

**Bench Mark Infotech Services Limited**  
(Formerly known as "Bench mark Infotech Services Private Limited")  
CIN: U72200WB2007PLC112476

STATEMENT OF ASSETS AND LIABILITIES AS RESTATED

ANNEXURE - I  
(₹ in lakhs)

| Sr. No.      | Particulars                                          | Annexure No. | As at March 31, 2026 | As at March 31, 2025 | As at March 31, 2024 |
|--------------|------------------------------------------------------|--------------|----------------------|----------------------|----------------------|
| <b>1)</b>    | <b>EQUITY AND LIABILITIES</b>                        |              |                      |                      |                      |
|              | <b><u>Shareholders Funds</u></b>                     |              |                      |                      |                      |
|              | a. Share Capital                                     | V            | 10.77                | 10.77                | 10.77                |
|              | b. Reserves & Surplus                                | VI           | 2,644.34             | 1,622.54             | 1,039.50             |
| <b>2)</b>    | <b><u>Non - Current Liabilities</u></b>              |              |                      |                      |                      |
|              | a. Long-term Borrowings                              | VII          | 73.03                | -                    | -                    |
|              | b. Long-term Provisions                              | VIII         | 31.07                | 29.61                | 26.92                |
| <b>3)</b>    | <b><u>Current Liabilities</u></b>                    |              |                      |                      |                      |
|              | a. Short Term Borrowings                             | IX           | 197.61               | 77.84                | 141.13               |
|              | b. Trade Payables                                    | X            |                      |                      |                      |
|              | - Due to Micro and Small Enterprises                 |              | 183.95               | 164.66               | 103.37               |
|              | - Due to Others                                      |              | 3,264.33             | 3,359.87             | 1,866.31             |
|              | c. Other Current liabilities                         | XI           | 770.24               | 665.99               | 705.75               |
|              | d. Short Term Provisions                             | XII          | 230.14               | 107.87               | 39.21                |
| <b>TOTAL</b> |                                                      |              | <b>7,405.48</b>      | <b>6,039.15</b>      | <b>3,932.96</b>      |
| <b>1)</b>    | <b>ASSETS</b>                                        |              |                      |                      |                      |
|              | <b><u>Non Current Assets</u></b>                     |              |                      |                      |                      |
|              | a. Property, Plant & Equipment and Intangible Assets | XIII         |                      |                      |                      |
|              | - Property, Plant & Equipment                        |              | 93.13                | 15.86                | 18.78                |
|              | - Intangible Assets                                  |              | 0.60                 | 0.60                 | 1.47                 |
|              | b. Non - Current Investments                         | XIV          | 73.50                | 73.50                | 73.50                |
|              | c. Deferred Tax Assets (Net)                         | XV           | 124.49               | 98.41                | 73.62                |
|              | d. Long-term Loans & Advances                        | XVI          | 149.03               | 114.82               | -                    |
|              | e. Other Non-current assets                          | XVII         | 560.54               | 521.07               | 370.91               |
| <b>2)</b>    | <b><u>Current Assets</u></b>                         |              |                      |                      |                      |
|              | a. Inventories                                       | XVIII        | 106.94               | 40.05                | 22.43                |
|              | b. Trade Receivables                                 | XIX          | 5,497.96             | 3,795.82             | 2,559.47             |
|              | c. Cash and Bank Balances                            | XX           | 647.16               | 1,214.78             | 679.49               |
|              | d. Short term loan and advances                      | XXI          | 152.13               | 164.24               | 133.29               |
| <b>TOTAL</b> |                                                      |              | <b>7,405.48</b>      | <b>6,039.15</b>      | <b>3,932.96</b>      |

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLV)

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

Sd/-  
CA Hemant Goyal  
(Partner)  
(M. No. - 405884)  
UDIN - 26405884XPIPWD6486  
Place : kolkata  
Date : 29-07-2026

For and on behalf of the Board of Directors of  
Bench mark Infotech Services Limited

*Vineet Kumar Gupta*

Sd/-  
Vineet Kumar Gupta  
(Chairman & Managing Director)  
DIN - 00967830

*Jiten Narayan Kishore Shaw*

Sd/-  
Jitendra Kumar Shaw  
(CFO)



*Juli Gupta*

Sd/-  
Juli Gupta  
(Director)  
DIN - 07496324

*Sucheta Toddi*

Sd/-  
Sucheta Toddi  
(Company Secretary)

**Bench Mark Infotech Services Limited**  
(Formerly known as "Bench mark Infotech Services Private Limited")  
CIN: U72200WB2007PLC112476

**STATEMENT OF PROFIT AND LOSS AS RESTATED**

ANNEXURE - II  
(₹ In Lakhs)

| Sr. No.  | Particulars                                                         | Annexure No. | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|----------|---------------------------------------------------------------------|--------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>A</b> | <b>INCOME</b>                                                       |              |                                   |                                   |                                   |
|          | Revenue from Operations                                             | XXII         | 6,052.76                          | 5,003.85                          | 3,409.51                          |
|          | Other Income                                                        | XXIII        | 346.45                            | 75.69                             | 66.56                             |
|          | <b>Total Income (A)</b>                                             |              | <b>6,399.21</b>                   | <b>5,079.54</b>                   | <b>3,476.07</b>                   |
| <b>B</b> | <b>EXPENDITURE</b>                                                  |              |                                   |                                   |                                   |
|          | Purchases of Stock-in-Trade                                         | XXIV         | 2,231.97                          | 2,636.40                          | 1,643.87                          |
|          | Direct Expenses                                                     | XXV          | 2,097.52                          | 1,107.22                          | 929.16                            |
|          | Changes in inventories of stock-in-trade                            | XXVI         | (66.89)                           | (17.62)                           | (5.12)                            |
|          | Employee benefits expense                                           | XXVII        | 318.51                            | 269.03                            | 335.16                            |
|          | Finance costs                                                       | XXVIII       | 57.87                             | 43.36                             | 27.27                             |
|          | Depreciation and amortization expense                               | XXIX         | 9.36                              | 5.62                              | 7.68                              |
|          | Other expenses                                                      | XXX          | 387.20                            | 241.08                            | 331.96                            |
|          | <b>Total Expenses (B)</b>                                           |              | <b>5,035.54</b>                   | <b>4,285.09</b>                   | <b>3,269.98</b>                   |
| <b>C</b> | <b>Profit before tax</b>                                            |              | <b>1,363.67</b>                   | <b>794.45</b>                     | <b>206.09</b>                     |
| <b>D</b> | <b>Tax Expense:</b>                                                 |              |                                   |                                   |                                   |
|          | (i) Current tax                                                     | XXXVIII      | 367.95                            | 236.20                            | 114.87                            |
|          | (ii) Deferred tax expenses/(credit)                                 | XV           | (26.08)                           | (24.79)                           | (56.80)                           |
|          | <b>Total Expenses (D)</b>                                           |              | <b>341.87</b>                     | <b>211.41</b>                     | <b>58.07</b>                      |
| <b>E</b> | <b>Profit for the year (C-D)</b>                                    |              | <b>1,021.80</b>                   | <b>583.04</b>                     | <b>148.02</b>                     |
| <b>F</b> | <b>Earnings per share (Face value of ₹ 10/- each) (Post bonus):</b> | XXXVII       |                                   |                                   |                                   |
|          | <b>i. Basic</b>                                                     |              | <b>9.40</b>                       | <b>5.36</b>                       | <b>1.36</b>                       |
|          | <b>ii. Diluted</b>                                                  |              | <b>9.40</b>                       | <b>5.36</b>                       | <b>1.36</b>                       |

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLV)

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

For and on behalf of the Board of Directors of  
Bench mark Infotech Services Limited

Sd/-  
CA Hemant Goyal  
(Partner)  
(M. No. - 405884)  
UDIN - 26405884XPIPWD6486  
Place : kolkata  
Date : 29-07-2026

*Vineet Kumar Gupta*  
Sd/-

Vineet Kumar Gupta  
(Chairman & Managing Director)  
DIN - 00967830

*Jiten Nao Kooor Shaw*  
Sd/-

Jitendra Kumar Shaw  
(CFO)



*Juli Gupta*  
Sd/-

Juli Gupta  
(Director)  
DIN - 07496324

*Sucheta Todli*  
Sd/-

Sucheta Todli  
(Company Secretary)

**Bench Mark Infotech Services Limited**  
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STATEMENT OF CASH FLOW AS RESTATED

ANNEXURE - III  
(₹ In Lakhs)

| Particulars                                                            | For the year ended March<br>31, 2026 | For the year ended March<br>31, 2025 | For the year ended March<br>31, 2024 |
|------------------------------------------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Cash Flow From Operating Activities:</b>                            |                                      |                                      |                                      |
| Net Profit before tax as per Profit And Loss A/c                       | 1,363.67                             | 794.45                               | 206.09                               |
| <b>Adjustments for:</b>                                                |                                      |                                      |                                      |
| <b>Balance adjustment</b>                                              |                                      |                                      |                                      |
| Interest expense                                                       | 32.80                                | 27.94                                | 14.12                                |
| Gratuity Provision                                                     | 2.23                                 | 3.04                                 | 4.51                                 |
| Creditors written back                                                 | (293.47)                             | (25.33)                              | (17.96)                              |
| Bad debts                                                              | 41.38                                | 59.04                                | -                                    |
| Sundry Balances Written Off                                            | 110.99                               | 0.32                                 | 86.87                                |
| Interest Income                                                        | (52.04)                              | (50.33)                              | (43.97)                              |
| Profit on Sale of Mutual Fund                                          | -                                    | -                                    | (3.69)                               |
| Depreciation and Amortisation Expense                                  | 9.36                                 | 5.62                                 | 7.68                                 |
| <b>Operating Profit Before Working Capital Changes</b>                 | <b>1,214.92</b>                      | <b>814.75</b>                        | <b>253.65</b>                        |
| Adjusted for (Increase)/Decrease in operating assets                   |                                      |                                      |                                      |
| Inventories                                                            | (66.89)                              | (17.62)                              | (5.12)                               |
| Trade Receivables                                                      | (1,743.52)                           | (1,295.39)                           | (640.52)                             |
| Loans and Advances                                                     | (98.88)                              | (31.27)                              | 70.42                                |
| Other Non Current Assets ( Including other bank balance)               | (49.74)                              | (181.57)                             | (121.76)                             |
| Adjusted for Increase/(Decrease) in operating liabilities:             |                                      |                                      |                                      |
| Trade Payables                                                         | 217.22                               | 1,580.18                             | 592.42                               |
| Other Current Liabilities & Provisions                                 | 106.64                               | (47.28)                              | 478.23                               |
| <b>Cash Generated From Operations Before Extra-Ordinary Items</b>      | <b>(420.25)</b>                      | <b>821.80</b>                        | <b>627.32</b>                        |
| Net Income Tax paid/ refunded                                          | (256.27)                             | (167.89)                             | (140.71)                             |
| <b>Net Cash Flow from/(used in) Operating Activities: (A)</b>          | <b>(676.52)</b>                      | <b>653.91</b>                        | <b>486.62</b>                        |
| <b>Cash Flow from Investing Activities:</b>                            |                                      |                                      |                                      |
| Purchase of property, plant & equipment and intangible assets          | (86.63)                              | (1.83)                               | (2.49)                               |
| Capital advance against property                                       | (34.21)                              | (114.82)                             | -                                    |
| Sale of property, plant & equipment                                    | -                                    | -                                    | -                                    |
| Purchase of investment                                                 | -                                    | -                                    | (52.50)                              |
| Sale of investment                                                     | -                                    | -                                    | 56.19                                |
| Interest Income Received                                               | 15.14                                | 24.22                                | 18.13                                |
| <b>Net Cash Flow from/(used in) Investing Activities: (B)</b>          | <b>(105.70)</b>                      | <b>(92.43)</b>                       | <b>19.33</b>                         |
| <b>Cash Flow from Financing Activities:</b>                            |                                      |                                      |                                      |
| Proceeds of Borrowings                                                 | 192.80                               | 2.23                                 | 130.04                               |
| Repayment of borrowings                                                | -                                    | (65.52)                              | (440.55)                             |
| Interest expense paid                                                  | (25.37)                              | (20.42)                              | (11.14)                              |
| <b>Net Cash Flow from/(used in) Financing Activities: (C)</b>          | <b>167.43</b>                        | <b>(83.71)</b>                       | <b>(321.65)</b>                      |
| <b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>  | <b>(614.79)</b>                      | <b>477.77</b>                        | <b>184.30</b>                        |
| Cash & Cash Equivalents as at Beginning of the Year                    | 723.93                               | 246.16                               | 61.86                                |
| Cash & Cash Equivalents as at End of the Year                          | <b>109.14</b>                        | <b>723.93</b>                        | <b>246.16</b>                        |
| <b>Components of Cash &amp; Cash Equivalents as at end of the year</b> |                                      |                                      |                                      |
| Cash-in-hand                                                           | 0.09                                 | 0.05                                 | 0.10                                 |
| Balance with Bank                                                      | 34.95                                | 720.03                               | 188.33                               |
| Fixed Deposits (having original maturity of less than 3 months)        | 74.10                                | 3.85                                 | 57.73                                |
| <b>Total cash &amp; cash equivalents at year end</b>                   | <b>109.14</b>                        | <b>723.93</b>                        | <b>246.16</b>                        |

