	61,598	3,740	5,047
FURNITURE AND FIXTURE	25.89%	21,000	0	0	21,000	19,311	437	0	0	19,748	1,252	1,689
FURNITURE AND FIXTURES	25.89%	4,161	0	0	4,161	3,649	133	0	0	3,781	380	512
FURNITURE AND FIXTURES	25.89%	55,000	0	0	55,000	48,150	1,774	0	0	49,923	5,077	6,850
FURNITURE AND FIXTURES	25.89%	14,163	0	0	14,163	12,361	467	0	0	12,827	1,336	1,802
FURNITURE AND FIXTURES	25.89%	11,112	0	0	11,112	9,697	366	0	0	10,063	1,049	1,415
FURNITURE AND FIXTURES	25.89%	25,699	0	0	25,699	11,341	3,717	0	0	15,058	10,641	14,358
FURNITURE AND FIXTURES	25.89%	2,05,735	0	0	2,05,735	89,495	30,095	0	0	1,19,589	86,146	1,16,240
FURNITURE AND FIXTURES	25.89%	1,01,000	0	0	1,01,000	41,758	15,338	0	0	57,096	43,904	59,242

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
FURNITURE AND FIXTURES	25.89%	40,635	0	0	40,635	35,349	1,368	0	0	36,718	3,917	5,286
FURNITURE AND FIXTURES	25.89%	37,825	0	0	37,825	32,905	1,274	0	0	34,179	3,646	4,920
FURNITURE AND FIXTURES	25.89%	16,617	0	0	16,617	14,448	562	0	0	15,009	1,608	2,169
FURNITURE AND FIXTURES	25.89%	51,392	0	0	51,392	44,695	1,734	0	0	46,429	4,963	6,697
FURNITURE AND FIXTURES	25.89%	22,882	0	0	22,882	19,882	777	0	0	20,659	2,223	3,000
FURNITURE AND FIXTURES	25.89%	8,285	0	0	8,285	7,166	290	0	0	7,456	829	1,119
FURNITURE AND FIXTURES	25.89%	9,951	0	0	9,951	8,566	359	0	0	8,925	1,026	1,385
FURNITURE AND FIXTURES	25.89%	6,078	0	0	6,078	5,224	221	0	0	5,445	633	854
FURNITURE AND FIXTURES	25.89%	71,196	0	0	71,196	61,099	2,614	0	0	63,713	7,483	10,097
FURNITURE AND FIXTURES	25.89%	20,200	0	0	20,200	11,828	2,167	0	0	13,996	6,204	8,372
FURNITURE AND FIXTURES	25.89%	3,11,520	0	0	3,11,520	1,59,842	39,269	0	0	1,99,111	1,12,409	1,51,678
FURNITURE AND FIXTURES	25.89%	35,750	0	0	35,750	17,731	4,665	0	0	22,396	13,354	18,019

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
FURNITURE AND FIXTURES	25.89%	21,298	0	0	21,298	18,203	801	0	0	19,004	2,294	3,095
FURNITUTR	25.89%	20,411	0	0	20,411	19,390	0	0	0	19,390	1,021	1,021
FURNITUTR	25.89%	9,618	0	0	9,618	2,272	1,902	0	0	4,174	5,444	7,346
FURNITUTR	25.89%	33,179	0	0	33,179	6,354	6,945	0	0	13,299	19,880	26,825
RACK SERVER - APW	25.89%	66,465	0	0	66,465	60,520	1,539	0	0	62,059	4,406	5,945
TABLE	25.89%	84,746	0	0	84,746	75,042	2,512	0	0	77,554	7,192	9,704
FURNITUTR	25.89%	0	76,400	0	76,400	0	19,780	0	0	19,780	56,620	0
Total (Asset Group)		**42,75,905**	**76,400**	**0**	**43,52,305**	**35,62,816**	**2,01,533**	**0**	**0**	**37,64,349**	**5,87,956**	**7,13,089**
MOTOR VEHICLES												
CAR												
ADDITION	34.12%	15,581		0	15,581	14,968	0	0	0	14,968	613	613
CAR	34.84%	16,06,589		0	16,06,589	15,47,141	0	0	0	15,47,141	59,448	59,448
CAR JAGUAR	31.23%	80,43,616		0	80,43,616	59,33,418	6,59,015	0	0	65,92,433	14,51,183	21,10,198
CAR JAGUAR	31.23%	94,400		0	94,400	69,057	7,915	0	0	76,971	17,429	25,343
Car Fortuner	31.23%	49,68,448	0	0	49,68,448	20,45,713	9,12,770	0	0	29,58,483	20,09,965	29,22,735
Total (Asset Group)		**1,47,28,634**	**0**	**0**	**1,47,28,634**	**96,10,297**	**15,79,700**	**0**	**0**	**1,11,89,997**	**35,38,637**	**51,18,337**

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
OFFICE EQUIPMENT												
MOBILE												
MOBILE	25.89%	9,799	0	0	9,799	9,248	0	0	0	9,248	551	551
MOBILE	25.89%	10,999	0	0	10,999	10,449	216	0	0	10,665	334	550
MOBILE	25.89%	11,500	0	0	11,500	10,901	155	0	0	11,056	444	599
MOBILE	25.89%	10,999	0	0	10,999	10,410	152	0	0	10,563	436	589
MOBILE	25.89%	18,900	0	0	18,900	17,869	267	0	0	18,136	764	1,031
MOBILE	25.89%	75,000	0	0	75,000	70,461	1,175	0	0	71,636	3,364	4,539
MOBILE	25.89%	1,85,010	0	0	1,85,010	82,036	26,660	0	0	1,08,696	76,314	1,02,974
MOBILE	25.89%	60,932	0	0	60,932	23,623	9,659	0	0	33,282	27,650	37,309
MOBILE	25.89%	4,068	0	0	4,068	1,755	599	0	0	2,354	1,714	2,313
MOBILE	25.89%	57,542	0	0	57,542	32,417	6,505	0	0	38,922	18,620	25,125
MOBILE	25.89%	37,287	0	0	37,287	20,904	4,241	0	0	25,146	12,141	16,383
MOBILE	25.89%	38,136	0	0	38,136	21,306	4,357	0	0	25,663	12,473	16,830
MOBILE	25.89%	4,900	0	0	4,900	4,534	95	0	0	4,629	271	366
MOBILE	25.89%	7,997	0	0	7,997	7,291	183	0	0	7,474	523	706
MOBILE	25.89%	33,099	0	0	33,099	28,098	1,295	0	0	29,393	3,706	5,001
MOBILE	25.89%	0	14,322	0	14,322	0	3,708	0	0	3,708	10,614	0
MOBILE	25.89%	0	4,95,000	0	4,95,000	0	1,28,156	0	0	1,28,156	3,66,844	0

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
MOBILE	25.89%	0	1,65,000	0	1,65,000	0	42,718	0	0	42,718	1,22,282	0
MOBILE	25.89%	0	2,75,000	0	2,75,000	0	71,198	0	0	71,198	2,03,802	0
MOBILE	25.89%	0	10,529	0	10,529	0	2,726	0	0	2,726	7,803	0
MOBILE	25.89%	0	12,875	0	12,875	0	3,333	0	0	3,333	9,541	0
MOBILE	25.89%	0	12,875	0	12,875	0	3,333	0	0	3,333	9,541	0
Total (Asset Group)		**5,66,168**	**9,85,600**	**0**	**15,51,768**	**3,51,302**	**3,10,732**	**0**	**0**	**6,62,033**	**8,89,735**	**2,14,866**
MOBILE												
MOBILE	45.07%	5,892	0	0	5,892	5,598	0	0	0	5,598	294	294
MOBILE	45.07%	6,600	0	0	6,600	6,271	0	0	0	6,271	329	329
MOBILE	45.07%	20,000	0	0	20,000	19,001	0	0	0	19,001	999	999
MOBILE	45.07%	10,268	0	0	10,268	9,755	0	0	0	9,755	513	513
MOBILE	45.07%	8,897	0	0	8,897	8,453	0	0	0	8,453	444	444
MOBILE	45.07%	99,589	0	0	99,589	97,460	0	0	0	97,460	2,129	2,129
MOBILE	45.07%	12,712	0	0	12,712	4,882	3,529	0	0	8,411	4,301	7,830
MOBILE	45.07%	30,506	0	0	30,506	979	13,308	0	0	14,287	16,219	29,527
Total (Asset Group)		**1,51,246**	**0**	**0**	**1,51,246**	**1,46,537**	**16,837**	**0**	**0**	**1,46,537**	**25,229**	**42,066**
MOBILE												
MOBILE	45.07%	1,13,390	0	0	1,13,390	1,03,360	4,521	0	0	1,07,881	5,509	10,030

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
MOBILE	45.07%	1,27,118	0	0	1,27,118	1,18,160	4,037	0	0	1,22,197	4,921	8,958
MOBILE	45.07%	17,099	0	0	17,099	15,783	593	0	0	16,376	723	1,316
Total (Asset Group)		**2,57,607**	**0**	**0**	**2,57,607**	**2,37,303**	**9,151**	**0**	**0**	**2,46,454**	**11,153**	**20,304**
PPE & Lifting KIT												
PPE & Lifting KIT	45.07%	0	5,700	0	5,700	0	2,569	0	0	2,569	3,131	0
PPE & Lifting KIT	45.07%	0	2,71,299	0	2,71,299	0	1,22,274	0	0	1,22,274	1,49,025	0
PPE & Lifting KIT	45.07%	0	2,63,580	0	2,63,580	0	1,18,796	0	0	1,18,796	1,44,784	0
PPE & Lifting KIT	45.07%	0	1,21,590	0	1,21,590	0	54,801	0	0	54,801	66,789	0
PPE & Lifting KIT	45.07%	0	1,29,757	0	1,29,757	0	58,481	0	0	58,481	71,276	0
PPE & Lifting KIT	45.07%	0	59,340	0	59,340	0	26,745	0	0	26,745	32,595	0
PPE & Lifting KIT	45.07%	0	3,65,230	0	3,65,230	0	1,64,609	0	0	1,64,609	2,00,621	0
PPE & Lifting KIT	45.07%	0	4,01,028	0	4,01,028	0	1,80,743	0	0	1,80,743	2,20,285	0
PPE & Lifting KIT	45.07%	0	95,116	0	95,116	0	42,869	0	0	42,869	52,247	0
Total (Asset Group)		**0**	**17,12,640**	**0**	**17,12,640**	**0**	**7,71,887**	**0**	**0**	**7,71,887**	**9,40,753**	**0**
VACCUME CLEANER												
VACCUME CLEANER	45.07%	12,700	0	0	12,700	7,403	2,388	0	0	9,790	2,910	5,297
VACCUME CLEANER	45.07%	10,593	0	0	10,593	6,174	1,991	0	0	8,166	2,427	4,419

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
Total (Asset Group)		**23,293**	**0**	**0**	**23,293**	**13,577**	**4,379**	**0**	**0**	**17,956**	**5,337**	**9,716**
Total (Block)		**9,98,314**	**26,98,240**	**0**	**36,96,554**	**7,48,718**	**11,12,985**	**0**	**0**	**18,44,867**	**18,72,207**	**2,86,952**
PLANT AND MACHINERY												
ATTENDANCE RECORDER												
ATTENDENCE RECORDER	18.10%	74,597	0	0	74,597	58,674	2,882	0	0	61,556	13,041	15,923
ATTENDENCE RECORDER	18.10%	8,475	0	0	8,475	6,543	350	0	0	6,893	1,582	1,932
ATTENDENCE RECORDER	18.10%	30,000	0	0	30,000	21,225	1,588	0	0	22,813	7,187	8,775
Total (Asset Group)		**1,13,072**	**0**	**0**	**1,13,072**	**86,442**	**4,820**	**0**	**0**	**91,262**	**21,810**	**26,630**
Grand Total		**3,36,38,894**	**52,78,191**	**0**	**3,89,17,084**	**2,53,65,767**	**48,39,732**	**0**	**0**	**3,02,00,513**	**87,85,185**	**83,46,726**

Block of Assets / Asset Group	Gross Block				Depreciation				Net Block	
	01.04.2025	Additions	Sale/Adj.	31.03.2026	01.04.2025	For the Year	Sale/Adj.	31.03.2026	31.03.2026	31.03.2025

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Note 11 : Intangible Assets

(Amount in Lakhs)

INTANGIBLE ASSETS

Block of Assets / Asset Group	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	31.03.2026	Net Block 31.03.2026	31.03.20
Software & Products	110.35	0.00	0.00	110.35	40.45	13.98	0.00	54.43	55.92	69.90
Grand Total	**110.35**	**0.00**	**0.00**	**110.35**	**40.45**	**13.98**	**0.00**	**54.43**	**55.92**	**69.90**

INTANGIBLE ASSETS UNDER DEVELOPMENT

Block of Assets / Asset Group	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	31.03.2026	Net Block 31.03.2026	31.03.20
PRODUCTS UNDER DEVELOPMENT	1,155.68	0.00	0.00	1,155.68	0.00	0.00	0.00	0.00	1,155.68	1,155.68
Grand Total	**1,155.68**	**0.00**	**0.00**	**1,155.68**	**0.00**	**0.00**	**0.00**	**0.00**	**1,155.68**	**1,155.68**
				115,567,503.00						

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Note 11 : Ageing Schedule

(Amount in Lakhs)

AGEING SCHEDULE OF INTANGIBLE ASSETS UNDER DEVELOPMENT

Projects in progress	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in progress	0.00	215.00	406.07	42.11	663.18
Projects temporarily suspended	0.00	0.00	0.00	0.00	0.00
Projects in progress	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in progress	215.00	406.07	42.11	0.00	663.18
Projects temporarily suspended	0.00	0.00	0.00	0.00	0.00

NOTE 18 : REVENUE FROM OPERATIONS

(Amount in Lakhs)

Particulars	For the year ended on 31 March 2026	For the year ended on 31 March 2025
Revenue from Operation		
Export	66.30	47.90
Domestic	2,112.30	1,712.77
Total	**2,178.60**	**1,760.67**

NOTE 19 : OTHER INCOMES

(Amount in Lakhs)

Particulars	For the year ended on 31 March 2026	For the year ended on 31 March 2025
Interest Received	8.22	29.65
Interest on Income Tax Refund	0.80	0.00
Other Misc. Income	0.00	0.72
Total	**9.03**	**30.36**

NOTE 20 : EMPLOYEE BENEFIT EXPENSES

(Amount in Lakhs)

Particulars	For the year ended on 31 March 2026	For the year ended on 31 March 2025
	Rs	Rs
Salary Expenses	1,514.33	1,152.34
Director's Remuneration	84.00	76.00
Admin Charges (PF)	1.36	1.14
Employer PF Contribution	33.99	28.52

Particulars	For the year ended on 31 March 2026	For the year ended on 31 March 2025
Incentive	14.23	46.72
ESIC Expense	0.52	0.34
Staff Welfare Exp	0.57	1.14
Stipend to Trainee	54.86	11.34
Total	**1,703.86**	**1,317.55**

NOTE 21 : FINANCE COST

(Amount in Lakhs)

Particulars	For the year ended on 31 March 2026	For the year ended on 31 March 2025
Interest on Borrowings	54.60	31.85
Bill Discounting Charges	16.41	10.05
Bank Charges	0.34	0.96
Interest on Statutory Dues		0.00
Total	**71.36**	**42.86**

NOTE 22 : DEPRECIATION & AMORTIZATION

(Amount in Lakhs)

Particulars	For the year ended on 31 March 2026	For the year ended on 31 March 2025
Depreciation on Fixed Assets	62.38	50.44
Total	**62.38**	**50.44**

NOTE 23 : OTHER EXPENSES

(Amount in Lakhs)

Particulars	For the year ended on 31 March 2026	For the year ended on 31 March 2025
Professional Services	281.20	0.00
ATP Exp	0.16	0.00
Cab Rent	1.96	0.00
Site Exp	18.20	0.00
Site Welfare expenses	4.77	0.00
Site Accommodation exp	0.16	0.00
Brokerage	0.80	0.00
ISO Certification	0.55	0.00
Registrar Fee	0.62	0.52
Telephone Expenses	3.00	3.23
Tender exp	0.03	0.00
Tool Kit & Equipment	2.45	0.00
Training Exp	1.80	0.00
Printing Stationery	0.08	0.05
Office rent	44.68	39.33
Repairs Maintenance Expenses	1.29	1.42
Repairs Maintenance Expenses- Office	1.66	1.44
Round Off	0.00	0.00
Electricity Expenses	15.12	16.17
Transportation & Freight exp	0.37	0.03
Travelling expenses	14.99	1.55
Travelling expenses - Foreign	1.99	4.63
Legal Consultation Expenses	4.75	64.88
CDSL & NSDL Fees	0.73	0.78
Consultancy charges	151.89	8.01
Membership and Subscription Fees	4.93	3.93

Particulars	For the year ended on 31 March 2026	For the year ended on 31 March 2025
Microsoft License Services	0.80	0.53
Newspaper & Periodicals	0.07	0.07
Loan Processing Fee	4.83	3.90
Professional Fee	1.05	4.55
Water Expenses	0.34	0.37
Exchange rate Difference	0.54	0.48
Fastag	0.10	0.40
Internet charges	6.99	5.00
Office expense	22.17	14.95
Credit card charges	0.78	0.50
Conveyance Expense	14.99	3.63
Hosting charges	20.45	16.99
Domain Expense	4.77	4.59
Bad Debts	105.37	2.85
Market Maker fee	3.00	0.00
Medical & Fitness	1.08	0.00
Festival expenses	1.15	2.72
Health Insurance policy	6.50	10.96
Group Accidental insurance	0.24	0.25
Fire and Bulgary Insurance	0.18	0.18
Insurance	23.31	21.80
Postage & Courier Expenses	0.10	0.04
Sales Promotion Expenses	0.98	0.58
Laptop & Mobile rent	20.68	8.94
Audit fees	2.00	2.00
Google Workspace	11.64	8.98
Advertising	2.86	1.60
IPO Exp	0.00	0.00

Particulars	For the year ended on 31 March 2026	For the year ended on 31 March 2025
GST Interest & Penalty	1.00	2.91
Total	**816.16**	**265.73**

NOTE 24 : EARNINGS PER SHARE

24 Earnings Per Share	31.03.2026	31.03.2025
Profit/(Loss) after tax as per Statement of Profit and Loss	(468.34)	85.6485
Weighted average number of equity shares in calculating basic EPS	5,479,600.00	5479600
Basic {Nominal Value of Shares- Rs. 10/- (Previous Year- Rs. 10/-)}	(8.55)	1.563
Diluted {Nominal Value of Shares- Rs. 10/- (Previous Year- Rs. 10/-)}	(8.55)	1.563

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Summary Standalone Significant Accounting Policies and Notes to Accounts

COMPANY INFORMATION

Our Company was originally incorporated on October 20, 2010, as "VertexPlus Technologies Private Limited" under the provisions of the Companies Act, 1956 with the Registrar of Companies, Rajasthan. Subsequently our Company was converted into Public Limited Company and name of company was changed from "VertexPlus Technologies Private Limited" to "VertexPlus Technologies Limited" vide fresh certificate of incorporation dated July 25, 2022, issued by the Registrar of Companies, Jaipur. The Corporate Identity Number of our Company is U72200RJ2010PLC033131

SIGNIFICANT ACCOUNTING POLICIES

Accounting Convention

The financial statement are prepared under the historical cost convention on the "Accrual Concept" and Going Concern assumption of accountancy in accordance with the accounting principles generally accepted in India and comply with the accounting standards as prescribed by Companies (Accounting Standard) Rules, 2006 and with the relevant provisions of the Companies Act, 2013 and rules made there under.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities on the date of the financial statement and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which results are known/materialized.

Property, Plant and Equitpment are stated at cost less accumulated depreciation and impairment losses, if any.

Property, Plant and Equitpment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises of all expenses incurred to bring the assets to its present location and condition. Borrowing cost directly attributable to the acquisition /construction are included in the cost of fixed assets. Adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

In case of new projects / expansion of existing projects, expenditure incurred during construction / preoperative period including interest and finance charge on specific / general purpose loans, prior to commencement of commercial production are capitalized. The same are allocated to the respective t on completion of construction / erection of the capital project / fixed assets.

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

Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as “Capital Work in Progress.”

ASSET NAME	USEFUL LIVES (YEARS)
Electrical Installation	10
Plant & Machinery	15
Dies & Moulds	15
Furniture & Fixtures	10
Office Equipment's	5
Computer Hardware	3
Computer Software	3
Testing Equipment's	15
Assembly Fixtures	15
R&D Equipment's	15
Vehicles	10

4. Intangible assets

Intangible assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/ depletion. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets are capitalised.

Amortisation of Intangible assets is calculated on straight line method over the estimated useful life.

Impairment of Assets

At each balance sheet date, the Company reviews the carrying amount of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset’s net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the assets and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the assets.

Depreciation

All fixed assets, except capital work in progress, are depreciated on WDV Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation on additions to / deletions from fixed assets made during the period is provided on pro-rata basis from / up to the date of such addition /deletion as the case may be.

Investments

Investments are classified into current investments and non-current investments. Current investments i.e. investments that are readily realizable and intended to be held for not more than a year valued at cost. Any permanent reduction in the carrying amount or any reversals of such, reductions are charged or credited to the Statement of Profit & loss Account.

Non-current investments are stated at cost. Provision for diminution in the value of these investments is made only if such decline is other than temporary, in the opinion of the management.

Provision for dimunintion in the value of these investments is made only if such decline is other than temporary, in the opinion of the management.

Inventories

The company is in the business of providing Services, so that there are no inventories held during the reporting periods.

Revenue Recognition

Revenue from the operations is recognized on generally accepted accounting principal and when it is earned and no significant uncertainity exists as to its ultimate collection and includes taxes, wherever applicable.

The capital gain on sale of investments if any are recognized on completion of transaction. No notional profit/loss are recognized on such investments.

Interst income is recognized on time proportion basis, when it is accured and due for payment.

Interest income is recognized on time proportion basis, when it is accrued and due for payment.

Other income/revenue is recognized to the extent that it is probable that the economic benefit will flow to the Company and it can be reliably measured.

Borrowing Cost

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

A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended use.

Employee Benefits

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

Post employment and other long term employee benefits are recognized as an expense in the profit & loss account for the year in which the liabilities are crystallized.

Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources. ation of shares) that have changed the number of equities shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

Taxes on Income

Income tax expenses for the year comprises of current tax and deferred tax. Current tax provision is determined on the basis of taxable income computed as per the provisions of the Income Tax Act. Deferred tax is recognized for all timing differences that are capable of reversal in one or more subsequent periods subject to conditions of prudence and by applying tax rates that have been substantively enacted by the balance sheet date.

Foreign Currency Translation

Transaction denominated in foreign currencies are recorded at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the year-end are restated at closing rate.

Any exchange difference on account of settlement of foreign currency transaction and restatement of monetary assets and liabilities denominated in foreign currency is recognized in the statement of Profit & loss Account.

Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. Cash flows from operating, investing and financing activities of the Company are segregated, accordingly.

Related Party Transaction

Related parties as defined under Accounting Standard - 18 ‘Related Party Disclosures’ have been identified based on representations made by management and information available with the Company. All transactions with related parties are in the ordinary course of business and on arms' length basis.

NOTES ON ACCOUNTS

Additional Information to the Financial Statements:

PARTICULARS	FOR THE YEAR ENDED ON	
	MARCH 31, 2026	MARCH 31, 2025
1. CIF Value of Imports		
Raw Material	0	0
Raw Material (Payment Made)	0	0
Traded Goods	0	0
Capital Goods/ Stores & Spare Parts	0	0
2. Expenditure in Foreign Currency	0	0
In respect of Business Promotion, Repair & Maintenance & Profession Consultancy & Other Misc. Expenses	0.00	6.04
- In respect of Foreign Travelling.	1.99	4.62
- Container Freight	0	0
On import of services	9.23	7.66
3. Earnings in Foreign Currency		
Exports (FOB Value)	66.29	47.90
Exports Realization	66.29	47.90

Segment Reporting

The Company at present is engaged in the Information Technologies Services which constitutes a single business segment. In view of above, primary and secondary reporting disclosures for business/ geographical segment as envisaged in AS –17 are not applicable to the Company.

Provisions, Contingent Liabilities and Contingent Assets (AS 29)

Contingent liabilities and commitments (to the extent not provided for). There are no contingent liabilities as on March 31, 2026.

Related Party Disclosure (AS 18)

Related party transactions are reported as per AS-18 of Companies (Accounting Standards) Rules, 2006, are as follows:

I. LIST OF RELATED PARTIES AND NATURE OF RELATIONSHIP :

PARTICULARS	NAME OF RELATED PARTIES
a) Key Management Personnel's	Sandeep Kumar Pahariya
	Niru Pahariya
	Sandhya Sharma
	Sonakshi Jain
b) Subsidiary Companies	VertexPlus Technologies Pte Limited (Singapore)
c) Relative of Director	Manoj Kumar Jain
d) Sister Concern	VertexPlus Softwares Private Limited
	Sprink Media Private Limited

(Amount in Lakhs)

NATURE OF TRANSACTIONS	NAME OF RELATED PARTIES	AS AT MARCH 31	
		2026	2025
1. Directors Remuneration	Sandeep Kumar Pahariya	48	48
	Niru Pahariya	36	36
2. Rent Expenses	Sandeep Kumar Pahariya	1.20	1.20
	Niru Pahariya	1.20	1.20
3. Loans & Advances	Sprink Media Private Limited		
Opening Balance		44.63	44.63
Add: Loan Received During the Year		0.00	0

NATURE OF TRANSACTIONS	NAME OF RELATED PARTIES	AS AT MARCH 31	
		2026	2025
Less: Load Repaid During the year		0.00	0
Closing Balance		44.63	44.63
4. Purchase of Services	Sprink Media Private Limited	22.01	24.66
5. Salary Expenses	Sonakshi Jain	8.54	11.35
	Akshita Goyal	0.00	0.00
	Nitesh Sharma	0.00	1.309
	Sandhya Sharma	3.42	0.864
6. Reimbursement of Expenses	VertexPlus Softwares Private Limited	0.00	0
7. Loans and advances	VertexPlus Softwares Private Limited	21.48	30.80

Details of CSR:

PARTICULARS	FOR THE YEAR ENDED ON	
	MARCH 31, 2026	MARCH 31, 2025
a). Amount Required to be spent during the year	0	0
b). Total of previous years shortfall/(Excess)	0	0
b). Amount of expenditure incurred,	0	0
c). Shortfall at the end of the year,	0	0
d). Excess at the end of the year	0	0
e). Reasons for shortfall	N/A	N/A
f). Nature of CSR Activities	N/A	N/A

Additional regulatory information:

Details of crypto currency or virtual currency

The Company has neither traded nor invested in Crypto currency or Virtual Currency for the year ended on March 31, 2026, March 31, 2025. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.

Compliance with approved scheme of arrangements

Company is not engaged in any scheme of arrangements.

Undisclosed income

During the year ended on March 31, 2026, March 31, 2025., the Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

Relationship with struck off companies

The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the year ended on March 31, 2026, March 31, 2025.

Compliance with numbers of layers of companies

The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 during the year ended on March 31, 2026, March 31, 2025.

Utilization of borrowed funds and share premium

Utilisation of borrowed funds and share premium

During the year ended on March 31, 2026, March 31, 2025, the Company has not advanced or Loans or invested funds (either borrowed funds or share premium or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

During the year ended on March 31, 2026, March 31, 2025, the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

No proceeding have been initiated nor pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and rules made thereunder.

The Company has not revalued its tangible & intangible assets in the year ended March 31, 2026, 2025.

The Company have intangible assets under development as on March 31, 2026, 2025

The Company does not have any Immovable Property whose title deeds are not registered in the name of company.

The Company has not been sanctioned working capital limits at any points of time during the year, from banks or financial institutions on the basis of security of current assets

The Company has not granted any loans & Advances to Promoters, directors, KMPs and related parties during the reporting period.

Details of dues to Micro and Small Enterprises as defined under the MSMED Act, 2006:

Based on the information available with the Company in respect of MSME (as defined in the Micro, Small and Medium Enterprises Development Act, 2006) and as confirmed to us there are no delays in payment of dues to such enterprise during the year.

Long Term Employee Benefits [AS-15]

Accounting Standard (AS) – 15 issued by ICAI is Mandatory. But the Company is not yet liable under the Standard to account for the employee benefits.