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLV)

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

In terms of our report attached  
For Goyal Goyal & Co.  
Chartered Accountants

Sd/-  
(M. No. - 405884)  
UDIN - 26405884XPIPWD6486  
Place : kolkata  
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*Vineet Kumar Gupta*  
Sd/-  
Vineet Kumar Gupta  
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Sd/-  
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DIN - 07496324

*Sucheta Todi*  
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Sucheta Todi  
(Company Secretary)

**Bench Mark Infotech Services Limited**  
**(Formerly known as "Bench mark Infotech Services Private Limited")**  
**CIN: U72200WB2007PLC112476**

**ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH**

**1. CORPORATE INFORMATION**

Bench mark Infotech Services Limited is a company Incorporated on January 09, 2007 formerly known as "Bench mark Infotech Services Private Limited". The Corporate Identification Number (CIN) of the Company is U72200WB2007PLC112476. The Company was incorporated as Bench Mark Infotech Services Private Limited and was subsequently converted into a public limited company on June 22, 2026. The Company provides integrated IT and digital infrastructure solutions, including networking, communication, surveillance, fibre optic, cloud and data centre solutions, with installation, maintenance and managed support services across India.

**2. SIGNIFICANT ACCOUNTING POLICIES**

**2.01 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS**

The restated summary statement of assets and liabilities of the Company as at March 31, 2026, March 31, 2025 and 2024 and the related restated summary statement of profits and loss and cash flows for the year ended March 31, 2026, March 31, 2025 and 2024 (herein collectively referred to as ("Restated Summary Statements")) have been compiled by the management from the audited Financial Statements of the Company for the year ended on March 31, 2026, March 31, 2025 and 2024 approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the NSE in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

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

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

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

**2.02 USE OF ESTIMATES**

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



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**ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH**

**2.03 CURRENT & NON-CURRENT CLASSIFICATION**

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

**Assets:**

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

- a) It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
  - b) It is held primarily for the purpose of being traded;
  - c) It is expected to be realised within 12 months after the reporting date; or
  - d) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date
- Current assets include the current portion of non-current financial assets. All other assets are classified as non-

**Liabilities:**

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

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

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

**2.04 OPERATING CYCLE**

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out above which are in accordance with the Schedule III to the Act. Based on the nature of services and the time between the acquisition of assets for providing of services and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current & non-current classification of assets and liabilities.

**2.05 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS**

**(i) Property, Plant & Equipment**

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

**(ii) Intangible Assets**

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

**2.06 DEPRECIATION / AMORTISATION**

Depreciation on fixed assets is calculated on a Written - Down value method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Intangible assets including internally developed intangible assets are amortised over the year for which the company expects the benefits to accrue. Intangible assets are amortized on straight line method basis over 5 years in pursuance of provisions of AS-26.



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**2.07 INVENTORIES**

Inventories comprises of stock-in-trade. The cost of stock-in-trade is determined using the First-In, First-Out (FIFO) method. Cost includes the purchase price, duties, and taxes (other than those subsequently recoverable from government authorities). Net realisable value represents the estimated selling price in the ordinary course of business, less the estimated costs of completion and the costs necessary to make the sale. Provision for inventory obsolescence is reviewed periodically, considering factors such as estimated usage, shelf life, technological changes, and prevailing market conditions.

**2.08 IMPAIRMENT OF ASSETS**

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

**2.09 INVESTMENTS:**

Non-current investments are carried at cost less any other-than-temporary diminution in value, determined on the specific identification basis.

Profit or loss on sale of investments is determined as the difference between the sale price and carrying value of investment, determined individually for each investment. Cost of investments sold is arrived using average method.

**2.10 FOREIGN CURRENCY TRANSLATIONS**

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Any income or expense on account of exchange difference either on settlement or on translation at the balance sheet date is recognized in Profit & Loss Account in the year in which it arises.

**2.11 BORROWING COSTS**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.

**2.12 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

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



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**2.13 REVENUE RECOGNITION**

Revenue is recognized when there is no significant uncertainty as to the measurement or ultimate collection of the consideration. Revenue is measured at the amount of consideration receivable and is recognized net of discounts, rebates and taxes collected on behalf of the Government.

*a) Revenue from IT Infrastructure Solutions Projects*

Revenue from IT Infrastructure Projects is recognized when the significant risks and rewards of ownership in the goods are transferred to the customer and the related services are rendered in accordance with the terms of the contract

*b) Sale of Services*

Revenue from Operations and Maintenance (O&M) Services is recognized over the period during which the services are rendered using the proportionate completion method, as the services are performed in accordance with the contractual terms.

Revenue from Manpower Services is recognized over the period during which the personnel are deployed and the related services are rendered, based on the contractual rates and the actual services provided to the customer.

Revenue recognition is postponed to the extent of any significant uncertainty regarding the measurement or ultimate collection of the consideration.

**2.14 OTHER INCOME**

Interest Income on fixed deposit is recognized on time proportion basis. Other Income is accounted for when right to receive such income is established.

**2.15 TAXES ON INCOME**

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – “Accounting for taxes on income”, notified under Companies (Accounting Standards) Rules, 2021. Income tax comprises of both current and deferred tax.

Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

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

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

**2.16 CASH AND BANK BALANCES**

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



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**ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH**

**2.17 EARNINGS PER SHARE**

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

**2.18 EMPLOYEE BENEFITS**

**Defined Contribution Plan:**

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

**Defined Benefit Plan:**

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

**2.19 SEGMENT REPORTING**

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".



**Bench Mark Infotech Services Limited**  
**(Formerly known as "Bench mark Infotech Services Private Limited")**  
**CIN: U72200WB2007PLC112476**

**ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH**

**3. NOTES ON RECONCILIATION OF RESTATED PROFITS**

(₹ in Lakhs)

| Particulars                                                                 | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|-----------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Net Profit/(Loss) after Tax as per Audited Profit &amp; Loss Account</b> | <b>1,173.19</b>                   | <b>602.49</b>                     | <b>204.19</b>                     |
| <b>Adjustments for:</b>                                                     |                                   |                                   |                                   |
| Prior Period Item                                                           | (59.35)                           | -                                 | -                                 |
| Creditors Write Back                                                        | -                                 | 25.30                             | 17.96                             |
| Profit on sale of Mutual funds                                              | -                                 | -                                 | 3.69                              |
| Reversal of interest over fixed deposit                                     | -                                 | 8.67                              | -                                 |
| Gratuity expense                                                            | -                                 | (3.04)                            | (4.51)                            |
| Interest on Borrowing                                                       | -                                 | (0.02)                            | (0.35)                            |
| Interest over MSME creditors                                                | -                                 | (7.53)                            | (2.98)                            |
| Bad debts                                                                   | -                                 | (25.04)                           | -                                 |
| Insurance expense                                                           | -                                 | -                                 | (1.47)                            |
| Depreciation and Amortization Expense                                       | -                                 | (3.11)                            | (1.79)                            |
| Sundry balance written off                                                  | -                                 | (0.32)                            | (86.87)                           |
| Office and Miscellaneous Expenses                                           | -                                 | -                                 | 0.26                              |
| Income tax expense                                                          | 6.37                              | (35.17)                           | (36.91)                           |
| Deferred tax expense                                                        | (98.41)                           | 24.79                             | 56.80                             |
| <b>Net Profit/ (Loss) After Tax as Restated</b>                             | <b>1,021.80</b>                   | <b>583.04</b>                     | <b>148.02</b>                     |

**Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:**

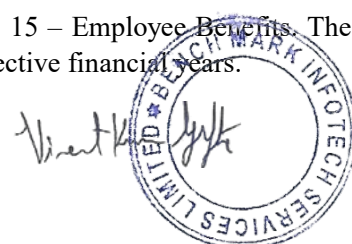
**a. Prior Period Items:** During the preparation of the Restated Financial Statements, certain income and expenditure pertaining to earlier periods were identified and appropriately recognised in accordance with the applicable Accounting Standards. Accordingly, the impact has been recognised as Prior Period Items in the respective financial year.

**b.Creditors Write Back:** During the preparation of the Restated Financial Statements, certain creditor balances outstanding for a considerable period and no longer payable were identified. Accordingly, such balances have been written back and recognised as income in the respective financial years.

**c.Profit on Sale of Mutual Funds:** During the preparation of the Restated Financial Statements, it was observed that profit arising on redemption/sale of mutual fund investments had not been recognised in the earlier financial statements. Accordingly, such profit has been recognised in the respective financial year.

**d.Reversal of Interest over Fixed Deposits:** During the preparation of the Restated Financial Statements, interest income recognised on certain fixed deposits was found to require rectification based on the bank statements. Accordingly, excess interest income has been reversed in the respective financial year.

**e. Gratuity Expense:** Gratuity obligations had not been recognised in accordance with AS 15 – Employee Benefits. The gratuity liability has now been determined based on an actuarial valuation and recognised in the respective financial years.



**Bench Mark Infotech Services Limited**  
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**ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH**

**f. Interest on Borrowings:** During the preparation of the Restated Financial Statements, it was observed that interest expense on certain borrowings had been incorrectly recognised in the audited financial statements. Accordingly, the interest expense has been recomputed and restated in the respective financial years.

**g. Interest on MSME Dues:** During the preparation of the Restated Financial Statements, it was observed that interest payable on delayed payments to suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act") had not been recognised. Accordingly, such interest has been computed in accordance with Section 16 of the MSMED Act and recognised in the respective financial years.

**h. Bad Debts:** During the preparation of the Restated Financial Statements, certain trade receivables amount were found to be irrecoverable. Accordingly, such balances have been written off as bad debts in the respective financial year.

**i. Insurance Expense:** During the preparation of the Restated Financial Statements, certain insurance expenses pertaining to the respective financial year were identified as omitted from the audited financial statements. Accordingly, such expenses have been recognised in the respective financial year.

**j. Depreciation and Amortisation Expense:** Depreciation and amortisation for certain assets were incorrectly computed in the audited financial statements. Accordingly, the same has been recomputed in accordance with Schedule II of the Companies Act, 2013 and the applicable Accounting Standards and recognised in the respective financial years.