Payment to Statutory Auditors:

PARTICULARS	FOR THE PERIOD /YEAR ENDED ON	
	31/03/2026	31/03/2025
Statutory Audit	2.00	2.00
Tax Audit	0.36	0.36

Standalone Statement of Accounting Ratios:

S.No.	Particular	Numerator	March 31, 2026	March 31, 2025	Reason for Movements
(a)	Current Ratio	Current Assets / Current Liabilities	1.93	2.98	Reason for decrease in this ratio is due to increase in Short Term Borrowings.
(b)	Debt-Equity Ratio	Debt / Equity	0.62	0.20	Due to Increase of Debts
(c)	Return on Equity Ratio	Profit After Tax / Average Shareholders Equity	-21.12	8.64	The reason of decrease in this ratio is due to increase in Expenses and thus the losses
(d)	Trade Receivables turnover ratio (in times)	Net Credit Sales / Average Trade Receivables	3.29	2.66	Due to Decrease in Turnover
(e)	Net capital turnover ratio (in times)	Turnover / Total Working Capital	2.20	1.57	The reason of increase is due to increase in Revenue
(f)	Net profit ratio	Profit After Tax / Total Sales	-21.50	4.86	The reason of decrease in this ratio is due to increase in Expenses and thus the losses
(g)	Return on Capital employed	Operating Profit / Total Capital Employed	-16.76	8.47	The reason of decrease in this ratio is due to increase in Expenses and thus the losses
(i)	Trade Payable Turnover Ratio	Purchase of Services & other Expenses / Average Trade Payables	13.20	8.20	The reason of increase in this ratio is due to increase in Expenses

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SECTION SIXTEEN

Independent Auditor's Report to the Members (on Consolidated Financial Statement)

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Independent Auditor's Report to the Members (on Consolidated Financial Statement)

SECTION SIXTEEN

A Y & COMPANY 505, Fifth Floor, ARG Corporate Park Gopal Bari, Ajmer Road, Jaipur (Raj.) TEL NO. - +91-9649687300,

Email:info@aycompany.co.in

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

TO THE MEMBERS OF

VERTEXPLUS TECHNOLOGIES LIMITED

OPINION

1. We have audited the accompanying Consolidated Financial Statements of VERTEXPLUS TECHNOLOGIES LIMITED ("the Company"), along with its Subsidiary Company i.e. VertexPlus Technologies Pte. Limited which comprise the Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss for the year ended on March 31, 2026, the Consolidated Statement Cash flow statement for the year ended & and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Act & other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Profit/(loss) and its cash flows for the year ended on that date.

BASIS FOR OPINION

1. We conducted our audit of the Consolidated Financial Statements in accordance with the standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those standards are further described in the Auditor's 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provision of the Act, and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Consolidated financial statements.

KEY AUDIT MATTERS

1. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report.

S.NO. · KEY AUDIT MATTER

1.

Current Investments: Current Investments consists of Fixed deposit with bank. We focused on this area as it is material to the Consolidated financial statements and area of significant risk for our audit as it requires considerable time and resource to audit due to its magnitude, it is considered to be a key audit matter. The Company's disclosure about Current Investments are included in Note 14 of the Consolidated financial statements The company operates in India and is subject to periodic challenges by local tax authorities on a range of tax matters during the normal course of business including direct taxes, indirect taxes matter. These involve significant management judgement to determine the possible outcome of the tax litigations

These involve significant management judgement to determine the possible outcome of the tax litigations

Auditor Response to key Audit Matter:

Principal Audit Procedures: Fixed Deposit: We have obtained list of Fixed deposit opened by Company and lying in the Bank as on the reporting date. We have verified Balance appearing in the Books to the Bank Balance confirmation provided by management to us. We have also verified interest income against these Fixed deposit booked by the Company with the statement of fixed deposit provided to us during the audit period. We have sought from the Bank for the Fixed deposit which are lien against Bank Overdraft. Our audit procedures included review of the classification of the Current Investments and any restriction on the use of these investments. We found the key judgement and assumptions used by management in recognizing the current investments to be supportable based on the available evidence.

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

1. The company's board is responsible for the preparation of the other information. The other information comprises the information included Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the Consolidated Financial Statements and our Auditor's report thereon.
2. Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.
3. 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 during the course of our audit or otherwise appears to be materially misstated.
4. 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.

The Other Information is expected to be made available to us after the date of this auditor's report and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

1. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Consolidated Financial Statements to give a true and fair view of the financial position, financial performance, & cash flows of the Company in accordance with accounting standard & accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
2. In preparing the Consolidated Financial Statements, the respective Board of Directors the companies included in the Group and of its joint Venture and associate are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
3. the respective Board of Directors the companies included in the Group and of its joint Venture and associate are responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS

1. 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 decision of users taken on the basis of these Consolidated financial statements.

2. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. also:

3. identify and assess the risks of material misstatements 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.

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

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

6. Conclude on the appropriateness of management's use of 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.

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

8. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its joint venture and associate 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 independent auditors. For the other entities included in the Consolidated Financial Statements, which have been audited by other auditors, such other auditors remain solely responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

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

10. 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.

11. 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.

12. 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.

Other Matters

13. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor’s Report) Order, 2020 (the “Order”/”CARO”) issued by the Central Government in terms of Section 143 (11) of the Act, to be included in the Auditor’s report, according to the information and explanations given to us, and based on the CARO report issued by us and the auditors of the subsidiary and joint venture company included in the consolidated financial statements of the company, to which reporting under CARO is applicable, we report there are no qualifications or adverse remarks in these CARO Reports.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

2. 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;

3. In our opinion, proper books of account as required by law relating to preparation of the aforesaid Consolidated Financial Statements have been kept by the Company so far as it appears from our examination of those books and the reports of the other auditors;

4. 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 books of account;

5. In our opinion, the aforesaid Consolidated financial statements comply with the accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

6. 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;

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

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

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

9. With respect to 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 explanation given to us:

10. The Company has disclosed the impact of pending litigations on its Consolidated financial position in its Consolidated financial statements.

11. The Company has made provision, as at March 31, 2026 as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

12. The Company is not liable to transfer any amounts, to the Investor Education and Protection Fund during the year ended March 31, 2026.

13. a) The Management has represented that, to the best of its knowledge and belief, 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 to or in any other person or entity, including foreign entity ("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 (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

14. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility 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 the audit trail feature being tampered with.

Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

15. The company has not declared and paid any dividend during the year 2025-26.

For A Y & Company

Chartered Accountants

FRN : 020829C

Akanksha Gupta

Partner

M.NO. : 421545

UDIN : 26421545HMCHZR7787

Place : Jaipur

Date : 29.05.2026

ANNEXURE "A" TO THE AUDITOR'S REPORT

Referred to in paragraph 21 (f) under the Heading of "Report on other Legal & Regulatory Requirements" in the Independent Auditor's Report of even date

Report on the Internal Financial Control under clause (i) of sub section 3 of Section 143 of companies Act, 2013 ('The Act')

We have audited the internal financial control over financial reporting of VERTEXPLUS TECHNOLOGIES LIMITED ('the company') as of 31st March 2026 in conjunction with our audit of the financial statement of the company for the year ended on that date.

Management 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 Control over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with 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 over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future 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 Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For A Y & Company

Chartered Accountants

FRN : 020829C

Akanksha Gupta

Partner

M.NO. : 421545

UDIN : 26421545HMCHZR7787

Place : Jaipur

Date : 29.05.2026

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SECTION SEVENTEEN

Audited Consolidated Financial Statement

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Audited Consolidated Financial Statement

SECTION SEVENTEEN

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Consolidated Balance Sheet as of 31st March 2026

(Amount in Lakhs)

Refer Note No.	As on 31st March 2026	As on 31st March, 2025
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital 3	547.96	547.96
(b) Reserves and surplus 4	1,391.77	1,857.72
Minority Interest	0.00	0.00
2 Non-current liabilities		
(a) Long Term Borrowings 5	472.52	205.02
(b) Deferred Tax Liabilities (Net) 6	0.00	0.00
(c) Other Long-Term Liabilities	0.00	0.00
(d) Long Term Provision	0.00	0.00
3 Current liabilities		
(a) Trade Payables Short Term Borrowings 7	762.48	292.83
(b) Trade Payables 8		
(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises 8	219.38	193.32

Refer Note No.	As on 31st March 2026	As on 31st March, 2025
(c) Other Current Liabilities 9	101.62	103.83
(d) Short Term Provisions 10	0.00	25.22
	1,083.48	615.21
TOTAL	**3,495.73**	**3,225.91**
II. ASSETS		
Non-current assets		
Property Plant & Equipments		
1 (a) Fixed assets		
(i) Tangible Assets 11	87.85	83.45
(ii) Intangible Assets 11	55.92	69.90
(ii) Intangible Assets Under Development 11	1,155.68	1,155.68
(b) Non-Current Investments 12	0.00	0.00
(c) Long Term Loans & Advances	0.00	0.00
(d) Deferred Tax Assets 6	16.76	18.98
(e) Other Non-Current Assets 13	110.56	113.06
3 Current assets		
(a) Current Investments 14	72.77	318.64
(b) Trade Receivables 15	625.53	712.12
(c) Cash and cash equivalents 16	642.48	61.02
(d) Short Term Loans & Advances 17	663.87	656.78
(e) Other Current Assets 18	64.32	36.30
	2,068.96	1,784.85
TOTAL	**3,495.73**	**3,225.91**
	0.00	0.00

Notes forming part of the Accounts......**3 to 24**

Standard Accounting Policies......**1**

Additional Notes forming part of accounts......**2**

As per our report of even date attached.	**For and on behalf of Board of Directors**	
For A Y & COMPANY		
Chartered Accountants		
FRN 020829C		
Akanksha Gupta	**Sandeep Kumar Pahariya**	**Niru Pahariya**
Partner	**Director**	**Director**
M.No. 421545	DIN- 00514815	DIN- 00838390
UDIN : 26421545HMCHZR7787		
Place : Jaipur		
Date : 29-05-2026		

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Consolidated Statement of Profit and loss for the Year Ended on 31st March 2026

(Amount in Lakhs)

Particulars	Refer Note No.	As on 31st March 2026	As on 31st March, 2025
I. REVENUE FROM OPERATIONS	**18**	**2,265.27**	**1,834.26**
II OTHER INCOME	**19**	**9.03**	**31.63**
III. TOTAL REVENUE (I + II)		**2,274.30**	**1,865.89**
IV. EXPENSES:			
Cost of Material Consumed		0.00	0.00
Employee benefits expense	20	1,782.04	1,383.55
Finance costs	21	71.87	43.01
Depreciation and amortization expense	22	62.38	50.44
Other expenses	23	818.48	271.71
Total expenses		**2,734.76**	**1,748.72**
V. PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)		**(460.46)**	**117.17**
VI. EXCEPTIONAL ITEMS			
VII. PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)		**(460.46)**	**117.17**
VIII. EXTRAORDINARY ITEMS/PRIOR PERIOD ITEMS		**0.00**	**0.00**
IX. PROFIT BEFORE TAX (VII- VIII)		**(460.46)**	**117.17**
X TAX EXPENSE:			
(1) Current tax		0.00	25.22

Particulars	Refer Note No.	As on 31st March 2026	As on 31st March, 2025
(2) Deferred tax		2.22	3.59
XI PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)		**(462.68)**	**88.36**
XII PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS		**0.00**	**0.00**
XIII TAX EXPENSE OF DISCONTINUING OPERATIONS		**0.00**	**0.00**
XIV PROFIT (LOSS) FOR THE PERIOD AFTER DISCONTINUING OPERATIONS		**(462.68)**	**88.36**
XV SHARE OF PROFIT (LOSS) OF MINORITY INTEREST		**1.13**	**0.54**
XVI PROFIT (LOSS) FOR THE PERIOD (XI + XIV)		**(463.81)**	**87.82**
XVII EARNINGS PER EQUITY SHARE:			
(1) Basic	24	(8.46)	1.60
(2) Diluted	24	(8.46)	1.60

Notes forming part of the Accounts..**3 to 24**

Standard Accounting Policies...**1**

Additional Notes forming part of accounts..**2**

As per our report of even date attached.	**For and on behalf of Board of Directors**	
For A Y & COMPANY		
Chartered Accountants		
FRN 020829C		
Akanksha Gupta	**Sandeep Kumar Pahariya**	**Niru Pahariya**
Partner	**Director**	**Director**
M.No. 421545	DIN- 00514815	DIN- 00838390
UDIN : 26421545HMCHZR7787		
Place : Jaipur		
Date : 29-05-2026		

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Consolidated Statement of Cash Flow for the period ended 31.03.2026

(Amount in Lakhs)

Particulars	As on 31st March 2026	As on 31st March, 2025
Cash flows from operating activities		
Profit before taxation	(460.46)	117.17
Adjustments for:		
Depreciation	62.38	50.44
Finance Cost	71.87	43.01
Non-Cash Items	(3.28)	(0.32)
Investment Income	(8.22)	(29.65)
Working capital changes:		
(Increase) / Decrease in Trade Receivables	86.59	(291.68)
(Increase) / Decrease in Other Current Assets	(28.01)	25.26
(Increase) / Decrease in Short Term Loans & Advances	(7.09)	(2.37)
Increase / (Decrease) in Trade Payables	26.06	38.84
Increase / (Decrease) in Other Current Liabilities	(2.21)	16.97
Cash generated from operations	(262.38)	(32.32)
Payment/Adjustment on Account of Tax Expenses	(25.22)	(21.72)
Prior Period Items	0.00	0.00
Net cash from operating activities	(287.60)	(54.04)
Cash flows from investing activities		
Purchase of Property, Plant and Equitpment are stated at cost less accumulated depreciation and impairment losses, if any.	(52.78)	(216.37)
Decrease in Other Non-Current Assets	2.50	(35.56)
Investment income	8.22	29.65
Purchase/Sales in Investments	245.87	132.60

Particulars	As on 31st March 2026	As on 31st March, 2025
Net cash used in investing activities	203.81	(89.68)
Cash flows from financing activities		
Proceeds from Issue of Share Capital	0.00	0.00
Proceeds from Securities Premium	0.00	0.00
Proceeds/(Repayment) of Borrowings	737.15	212.21
Payment of Finance Cost	(71.87)	(43.01)
Net cash used in financing activities	665.25	169.20
Net increase in cash and cash equivalents	581.46	25.48
Cash and cash equivalents at beginning of period	61.02	35.54
Cash and cash equivalents at end of period	642.48	61.02

Notes forming part of the Accounts..**3 to 24**

Standard Accounting Policies...**1**

Additional Notes forming part of accounts...**2**

As per our report of even date attached.
For A Y & COMPANY
Chartered Accountants
FRN 020829C

For and on behalf of Board of Directors

Akanksha Gupta
Partner
M.No. 421545
UDIN : 26421545HMCHZR7787
Place : Jaipur
Date : 29-05-2026

Sandeep Kumar Pahariya
Director
DIN- 00514815

Niru Pahariya
Director
DIN- 00838390

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Note 3 : Share Capital

(Amount in Lakhs)

SHARE CAPITAL	AS AT 31ST MARCH 2026		AS AT 31 MARCH 2025	
	Number of Shares	Amount	Number of Shares	Amount
Equity Shares of Rs 10 each	60	600	60	600
Issued, Subscribed & Paid up				
Equity Shares of Rs. 10 each	54.796	547.96	54.796	547.96
Total	**54.796**	**547.96**	**54.796**	**547.96**
Disclosure as per the requirement of Companies Act,2013				