**k. Sundry Balances Written Off:** During the preparation of the Restated Financial Statements, certain asset balances were identified as no longer recoverable. Accordingly, such balances have been written off in the respective financial years.

**l. Office and Miscellaneous Expenses:** During the preparation of the Restated Financial Statements, certain office and miscellaneous expenses pertaining to earlier periods were identified and appropriately recognised in the respective financial year.

**m. Income Tax Expense:** Income tax expense has been recomputed considering the impact of the above restatement adjustments and other consequential tax effects. Accordingly, the revised tax expense has been recognised in the respective financial years.

**n. Deferred Tax Expense:** Deferred tax arising from timing differences created by the above restatement adjustments has been recomputed in accordance with AS 22 – Accounting for Taxes on Income. Accordingly, the revised deferred tax expense/income has been recognised in the respective financial years.



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**ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH**

**4. NOTES ON RECONCILIATION OF RESTATED NET-WORTH**

(₹ in Lakhs)

| Particulars                                                 | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|-------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>Networth as audited (a)</b>                              | <b>2,720.84</b>            | <b>1,546.44</b>            | <b>1,017.13</b>            |
| <b>Adjustments for:</b>                                     |                            |                            |                            |
| <b>Opening Balance of Adjustments</b>                       | <b>86.87</b>               | <b>33.14</b>               | <b>-</b>                   |
| Add/ Less: Asset balance written off                        | (1.21)                     | 73.18                      | 3.48                       |
| Add: Creditors & liability balance written back             | -                          | -                          | 150.20                     |
| Add : provision for expense                                 | -                          | -                          | 1.04                       |
| Add: Dividend on Mutual fund                                | -                          | -                          | 2.29                       |
| Less: Opening Depreciation expense                          | -                          | -                          | (1.87)                     |
| Less: Reversal of Accrued interest / Fixed deposit balances | -                          | -                          | (48.75)                    |
| Less: Gratuity Expense                                      | -                          | -                          | (33.92)                    |
| Less: Deferred Tax for previous years                       | -                          | -                          | 16.84                      |
| Change in Profit/(Loss)                                     | (151.39)                   | (19.45)                    | (56.17)                    |
| <b>Closing Balance of Adjustments (b)</b>                   | <b>(65.73)</b>             | <b>86.87</b>               | <b>33.14</b>               |
| <b>Net worth as restated (a +b)</b>                         | <b>2,655.11</b>            | <b>1,633.31</b>            | <b>1,050.27</b>            |

**Explanatory notes to the above restatements to networth made in the audited Financial Statements of the Company for the**

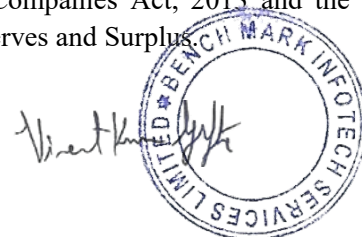
**a. Asset balance written off:** During the preparation of the Restated Financial Statements, certain asset balances were identified as no longer recoverable. Accordingly, such balances have been written off in the respective financial years in accordance with the applicable accounting standards.

**b. Creditors & liability balance written back :** During the preparation of the Restated Financial Statements, certain creditor balances outstanding for a considerable period and no longer payable were identified. Accordingly, such balances have been written back and recognised in the respective periods in accordance with the applicable accounting standards.

**c. Provision for expense :** During the preparation of the Restated Financial Statements, it was observed that certain expenses pertaining to periods prior to FY 2023-24 had not been provided for in the earlier financial statements. Accordingly, such expenses have been recognised in the respective periods and the cumulative opening impact has been adjusted through Reserves and Surplus.

**d. Dividend on Mutual fund :** During the preparation of the Restated Financial Statements, it was observed that dividend income earned on mutual fund investments pertaining to periods prior to FY 2023-24 had not been recognised in the earlier financial statements. Accordingly, such income has been recognised in the respective periods and the cumulative opening impact has been adjusted through Reserves and Surplus.

**e. Depreciation and Amortization Expense:** Depreciation relating to earlier periods was incorrectly computed in the audited financial statements. Depreciation has been recomputed in accordance with Schedule II of the Companies Act, 2013 and the applicable Accounting Standards, and the cumulative opening impact has been adjusted through Reserves and Surplus.



**Bench Mark Infotech Services Limited**  
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**ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH**

**f. Reversal of Accrued interest / Fixed deposit balances :** During the preparation of the Restated Financial Statements, certain accrued interest and fixed deposit balances recognised in earlier periods were found to require rectification. Accordingly, the excess balances have been reversed, and the cumulative opening impact has been adjusted through Reserves and Surplus.

**g. Gratuity Expense:** Gratuity obligations for earlier periods had not been recognised in accordance with AS 15 – Employee Benefits. The gratuity liability has been recomputed based on an actuarial valuation, and the cumulative opening impact has been adjusted through Reserves and Surplus.

**h. Deferred Tax Credit for previous years :** Deferred tax arising on timing differences relating to prior period adjustments was either not recognised or incorrectly computed in the audited financial statements. Accordingly, deferred tax has been recomputed in accordance with AS 22 – Accounting for Taxes on Income, and the cumulative opening impact has been adjusted through Reserves and Surplus.

**c. Change in Profit/(Loss) :** Refer Note 3 above.

**5. ADJUSTMENTS HAVING NO IMPACT ON NETWORTH AND PROFIT:**

**a. Material Regrouping**

Appropriate regroupings have been made in the Restated Summary Statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the audited Financial Statements of the Company, prepared in accordance with Schedule III and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended).



**Bench Mark Infotech Services Limited**  
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**DETAILS OF SHARE CAPITAL AS RESTATED**

ANNEXURE - V  
(₹ in lakhs)

| Particulars                                | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|--------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>AUTHORISED:</b>                         |                            |                            |                            |
| Equity Shares of ₹ 10 each                 |                            |                            |                            |
| (As at March 31, 2026, 10,00,000 shares)   | 100.00                     |                            |                            |
| (As at March 31, 2025, 10,00,000 shares)   |                            | 100.00                     |                            |
| (As at March 31, 2024, 10,00,000 shares)   |                            |                            | 100.00                     |
| <b>ISSUED, SUBSCRIBED AND PAID UP</b>      |                            |                            |                            |
| Equity Shares of FV ₹10 each fully paid up |                            |                            |                            |
| (As at March 31, 2026, 1,07,650 shares)    | 10.77                      |                            |                            |
| (As at March 31, 2025, 1,07,650 shares)    |                            | 10.77                      |                            |
| (As at March 31, 2024, 1,07,650 shares)    |                            |                            | 10.77                      |
| <b>TOTAL</b>                               | <b>10.77</b>               | <b>10.77</b>               | <b>10.77</b>               |

**Reconciliation of number of shares outstanding at the end of the year:**

| Particulars                                 | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|---------------------------------------------|----------------------------|----------------------------|----------------------------|
| Equity Shares at the beginning of the year  | 1,07,650                   | 1,07,650                   | 1,07,650                   |
| Add: Shares issued during the year          | -                          | -                          | -                          |
| <b>Equity Shares at the end of the year</b> | <b>1,07,650</b>            | <b>1,07,650</b>            | <b>1,07,650</b>            |

**Bonus shares issued in last 5 years:**

| Particulars                                                                                                                   | No of shares |
|-------------------------------------------------------------------------------------------------------------------------------|--------------|
| Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received as cash | -            |
| Aggregate number and class of shares allotted as fully paid up by way of bonus shares                                         | -            |
| Aggregate number and class of shares brought back                                                                             | -            |

**Note:**

- 1) Terms/Rights attached to Equity Shares: The company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity share will be entitled to receive remaining Assets of the Company,
- 2) The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.
- 3) Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands,
- 4) 1,07,65,000 Bonus shares were issued at the ratio of 100 shares for every 1 share held on May 08, 2026.
- 5) Pursuant to the Ordinary Resolution passed by the members at the Extra-Ordinary General Meeting held on 07 May 2026, the authorised share capital of the Company was increased from ₹1,00,00,000 to ₹15,00,00,000 by addition of 1,40,00,000 equity shares of ₹10 each.



**Bench Mark Infotech Services Limited**  
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**Details of Shareholders holding more than 5% of the aggregate shares of the company:**

| Name of Shareholders        | As at March 31,2026 |              |
|-----------------------------|---------------------|--------------|
|                             | No. of Shares Held  | % of Holding |
| <b>Equity Share Holders</b> |                     |              |
| Vineet Kumar Gupta          | 75,150              | 69.81%       |
| Juli Gupta                  | 32,500              | 30.19%       |

**Details of Shareholders holding more than 5% of the aggregate shares of the company:**

| Name of Shareholders        | As at March 31,2025 |              |
|-----------------------------|---------------------|--------------|
|                             | No. of Shares Held  | % of Holding |
| <b>Equity Share Holders</b> |                     |              |
| Vineet Kumar Gupta          | 75,150              | 69.81%       |
| Juli Gupta                  | 32,500              | 30.19%       |

**Details of Shareholders holding more than 5% of the aggregate shares of the company:**

| Name of Shareholders        | As at March 31,2024 |              |
|-----------------------------|---------------------|--------------|
|                             | No. of Shares Held  | % of Holding |
| <b>Equity Share Holders</b> |                     |              |
| Vineet Kumar Gupta          | 75,150              | 69.81%       |
| Juli Gupta                  | 32,500              | 30.19%       |

**Details of equity shares held by promoters:**

| Name of Promoter   | As at March 31,2026 |              | % Change during the year |
|--------------------|---------------------|--------------|--------------------------|
|                    | No. of Shares Held  | % of Holding |                          |
| Vineet Kumar Gupta | 75,150              | 69.81%       | 0.00%                    |
| Juli Gupta         | 32,500              | 30.19%       | 0.00%                    |

**Details of equity shares held by promoters:**

| Name of Promoter   | As at March 31,2025 |              | % Change during the year |
|--------------------|---------------------|--------------|--------------------------|
|                    | No. of Shares Held  | % of Holding |                          |
| Vineet Kumar Gupta | 75,150              | 69.81%       | 0.00%                    |
| Juli Gupta         | 32,500              | 30.19%       | 0.00%                    |

**Details of equity shares held by promoters:**

| Name of Promoter   | As at March 31,2024 |              | % Change during the year |
|--------------------|---------------------|--------------|--------------------------|
|                    | No. of Shares Held  | % of Holding |                          |
| Vineet Kumar Gupta | 75,150              | 69.81%       | 0.00%                    |
| Juli Gupta         | 32,500              | 30.19%       | 0.00%                    |



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**DETAILS OF RESERVE & SURPLUS AS RESTATED**

**ANNEXURE - VI**  
(₹ in lakhs)

| Particulars                                                | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>a) Securities Premium</b>                               |                            |                            |                            |
| Opening Balance                                            | 9.77                       | 9.77                       | 9.77                       |
| Add: Received during the year                              | -                          | -                          | -                          |
| <b>Closing Balance (a)</b>                                 | <b>9.77</b>                | <b>9.77</b>                | <b>9.77</b>                |
| <b>b) Balance in profit &amp; Loss A/c</b>                 |                            |                            |                            |
| Opening Balance                                            | 1,612.77                   | 1,029.73                   | 700.70                     |
| Add : Net profit / (Loss) after Tax for the year           | 1,021.80                   | 583.04                     | 148.02                     |
| Add : Recognition of Assets and Liabilities                | -                          | -                          | 95.19                      |
| Less : Creditors balance written off                       |                            |                            | 150.20                     |
| Add : Opening expense provision                            | -                          | -                          | 1.04                       |
| Add : Dividend on Mutual fund                              | -                          | -                          | 2.29                       |
| Add / Less: Opening Depreciation expense                   | -                          | -                          | (1.87)                     |
| Less: Reversal of Accrued interest / Fixed deposit balance | -                          | -                          | (48.75)                    |
| Less: Gratuity Expense                                     | -                          | -                          | (33.92)                    |
| Add : Deferred Tax Income                                  | -                          | -                          | 16.83                      |
| <b>Closing Balance (b)</b>                                 | <b>2,634.57</b>            | <b>1,612.77</b>            | <b>1,029.73</b>            |
| <b>TOTAL (a+b)</b>                                         | <b>2,644.34</b>            | <b>1,622.54</b>            | <b>1,039.50</b>            |

**DETAILS OF LONG TERM BORROWINGS AS RESTATED**

**ANNEXURE - VII**  
(₹ in lakhs)

| Particulars                          | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|--------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>Secured</b>                       |                            |                            |                            |
| <u>Vehicle Loan</u>                  |                            |                            |                            |
| - Others                             | 80.32                      | -                          | -                          |
| Current maturities of long-term debt | (7.29)                     | -                          | -                          |
| <b>TOTAL</b>                         | <b>73.03</b>               | <b>-</b>                   | <b>-</b>                   |

*Refer Annexure - XXXIV for terms of security, repayment and other relevant details*

**DETAILS OF LONG TERM PROVISIONS AS RESTATED**

**ANNEXURE - VIII**  
(₹ in lakhs)

| Particulars            | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|------------------------|----------------------------|----------------------------|----------------------------|
| Provision for Gratuity | 31.07                      | 29.61                      | 26.92                      |
| <b>TOTAL</b>           | <b>31.07</b>               | <b>29.61</b>               | <b>26.92</b>               |



**Bench Mark Infotech Services Limited**  
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**DETAILS OF SHORT TERM BORROWINGS AS RESTATED**

**ANNEXURE - IX**  
(₹ in lakhs)

| Particulars                                                                               | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|-------------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>Secured</b>                                                                            |                            |                            |                            |
| <u>Overdraft credit facility</u>                                                          |                            |                            |                            |
| - Bank                                                                                    | 50.12                      | 38.82                      | 65.74                      |
| Current maturities of long-term debt                                                      | 7.29                       | -                          | -                          |
| <b>Unsecured</b>                                                                          |                            |                            |                            |
| <u>Drop line overdraft facility</u>                                                       |                            |                            |                            |
| - Others                                                                                  | 1.00                       | 16.86                      | 38.33                      |
| <u>Loan from related party</u>                                                            |                            |                            |                            |
| - Loan from Directors*                                                                    | 137.70                     | 20.66                      | 35.56                      |
| Loan from Others                                                                          | 1.50                       | 1.50                       | 1.50                       |
| <b>TOTAL</b>                                                                              | <b>197.61</b>              | <b>77.84</b>               | <b>141.13</b>              |
| <i>Refer Annexure - XXXIV for terms of security, repayment and other relevant details</i> |                            |                            |                            |
| <i>*Loan from Directors are interest-free.</i>                                            |                            |                            |                            |

**DETAILS OF TRADE PAYABLES AS RESTATED**

**ANNEXURE - X**  
(₹ in lakhs)

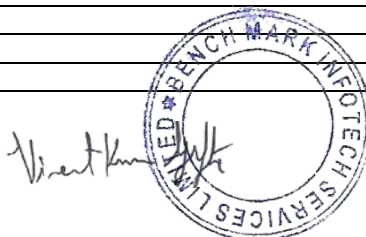
| Particulars                        | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|------------------------------------|----------------------------|----------------------------|----------------------------|
| Due to Micro and Small Enterprises | 183.95                     | 164.66                     | 103.37                     |
| Due to Others                      | 3,264.33                   | 3,359.87                   | 1,866.31                   |
| <b>TOTAL</b>                       | <b>3,448.28</b>            | <b>3,524.53</b>            | <b>1,969.68</b>            |

(Refer Annexure - XXXII for ageing)

**DETAILS OF OTHER CURRENT LIABILITES AS RESTATED**

**ANNEXURE - XI**  
(₹ in lakhs)

| Particulars                   | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|-------------------------------|----------------------------|----------------------------|----------------------------|
| Statutory dues payable        | 255.61                     | 117.28                     | 172.48                     |
| Employee benefit payable      | 13.43                      | 21.84                      | 14.48                      |
| Audit Fees payable            | 1.50                       | 1.00                       | 1.00                       |
| Expense payable               | 198.45                     | 294.05                     | 296.69                     |
| Director Remuneration payable | 105.64                     | 96.94                      | 108.90                     |
| Advance from customers        | 137.88                     | 104.86                     | 85.19                      |
| MSME Interest payable         | 17.93                      | 10.50                      | 2.98                       |
| Reimbursement payable         | 39.60                      | 19.32                      | 23.83                      |
| Refundable Security Deposits  | 0.20                       | 0.20                       | 0.20                       |
| <b>TOTAL</b>                  | <b>770.24</b>              | <b>665.99</b>              | <b>705.75</b>              |



**Bench Mark Infotech Services Limited**  
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**DETAILS OF SHORT TERM PROVISIONS AS RESTATED**

**ANNEXURE - XII**  
(₹ in lakhs)

| Particulars                                                | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| Provision for Taxation ( Net of TDS , TCS and Advance tax) | 207.36                     | 95.68                      | 27.37                      |
| Provision for expense                                      | 10.15                      | 0.33                       | 0.33                       |
| Provision for Gratuity                                     | 12.63                      | 11.86                      | 11.51                      |
| <b>Total</b>                                               | <b>230.14</b>              | <b>107.87</b>              | <b>39.21</b>               |

**DETAILS OF NON CURRENT INVESTMENT AS RESTATED**

**ANNEXURE - XIV**  
(₹ in lakhs)

| Particulars                                    | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>Unquoted, Non - Trade (Valued at cost )</b> |                            |                            |                            |
| Investment in Mutual Fund*                     | 73.50                      | 73.50                      | 73.50                      |
| <b>Total</b>                                   | <b>73.50</b>               | <b>73.50</b>               | <b>73.50</b>               |

*\*Details Of Investment is given below*

| Particulars                                                                                              | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|----------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b><u>Unquoted, Non - Traded (Valued at cost )</u></b>                                                   |                            |                            |                            |
| <b>DSP Multi Asset Allocation Fund - Regular Plan - Growth</b>                                           | 10.00                      | 10.00                      | 10.00                      |
| (March 31, 2026 - 99995 Units, March 31, 2025 - 99995 Units, March 31, 2024 - 99995 Units)               |                            |                            |                            |
| <b>ICICI Pru Short Term Fund</b>                                                                         | 5.00                       | 5.00                       | 5.00                       |
| (March 31, 2026 - 10955.139 Units, March 31, 2025 - 10955.139 Units, March 31, 2024 - 10955.139 Units)   |                            |                            |                            |
| <b>Kotak Bond Short term - Systematic Transfer Plan</b>                                                  | 14.00                      | 14.00                      | 14.00                      |
| (March 31, 2026 - 33972.24 Units, March 31, 2025 - 33972.24 Units, March 31, 2024 - 33972.24 Units)      |                            |                            |                            |
| <b>Kotak Multi Asset Allocation Fund - Regular Plan - Growth</b>                                         | 12.50                      | 12.50                      | 12.50                      |
| (March 31, 2026 - 124993.75 Units, March 31, 2025 - 124993.75 Units, March 31, 2024 - 124993.75 Units)   |                            |                            |                            |
| <b>Nippon India Aggressive Hybrid Fund</b>                                                               | 10.00                      | 10.00                      | 10.00                      |
| (March 31, 2026 - 12377.595 Units, March 31, 2025 - 12377.595 Units, March 31, 2024 - 12377.595 Units)   |                            |                            |                            |
| <b>SBI Multi Asset Allocation Fund - Regular Plan - Growth</b>                                           | 10.00                      | 10.00                      | 10.00                      |
| (March 31, 2026 - 22278.044 Units, March 31, 2025 - 22278.044 Units, March 31, 2024 - 22278.044 Units)   |                            |                            |                            |
| <b>Tata Multi Asset Allocation Fund - Regular Plan - Growth</b>                                          | 10.00                      | 10.00                      | 10.00                      |
| (March 31, 2026 - 54765.073 Units, March 31, 2025 - 54765.073 Units, March 31, 2024 - 54765.073 Units)   |                            |                            |                            |
| <b>SBI Balance advantage Fund - Regular Plan - Growth</b>                                                | 2.00                       | 2.00                       | 2.00                       |
| (March 31, 2026 - 19735.141 Units , March 31, 2025 - 19735.141 Units , March 31, 2024 - 19735.141 Units) |                            |                            |                            |
| <b>Total</b>                                                                                             | <b>73.50</b>               | <b>73.50</b>               | <b>73.50</b>               |
| Aggregate value of quoted investments                                                                    | -                          | -                          | -                          |
| Aggregate market value of quoted investments                                                             | -                          | -                          | -                          |
| Aggregate carrying value of unquoted investments                                                         | 73.50                      | 73.50                      | 73.50                      |
| Aggregate provision for diminution in value of investments                                               | -                          | -                          | -                          |



**Bench Mark Infotech Services Limited**  
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**DETAILS OF DEFERRED TAX ASSETS (NET) AS RESTATED**

ANNEXURE - XV  
(₹ in lakhs)

| Particulars                                                            | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b><u>Deferred Tax Assets arising on account of:</u></b>               |                            |                            |                            |
| -Difference of WDV as per Companies Act, 2013 and Income Tax Act, 1961 | 5.32                       | 6.14                       | 7.26                       |
| -Expenses disallowed under Income Tax Act, 1961                        | 119.17                     | 92.27                      | 66.36                      |
|                                                                        |                            |                            |                            |
| <b>TOTAL</b>                                                           | <b>124.49</b>              | <b>98.41</b>               | <b>73.62</b>               |

**DETAILS OF LONG-TERM LOANS & ADVANCES AS RESTATED**

ANNEXURE - XVI  
(₹ in lakhs)

| Particulars                       | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|-----------------------------------|----------------------------|----------------------------|----------------------------|
| Capital Advances against property | 149.03                     | 114.82                     | -                          |
|                                   |                            |                            |                            |
| <b>TOTAL</b>                      | <b>149.03</b>              | <b>114.82</b>              | <b>-</b>                   |

**DETAILS OF OTHER NON CURRENT ASSETS AS RESTATED**

ANNEXURE - XVII  
(₹ in lakhs)

| Particulars                                                                                                   | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|---------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| Security Deposits                                                                                             | 101.08                     | 160.30                     | 137.22                     |
| Earnest Money Deposit                                                                                         | 81.68                      | 96.02                      | 70.75                      |
| Fixed Deposit (having original maturity of more than 3 months and remaining maturity of more than 12 months)* | 377.78                     | 264.75                     | 162.94                     |
|                                                                                                               |                            |                            |                            |
| <b>TOTAL</b>                                                                                                  | <b>560.54</b>              | <b>521.07</b>              | <b>370.91</b>              |

(\*Balance confirmation not available,hence balances verified using Fixed deposit receipts)

**DETAILS OF INVENTORIES AS RESTATED**

ANNEXURE - XVIII  
(₹ in lakhs)

| Particulars    | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|----------------|----------------------------|----------------------------|----------------------------|
| Stock-in-Trade | 106.94                     | 40.05                      | 22.43                      |
|                |                            |                            |                            |
| <b>TOTAL</b>   | <b>106.94</b>              | <b>40.05</b>               | <b>22.43</b>               |