AUTHORIZED SHARE CAPITAL

PARTICULARS	AS AT 31ST MARCH 2026		AS AT 31 MARCH 2025	
	Number of Shares	Rs	Number of Shares	Rs
Shares outstanding at the beginning of the year (A series)	54.8	548	54.8	548
Shares Issued during the year by way of Right Issue	0	0	0	0
Shares Issued during the year by way of Bonus Issue	0	0	0	0
Shares Issued during the year by way of IPO	0	0	0	0
Shares bought back during the year	0	0	0	0
Shares outstanding at the end of the year	54.8	548	54.8	548
Disclosure as per requirement of Companies Act. 2013				

PARTICULARS	AS AT 31ST MARCH 2026		AS AT 31 MARCH 2025	
	Number of Shares	Rs	Number of Shares	Rs
(if holding more than 5% at any point of time during the year)				

SR NO	NAME OF SHAREHOLDER	AS AT 31ST MARCH 2026		AS AT 31 MARCH 2025	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Sandeep Kumar Pahariya	2400000	60.00%	2400000	60.00%
2	Niru Pahariya	1595000	39.92%	1600000	40.00%
		3995000	99.92%	4000000	100.00%
Shareholding of Promotors					

SR NO	Name of Shareholder	As of 31st March 2026,			As of 31 March 2025,		
		No. of Shares held	% of Holding	% Change in Shareholding	No. of Shares held	% of Holding	% Change in Shareholding
1	Sandeep Kumar Pahariya	2400000	60.00%	0.00%	2400000	60.00%	39900.00%
2	Niru Pahariya	1595000	39.88%	-0.31%	1600000	40.00%	39900.00%
		2400000	60.00%		2400000	60.00%	

NOTE 4 : RESERVES & SURPLUS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Security Premium		
Opening balance	1,163.43	1,163.43
Security Premium Received during the Period	0.00	0.00
Utilization for Issue of Bonus shares	0.00	0.00
Closing balance	1,163.43	1,163.43
Reserves & Surplus		
Opening balance	689.30	600.94
Net Profit/ (Net Loss) For the current Period	(463.81)	87.82
Reversal of Loss of subsidiary company ceases to exist	0.00	0.00
Prior Period Items	0.00	0.00
Minority Interest Negative Balance in Reserves	1.13	0.54
Closing Balance	226.62	689.30
Foreign Currency Translation Reserve	1.72	5.00
Total	**1,391.77**	**1,857.72**

NOTE 5 : LONG TERM BORROWINGS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Business Loan & Vehicle Loans	674.00	306.09
Less: Current Maturities of Long-Term Debts	201.48	101.07
Total	**472.52**	**205.02**

NOTE 6 : DEFERRED TAX LIABILITIES/(ASSETS)

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Deferred Tax liability due to Timing Difference	0.00	0.00
Opening Balance	(18.98)	(22.57)
Addition during the year	2.22	3.59
Closing Balance	(16.76)	(18.98)
Deferred Tax Liability/(Assets) at the end of the year	(16.76)	(18.98)

NOTE 7 : SHORT TERM BORROWINGS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Kotak Mahindra Bank Overdraft	206.25	191.76
HDFC Bank		
Current Maturities of Long-Term Debt	201.48	101.07
Unsecured Loans from Directors	354.75	0.00
Total	**762.48**	**292.83**

NOTE 8 : TRADE PAYABLES

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Trade Payable Due to		
- Micro and Small Enterprises		0.00
- Others	219.38	193.32
Total	**219.38**	**193.32**

Particulars	As of 31st March 2026,	As of 31 March 2025,

Note 8.1 Ageing Analysis of Trade Payables:

As on 31.03.2026

PARTICULARS	OUTSTANDING FOR FOLLOWING PERIODS FROM DUE DATE OF PAYMENT/INVOICE DATE				
	Less Than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
- MSME	0.00	0.00	0	0	0
- Others	211.02	8.36	0	0	219.3774
- Disputed dues - MSME	0.00	0.00	0	0	0
- Disputed dues - Others	0.00	0.00	0	0	0
Total	**211.02**	**8.36**			**219.3774**

As on 31.03.2025

PARTICULARS	OUTSTANDING FOR FOLLOWING PERIODS FROM DUE DATE OF PAYMENT/INVOICE DATE				
	Less Than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
- MSME	0.00	0.00	0	0	0
- Others	193.32	0.00	0	0	193.3225
- Disputed dues - MSME	0.00	0.00	0	0	0
- Disputed dues - Others	0.00	0.00	0	0	0
Total	**193.32**	**0.00**			**193.3225**

NOTE 9 : OTHER CURRENT LIABILITIES

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Statutory Dues Payable	62.10	67.49
Audit Fees Payable	4.18	5.04
Payable to VSPL	21.49	30.24
Outstanding Expenses Payable	1.62	1.06
CPF A/c	2.38	0.00
KT & LK Sweet Homes	9.86	0.00
Advance from Customers	0.00	0.00
Total	**101.62**	**103.83**

NOTE 10 : SHORT TERM PROVISIONS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Provision for Income Tax	0.00	25.22
Total	**0.00**	**25.22**

NOTE 12 : NON-CURRENT INVESTMENTS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Investment in Subsidiaries (Carried at Cost)		
Investment in Sprink Media Private Limited	0.00	0.00
Investment in Fixed Deposits	0.00	0.00
Investment in VertexPlus Technologies Pte. Ltd. (Incorporated in Singapore)	40.39	40.39
Less: Elimination on Consolidation	(40.39)	(40.39)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Total	**0.00**	**0.00**

NOTE 13 : OTHER NON-CURRENT ASSETS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Office Rent Manglam Security deposit	0.82	0.82
EMD to Director West Zone Culture	0.00	
Security Deposit Rent-Priska Technologies	7.00	7.00
Mamatha R (Security Bangalore Guest house)	0.83	0.00
EMD To Rajasthan state judiciary Academy Jodhpur	0.29	0.29
Security Deposit Rent	6.00	6.00
Security Deposit with NSE	14.21	14.21
Security Deposit with CDSL	0.18	0.18
Security Deposit with NSDL	0.18	0.18
EMD To Orissa High Court	0.19	0.19
Sprink Media Pvt Ltd	44.63	44.63
Security Deposit with Bescom	0.00	2.33
Security Deposit with Rajasthan Medical & Health	29.77	29.77
Security Deposit with Rajasthan State health Society	6.16	6.16
Security Deposit with IIT Kanpur	0.00	1.30
Daya Shankar Arya (Patna Rent security)	0.30	0.00
Less; Elimination on Consolidation	0.00	0.00
Total	**110.56**	**113.06**

NOTE 14 : CURRENT INVESTMENTS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Fixed Deposit with Banks	72.77	318.64
Total	**72.77**	**318.64**

NOTE 15 : TRADE RECEIVABLE

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Unsecured, Considered Good		
Outstanding for More Than Six Months	0.00	0.00
Outstanding for Less Than Six Months	625.53	712.12
Total	**625.53**	**712.12**

Note 15.1 Ageing Analysis of Trade Receivables

As on 31.03.2026

Particulars	Outstanding for following periods from due date of Payment					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 Years	Total
- Undisputed Trade Receivable - Considered Good					382.69	382.69
- Undisputed Trade Receivable - Considered Doubtful						
- Disputed Trade Receivable - Considered Good						
- Disputed Trade Receivable - Considered Doubtful						
Unbilled	242.84					242.84
Total	**242.84**	**0.00**	**0**	**0**	**382.69**	**625.53**

As on 31.03.2025

Particulars	Outstanding for following periods from due date of Payment					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 Years	Total
- Undisputed Trade Receivable - Considered Good					449.19	449.19
- Undisputed Trade Receivable - Considered Doubtful	0.00	0.00	0	0	0	0
- Disputed Trade Receivable - Considered Good	0.00	0.00	0	0	0	0
- Disputed Trade Receivable - Considered Doubtful	0.00	0.00	0	0	0	0
Unbilled	262.93	0.00	0	0	0	262.93
Total	**262.93**	**0.00**	**0**	**0**	**449.19**	**712.12**

NOTE 16 : CASH & CASH EQUIVALENTS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
a. Balances with banks		
In Current Accounts	613.64	31.73
In Public Issue Escrow Account	0.00	0.00
Cash on hand (as certified by the management)	28.84	29.28
Total	**642.48**	**61.02**

NOTE 17 : SHORT TERM LOANS & ADVANCES

Particulars	As of 31st March 2026,	As of 31 March 2025,
Advance to Staff/Suppliers	12.74	6.78
Advance to Staff	1.13	0.00

Particulars	As of 31st March 2026,	As of 31 March 2025,
Sitaram Gems	300.00	
Technchill Technologies	350.00	
KT & LK Sweet Homes	0.00	650.00
Total	**663.87**	**656.78**

NOTE 18 : OTHER CURRENT ASSETS

(Amount in Lakhs)

Particulars	As of 31st March 2026,	As of 31 March 2025,
Balance with Revenue Authorities	4.11	0.00
Prepaid Expenses	12.41	11.45
Accrued Interest	4.54	1.05
Advance Tax	0.00	23.80
TDS Deposited	43.26	0.00
Total	**64.32**	**36.30**

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Note 11 : Fixed Assets

(Amount in Rupees)

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
Building												
Building	10.00%	16,24,718	0	0	16,24,718	6,65,659	95,906	0	0	7,61,565	8,63,153	9,59,059
PLANT AND MACHINERY												
PUMP	25.89%	9,800	0	0	9,800	8,604	0	0	0	8,604	1,196	1,196
COMPUTERS AND DATA PROCESSING UNITS												
COMPUTER												
ADDITION	63.16%	1,05,200	0	0	1,05,200	99,940	0	0	0	99,940	5,260	5,260
ADDITION	63.16%	69,160	0	0	69,160	65,702	0	0	0	65,702	3,458	3,458
ADDITION	63.16%	55,600	0	0	55,600	52,820	0	0	0	52,820	2,780	2,780
ADDITION	63.16%	49,100	0	0	49,100	46,645	0	0	0	46,645	2,455	2,455
ADDITION	63.16%	47,300	0	0	47,300	44,935	0	0	0	44,935	2,365	2,365
ADDITION	63.16%	10,100	0	0	10,100	9,595	0	0	0	9,595	505	505

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
ADDITION	63.16%	31,500	0	0	31,500	29,925	0	0	0	29,925	1,575	1,575
ADDITION	63.16%	20,580	0	0	20,580	19,551	0	0	0	19,551	1,029	1,029
ADDITION	63.16%	23,100	0	0	23,100	21,945	0	0	0	21,945	1,155	1,155
ADDITION	63.16%	37,538	0	0	37,538	35,661	0	0	0	35,661	1,877	1,877
ADDITION	63.16%	29,225	0	0	29,225	27,764	0	0	0	27,764	1,461	1,461
ADDITION	63.16%	40,058	0	0	40,058	38,055	0	0	0	38,055	2,003	2,003
ADDITION	63.16%	38,925	0	0	38,925	36,979	0	0	0	36,979	1,946	1,946
ADDITION	63.16%	26,162	0	0	26,162	24,854	0	0	0	24,854	1,308	1,308
ADDITION	63.16%	49,950	0	0	49,950	47,452	0	0	0	47,452	2,498	2,498
ADDITION	63.16%	50,400	0	0	50,400	47,880	0	0	0	47,880	2,520	2,520
ADDITION	63.16%	48,174	0	0	48,174	45,765	0	0	0	45,765	2,409	2,409
ADDITION	63.16%	22,628	0	0	22,628	21,497	0	0	0	21,497	1,131	1,131
ADDITION	63.16%	13,998	0	0	13,998	13,298	0	0	0	13,298	700	700
ADDITION	63.16%	17,762	0	0	17,762	16,874	0	0	0	16,874	888	888
ADDITION	63.16%	56,900	0	0	56,900	54,055	0	0	0	54,055	2,845	2,845
ADDITION	63.16%	60,500	0	0	60,500	57,475	0	0	0	57,475	3,025	3,025
ADDITION	63.16%	49,400	0	0	49,400	46,930	0	0	0	46,930	2,470	2,470
ADDITION	63.16%	56,800	0	0	56,800	53,960	0	0	0	53,960	2,840	2,840
ADDITION	63.16%	42,735	0	0	42,735	40,598	0	0	0	40,598	2,137	2,137
ADDITION	63.16%	16,700	0	0	16,700	15,865	0	0	0	15,865	835	835

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
ADDITION	63.16%	1,53,960	0	0	1,53,960	1,46,262	0	0	0	1,46,262	7,698	7,698
ADDITION	64.29%	96,800	0	0	96,800	91,960	0	0	0	91,960	4,840	4,840
ADDITION	65.32%	1,100	0	0	1,100	1,045	0	0	0	1,045	55	55
ADDITION	65.73%	9,800	0	0	9,800	9,310	0	0	0	9,310	490	490
ADDITION	69.00%	4,702	0	0	4,702	4,467	0	0	0	4,467	235	235
ADDITION	69.27%	1,250	0	0	1,250	1,187	0	0	0	1,187	63	63
ADDITION	69.83%	46,800	0	0	46,800	44,460	0	0	0	44,460	2,340	2,340
ADDITION	70.34%	46,600	0	0	46,600	44,270	0	0	0	44,270	2,330	2,330
COMPUTER	63.16%	1,25,250	0	0	1,25,250	1,18,987	0	0	0	1,18,987	6,263	6,263
COMPUTER	63.16%	1,07,258	0	0	1,07,258	1,01,895	0	0	0	1,01,895	5,363	5,363
COMPUTER	63.16%	24,255	0	0	24,255	23,042	0	0	0	23,042	1,213	1,213
COMPUTER	63.16%	86,835	0	0	86,835	82,493	0	0	0	82,493	4,342	4,342
COMPUTER	63.16%	47,687	0	0	47,687	45,303	0	0	0	45,303	2,384	2,384
COMPUTER	63.16%	26,513	0	0	26,513	25,187	0	0	0	25,187	1,326	1,326
COMPUTER	63.16%	36,225	0	0	36,225	34,414	0	0	0	34,414	1,811	1,811
COMPUTER	63.16%	24,225	0	0	24,225	23,014	0	0	0	23,014	1,211	1,211
COMPUTER	63.16%	90,532	0	0	90,532	86,005	0	0	0	86,005	4,527	4,527
COMPUTER	63.16%	30,470	0	0	30,470	28,946	0	0	0	28,946	1,524	1,524
COMPUTER	63.16%	26,000	0	0	26,000	24,700	0	0	0	24,700	1,300	1,300
COMPUTER	63.16%	3,650	0	0	3,650	3,467	0	0	0	3,467	183	183