**Bench Mark Infotech Services Limited**  
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**DETAILS OF TRADE RECEIVABLES AS RESTATED**

ANNEXURE - XIX  
(₹ in lakhs)

| Particulars                                        | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|----------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>Unsecured, Considered Doubtful</b>              |                            |                            |                            |
| Undisputed Trade receivables – considered good     | 5,497.96                   | 3,795.82                   | 2,559.47                   |
| Undisputed Trade receivables – considered doubtful | -                          | -                          | -                          |
| Disputed Trade receivables – considered good       | -                          | -                          | -                          |
| Disputed Trade receivables – considered doubtful   | 41.38                      | -                          | -                          |
| <b>TOTAL</b>                                       | <b>5,539.34</b>            | <b>3,795.82</b>            | <b>2,559.47</b>            |
| Less : Provision for bad & doubtful debt           | (41.38)                    | -                          | -                          |
| <b>TOTAL</b>                                       | <b>5,497.96</b>            | <b>3,795.82</b>            | <b>2,559.47</b>            |

(Refer Annexure - XXXIII for ageing)

**Movement for Changes in provision for doubtful debts**

| Particulars                                   | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|-----------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>Opening balance</b>                        | -                          | -                          | -                          |
| Add : provision made during the year          | 41.38                      | 59.04                      | -                          |
| Less: Bad Debts for the year                  | -                          | (59.04)                    | -                          |
| <b>Closing balance at the end of the year</b> | <b>41.38</b>               | <b>-</b>                   | <b>-</b>                   |

**DETAILS OF CASH & BANK BALANCE AS RESTATED**

ANNEXURE - XX  
(₹ in lakhs)

| Particulars                                                                                                                                                              | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b><u>a. Cash and Cash Equivalents</u></b>                                                                                                                               |                            |                            |                            |
| Cash-in-Hand                                                                                                                                                             | 0.09                       | 0.05                       | 0.10                       |
| Bank Balance                                                                                                                                                             | 34.95                      | 720.03                     | 188.33                     |
| Fixed Deposits (having original maturity of less than 3 months)                                                                                                          | 74.10                      | 3.85                       | 57.73                      |
| <b><u>b. Other Bank Balances with Scheduled Bank</u></b>                                                                                                                 |                            |                            |                            |
| Balance with Banks in Fixed Deposits<br>(*having original maturity of more than 3 months and remaining maturity of less than 12 months<br>including given as collateral) | 538.02                     | 490.85                     | 433.33                     |
| <b>TOTAL</b>                                                                                                                                                             | <b>647.16</b>              | <b>1,214.78</b>            | <b>679.49</b>              |

(\*Balance confirmation not available, hence balances verified using Fixed deposit receipts)

**DETAILS OF SHORT TERM LOAN AND ADVANCES AS RESTATED**

ANNEXURE - XXI  
(₹ in lakhs)

| Particulars                              | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|------------------------------------------|----------------------------|----------------------------|----------------------------|
| Prepaid expense (Including IPO advances) | 6.79                       | -                          | -                          |
| Staff Advance                            | 0.04                       | 37.71                      | 10.44                      |
| Vendor Advances                          | 145.30                     | 126.53                     | 122.85                     |
| <b>TOTAL</b>                             | <b>152.13</b>              | <b>164.24</b>              | <b>133.29</b>              |



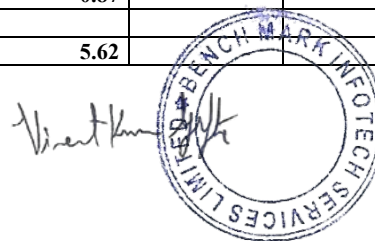
**Bench Mark Infotech Services Limited**  
**(Formerly known as "Bench mark Infotech Services Private Limited")**  
**CIN: U72200WB2007PLC112476**

**DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED**

ANNEXURE- XIII  
(₹ In Lakhs)

| Particulars                                   | GROSS BLOCK         |              |            |                     | DEPRECIATION & AMORTIZATION |                 |            |                    | NET BLOCK           |                     |
|-----------------------------------------------|---------------------|--------------|------------|---------------------|-----------------------------|-----------------|------------|--------------------|---------------------|---------------------|
|                                               | AS AT<br>01.04.2025 | ADDITIONS    | DEDUCTIONS | AS AT<br>31.03.2026 | UPTO<br>01.04.2025          | FOR THE<br>YEAR | DEDUCTIONS | UPTO<br>31.03.2026 | AS AT<br>31.03.2026 | AS AT<br>31.03.2025 |
| <b><u>Property, Plant &amp; Equipment</u></b> |                     |              |            |                     |                             |                 |            |                    |                     |                     |
| Office Equipments                             | 11.22               | 0.32         | -          | 11.54               | 10.05                       | 0.37            | -          | 10.42              | 1.12                | 1.17                |
| Plant & Machinery                             | 46.40               | -            | -          | 46.40               | 39.14                       | 1.88            | -          | 41.02              | 5.38                | 7.26                |
| Servers & Networks                            | 6.48                | -            | -          | 6.48                | 5.81                        | 0.18            | -          | 5.99               | 0.49                | 0.67                |
| Computer                                      | 17.19               | -            | -          | 17.19               | 11.87                       | 0.97            | -          | 12.84              | 4.35                | 5.32                |
| Furniture & fixtures                          | 18.01               | -            | -          | 18.01               | 17.15                       | 0.27            | -          | 17.42              | 0.59                | 0.86                |
| Motor vehicle                                 | 3.00                | -            | -          | 3.00                | 2.42                        | 0.15            | -          | 2.57               | 0.43                | 0.58                |
| Motor Car                                     | -                   | 86.31        | -          | 86.31               | -                           | 5.54            | -          | 5.54               | 80.77               | -                   |
| <b>Total (a)</b>                              | <b>102.30</b>       | <b>86.63</b> | <b>-</b>   | <b>188.93</b>       | <b>86.44</b>                | <b>9.36</b>     | <b>-</b>   | <b>95.80</b>       | <b>93.13</b>        | <b>15.86</b>        |
| <b><u>Intangible Assets</u></b>               |                     |              |            |                     |                             |                 |            |                    |                     |                     |
| Software                                      | 12.06               | -            | -          | 12.06               | 11.46                       | -               | -          | 11.46              | 0.60                | 0.60                |
| <b>Total (b)</b>                              | <b>12.06</b>        | <b>-</b>     | <b>-</b>   | <b>12.06</b>        | <b>11.46</b>                | <b>-</b>        | <b>-</b>   | <b>11.46</b>       | <b>0.60</b>         | <b>0.60</b>         |
| <b>Total (a +b)</b>                           | <b>114.36</b>       | <b>86.63</b> | <b>-</b>   | <b>200.99</b>       | <b>97.90</b>                | <b>9.36</b>     | <b>-</b>   | <b>107.26</b>      | <b>93.73</b>        | <b>16.46</b>        |

| Particulars                                   | GROSS BLOCK         |             |            |                     | DEPRECIATION & AMORTIZATION |                 |            |                    | NET BLOCK           |                     |
|-----------------------------------------------|---------------------|-------------|------------|---------------------|-----------------------------|-----------------|------------|--------------------|---------------------|---------------------|
|                                               | AS AT<br>01.04.2024 | ADDITIONS   | DEDUCTIONS | AS AT<br>31.03.2025 | UPTO<br>01.04.2024          | FOR THE<br>YEAR | DEDUCTIONS | UPTO<br>31.03.2025 | AS AT<br>31.03.2025 | AS AT<br>31.03.2024 |
| <b><u>Property, Plant &amp; Equipment</u></b> |                     |             |            |                     |                             |                 |            |                    |                     |                     |
| Office Equipments                             | 10.69               | 0.53        | -          | 11.22               | 9.78                        | 0.27            | -          | 10.05              | 1.17                | 0.91                |
| Plant & Machinery                             | 45.47               | 0.93        | -          | 46.40               | 36.64                       | 2.50            | -          | 39.14              | 7.26                | 8.83                |
| Servers & Networks                            | 6.48                | -           | -          | 6.48                | 5.57                        | 0.24            | -          | 5.81               | 0.67                | 0.91                |
| Computer                                      | 16.82               | 0.37        | -          | 17.19               | 10.72                       | 1.15            | -          | 11.87              | 5.32                | 6.10                |
| Furniture & fixtures                          | 18.01               | -           | -          | 18.01               | 16.76                       | 0.39            | -          | 17.15              | 0.86                | 1.25                |
| Motor vehicle                                 | 3.00                | -           | -          | 3.00                | 2.22                        | 0.20            | -          | 2.42               | 0.58                | 0.78                |
| <b>Total (a)</b>                              | <b>100.47</b>       | <b>1.83</b> | <b>-</b>   | <b>102.30</b>       | <b>81.69</b>                | <b>4.75</b>     | <b>-</b>   | <b>86.44</b>       | <b>15.86</b>        | <b>18.78</b>        |
| <b><u>Intangible Assets</u></b>               |                     |             |            |                     |                             |                 |            |                    |                     |                     |
| Software                                      | 12.06               | -           | -          | 12.06               | 10.59                       | 0.87            | -          | 11.46              | 0.60                | 1.47                |
| <b>Total (b)</b>                              | <b>12.06</b>        | <b>-</b>    | <b>-</b>   | <b>12.06</b>        | <b>10.59</b>                | <b>0.87</b>     | <b>-</b>   | <b>11.46</b>       | <b>0.60</b>         | <b>1.47</b>         |
| <b>Total (a +b)</b>                           | <b>112.53</b>       | <b>1.83</b> | <b>-</b>   | <b>114.36</b>       | <b>92.28</b>                | <b>5.62</b>     | <b>-</b>   | <b>97.90</b>       | <b>16.46</b>        | <b>20.25</b>        |



**Bench Mark Infotech Services Limited**  
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**DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED**

**ANNEXURE- XIII**  
**(₹ In Lakhs)**

| Particulars                                     | GROSS BLOCK         |             |            |                     | DEPRECIATION & AMORTIZATION |                 |            |                    | NET BLOCK           |                     |
|-------------------------------------------------|---------------------|-------------|------------|---------------------|-----------------------------|-----------------|------------|--------------------|---------------------|---------------------|
|                                                 | AS AT<br>01.04.2023 | ADDITIONS   | DEDUCTIONS | AS AT<br>31.03.2024 | UPTO<br>01.04.2023          | FOR THE<br>YEAR | DEDUCTIONS | UPTO<br>31.03.2024 | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
| <b><u>Property, Plant &amp; Equipment's</u></b> |                     |             |            |                     |                             |                 |            |                    |                     |                     |
| Office Equipments                               | 10.20               | 0.49        | -          | 10.69               | 9.59                        | 0.19            | -          | 9.78               | 0.91                | 0.61                |
| Plant & Machinery                               | 44.30               | 1.17        | -          | 45.47               | 33.81                       | 2.83            | -          | 36.64              | 8.83                | 10.49               |
| Servers & Networks                              | 6.48                | -           | -          | 6.48                | 5.25                        | 0.32            | -          | 5.57               | 0.91                | 1.23                |
| Computer                                        | 15.99               | 0.83        | -          | 16.82               | 9.52                        | 1.20            | -          | 10.72              | 6.10                | 6.47                |
| Furniture & fixtures                            | 18.01               | -           | -          | 18.01               | 16.19                       | 0.57            | -          | 16.76              | 1.25                | 1.82                |
| Motor vehicle                                   | 3.00                | -           | -          | 3.00                | 1.95                        | 0.27            | -          | 2.22               | 0.78                | 1.05                |
| <b>Total (a)</b>                                | <b>97.98</b>        | <b>2.49</b> | <b>-</b>   | <b>100.47</b>       | <b>76.31</b>                | <b>5.38</b>     | <b>-</b>   | <b>81.69</b>       | <b>18.78</b>        | <b>21.67</b>        |
| <b><u>Intangible Assets</u></b>                 |                     |             |            |                     |                             |                 |            |                    |                     |                     |
| Software                                        | 12.06               | -           | -          | 12.06               | 8.29                        | 2.30            | -          | 10.59              | 1.47                | 3.77                |
| <b>Total (b)</b>                                | <b>12.06</b>        | <b>-</b>    | <b>-</b>   | <b>12.06</b>        | <b>8.29</b>                 | <b>2.30</b>     | <b>-</b>   | <b>10.59</b>       | <b>1.47</b>         | <b>3.77</b>         |
| <b>Total (a +b)</b>                             | <b>110.04</b>       | <b>2.49</b> | <b>-</b>   | <b>112.53</b>       | <b>84.60</b>                | <b>7.68</b>     | <b>-</b>   | <b>92.28</b>       | <b>20.25</b>        | <b>25.44</b>        |



**Bench Mark Infotech Services Limited**  
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**DETAILS OF REVENUE FROM OPERATIONS AS RESTATED**

**ANNEXURE - XXII**

(₹ in lakhs)

| Particulars                                       | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---------------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Revenue from IT Infrastructure Solutions Projects | 5,045.21                          | 4,246.69                          | 2,744.54                          |
| Sale of Services                                  | 1,007.55                          | 757.16                            | 664.97                            |
|                                                   |                                   |                                   |                                   |
| <b>TOTAL</b>                                      | <b>6,052.76</b>                   | <b>5,003.85</b>                   | <b>3,409.51</b>                   |

**DETAILS OF OTHER INCOME AS RESTATED**

**ANNEXURE - XXIII**

(₹ in lakhs)

| Particulars                   | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
|                               |                                   |                                   |                                   |
| Interest on fixed deposit     | 52.04                             | 44.99                             | 43.11                             |
| Interest on income tax refund | -                                 | -                                 | 0.86                              |
| Interest on unsecured loan    | -                                 | 5.34                              | -                                 |
| Creditors written back        | 293.47                            | 25.33                             | 17.96                             |
| Profit on sale of Investment  | -                                 | -                                 | 3.69                              |
| Miscellaneous income          | 0.94                              | 0.03                              | 0.94                              |
|                               |                                   |                                   |                                   |
| <b>TOTAL</b>                  | <b>346.45</b>                     | <b>75.69</b>                      | <b>66.56</b>                      |

**DETAILS OF PURCHASE OF STOCK-IN-TRADE AS RESTATED**

**ANNEXURE - XXIV**

(₹ in lakhs)

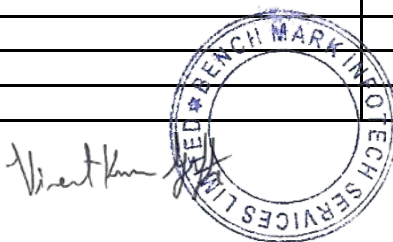
| Particulars  | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|--------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Purchases    | 2,231.97                          | 2,636.40                          | 1,643.87                          |
|              |                                   |                                   |                                   |
| <b>TOTAL</b> | <b>2,231.97</b>                   | <b>2,636.40</b>                   | <b>1,643.87</b>                   |

**DETAILS OF DIRECT EXPENSES AS RESTATED**

**ANNEXURE - XXV**

(₹ in lakhs)

| Particulars                                                                                                                          | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Project cost (includes installation and commissioning charges, fiber maintenance expenses, and other directly attributable expenses) | 2,060.12                          | 1,068.89                          | 876.70                            |
| Labour charges                                                                                                                       | 13.34                             | 6.99                              | 20.81                             |
| Carriage and freight charges                                                                                                         | 24.06                             | 31.34                             | 31.65                             |
|                                                                                                                                      |                                   |                                   |                                   |
| <b>TOTAL</b>                                                                                                                         | <b>2,097.52</b>                   | <b>1,107.22</b>                   | <b>929.16</b>                     |



**Bench Mark Infotech Services Limited**  
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**DETAILS OF CHANGES IN INVENTORIES OF STOCK-IN-TRADE AS RESTATED**

**ANNEXURE - XXVI**

(₹ in lakhs)

| Particulars          | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|----------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Opening Stock        | 40.05                             | 22.43                             | 17.31                             |
| Less : Closing Stock | (106.94)                          | (40.05)                           | (22.43)                           |
| <b>TOTAL</b>         | <b>(66.89)</b>                    | <b>(17.62)</b>                    | <b>(5.12)</b>                     |

**DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED**

**ANNEXURE - XXVII**

(₹ in lakhs)

| Particulars                        | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Salaries & Wages                   | 154.15                            | 138.95                            | 184.13                            |
| Director's remuneration            | 132.00                            | 108.00                            | 120.00                            |
| Gratuity                           | 2.23                              | 3.04                              | 4.51                              |
| Employer Contribution to PF & ESIC | 13.99                             | 15.05                             | 14.17                             |
| Staff Welfare Expenses             | 16.14                             | 3.99                              | 12.35                             |
| <b>TOTAL</b>                       | <b>318.51</b>                     | <b>269.03</b>                     | <b>335.16</b>                     |

**DETAILS OF FINANCE COST AS RESTATED**

**ANNEXURE - XXVIII**

(₹ in lakhs)

| Particulars                         | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Bank charges & processing charges   | 12.14                             | 5.51                              | 8.44                              |
| Interest on borrowings              | 6.79                              | 10.32                             | 11.14                             |
| Interest on late payment of taxes   | 18.59                             | 10.09                             | -                                 |
| Interest on MSME creditors          | 7.42                              | 7.53                              | 2.98                              |
| Bank guarantee & commission charges | 12.93                             | 9.91                              | 4.71                              |
| <b>TOTAL</b>                        | <b>57.87</b>                      | <b>43.36</b>                      | <b>27.27</b>                      |



**Bench Mark Infotech Services Limited**  
**(Formerly known as "Bench mark Infotech Services Private Limited")**  
**CIN: U72200WB2007PLC112476**

**DETAILS OF DEPRECIATION AND AMORTIZATION EXPENSE AS RESTATED**

**ANNEXURE - XXIX**  
(₹ in lakhs)

| Particulars          | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|----------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Depreciation expense | 9.36                              | 4.75                              | 5.38                              |
| Amortization expense | -                                 | 0.87                              | 2.30                              |
| <b>TOTAL</b>         | <b>9.36</b>                       | <b>5.62</b>                       | <b>7.68</b>                       |

**DETAILS OF OTHER EXPENSES AS RESTATED**

**ANNEXURE - XXX**  
(₹ in lakhs)

| Particulars                        | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Audit Fees                         | 1.50                              | 0.50                              | 0.50                              |
| Legal & professional fees          | 20.04                             | 13.69                             | 15.98                             |
| Rent                               | 14.78                             | 17.43                             | 25.00                             |
| Travelling and Conveyance          | 115.98                            | 88.85                             | 97.30                             |
| Business promotion expense         | 6.45                              | 7.82                              | 4.28                              |
| Office expense                     | 26.35                             | 16.88                             | 18.11                             |
| Electricity Expenses               | 4.04                              | 6.43                              | 17.99                             |
| Printing and Stationery            | 1.70                              | 4.40                              | 6.24                              |
| Internet and communication charges | 1.73                              | 1.50                              | 2.41                              |
| Repair and Maintinance             | 8.96                              | 4.67                              | 17.40                             |
| Tender Processing charges          | 4.29                              | 4.57                              | 6.96                              |
| Insurance                          | 1.35                              | 1.66                              | 4.25                              |
| Rate and Taxes                     | 7.41                              | 8.65                              | 9.45                              |
| Postage and courier charges        | 0.44                              | 1.17                              | 1.36                              |
| Commission                         | -                                 | 2.40                              | 15.23                             |
| Software subscription charges      | 0.29                              | -                                 | 0.36                              |
| Provision for bad & doubtful debts | 41.38                             | 59.04                             | -                                 |
| CSR Expenses                       | 8.52                              | -                                 | -                                 |
| Donation                           | 0.95                              | 0.80                              | 1.99                              |
| Sundry Balances Written Off        | 110.99                            | 0.32                              | 86.87                             |
| Liquidity damage charges           | 9.75                              | -                                 | -                                 |
| Miscellaneous Expenses             | 0.30                              | 0.30                              | 0.28                              |
| <b>Total</b>                       | <b>387.20</b>                     | <b>241.08</b>                     | <b>331.96</b>                     |

**Details of Payment made to Auditors :**

(₹ in lakhs)

| Particulars                              | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Statutory audit                          | 0.75                              | 0.25                              | 0.25                              |
| Tax audit                                | -                                 | 0.25                              | 0.25                              |
| Certificates and other professional fees | 0.75                              | -                                 | -                                 |


**Bench Mark Infotech Services Limited**  
**(Formerly known as "Bench mark Infotech Services Private Limited")**  
**CIN: U72200WB2007PLC112476**

**DETAILS OF OTHER INCOME AS RESTATED**

ANNEXURE - XXXI  
(₹ in lakhs)

| Particulars                       | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 | Nature |
|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------|
| Other Income                      | 346.45                            | 75.69                             | 66.56                             |        |
| Net Profit Before Tax as Restated | 1,363.67                          | 794.45                            | 206.09                            |        |
| Percentage                        | 25.41%                            | 9.53%                             | 32.30%                            |        |

**Source of Income**

|                               |               |              |              |                                                    |
|-------------------------------|---------------|--------------|--------------|----------------------------------------------------|
| Interest on fixed deposit     | 52.04         | 44.99        | 43.11        | Recurring and not related to Business Activity     |
| Interest on income tax refund | -             | -            | 0.86         | Non-Recurring and not related to Business Activity |
| Interest on unsecured loan    | -             | 5.34         | -            | Recurring and not related to Business Activity     |
| Creditors written back        | 293.47        | 25.33        | 17.96        | Non-Recurring and not related to Business Activity |
| Profit on sale of Investment  | -             | -            | 3.69         | Non-Recurring and not related to Business Activity |
| Miscellaneous income          | 0.94          | 0.03         | 0.94         | Recurring and not related to Business Activity     |
| <b>Total Other income</b>     | <b>346.45</b> | <b>75.69</b> | <b>66.56</b> |                                                    |



**Bench Mark Infotech Services Limited**  
**(Formerly known as "Bench mark Infotech Services Private Limited")**  
**CIN: U72200WB2007PLC112476**

**AGEING OF TRADE PAYABLES AS RESTATED**

ANNEXURE - XXXII  
(₹ In Lakhs)

**I. Ageing of Creditors as at March 31, 2026**

| Particulars                | Outstanding for following periods from due date of payment |               |               |                   | Total           |
|----------------------------|------------------------------------------------------------|---------------|---------------|-------------------|-----------------|
|                            | Less than 1 year                                           | 1-2 years     | 2-3 years     | More than 3 years |                 |
| (a) MSME                   | 152.22                                                     | 31.73         | -             | -                 | 183.95          |
| (b) Others                 | 2,608.50                                                   | 375.40        | 149.32        | 131.11            | 3,264.33        |
| (c) Disputed Dues - MSME   | -                                                          | -             | -             | -                 | -               |
| (d) Disputed Dues - Others | -                                                          | -             | -             | -                 | -               |
| <b>Total</b>               | <b>2,760.72</b>                                            | <b>407.13</b> | <b>149.32</b> | <b>131.11</b>     | <b>3,448.28</b> |