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	15,000	0	0	15,000	14,250	0	0	0	14,250	750	750
COMPUTER	63.16%	26,550	0	0	26,550	25,222	0	0	0	25,222	1,328	1,328
COMPUTER	63.16%	10,810	0	0	10,810	10,269	0	0	0	10,269	541	541
COMPUTER	63.16%	47,610	0	0	47,610	45,229	0	0	0	45,229	2,381	2,381
COMPUTER	63.16%	1,33,390	0	0	1,33,390	1,26,720	0	0	0	1,26,720	6,670	6,670
COMPUTER	63.16%	1,950	0	0	1,950	1,852	0	0	0	1,852	98	98
COMPUTER	63.16%	1,13,100	0	0	1,13,100	1,07,445	0	0	0	1,07,445	5,655	5,655
COMPUTER	63.16%	87,100	0	0	87,100	82,745	0	0	0	82,745	4,355	4,355
COMPUTER	63.16%	27,800	0	0	27,800	26,410	0	0	0	26,410	1,390	1,390
COMPUTER	63.16%	64,500	0	0	64,500	61,275	0	0	0	61,275	3,225	3,225
COMPUTER	63.16%	23,490	0	0	23,490	22,315	0	0	0	22,315	1,175	1,175
COMPUTER	63.16%	23,490	0	0	23,490	22,315	0	0	0	22,315	1,175	1,175
COMPUTER	63.16%	13,022	0	0	13,022	12,371	0	0	0	12,371	651	651
COMPUTER	63.16%	34,322	0	0	34,322	32,606	0	0	0	32,606	1,716	1,716
COMPUTER	63.16%	41,830	0	0	41,830	39,738	0	0	0	39,738	2,092	2,092
COMPUTER	63.16%	10,724	0	0	10,724	10,188	0	0	0	10,188	536	536
COMPUTER	63.16%	21,602	0	0	21,602	20,522	0	0	0	20,522	1,080	1,080
Printer	63.16%	23,728	0	0	23,728	17,603	3,868	0	0	21,472	2,256	6,125
Printer	63.16%	0	19,915	0	19,915	0	12,578	0	0	12,578	7,337	0
Printer	63.16%	0	19,406	0	19,406	0	12,257	0	0	12,257	7,149	0

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	95,367	0	0	95,367	67,894	17,352	0	0	85,246	10,121	27,473
COMPUTER	63.16%	47,288	0	0	47,288	30,591	10,546	0	0	41,137	6,151	16,697
Total (Asset Group)		**29,22,080**	**39,321**	**0**	**29,61,401**	**27,33,994**	**56,601**	**0**	**0**	**27,90,595**	**1,70,806**	**1,88,086**
COMPUTER												
COMPUTER	63.16%	36,950	0	0	36,950	35,102		0	0	35,102	1,848	1,848
COMPUTER	63.16%	22,372	0	0	22,372	21,253		0	0	21,253	1,119	1,119
COMPUTER	63.16%	30,812	0	0	30,812	29,271		0	0	29,271	1,541	1,541
COMPUTER	63.16%	35,170	0	0	35,170	33,411		0	0	33,411	1,759	1,759
COMPUTER	63.16%	32,618	0	0	32,618	30,987		0	0	30,987	1,631	1,631
COMPUTER	63.16%	36,864	0	0	36,864	35,021		0	0	35,021	1,843	1,843
COMPUTER	63.16%	1,06,018	0	0	1,06,018	1,00,717		0	0	1,00,717	5,301	5,301
COMPUTER	63.16%	41,101	0	0	41,101	39,046		0	0	39,046	2,055	2,055
COMPUTER	63.16%	26,694	0	0	26,694	25,359		0	0	25,359	1,335	1,335
COMPUTER	63.16%	31,716	0	0	31,716	30,130		0	0	30,130	1,586	1,586
COMPUTER	63.16%	28,895	0	0	28,895	27,450		0	0	27,450	1,445	1,445
COMPUTER	63.16%	38,903	0	0	38,903	36,958		0	0	36,958	1,945	1,945
COMPUTER	63.16%	34,660	0	0	34,660	32,927		0	0	32,927	1,733	1,733
COMPUTER	63.16%	16,187	0	0	16,187	15,378		0	0	15,378	809	809

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	36,056	0	0	36,056	34,253		0	0	34,253	1,803	1,803
COMPUTER	63.16%	31,740	0	0	31,740	30,153		0	0	30,153	1,587	1,587
COMPUTER	63.16%	40,424	0	0	40,424	38,403		0	0	38,403	2,021	2,021
COMPUTER	63.16%	10,424	0	0	10,424	9,903		0	0	9,903	521	521
COMPUTER	63.16%	21,517	0	0	21,517	20,441		0	0	20,441	1,076	1,076
COMPUTER	63.16%	36,080	0	0	36,080	34,276		0	0	34,276	1,804	1,804
COMPUTER	63.16%	6,605	0	0	6,605	6,275		0	0	6,275	330	330
COMPUTER	63.16%	27,961	0	0	27,961	26,563	0	0	0	26,563	1,398	1,398
COMPUTER	63.16%	14,412	0	0	14,412	13,691	0	0	0	13,691	721	721
COMPUTER	63.16%	25,700	0	0	25,700	24,415	0	0	0	24,415	1,285	1,285
COMPUTER	63.16%	19,917	0	0	19,917	18,921	0	0	0	18,921	996	996
COMPUTER	63.16%	22,456	0	0	22,456	21,333	0	0	0	21,333	1,123	1,123
COMPUTER	63.16%	21,695	0	0	21,695	20,610	0	0	0	20,610	1,085	1,085
COMPUTER	63.16%	9,894	0	0	9,894	9,399	0	0	0	9,399	495	495
COMPUTER	63.16%	9,998	0	0	9,998	9,498	0	0	0	9,498	500	500
COMPUTER	63.16%	11,228	0	0	11,228	10,667	0	0	0	10,667	561	561
COMPUTER	63.16%	11,222	0	0	11,222	10,661	0	0	0	10,661	561	561
COMPUTER	63.16%	41,320	0	0	41,320	39,254	0	0	0	39,254	2,066	2,066
COMPUTER	63.16%	10,190	0	0	10,190	9,681	0	0	0	9,681	509	509

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	42,365	0	0	42,365	40,247	0	0	0	40,247	2,118	2,118
COMPUTER	63.16%	42,063	0	0	42,063	39,959	0	0	0	39,959	2,104	2,104
COMPUTER	63.16%	4,27,119	0	0	4,27,119	4,05,764		0	0	4,05,764	21,355	21,355
COMPUTER	63.16%	41,806	0	0	41,806	39,716		0	0	39,716	2,090	2,090
COMPUTER	63.16%	37,514	0	0	37,514	35,639		0	0	35,639	1,875	1,875
COMPUTER	63.16%	29,732	0	0	29,732	28,246		0	0	28,246	1,486	1,486
Total (Asset Group)		**15,48,398**	**0**	**0**	**15,48,398**	**14,70,978**	**0**	**0**	**0**	**14,70,978**	**77,420**	**77,420**
COMPUTER												
COMPUTER	63.16%	7,542	0	0	7,542	7,166	0	0	0	7,166	377	377
COMPUTER												
COMPUTER	63.16%	7,542		0	7,542	7,165	159	0	0	7,324	219	378
COMPUTER	63.16%	16,102		0	16,102	15,296	480	0	0	15,776	325	805
COMPUTER	63.16%	32,164		0	32,164	30,555	1,110	0	0	31,665	499	1,609
COMPUTER	63.16%	47,271		0	47,271	44,907	1,687	0	0	46,594	677	2,364
COMPUTER	63.16%	28,000		0	28,000	26,600	1,006	0	0	27,606	394	1,400
COMPUTER	63.16%	55,085		0	55,085	52,331	2,678	0	0	55,009	76	2,754
COMPUTER	63.16%	58,625		0	58,625	55,694	3,139	0	0	58,833	-208	2,931
COMPUTER	63.16%	73,750		0	73,750	70,063	4,261	0	0	74,324	-574	3,687

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	83,475		0	83,475	79,301	4,842	0	0	84,143	-668	4,174
COMPUTER	63.16%	77,585		0	77,585	73,706	4,537	0	0	78,243	-658	3,879
COMPUTER	63.16%	5,07,389		0	5,07,389	4,82,019	30,504	0	0	5,12,523	-5,134	25,370
COMPUTER	63.16%	73,644		0	73,644	69,927	2,347		0	72,275	1,369	3,717
COMPUTER	63.16%	50,423		0	50,423	46,587	2,423	0	0	49,010	1,413	3,836
COMPUTER	63.16%	17,000		0	17,000	15,399	1,011	0	0	16,410	590	1,601
COMPUTER	63.16%	57,619		0	57,619	52,154	3,452	0	0	55,606	2,013	5,465
COMPUTER	63.16%	32,504		0	32,504	28,749	2,372	0	0	31,121	1,383	3,755
COMPUTER	63.16%	13,000		0	13,000	12,351	304	0	0	12,655	345	649
COMPUTER	63.16%	1,40,000		0	1,40,000	1,33,000	3,391	0	0	1,36,391	3,609	7,000
COMPUTER	63.16%	8,32,568		0	8,32,568	7,90,940	20,457	0	0	8,11,397	21,171	41,628
COMPUTER	63.16%	4,26,838		0	4,26,838	4,05,497	13,479	0	0	4,18,976	7,862	21,341
COMPUTER	63.16%	0	20,005	0	20,005	0	12,635	0	0	12,635	7,370	0
COMPUTER	63.16%	0	12,400	0	12,400	0	7,832	0	0	7,832	4,568	0
COMPUTER	63.16%	0	66,046	0	66,046	0	41,715	0	0	41,715	24,331	0
COMPUTER	63.16%	0	19,20,000	0	19,20,000	0	12,12,672	0	0	12,12,672	7,07,328	0
COMPUTER	63.16%	0	19,042	0	19,042	0	12,027	0	0	12,027	7,015	0
COMPUTER	63.16%	0	66,750	0	66,750	0	42,159	0	0	42,159	24,591	0

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
COMPUTER	63.16%	0	1,53,500	0	1,53,500	0	96,951	0	0	96,951	56,549	0
COMPUTER	63.16%	0	3,500	0	3,500	0	2,211	0	0	2,211	1,289	0
Total (Asset Group)		**26,30,583**	**22,61,243**	**0**	**48,91,826**	**24,92,241**	**15,31,840**	**0**	**0**	**40,24,081**	**8,67,745**	**1,38,342**
COMPUTER												
COMPUTER	63.16%	2,750	0	0	2,750	2,612	0	0	0	2,612	138	138
COMPUTER	63.16%	62,100	0	0	62,100	60,280	0	0	0	60,280	1,820	1,820
COMPUTER	63.16%	8,450	0	0	8,450	8,215	0	0	0	8,215	235	235
COMPUTER	63.16%	2,300	0	0	2,300	2,185	0	0	0	2,185	115	115
COMPUTER	63.16%	35,350	0	0	35,350	34,392	0	0	0	34,392	958	958
COMPUTER	63.16%	23,950	0	0	23,950	23,350	0	0	0	23,350	600	600
COMPUTER	63.16%	46,900	0	0	46,900	45,777	0	0	0	45,777	1,123	1,123
COMPUTER	63.16%	1,775	0	0	1,775	1,734	0	0	0	1,734	41	41
COMPUTER	63.16%	2,650	0	0	2,650	2,596	0	0	0	2,596	54	54
COMPUTER	63.16%	71,250	0	0	71,250	69,855	0	0	0	69,855	1,395	1,395
COMPUTER	63.16%	21,150	0	0	21,150	20,755	0	0	0	20,755	395	395
COMPUTER	63.16%	5,900	0	0	5,900	5,794	0	0	0	5,794	106	106
COMPUTER	63.16%	31,410	0	0	31,410	30,846	0	0	0	30,846	564	564
COMPUTER	63.16%	64,100	0	0	64,100	62,978	0	0	0	62,978	1,122	1,122
COMPUTER	63.16%	45,400	0	0	45,400	44,611	0	0	0	44,611	789	789

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
Total (Asset Group)		**4,25,435**	**0**	**0**	**4,25,435**	**4,15,980**	**0**	**0**	**0**	**4,15,980**	**9,455**	**9,455**
COMPUTER												
SERVER	63.16%	1,54,642	0	0	1,54,642	1,46,910	0	0	0	1,46,910	7,732	7,732
FIREBALL												
FORINET 100 E FIREBALL	63.16%	2,45,000	0	0	2,45,000	2,32,750	0	0	0	2,32,750	12,250	12,250
LAPTOP COMPUTER												
COMPUTER	63.16%	1,18,940	0	0	1,18,940	1,12,993	0	0	0	1,12,993	5,947	5,947
LAPTOP	63.16%	47,458	0	0	47,458	45,085	0	0	0	45,085	2,373	2,373
LAPTOP	63.16%	19,935	0	0	19,935	18,938	0	0	0	18,938	997	997
LAPTOP	63.16%	18,968	0	0	18,968	18,020	0	0	0	18,020	948	948
Total (Asset Group)		**2,05,301**	**0**	**0**	**2,05,301**	**1,95,036**	**0**	**0**	**0**	**1,95,036**	**10,265**	**10,265**
Total (Block)		**81,38,982**	**23,00,564**	**0**	**1,04,39,546**	**76,95,056**	**15,88,441**	**0**	**0**	**92,83,497**	**11,56,048**	**4,43,926**
ELECTRICAL INSTALLATIONS AND EQUIPMENT												
AIRCONDITIONER												

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
ADDITION	27.85%	2,950	0	0	2,950	2,803	0	0	0	2,803	147	147
ADDITION	27.86%	39,700	0	0	39,700	37,715	0	0	0	37,715	1,985	1,985
AIR CONDITION	25.89%	11,91,622	0	0	11,91,622	10,86,037	27,336	0	0	11,13,373	78,249	1,05,585
AIR CONDITIONER	25.89%	47,500	0	0	47,500	45,125	40	0	0	45,165	2,335	2,375
AIR CONDITIONER	25.89%	32,000	0	0	32,000	30,400	108	0	0	30,508	1,492	1,600
AIR CONDITIONER	25.89%	48,002	0	0	48,002	41,601	1,657	0	0	43,258	4,744	6,401
AIR CONDITIONER	25.89%	95,392	0	0	95,392	81,740	3,534	0	0	85,275	10,117	13,652
AIR CONDITIONER	25.89%	51,700	0	0	51,700	44,295	1,917	0	0	46,212	5,488	7,405
AIR CONDITIONER	25.89%	53,118	0	0	53,118	46,010	1,840	0	0	47,850	5,268	7,108
AIR CONDITIONERS	25.89%	32,968	0	0	32,968	25,012	2,060	0	0	27,072	5,896	7,956
AIR CONDITIONERS	25.89%	0	36,718	0	36,718	0	9,506	0	0	9,506	27,212	0
Total (Asset Group)		**15,94,952**	**36,718**	**0**	**16,31,670**	**14,40,737**	**47,999**	**0**	**0**	**14,88,737**	**1,42,933**	**1,54,215**
BATTERIES												
BATTERIES	25.89%	85,700	0	0	85,700	77,663	2,081	0	0	79,744	5,956	8,037
BATTERIES	25.89%	1,22,250	0	0	1,22,250	1,02,829	5,028	0	0	1,07,857	14,393	19,421
BATTERY UPS	25.89%	2,12,500	0	0	2,12,500	1,39,073	19,010	0	0	1,58,083	54,417	73,427
BATTERY UPS	25.89%	51,093		0	51,093	11,851	10,160	0	0	22,011	29,082	39,242

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
Total (Asset Group)		**4,20,450**	**0**	**0**	**4,20,450**	**3,19,565**	**36,279**	**0**	**0**	**3,67,695**	**1,03,848**	**1,40,127**
CAMERA												
CAMRA	25.89%	18,000	0	0	18,000	12,628	1,391	0	0	14,019	3,981	5,372
CAMERA SONY												
CAMERA	25.89%	57,794	0	0	57,794	55,169	680	0	0	55,849	1,945	2,625
CCTV												
CCTV	25.89%	1,83,383	0	0	1,83,383	1,65,259	4,692	0	0	1,69,951	13,432	18,124
CCTV	25.89%	79,450	0	0	79,450	70,145	2,409	0	0	72,554	6,896	9,305
CCTV	25.89%	0	75,900	0	75,900	0	19,651	0	0	19,651	56,249	0
Total (Asset Group)		**2,62,833**	**75,900**	**0**	**3,38,733**	**2,35,403**	**26,752**	**0**	**0**	**2,62,155**	**76,578**	**27,430**
COOLING PLANT												
WATER COOLER	28.16%	24,500	0	0	24,500	23,275	0	0	0	23,275	1,225	1,225
WATER SOFTNER	25.89%	55,000	0	0	55,000	50,954	1,047	0	0	52,002	2,998	4,046
Total (Asset Group)		**79,500**	**0**	**0**	**79,500**	**74,229**	**1,047**	**0**	**0**	**75,277**	**4,223**	**5,271**
ELECTRIC EQUIPMENT												
ELECTRIC PANNEL	25.89%	65,278	0	0	65,278	59,460	1,506	0	0	60,966	4,312	5,818
EPBX	25.89%	1,31,875	0		1,31,875	1,20,250	3,010	0	0	1,23,259	8,616	11,625

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
FAN	25.89%	7,774	0		7,774	7,067	183	0	0	7,250	524	707
FAN	25.89%	21,017	0		21,017	8,016	3,366	0	0	11,382	9,635	13,001
FAN	25.89%	11,560	0		11,560	4,366	1,862	0	0	6,229	5,331	7,194
MACHINE	27.53%	23,322	0	0	23,322	22,156	0	0	0	22,156	1,166	1,166
FAN	25.89%	0	1,016		1,016	0	263	0	0	263	753	0
Total (Asset Group)		**2,60,826**	**1,016**	**0**	**2,61,842**	**2,21,315**	**10,191**	**0**	**0**	**2,31,506**	**30,336**	**39,511**
GEYSER												
GEESER	27.46%	7,700	0	0	7,700	7,315	0	0	0	7,315	385	385
GEYSER	25.89%	3,650	0	0	3,650	2,598	272	0	0	2,871	779	1,052
GEYSER	25.89%	8,898	0	0	8,898	3,983	1,273	0	0	5,255	3,643	4,915
Total (Asset Group)		**20,248**	**0**	**0**	**20,248**	**13,896**	**1,545**	**0**	**0**	**15,441**	**4,807**	**6,352**
OFFICE EQUIPMENT												
COFFEE MACHINE	25.89%	14,128	0	0	14,128	9,075	1,308	0	0	10,383	3,745	5,053
COFFEE MACHINE	25.89%	14,128	0	0	14,128	9,038	1,318	0	0	10,356	3,772	5,090
KENT SUPERSTAR	25.89%	16,500	0	0	16,500	15,649	220	0	0	15,870	630	851
AIRCONDITIONER	25.89%	2,40,000	0	0	2,40,000	85,728	39,941	0	0	1,25,669	1,14,331	1,54,272
AIRCONDITIONER	25.89%	1,04,687	0	0	1,04,687	38,220	17,208	0	0	55,428	49,259	66,467

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
Audio System	25.89%	38,983		0	38,983	18,119	5,402	0	0	23,521	15,462	20,864
Hammer	25.89%	10,006		0	10,006	4,889	1,325	0	0	6,213	3,793	5,117
WATER DISPENSER	25.89%	12,797	0	0	12,797	8,194	1,192	0	0	9,386	3,411	4,603
Total (Asset Group)		**4,51,229**	**0**	**0**	**4,51,229**	**1,88,912**	**67,914**	**0**	**0**	**2,56,826**	**1,94,403**	**2,62,317**
REFRIGERATOR												
REFRIGERATOR	25.89%	16,009	0	0	16,009	6,787	2,388	0	0	9,175	6,834	9,222
REFRIGERATOR	25.89%	49,000	0	0	49,000	46,550	159	0	0	46,710	2,290	2,450
SMOKE DETECTOR												
SMOKE DETECTOR	25.89%	7,626	0	0	7,626	6,739	230	0	0	6,968	658	887
SONY TELEVISION												
LED TV	25.89%	82,000	0	0	82,000	77,900	359	0	0	78,259	3,741	4,100
TELEPHONE CORDLESS												
TELEPHONE	28.67%	10,557	0	0	10,557	10,029	0	0	0	10,029	528	528
TELEVISION SET												
TV	25.89%	41,999	0	0	41,999	31,199	2,796	0	0	33,995	8,004	10,800
TV	25.89%	0	89,353	0	89,353	0	23,133	0	0	23,133	66,220	0

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
Total (Asset Group)		**41,999**	**89,353**	**0**	**1,31,352**	**31,199**	**25,930**	**0**	**0**	**57,129**	**74,223**	**10,800**
UPS												
UPS	25.89%	56,150	0		56,150	56,150	-0		0	56,150	-0	-0
UPS	25.89%	41,076	0	0	41,076	21,444	5,083	0	0	26,527	14,549	19,632
UPS	25.89%	1,47,000	0	0	1,47,000	58,304	22,963	0	0	81,267	65,733	88,696
UPS	25.89%	1,32,220	0	0	1,32,220	1,11,215	5,438	0	0	1,16,653	15,567	21,005
Total (Asset Group)		**3,76,446**	**0**	**0**	**3,76,446**	**2,47,114**	**33,484**	**0**	**0**	**2,80,598**	**95,848**	**1,29,332**
Total (Block)		**37,49,469**	**2,02,987**	**0**	**39,52,456**	**29,88,174**	**2,56,347**	**0**	**0**	**32,56,371**	**7,47,178**	**8,00,537**
FURNITURE AND FITTINGS												
FURNITURE AND FIXTURES												
ADDITION	25.94%	16,400	0	0	16,400	15,581	0	0	0	15,581	819	819
ADDITION	26.47%	20,577	0	0	20,577	19,548	0	0	0	19,548	1,029	1,029
ADDITION	27.84%	14,800	0	0	14,800	14,060	0	0	0	14,060	740	740
CHAIR	25.89%	69,074	0	0	69,074	60,671	2,175	0	0	62,847	6,227	8,403
CHAIRS	25.89%	1,47,429	0	0	1,47,429	1,29,854	4,550	0	0	1,34,404	13,025	17,575
CHAIRS	25.89%	41,540	0	0	41,540	36,555	1,290	0	0	37,846	3,694	4,985

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
CHAIRS	25.89%	69,074	0	0	69,074	60,617	2,190	0	0	62,807	6,267	8,457
FURNITURE	25.89%	4,73,166	0	0	4,73,166	4,49,508	6,031	0	0	4,55,539	17,627	23,658
FURNITURE	25.89%	1,97,000	0	0	1,97,000	1,84,730	3,177	0	0	1,87,907	9,093	12,270
FURNITURE	25.89%	36,384	0	0	36,384	34,410	511	0	0	34,921	1,463	1,974
FURNITURE	25.89%	1,58,025	0	0	1,58,025	1,48,982	2,341	0	0	1,51,323	6,702	9,043
FURNITURE	25.89%	8,17,589	0	0	8,17,589	7,21,262	24,939	0	0	7,46,201	71,388	96,327
FURNITURE	25.89%	261	0	0	261	227	9	0	0	236	25	34
FURNITURE	25.89%	2,120	0	0	2,120	1,818	78	0	0	1,896	224	302
FURNITURE	25.89%	3,818	0	0	3,818	3,275	141	0	0	3,415	403	543
FURNITURE	25.89%	694	0	0	694	595	26	0	0	621	73	99
FURNITURE	25.89%	18,419	0	0	18,419	15,740	694	0	0	16,434	1,985	2,679
FURNITURE	25.89%	1,160	0	0	1,160	991	44	0	0	1,035	125	169
FURNITURE	25.89%	9,720	0	0	9,720	8,275	374	0	0	8,649	1,071	1,445
FURNITURE	27.22%	36,000	0	0	36,000	34,200	0	0	0	34,200	1,800	1,800
FURNITURE	29.42%	56,648	0	0	56,648	53,998	0	0	0	53,998	2,650	2,650
FURNITURE	29.45%	56,891	0	0	56,891	54,244	0	0	0	54,244	2,647	2,647
FURNITURE & FIXTURE	25.89%	17,400	0	0	17,400	16,521	228	0	0	16,749	651	879
FURNITURE & FIXTURE	25.89%	11,600	0	0	11,600	11,002	155	0	0	11,157	443	598

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
FURNITURE & FIXTURE	25.89%	18,431	0	0	18,431	17,435	258	0	0	17,693	738	996
FURNITURE & FIXTURE	25.89%	31,000	0	0	31,000	29,139	482	0	0	29,621	1,379	1,861
FURNITURE & FIXTURE	25.89%	2,60,493	0	0	2,60,493	2,44,206	4,217	0	0	2,48,423	12,070	16,287
FURNITURE & FIXTURE	25.89%	2,57,586	0	0	2,57,586	2,41,419	4,186	0	0	2,45,605	11,981	16,167
FURNITURE & FIXTURE	25.89%	61,350	0	0	61,350	57,383	1,027	0	0	58,410	2,940	3,967
FURNITURE AND FIXTURE	25.89%	65,338	0	0	65,338	60,291	1,307	0	0	61,598	3,740	5,047
FURNITURE AND FIXTURE	25.89%	21,000	0	0	21,000	19,311	437	0	0	19,748	1,252	1,689
FURNITURE AND FIXTURES	25.89%	4,161	0	0	4,161	3,649	133	0	0	3,781	380	512
FURNITURE AND FIXTURES	25.89%	55,000	0	0	55,000	48,150	1,774	0	0	49,923	5,077	6,850
FURNITURE AND FIXTURES	25.89%	14,163	0	0	14,163	12,361	467	0	0	12,827	1,336	1,802
FURNITURE AND FIXTURES	25.89%	11,112	0	0	11,112	9,697	366	0	0	10,063	1,049	1,415
FURNITURE AND FIXTURES	25.89%	25,699	0	0	25,699	11,341	3,717	0	0	15,058	10,641	14,358

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
FURNITURE AND FIXTURES	25.89%	2,05,735	0	0	2,05,735	89,495	30,095	0	0	1,19,589	86,146	1,16,240
FURNITURE AND FIXTURES	25.89%	1,01,000	0	0	1,01,000	41,758	15,338	0	0	57,096	43,904	59,242
FURNITURE AND FIXTURES	25.89%	40,635	0	0	40,635	35,349	1,368	0	0	36,718	3,917	5,286
FURNITURE AND FIXTURES	25.89%	37,825	0	0	37,825	32,905	1,274	0	0	34,179	3,646	4,920
FURNITURE AND FIXTURES	25.89%	16,617	0	0	16,617	14,448	562	0	0	15,009	1,608	2,169
FURNITURE AND FIXTURES	25.89%	51,392	0	0	51,392	44,695	1,734	0	0	46,429	4,963	6,697
FURNITURE AND FIXTURES	25.89%	22,882	0	0	22,882	19,882	777	0	0	20,659	2,223	3,000
FURNITURE AND FIXTURES	25.89%	8,285	0	0	8,285	7,166	290	0	0	7,456	829	1,119
FURNITURE AND FIXTURES	25.89%	9,951	0	0	9,951	8,566	359	0	0	8,925	1,026	1,385
FURNITURE AND FIXTURES	25.89%	6,078	0	0	6,078	5,224	221	0	0	5,445	633	854
FURNITURE AND FIXTURES	25.89%	71,196	0	0	71,196	61,099	2,614	0	0	63,713	7,483	10,097
FURNITURE AND FIXTURES	25.89%	20,200	0	0	20,200	11,828	2,167	0	0	13,996	6,204	8,372

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
FURNITURE AND FIXTURES	25.89%	3,11,520	0	0	3,11,520	1,59,842	39,269	0	0	1,99,111	1,12,409	1,51,678
FURNITURE AND FIXTURES	25.89%	35,750	0	0	35,750	17,731	4,665	0	0	22,396	13,354	18,019
FURNITURE AND FIXTURES	25.89%	21,298	0	0	21,298	18,203	801	0	0	19,004	2,294	3,095
FURNITUTR	25.89%	20,411	0	0	20,411	19,390	0	0	0	19,390	1,021	1,021
FURNITUTR	25.89%	9,618	0	0	9,618	2,272	1,902	0	0	4,174	5,444	7,346
FURNITUTR	25.89%	33,179	0	0	33,179	6,354	6,945	0	0	13,299	19,880	26,825
RACK SERVER - APW	25.89%	66,465	0	0	66,465	60,520	1,539	0	0	62,059	4,406	5,945
TABLE	25.89%	84,746	0	0	84,746	75,042	2,512	0	0	77,554	7,192	9,704
FURNITUTR	25.89%	0	76,400	0	76,400	0	19,780	0	0	19,780	56,620	0
Total (Asset Group)		**42,75,905**	**76,400**	**0**	**43,52,305**	**35,62,816**	**2,01,533**	**0**	**0**	**37,64,349**	**5,87,956**	**7,13,089**
MOTOR VEHICLES												
CAR												
ADDITION	34.12%	15,581		0	15,581	14,968	0	0	0	14,968	613	613
CAR	34.84%	16,06,589		0	16,06,589	15,47,141	0	0	0	15,47,141	59,448	59,448
CAR JAGUAR	31.23%	80,43,616		0	80,43,616	59,33,418	6,59,015	0	0	65,92,433	14,51,183	21,10,198