**II. Ageing of Creditors as at March 31, 2025**

| Particulars                | Outstanding for following periods from due date of payment |               |              |                   | Total           |
|----------------------------|------------------------------------------------------------|---------------|--------------|-------------------|-----------------|
|                            | Less than 1 year                                           | 1-2 years     | 2-3 years    | More than 3 years |                 |
| (a) MSME                   | 140.94                                                     | 23.72         | -            | -                 | 164.66          |
| (b) Others                 | 2,582.21                                                   | 330.19        | 42.79        | 404.68            | 3,359.87        |
| (c) Disputed Dues - MSME   | -                                                          | -             | -            | -                 | -               |
| (d) Disputed Dues - Others | -                                                          | -             | -            | -                 | -               |
| <b>Total</b>               | <b>2,723.15</b>                                            | <b>353.91</b> | <b>42.79</b> | <b>404.68</b>     | <b>3,524.53</b> |

**III. Ageing of Creditors as at March 31, 2024**

| Particulars                | Outstanding for following periods from due date of payment |               |               |                   | Total           |
|----------------------------|------------------------------------------------------------|---------------|---------------|-------------------|-----------------|
|                            | Less than 1 year                                           | 1-2 years     | 2-3 years     | More than 3 years |                 |
| (a) MSME                   | 103.37                                                     | -             | -             | -                 | 103.37          |
| (b) Others                 | 1,230.15                                                   | 220.99        | 134.66        | 280.51            | 1,866.31        |
| (c) Disputed Dues - MSME   | -                                                          | -             | -             | -                 | -               |
| (d) Disputed Dues - Others | -                                                          | -             | -             | -                 | -               |
| <b>Total</b>               | <b>1,333.52</b>                                            | <b>220.99</b> | <b>134.66</b> | <b>280.51</b>     | <b>1,969.68</b> |



**Bench Mark Infotech Services Limited**  
(Formerly known as "Bench mark Infotech Services Private Limited")  
CIN: U72200WB2007PLC112476

AGEING OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XXXIII  
(₹ In Lakhs)

**I. Ageing of Debtors as at March 31, 2026**

| Particulars                                            | Outstanding for following periods from due date of payment |                   |               |               |                   | Total           |
|--------------------------------------------------------|------------------------------------------------------------|-------------------|---------------|---------------|-------------------|-----------------|
|                                                        | Less than 6 months                                         | 6 months - 1 year | 1-2 years     | 2-3 years     | More than 3 years |                 |
| (a) Undisputed Trade receivables - considered good     | 3,752.52                                                   | 769.61            | 638.76        | 232.48        | 104.59            | 5,497.96        |
| (b) Undisputed Trade Receivables - considered doubtful | -                                                          | -                 | -             | -             | -                 | -               |
| (c) Disputed Trade Receivables - considered good       | -                                                          | -                 | -             | -             | -                 | -               |
| (d) Disputed Trade Receivables - considered doubtful   | -                                                          | -                 | -             | -             | 41.38             | 41.38           |
| <b>Total</b>                                           | <b>3,752.52</b>                                            | <b>769.61</b>     | <b>638.76</b> | <b>232.48</b> | <b>145.97</b>     | <b>5,539.34</b> |
| Add: Unbilled Revenue                                  | -                                                          | -                 | -             | -             | -                 | -               |
| <b>Total</b>                                           | <b>3,752.52</b>                                            | <b>769.61</b>     | <b>638.76</b> | <b>232.48</b> | <b>145.97</b>     | <b>5,539.34</b> |
| Less : Provision for bad & doubtful debt               | -                                                          | -                 | -             | -             | (41.38)           | (41.38)         |
| <b>Total</b>                                           | <b>3,752.52</b>                                            | <b>769.61</b>     | <b>638.76</b> | <b>232.48</b> | <b>104.59</b>     | <b>5,497.96</b> |

**II. Ageing of Debtors as at March 31, 2025**

| Particulars                                            | Outstanding for following periods from due date of payment |                   |               |              |                   | Total           |
|--------------------------------------------------------|------------------------------------------------------------|-------------------|---------------|--------------|-------------------|-----------------|
|                                                        | Less than 6 months                                         | 6 months - 1 year | 1-2 years     | 2-3 years    | More than 3 years |                 |
| (a) Undisputed Trade receivables - considered good     | 2,824.90                                                   | 141.06            | 564.78        | 80.67        | 143.02            | 3,754.43        |
| (b) Undisputed Trade Receivables - considered doubtful | -                                                          | -                 | -             | -            | -                 | -               |
| (c) Disputed Trade Receivables - considered good       | -                                                          | -                 | -             | -            | -                 | -               |
| (d) Disputed Trade Receivables - considered doubtful   | -                                                          | -                 | -             | -            | 41.38             | 41.38           |
| <b>Total</b>                                           | <b>2,824.90</b>                                            | <b>141.06</b>     | <b>564.78</b> | <b>80.67</b> | <b>184.40</b>     | <b>3,795.81</b> |
| Add: Unbilled Revenue                                  | -                                                          | -                 | -             | -            | -                 | -               |
| <b>Total</b>                                           | <b>2,824.90</b>                                            | <b>141.06</b>     | <b>564.78</b> | <b>80.67</b> | <b>184.40</b>     | <b>3,795.81</b> |
| Less : Provision for bad & doubtful debt               | -                                                          | -                 | -             | -            | -                 | -               |
| <b>Total</b>                                           | <b>2,824.90</b>                                            | <b>141.06</b>     | <b>564.78</b> | <b>80.67</b> | <b>184.40</b>     | <b>3,795.81</b> |

**III. Ageing of Debtors as at March 31, 2024**

| Particulars                                            | Outstanding for following periods from due date of payment |                   |              |               |                   | Total           |
|--------------------------------------------------------|------------------------------------------------------------|-------------------|--------------|---------------|-------------------|-----------------|
|                                                        | Less than 6 months                                         | 6 months - 1 year | 1-2 years    | 2-3 years     | More than 3 years |                 |
| (a) Undisputed Trade receivables - considered good     | 1,673.64                                                   | 402.31            | 94.24        | 192.29        | 155.61            | 2,518.09        |
| (b) Undisputed Trade Receivables - considered doubtful | -                                                          | -                 | -            | -             | -                 | -               |
| (c) Disputed Trade Receivables - considered good       | -                                                          | -                 | -            | -             | -                 | -               |
| (d) Disputed Trade Receivables - considered doubtful   | -                                                          | -                 | -            | -             | 41.38             | 41.38           |
| <b>Total</b>                                           | <b>1,673.64</b>                                            | <b>402.31</b>     | <b>94.24</b> | <b>192.29</b> | <b>196.99</b>     | <b>2,559.47</b> |
| Add: Unbilled Revenue                                  | -                                                          | -                 | -            | -             | -                 | -               |
| <b>Total</b>                                           | <b>1,673.64</b>                                            | <b>402.31</b>     | <b>94.24</b> | <b>192.29</b> | <b>196.99</b>     | <b>2,559.47</b> |
| Less : Provision for bad & doubtful debt               | -                                                          | -                 | -            | -             | -                 | -               |
| <b>Total</b>                                           | <b>1,673.64</b>                                            | <b>402.31</b>     | <b>94.24</b> | <b>192.29</b> | <b>196.99</b>     | <b>2,559.47</b> |



**Bench Mark Infotech Services Limited**  
**(Formerly known as "Bench mark Infotech Services Private Limited")**  
**CIN: U72200WB2007PLC112476**

**ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED:**

ANNEXURE - XXXIV

| S.No | Name of Lender                                   | Nature of Security                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Repayment Terms                                               | Sanction<br>(₹ In Lakhs) | Rate of Interest<br>(p.a) | Tenure<br>(Months)          | No of O/S<br>Instalments | Instalment<br>(₹) | Outstanding as on<br>March 31, 2026<br>(₹ In Lakhs) | Outstanding as on<br>March 31, 2025<br>(₹ In Lakhs) | Outstanding as on<br>March 31, 2024<br>(₹ In Lakhs) |
|------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|--------------------------|---------------------------|-----------------------------|--------------------------|-------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| 1    | Bajaj Finance Limited                            | Unsecured                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Dropline Overdraft payable with in 60 months                  | 36.01                    | 17.50%                    | 60                          | -                        | N.A.              | -                                                   | 13.52                                               | 13.41                                               |
| 2    | L&T Finance Limited                              | Unsecured                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Dropline Overdraft payable with in 48 months                  | 35.00                    | 17.50%                    | 48                          | -                        | N.A.              | 1.00                                                | 1.00                                                | 1.00                                                |
| 3    | Tata Capital Financial Services Limited          | Unsecured                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Dropline Overdraft payable with in 48 months                  | 50.65                    | 17.75%                    | 48                          | -                        | N.A.              | -                                                   | 2.34                                                | 23.92                                               |
| 4    | Punjab National Bank Limited                     | The proposed credit facilities shall be secured by a first charge by way of hypothecation over the entire current assets of the Firm, including stock-in-trade, book debts/receivables, and all other current assets, both present and future. The facilities shall be further secured by collateral comprising CGTMSE coverage of ₹500.00 lakh (proposed to be enhanced from the existing coverage of ₹125.91 lakh) and existing Fixed Deposit Receipts (FDRs) aggregating ₹163.64 lakh (₹48.65 lakh, ₹83.19 lakh, and ₹31.80 lakh), including FDRs maintained over and above the prescribed 10% margin against the Bank Guarantee. Accordingly, the total collateral security shall aggregate to ₹663.64 lakh. In addition, the facilities shall be backed by the personal guarantees of Mr. Vinod Kumar Gupta and Mrs. Juli Gupta | Repayable on demand                                           | 300.00                   | RLLR + 0.35%              | 12                          | N.A.                     | N.A.              | 50.12                                               | 38.82                                               | 52.28                                               |
| 5    | HDFC Bank Limited*                               | Fixed Deposits / Cash Deposits of the Company aggregating Rs.15,00,000/-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Repayable on demand                                           | 13.50                    | Not available             | 12                          | N.A.                     | N.A.              | -                                                   | -                                                   | 13.46                                               |
| 6    | Mercedes benz financial services Private Limited | Motor vehicle - E220d LWB                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Repayble in 60 equitable monthly installments of Rs 1,20,129. | 81.47                    | 9.25%                     | 60                          | 58                       | 1.20              | 80.32                                               | -                                                   | -                                                   |
| 7    | Hiradevi Singh                                   | Unsecured                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Lumpsum                                                       | 1.50                     | N.A.                      | 12 Months<br>(Auto-Renewal) | N.A.                     | N.A.              | 1.50                                                | 1.50                                                | 1.50                                                |
| 8    | Vineet Kumar Gupta                               | Unsecured                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Lumpsum                                                       | 65.60                    | N.A.                      | 12 Months<br>(Auto-Renewal) | N.A.                     | N.A.              | 65.60                                               | 16.23                                               | 31.13                                               |
| 9    | Juli Gupta                                       | Unsecured                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Lumpsum                                                       | 72.10                    | N.A.                      | 12 Months<br>(Auto-Renewal) | N.A.                     | N.A.              | 72.10                                               | 4.43                                                | 4.43                                                |

\*Note : Sanction Letter not available and hence, rate of interest is not identifiable.

|                                                                    |  |  |  |  |  |  |  |  |              |              |              |
|--------------------------------------------------------------------|--|--|--|--|--|--|--|--|--------------|--------------|--------------|
| <b>Aggregate amount of loan guaranteed by Directors and others</b> |  |  |  |  |  |  |  |  | <b>50.12</b> | <b>38.82</b> | <b>52.28</b> |
|--------------------------------------------------------------------|--|--|--|--|--|--|--|--|--------------|--------------|--------------|