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
CAR JAGUAR	31.23%	94,400		0	94,400	69,057	7,915	0	0	76,971	17,429	25,343
Car Fortuner	31.23%	49,68,448	0	0	49,68,448	20,45,713	9,12,770	0	0	29,58,483	20,09,965	29,22,735
Total (Asset Group)		**1,47,28,634**	**0**	**0**	**1,47,28,634**	**96,10,297**	**15,79,700**	**0**	**0**	**1,11,89,997**	**35,38,637**	**51,18,337**
OFFICE EQUIPMENT												
MOBILE												
MOBILE	25.89%	9,799	0	0	9,799	9,248	0	0	0	9,248	551	551
MOBILE	25.89%	10,999	0	0	10,999	10,449	216	0	0	10,665	334	550
MOBILE	25.89%	11,500	0	0	11,500	10,901	155	0	0	11,056	444	599
MOBILE	25.89%	10,999	0	0	10,999	10,410	152	0	0	10,563	436	589
MOBILE	25.89%	18,900	0	0	18,900	17,869	267	0	0	18,136	764	1,031
MOBILE	25.89%	75,000	0	0	75,000	70,461	1,175	0	0	71,636	3,364	4,539
MOBILE	25.89%	1,85,010	0	0	1,85,010	82,036	26,660	0	0	1,08,696	76,314	1,02,974
MOBILE	25.89%	60,932	0	0	60,932	23,623	9,659	0	0	33,282	27,650	37,309
MOBILE	25.89%	4,068	0	0	4,068	1,755	599	0	0	2,354	1,714	2,313
MOBILE	25.89%	57,542	0	0	57,542	32,417	6,505	0	0	38,922	18,620	25,125
MOBILE	25.89%	37,287	0	0	37,287	20,904	4,241	0	0	25,146	12,141	16,383
MOBILE	25.89%	38,136	0	0	38,136	21,306	4,357	0	0	25,663	12,473	16,830
MOBILE	25.89%	4,900	0	0	4,900	4,534	95	0	0	4,629	271	366

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
MOBILE	25.89%	7,997	0	0	7,997	7,291	183	0	0	7,474	523	706
MOBILE	25.89%	33,099	0	0	33,099	28,098	1,295	0	0	29,393	3,706	5,001
MOBILE	25.89%	0	14,322	0	14,322	0	3,708	0	0	3,708	10,614	0
MOBILE	25.89%	0	4,95,000	0	4,95,000	0	1,28,156	0	0	1,28,156	3,66,844	0
MOBILE	25.89%	0	1,65,000	0	1,65,000	0	42,718	0	0	42,718	1,22,282	0
MOBILE	25.89%	0	2,75,000	0	2,75,000	0	71,198	0	0	71,198	2,03,802	0
MOBILE	25.89%	0	10,529	0	10,529	0	2,726	0	0	2,726	7,803	0
MOBILE	25.89%	0	12,875	0	12,875	0	3,333	0	0	3,333	9,541	0
MOBILE	25.89%	0	12,875	0	12,875	0	3,333	0	0	3,333	9,541	0
Total (Asset Group)		**5,66,168**	**9,85,600**	**0**	**15,51,768**	**3,51,302**	**3,10,732**	**0**	**0**	**6,62,033**	**8,89,735**	**2,14,866**
MOBILE												
MOBILE	45.07%	5,892	0	0	5,892	5,598	0	0	0	5,598	294	294
MOBILE	45.07%	6,600	0	0	6,600	6,271	0	0	0	6,271	329	329
MOBILE	45.07%	20,000	0	0	20,000	19,001	0	0	0	19,001	999	999
MOBILE	45.07%	10,268	0	0	10,268	9,755	0	0	0	9,755	513	513
MOBILE	45.07%	8,897	0	0	8,897	8,453	0	0	0	8,453	444	444
MOBILE	45.07%	99,589	0	0	99,589	97,460	0	0	0	97,460	2,129	2,129

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
MOBILE	45.07%	12,712	0	0	12,712	4,882	3,529	0	0	8,411	4,301	7,830
MOBILE	45.07%	30,506	0	0	30,506	979	13,308	0	0	14,287	16,219	29,527
Total (Asset Group)		**1,51,246**	**0**	**0**	**1,51,246**	**1,46,537**	**16,837**	**0**	**0**	**1,46,537**	**25,229**	**42,066**
MOBILE												
MOBILE	45.07%	1,13,390	0	0	1,13,390	1,03,360	4,521	0	0	1,07,881	5,509	10,030
MOBILE	45.07%	1,27,118	0	0	1,27,118	1,18,160	4,037	0	0	1,22,197	4,921	8,958
MOBILE	45.07%	17,099	0	0	17,099	15,783	593	0	0	16,376	723	1,316
Total (Asset Group)		**2,57,607**	**0**	**0**	**2,57,607**	**2,37,303**	**9,151**	**0**	**0**	**2,46,454**	**11,153**	**20,304**
PPE & Lifting KIT												
PPE & Lifting KIT	45.07%	0	5,700	0	5,700	0	2,569	0	0	2,569	3,131	0
PPE & Lifting KIT	45.07%	0	2,71,299	0	2,71,299	0	1,22,274	0	0	1,22,274	1,49,025	0
PPE & Lifting KIT	45.07%	0	2,63,580	0	2,63,580	0	1,18,796	0	0	1,18,796	1,44,784	0
PPE & Lifting KIT	45.07%	0	1,21,590	0	1,21,590	0	54,801	0	0	54,801	66,789	0
PPE & Lifting KIT	45.07%	0	1,29,757	0	1,29,757	0	58,481	0	0	58,481	71,276	0
PPE & Lifting KIT	45.07%	0	59,340	0	59,340	0	26,745	0	0	26,745	32,595	0

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
PPE & Lifting KIT	45.07%	0	3,65,230	0	3,65,230	0	1,64,609	0	0	1,64,609	2,00,621	0
PPE & Lifting KIT	45.07%	0	4,01,028	0	4,01,028	0	1,80,743	0	0	1,80,743	2,20,285	0
PPE & Lifting KIT	45.07%	0	95,116	0	95,116	0	42,869	0	0	42,869	52,247	0
Total (Asset Group)		**0**	**17,12,640**	**0**	**17,12,640**	**0**	**7,71,887**	**0**	**0**	**7,71,887**	**9,40,753**	**0**
VACCUME CLEANER												
VACCUME CLEANER	45.07%	12,700	0	0	12,700	7,403	2,388	0	0	9,790	2,910	5,297
VACCUME CLEANER	45.07%	10,593	0	0	10,593	6,174	1,991	0	0	8,166	2,427	4,419
Total (Asset Group)		**23,293**	**0**	**0**	**23,293**	**13,577**	**4,379**	**0**	**0**	**17,956**	**5,337**	**9,716**
Total (Block)		**9,98,314**	**26,98,240**	**0**	**36,96,554**	**7,48,718**	**11,12,985**	**0**	**0**	**18,44,867**	**18,72,207**	**2,86,952**
PLANT AND MACHINERY												
ATTENDANCE RECORDER												
ATTENDENCE RECORDER	18.10%	74,597	0	0	74,597	58,674	2,882	0	0	61,556	13,041	15,923

Particulars	Rate	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	Residual Value Adjustment	31.03.2026	Net Block 31.03.2026	31.03.2025
ATTENDENCE RECORDER	18.10%	8,475	0	0	8,475	6,543	350	0	0	6,893	1,582	1,932
ATTENDENCE RECORDER	18.10%	30,000	0	0	30,000	21,225	1,588	0	0	22,813	7,187	8,775
Total (Asset Group)		**1,13,072**	**0**	**0**	**1,13,072**	**86,442**	**4,820**	**0**	**0**	**91,262**	**21,810**	**26,630**
Grand Total		**3,36,38,894**	**52,78,191**	**0**	**3,89,17,084**	**2,53,65,767**	**48,39,732**	**0**	**0**	**3,02,00,513**	**87,85,185**	**83,46,726**
Block of Assets / Asset Group	Gross Block				Depreciation				Net Block			
	01.04.2025	Additions	Sale/Adj.	31.03.2026	01.04.2025	For the Year	Sale/Adj.	31.03.2026	31.03.2026	31.03.2025		

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Note 11 : Intangible Assets

(Amount in Lakhs)

INTANGIBLE ASSETS

Block of Assets / Asset Group	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	31.03.2026	Net Block 31.03.2026	31.03.2025
Software & Products	110.35	0.00	0.00	110.35	40.45	13.98	0.00	54.43	55.92	69.90
Grand Total	**110.35**	**0.00**	**0.00**	**110.35**	**40.45**	**13.98**	**0.00**	**54.43**	**55.92**	**69.90**

INTANGIBLE ASSETS UNDER DEVELOPMENT

Block of Assets / Asset Group	Gross Block 01.04.2025	Additions	Sale/Adj.	31.03.2026	Depreciation 01.04.2025	For the Year	Sale/Adj.	31.03.2026	Net Block 31.03.2026	31.03.2025
PRODUCTS UNDER DEVELOPMENT	1,155.68	0.00	0.00	1,155.68	0.00	0.00	0.00	0.00	1,155.68	1,155.68
Grand Total	**1,155.68**	**0.00**	**0.00**	**1,155.68**	**0.00**	**0.00**	**0.00**	**0.00**	**1,155.68**	**1,155.68**
				115,567,503.00						

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Note 11 : Ageing Schedule

(Amount in Lakhs)

AGEING SCHEDULE OF INTANGIBLE ASSETS UNDER DEVELOPMENT

Projects in progress	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in progress	0.00	215.00	406.07	42.11	663.18
Projects temporarily suspended	0.00	0.00	0.00	0.00	0.00
Projects in progress	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in progress	215.00	406.07	42.11	0.00	663.18
Projects temporarily suspended	0.00	0.00	0.00	0.00	0.00

NOTE 18 : REVENUE FROM OPERATIONS

(Amount in Lakhs)

Particulars	For the period ended on March 31, 2026	For the year ended on 31 March 2025
Revenue from Operation		
Export	66.30	47.90
Domestic	2,112.30	1,712.77
Sales of Services - Foreign Operations	86.67	73.59
Less: Intere Company Elimination	0.00	0.00
Total	**2,265.27**	**1,834.26**

NOTE 19 : OTHER INCOMES

(Amount in Lakhs)

Particulars	For the period ended on March 31, 2026	For the year ended on 31 March 2025
Interest Received	8.22	29.65
Interest on Income Tax Refund	0.80	0.00
Signapore Government Grants	0.00	0.00
Other Misc. Income	0.00	1.98
Total	**9.03**	**31.63**

NOTE 20 : EMPLOYEE BENEFIT EXPENSES

(Amount in Lakhs)

Particulars	For the period ended on March 31, 2026	For the year ended on 31 March 2025
	Rs	Rs
Salary Expenses	1,592.51	1,218.34

Particulars	For the period ended on March 31, 2026	For the year ended on 31 March 2025
Director's Remuneration	84.00	76.00
Admin Charges (PF)	1.36	1.14
Employer PF Contribution	33.99	28.52
Incentive	14.23	46.72
ESIC Expense	0.52	0.34
Staff Welfare Exp	0.57	1.14
Stipend to Trainee	54.86	11.34
Total	**1,782.04**	**1,383.55**

NOTE 21 : FINANCE COST

(Amount in Lakhs)

Particulars	For the period ended on March 31, 2026	For the year ended on 31 March 2025
Interest on Borrowings	54.60	31.85
Bill Discounting Charges	16.41	10.05
Bank Charges	0.86	1.12
Interest on Statutory Dues	0.00	0.00
Total	**71.87**	**43.01**

NOTE 22 : DEPRECIATION & AMORTIZATION

(Amount in Lakhs)

Particulars	For the period ended on March 31, 2026	For the year ended on 31 March 2025
Depreciation on Fixed Assets	62.38	50.44
Total	**62.38**	**50.44**

NOTE 23 : OTHER EXPENSES

(Amount in Lakhs)

Particulars	For the period ended on March 31, 2026	For the year ended on 31 March 2025
Professional Services	281.20	0.00
ATP Exp	0.16	0.00
Cab Rent	1.96	0.00
Site Exp	18.20	0.00
Site Welfare expenses	4.77	0.00
Site Accommodation exp	0.16	0.00
Brokerage	0.80	0.00
ISO Certification	0.55	0.00
Registrar Fee	0.62	0.52
Telephone Expenses	3.00	3.27
Tender exp	0.03	0.00
Tool Kit & Equipment	2.45	0.00
Training Exp	1.80	0.00
Printing Stationery	0.08	0.05
Office rent	44.68	39.33
Repairs Maintenance Expenses	1.29	1.42
Repairs Maintenance Expenses- Office	1.66	1.44
Round Off	0.00	0.00
Electricity Expenses	15.12	16.17
Transportation & Freight exp	0.37	0.03
Travelling expenses	14.99	1.55
Travelling expenses - Foreign	1.99	4.63
Legal Consultation Expenses	4.75	67.72
CDSL & NSDL Fees	0.73	0.78
Consultancy charges	151.89	8.01
Membership and Subscription Fees	4.93	3.93

Particulars	For the period ended on March 31, 2026	For the year ended on 31 March 2025
Microsoft License Services	0.80	0.53
Newspaper & Periodicals	0.07	0.07
Loan Processing Fee	4.83	3.90
Professional Fee	1.05	4.55
Water Expenses	0.34	0.37
Exchange rate Difference	0.54	0.48
Fastag	0.10	0.40
Internet charges	6.99	5.00
Office expense	22.17	15.07
Credit card charges	0.78	0.50
Conveyance Expense	14.99	3.63
Hosting charges	20.45	16.99
Domain Expense	4.77	4.59
Bad Debts	105.37	2.85
Market Maker fee	3.00	0.00
Medical & Fitness	1.08	0.00
Festival expenses	1.15	2.72
Health Insurance policy	6.50	10.96
Group Accidental insurance	0.24	0.25
Fire and Bulgary Insurance	0.18	0.18
Insurance	23.31	21.80
Postage & Courier Expenses	0.10	0.04
Sales Promotion Expenses	0.98	0.58
Laptop & Mobile rent	20.68	8.94
Audit fees	4.32	4.97
Google Workspace	11.64	8.98
Advertising	2.86	1.60
IPO Exp	0.00	0.00

Particulars	For the period ended on March 31, 2026	For the year ended on 31 March 2025
GST Interest & Penalty	1.00	2.91
Total	**818.48**	**271.71**

NOTE 24 : EARNINGS PER SHARE

24 Earnings Per Share	31 March 2024	31 March 2023
Profit/(Loss) after tax as per Statement of Profit and Loss	(463.81)	87.82
Weighted average number of equity shares in calculating basic EPS	5,480,000.00	5,480,000.00
Basic {Nominal Value of Shares- Rs. 10/- (Previous Year- Rs. 10/-)}	(8.46)	1.60
Diluted {Nominal Value of Shares- Rs. 10/- (Previous Year- Rs. 10/-)}	(8.46)	1.60

VertexPlus Technologies Limited | CIN-U72200RJ2010PLC033131

Summary Consolidated Significant Accounting Policies and Notes to Accounts

COMPANY INFORMATION

Our Company was originally incorporated on October 20, 2010, as "VertexPlus Technologies Private Limited" under the provisions of the Companies Act, 1956 with the Registrar of Companies, Rajasthan. Subsequently our Company was converted into Public Limited Company and name of company was changed from "VertexPlus Technologies Private Limited" to "VertexPlus Technologies Limited" vide fresh certificate of incorporation dated July 25, 2022, issued by the Registrar of Companies, Jaipur. The Corporate Identity Number of our Company is U72200RJ2010PLC033131

SIGNIFICANT ACCOUNTING POLICIES

Accounting Convention

The financial statement are prepared under the historical cost convention on the "Accrual Concept" and Going Concern assumption of accountancy in accordance with the accounting principles generally accepted in India and comply with the accounting standards as prescribed by Companies (Accounting Standard) Rules, 2006 and with the relevant provisions of the Companies Act, 2013 and rules made there under.

Principals of Consolidation:

The financial statements of the Holding Company and its subsidiaries are combined on a line-by-line basis by adding together like items of assets, liabilities, equities, incomes and cashflows, after fully eliminating intragroup balances and intra – group transactions.

Profits & losses resulting from intra group transaction that are recognized in assets, such as inventory and Property, Plant and Equitpment are stated at cost less accumulated depreciation and impairment losses, if any.

The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances.

The carrying amount of parent's investments in subsidiary is offset against the parent's portion of equity in subsidiary.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities on the date of the financial statement and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which results are known/materialized.

Property, Plant and Equitpment are stated at cost less accumulated depreciation and impairment losses, if any.

Property, Plant and Equitpment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises of all expenses incurred to bring the assets to its present location and condition. Borrowing cost directly attributable to the acquisition /construction are included in the cost of fixed assets. Adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

In case of new projects / expansion of existing projects, expenditure incurred during construction / preoperative period including interest and finance charge on specific / general purpose loans, prior to commencement of commercial production are capitalized. The same are allocated to the respective t on completion of construction / erection of the capital project / fixed assets.

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

Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as "Capital Work in Progress."

ASSET NAME	USEFUL LIVES (YEARS)
Electrical Installation	10
Plant & Machinery	15
Dies & Moulds	15
Furniture & Fixtures	10
Office Equipment's	5
Computer Hardware	3

ASSET NAME	USEFUL LIVES (YEARS)
Computer Software	3
Testing Equipment's	15
Assembly Fixtures	15
R&D Equipment's	15
Vehicles	10

Intangible assets

Intangible assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/ depletion. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets are capitalised.

Amortisation of Intangible assets is calculated on straight line method over the estimated useful life.

Impairment of Assets

At each balance sheet date, the Company reviews the carrying amount of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the assets and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the assets.

Depreciation

All fixed assets, except capital work in progress, are depreciated on WDV Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation on additions to / deletions from fixed assets made during the period is provided on pro-rata basis from / up to the date of such addition /deletion as the case may be.

Investments

Investments are classified into current investments and non-current investments. Current investments i.e. investments that are readily realizable and intended to be held for not more than a year valued at cost. Any permanent reduction in the carrying amount or any reversals of such, reductions are charged or credited to the Statement of Profit & loss Account.

Non-current investments are stated at cost. Provision for diminution in the value of these investments is made only if such decline is other than temporary, in the opinion of the management.

Provision for dimunintion in the value of these investments is made only if such decline is other than temporary, in the opinion of the management.

Inventories

The company is the business of providing Services, so that there are no inventories held during the reporting periods.

Revenue Recognition

Revenue from the operations is recognized on generally accepted accounting principal and when it is earned and no significant uncertainity exists as to its ultimate collection and includes taxes, wherever applicable.

The capital gain on sale of investments if any are recognized on completion of transaction. No notional profit/loss are recognized on such investments.

Interst income is recognized on time proportion basis, when it is accured and due for payment.

Interest income is recognized on time proportion basis, when it is accrued and due for payment.

Other income/revenue is recognized to the extent that it is probable that the economic benefit will flow to the Company and it can be reliably measured.

Borrowing Cost

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

A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended use.

Employee Benefits

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

Post employment and other long term employee benefits are recognized as an expense in the profit & loss account for the year in which the liabilities are crystallized.

Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources. ation of shares) that have changed the number of equities shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

Taxes on Income

Income tax expenses for the year comprises of current tax and deferred tax. Current tax provision is determined on the basis of taxable income computed as per the provisions of the Income Tax Act. Deferred tax is recognized for all timing differences that are capable of reversal in one or more subsequent periods subject to conditions of prudence and by applying tax rates that have been substantively enacted by the balance sheet date.

Foreign Currency Translation

Transaction denominated in foreign currencies are recorded at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the year-end are restated at closing rate.

Any exchange difference on account of settlement of foreign currency transaction and restatement of monetary assets and liabilities denominated in foreign currency is recognized in the statement of Profit & loss Account.

Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. Cash flows from operating, investing and financing activities of the Company are segregated, accordingly.

Related Party Transaction

Related parties as defined under Accounting Standard - 18 ‘Related Party Disclosures’ have been identified based on representations made by management and information available with the Company. All transactions with related parties are in the ordinary course of business and on arms' length basis.

NOTES ON ACCOUNTS

Additional Information to the Financial Statements:

PARTICULARS	FOR THE YEAR ENDED ON	
	MARCH 31, 2026	MARCH 31, 2025
1. CIF Value of Imports		
Raw Material	0	0
Raw Material (Payment Made)	0	0
Traded Goods	0	0
Capital Goods/ Stores & Spare Parts	0	0
2. Expenditure in Foreign Currency	0	0
In respect of Business Promotion, Repair & Maintenance & Profession Consultancy & Other Misc. Expenses	2723.54	1754.76
- In respect of Foreign Travelling.	1.99	4.62
- Container Freight	0	0
On import of services	9.23	7.66
3. Earnings in Foreign Currency		

PARTICULARS	FOR THE YEAR ENDED ON	
	MARCH 31, 2026	MARCH 31, 2025
Exports (FOB Value)	2274.30	1882.16
Exports Realization	2274.30	1882.16

Segment Reporting

The Company at present is engaged in the Information Technologies Services which constitutes a single business segment. In view of above, primary and secondary reporting disclosures for business/ geographical segment as envisaged in AS –17 are not applicable to the Company.

Provisions, Contingent Liabilities and Contingent Assets (AS 29)

Contingent liabilities and commitments (to the extent not provided for). There are no contingent liabilities as on March 31, 2026.

Related Party Disclosure (AS 18)

Related party transactions are reported as per AS-18 of Companies (Accounting Standards) Rules, 2006, are as follows:

I. LIST OF RELATED PARTIES AND NATURE OF RELATIONSHIP :

PARTICULARS	NAME OF RELATED PARTIES
a) Key Management Personnel's	Sandeep Kumar Pahariya
	Niru Pahariya
	Sandhya Sharma
	Sonakshi Jain
b) Subsidiary Companies	VertexPlus Technologies Pte Limited (Singapore)
c) Relative of Director	Manoj Kumar Jain
d) Sister Concern	VertexPlus Softwares Private Limited
	Sprink Media Private Limited

(Amount in Lakhs)

NATURE OF TRANSACTIONS	NAME OF RELATED PARTIES	AS AT MARCH 31	
		2026	2025
1. Directors Remuneration	Sandeep Kumar Pahariya	48	48
	Niru Pahariya	36	36
2. Rent Expenses	Sandeep Kumar Pahariya	1.20	1.20
	Niru Pahariya	1.20	1.20
3. Loans & Advances	Sprink Media Private Limited		
Opening Balance		44.63	44.63
Add: Loan Received During the Year		0.00	0
Less: Load Repaid During the year		0.00	0
Closing Balance		44.63	44.63
4. Purchase of Services	Sprink Media Private Limited	22.01	24.66
5. Salary Expenses	Sonakshi Jain	8.54	11.35
	Akshita Goyal	0.00	0.00
	Nitesh Sharma	0.00	1.309
	Sandhya Sharma	3.42	0.864
6. Reimbursement of Expenses	VertexPlus Softwares Private Limited	0	0
7. Loans and advances	VertexPlus Softwares Private Limited	21.48	30.80

Details of CSR:

PARTICULARS	FOR THE YEAR ENDED ON	
	MARCH 31, 2026	MARCH 31, 2025
a). Amount Required to be spent during the year	0	0
b). Total of previous years shortfall/(Excess)	0	0
b). Amount of expenditure incurred,	0	0
c). Shortfall at the end of the year,	0	0
d). Excess at the end of the year	0	0
e). Reasons for shortfall	N/A	N/A
f). Nature of CSR Activities	N/A	N/A

Additional regulatory information:

Details of crypto currency or virtual currency

The Company has neither traded nor invested in Crypto currency or Virtual Currency for the year ended on March 31, 2026, March 31, 2025. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.

Compliance with approved scheme of arrangements

Company is not engaged in any scheme of arrangements.

Undisclosed income

During the year ended on March 31, 2026, March 31, 2025., the Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

Relationship with struck off companies

The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the year ended on March 31, 2026, March 31, 2025.

Compliance with numbers of layers of companies

The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 during the year ended on March 31, 2026, March 31, 2025.

Utilization of borrowed funds and share premium

Utilisation of borrowed funds and share premium

During the year ended on March 31, 2026, March 31, 2025, the Company has not advanced or Loans or invested funds (either borrowed funds or share premium or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

During the year ended on March 31, 2026, March 31, 2025, the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

No proceeding have been initiated nor pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and rules made thereunder.

The Company has not revalued its tangible & intangible assets in the year ended March 31, 2026, 2025.

The Company does not have any intangible assets under development as on March 31, 2026, 2025

The Company does not have any Immovable Property whose title deeds are not registered in the name of company.

The Company has not been sanctioned working capital limits at any points of time during the year, from banks or financial institutions on the basis of security of current assets

The Company has not granted any loans & Advances to Promoters, directors, KMPs and related parties during the reporting period.

Details of dues to Micro and Small Enterprises as defined under the MSMED Act, 2006:

Based on the information available with the Company in respect of MSME (as defined in the Micro, Small and Medium Enterprises Development Act, 2006) and as confirmed to us there are no delays in payment of dues to such enterprise during the year.

Long Term Employee Benefits [AS-15]

Accounting Standard (AS) – 15 issued by ICAI is Mandatory. But the Company is not yet liable under the Standard to account for the employee benefits.

Payment to Statutory Auditors:

PARTICULARS	FOR THE PERIOD /YEAR ENDED ON	
	31/03/2026	31/03/2025
Statutory Audit	2.00	2.00
Tax Audit	0.36	0.36

Consolidated Statement of Accounting Ratios:

S.No.	Particular	Numerator	March 31, 2026	March 31, 2025	Reason for Movements
(a)	Current Ratio	Current Assets / Current Liabilities	1.91	2.90	Reason for decrease in this ratio is due to increase in Current Liabilities.
(b)	Debt-Equity Ratio	Debt / Equity	0.64	0.21	Due to increase of Debts
(c)	Return on Equity Ratio	Profit After Tax / Average Shareholders Equity	-21.35%	3.75%	Due to Increase in Loss during the year
(d)	Trade Receivables turnover ratio (in times)	Net Credit Sales / Average Trade Receivables	3.39	3.24	Reason for Movement is not required as movement is not more than 25%
(e)	Net capital turnover ratio (in times)	Turnover / Total Working Capital	2.30	1.57	Due to increase in Sales
(f)	Net profit ratio	Profit After Tax / Total Sales	-20.47	4.79	Due to Increase in Loss during the year
(g)	Return on Capital employed	Operating Profit / Total Capital Employed	-13.52%	4.49%	Due to Increase in Loss during the year
(i)	Trade Payable Turnover Ratio	Purchase of Services & other Expenses / Average Trade Payables	12.60	8.20	Due to increase in expenses

18

SECTION EIGHTEEN

Form No. AOC-1

18

Form No. AOC-1

SECTION EIGHTEEN

FORM AOC- 1

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

STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT OF SUBSIDIARIES OR ASSOCIATE COMPANIES OR JOINT VENTURES

Part A Subsidiaries

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

1. S. No. 1
2. Name of the subsidiary: VertexPlus Technologies Pte. Ltd.
3. The date since when subsidiary was acquired
    - Reporting period for the subsidiary concerned, if different from the holding company's reporting period. 01.04.2025 TO 31.03.2026
    - Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries. SGD

1. Share capital: 100000
2. Reserves and surplus: (7601552)
3. Total assets: 1626596
4. Total Liabilities: 1626596

10. Investments: 0.00

5. Turnover: 7667246

6. Profit before taxation: 565839

7. Provision for taxation 0.00

8. Profit after taxation: 565839

9. Proposed Dividend: 0.00

10. Extent of shareholding (in percentage) 80%

NOTES: THE FOLLOWING INFORMATION SHALL BE FURNISHED AT THE END OF THE STATEMENT:

1. Names of subsidiaries which are yet to commence operations

2. Names of subsidiaries which have been liquidated or sold during the year.

PART B ASSOCIATES AND JOINT VENTURES

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

NAME OF ASSOCIATES OR JOINT VENTURES	NAME 1	NAME 2	NAME 3
1. Latest audited Balance Sheet Date			
2. Date on which the Associate or Joint Venture was associated or acquired			
3. Shares of Associate or Joint Ventures held by the company on the year end			
No.			
Amount of Investment in Associates or Joint Venture			
Extent of Holding (in percentage)			
4. Description of how there is significant influence			
5. Reason why the associate/Joint venture ls not consolidated.			

NAME OF ASSOCIATES OR JOINT VENTURES	NAME 1	NAME 2	NAME 3
6. Net worth attributable to shareholding as per latest audited Balance Sheet			
7. Profit or Loss for the year			
i. Considered in Consolidation			
ii. Not Considered in Consolidation			

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

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

For and on Behalf of the Board

VertexPlus Technologies Limited

Sd/-

Sandeep Kumar Pahariya

Managing Director

DIN: 00514815

Sd/-

Niru Pahariya

Whole time Director

DIN: 00838390

VertexPlus Technologies Limited

REGISTERED OFFICE	B-19, Ground Floor, 10-B Scheme Gopalpura Road, Jaipur RJ-302018
CIN	U72200RJ2010PLC033131
TEL NO.	+91-0141-6622200/02
E-MAIL	compliance@vertexplus.com
WEBSITE	https://www.vertexplus.com/global/en/

SHARES LISTED AT

National Stock Exchange of India Ltd (SME)

Address: Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051

DEPOSITORIES

National Securities Depository Limited (NSDL)

Central Depository Services (India) Limited (CDSL)