**Bench Mark Infotech Services Limited**  
(Formerly known as "Bench mark Infotech Services Private Limited")  
CIN: U72200WB2007PLC112476

ANNEXURE –

XXXV

**Statement of Related Parties & Transactions**

The company has entered into following related party transactions for the periods covered under audit. Such parties and transactions are identified as per accounting standard 18 issued by Institute of Chartered Accountants of India.

| Name of the key managerial personnel/Entity | Relationship                                              | Description of Relationship                |
|---------------------------------------------|-----------------------------------------------------------|--------------------------------------------|
| Vineet Kumar Gupta                          | Promotor & Managing Director                              | Key Management Personnel (KMP)             |
| Juli Gupta                                  | Promotor & Director                                       | Key Management Personnel (KMP)             |
| Benchmark ISP Private Limited               | Group Company in which director is a director             | Group Company                              |
| Axion Learning Systems Private Limited      | Group Company in which director is a director             | Group Company                              |
| Leksa Lighting Technologies Private Limited | Group Company in which director is a shareholder          | Group Company                              |
| Benchmark Infotech                          | Proprietorship concern of relative of director            | Group entity having common control         |
| Titas Tradelink Private Limited             | Group Company in which director is a director             | Group Company                              |
| Bizarre Infratech Private Limited           | Group Company in which relative of director is a director | Group Company                              |
| Victrix Tradelink LLP                       | LLP in which relative of director is a Designated partner | Group entity or Firm having common control |
| Sucheta Todi                                | Company secretary*                                        | Key Management Personnel (KMP)             |
| Jitendra Kumar Shaw                         | Chief Financial Officer*                                  | Key Management Personnel (KMP)             |

\*Appointed w.e.f June 25, 2026

**Transactions with Related Parties during the year**

(₹ In lakhs)

| Particulars                                 | Nature of relationship                                    | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 | For the year ended<br>March 31, 2024 |
|---------------------------------------------|-----------------------------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Remuneration paid to Directors</b>       |                                                           |                                      |                                      |                                      |
| Vineet Kumar Gupta                          | Promotor & Managing Director                              | 102.00                               | 90.00                                | 90.00                                |
| Juli Gupta                                  | Promotor & Director                                       | 30.00                                | 18.00                                | 30.00                                |
| <b>Total</b>                                |                                                           | <b>132.00</b>                        | <b>108.00</b>                        | <b>120.00</b>                        |
| <b>Interest on loan</b>                     |                                                           |                                      |                                      |                                      |
| Leksa Lighting Technologies Private Limited | Group Company in which director is a shareholder          | -                                    | 5.34                                 | -                                    |
| <b>Total</b>                                |                                                           | <b>-</b>                             | <b>5.34</b>                          | <b>-</b>                             |
| <b>Reimbursement of expenses</b>            |                                                           |                                      |                                      |                                      |
| Vineet Kumar Gupta                          | Promotor & Managing Director                              | -                                    | -                                    | -                                    |
| Leksa Lighting Technologies Private Limited | Group Company in which director is a shareholder          | 6.82                                 | -                                    | -                                    |
| Bizarre Infratech Private Limited           | Group Company in which relative of director is a director | -                                    | 0.35                                 | 0.84                                 |
| Victrix Tradelink LLP                       | LLP in which relative of director is a Designated partner | 40.81                                | 20.42                                | 4.96                                 |
| <b>Total</b>                                |                                                           | <b>47.63</b>                         | <b>20.77</b>                         | <b>5.80</b>                          |
| <b>Purchases</b>                            |                                                           |                                      |                                      |                                      |
| Victrix Tradelink LLP                       | LLP in which relative of director is a Designated partner | 19.07                                | -                                    | 8.34                                 |
| <b>Total</b>                                |                                                           | <b>19.07</b>                         | <b>-</b>                             | <b>8.34</b>                          |
| <b>Sales</b>                                |                                                           |                                      |                                      |                                      |
| Benchmark ISP Private Limited               | Group Company in which director is a director             | -                                    | 16.31                                | -                                    |
| Bizarre Infratech Private Limited           | Group Company in which relative of director is a director | 128.73                               | 43.98                                | -                                    |
| Leksa Lighting Technologies Private Limited | Group Company in which director is a shareholder          | 5.78                                 | -                                    | -                                    |
| Benchmark Infotech                          | Proprietorship concern of relative of director            | -                                    | 44.94                                | 39.83                                |
| Victrix Tradelink LLP                       | LLP in which relative of director is a Designated partner | 122.74                               | 100.71                               | 71.04                                |
| <b>Total</b>                                |                                                           | <b>257.25</b>                        | <b>205.94</b>                        | <b>110.87</b>                        |
| <b>Loan taken</b>                           |                                                           |                                      |                                      |                                      |
| Vineet Kumar Gupta                          | Promotor & Managing Director                              | 73.15                                | 2.23                                 | 130.04                               |
| Juli Gupta                                  | Promotor & Director                                       | 70.07                                | -                                    | -                                    |
| <b>Total</b>                                |                                                           | <b>143.22</b>                        | <b>2.23</b>                          | <b>130.04</b>                        |
| <b>Loan repaid</b>                          |                                                           |                                      |                                      |                                      |
| Vineet Kumar Gupta                          | Promotor & Managing Director                              | 23.78                                | 17.13                                | 67.18                                |
| Juli Gupta                                  | Promotor & Director                                       | 2.39                                 | -                                    | -                                    |
| <b>Total</b>                                |                                                           | <b>26.17</b>                         | <b>17.13</b>                         | <b>67.18</b>                         |
| <b>Advance given</b>                        |                                                           |                                      |                                      |                                      |
| Leksa Lighting Technologies Private Limited | Group Company in which director is a shareholder          | -                                    | -                                    | -                                    |
| Benchmark Infotech                          | Proprietorship concern of relative of director            | 7.90                                 | 6.46                                 | 83.17                                |
| <b>Total</b>                                |                                                           | <b>7.90</b>                          | <b>6.46</b>                          | <b>83.17</b>                         |
| <b>Advance repaid</b>                       |                                                           |                                      |                                      |                                      |
| Leksa Lighting Technologies Private Limited | Group Company in which director is a shareholder          | 0.04                                 | 4.83                                 | -                                    |
| Benchmark Infotech                          | Proprietorship concern of relative of director            | 46.44                                | 6.70                                 | 83.06                                |
| <b>Total</b>                                |                                                           | <b>46.48</b>                         | <b>11.53</b>                         | <b>83.06</b>                         |



**Bench Mark Infotech Services Limited**  
**(Formerly known as "Bench mark Infotech Services Private Limited")**  
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ANNEXURE –

XXXV

| <b>Balance outstanding :-</b>               |                                                           |                                 |                                 |                                 |
|---------------------------------------------|-----------------------------------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>Particulars</b>                          | <b>Nature of relationship</b>                             | <b>As at<br/>March 31, 2026</b> | <b>As at<br/>March 31, 2025</b> | <b>As at<br/>March 31, 2024</b> |
| <b>Remuneration payable</b>                 |                                                           |                                 |                                 |                                 |
| Vineet Kumar Gupta                          | Promotor & Managing Director                              | 40.24                           | 31.43                           | 47.67                           |
| Juli Gupta                                  | Promotor & Director                                       | 65.40                           | 65.51                           | 61.23                           |
| <b>Total</b>                                |                                                           | <b>105.64</b>                   | <b>96.94</b>                    | <b>108.90</b>                   |
| <b>Short term borrowings</b>                |                                                           |                                 |                                 |                                 |
| Vineet Kumar Gupta                          | Promotor & Managing Director                              | 65.60                           | 16.23                           | 31.13                           |
| Juli Gupta                                  | Promotor & Director                                       | 72.10                           | 4.43                            | 4.43                            |
| <b>Total</b>                                |                                                           | <b>137.70</b>                   | <b>20.66</b>                    | <b>35.56</b>                    |
| <b>Advance from customers</b>               |                                                           |                                 |                                 |                                 |
| Leksa Lighting Technologies Private Limited | Group Company in which director is a shareholder          | 0.12                            | -                               | -                               |
| <b>Total</b>                                |                                                           | <b>0.12</b>                     | <b>-</b>                        | <b>-</b>                        |
| <b>Short term loans and advances</b>        |                                                           |                                 |                                 |                                 |
| Leksa Lighting Technologies Private Limited | Group Company in which director is a shareholder          | 13.42                           | 13.46                           | 12.95                           |
| Benchmark Infotech                          | Proprietorship concern of relative of director            | 13.58                           | 52.12                           | 52.36                           |
| <b>Total</b>                                |                                                           | <b>27.00</b>                    | <b>65.58</b>                    | <b>65.31</b>                    |
| <b>Reimbursement expenses payable</b>       |                                                           |                                 |                                 |                                 |
| Vineet Kumar Gupta                          | Promotor & Managing Director                              | 12.26                           | 12.26                           | 12.26                           |
| Bizarre Infotech Private Limited            | Group Company in which relative of director is a director | -                               | 7.06                            | 11.62                           |
| <b>Total</b>                                |                                                           | <b>12.26</b>                    | <b>19.32</b>                    | <b>23.88</b>                    |
| <b>Trade payable</b>                        |                                                           |                                 |                                 |                                 |
| Leksa Lighting Technologies Private Limited | Group Company in which director is a shareholder          | 10.23                           | 10.23                           | 10.23                           |
| Bizarre Infotech Private Limited            | Group Company in which relative of director is a director | 1.23                            | 2.73                            | 16.69                           |
| Titas Tradelink Private Limited             | Group Company in which director is a director             | 6.66                            | 6.80                            | 6.80                            |
| <b>Total</b>                                |                                                           | <b>18.12</b>                    | <b>19.76</b>                    | <b>33.72</b>                    |
| <b>Trade receivable</b>                     |                                                           |                                 |                                 |                                 |
| Benchmark ISP Private Limited               | Group Company in which director is a director             | 18.49                           | 18.49                           | -                               |
| Bizarre Infotech Private Limited            | Group Company in which relative of director is a director | 95.60                           | 4.40                            | -                               |
| Benchmark Infotech                          | Proprietorship concern of relative of director            | 53.03                           | 53.03                           | -                               |
| Victrix Tradelink LLP                       | LLP in which relative of director is a Designated partner | 106.30                          | 97.47                           | 56.53                           |
| <b>Total</b>                                |                                                           | <b>273.42</b>                   | <b>173.39</b>                   | <b>56.53</b>                    |


**Bench Mark Infotech Services Limited**  
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DISCLOSURE UNDER AS-15 AS RESTATED

ANNEXURE - XXXVI

**A. DEFINED CONTRIBUTION PLAN**

| Particulars                                        | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 | For the year ended<br>March 31, 2024 |
|----------------------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
|                                                    | (₹ in Lakhs)                         | (₹ in Lakhs)                         | (₹ in Lakhs)                         |
| Employers' Contribution to Provident Fund and ESIC | 13.99                                | 15.05                                | 14.17                                |

**B. DEFINED BENEFIT OBLIGATION**

**1) Gratuity**

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan, every employee who has completed at least 5 years of service gets gratuity on separation or at the time of superannuation calculated for equivalent to 15 days salary for each completed year of service calculated on last drawn basic salary. The Company does not have a funded plan for gratuity liability.

| <b>I. ASSUMPTIONS:</b> | For the year ended<br>March 31, 2026                | For the year ended<br>March 31, 2025                | For the year ended<br>March 31, 2024                |
|------------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| Discount Rate          | 6.60%                                               | 6.55%                                               | 7.15%                                               |
| Salary Escalation      | 15.00%                                              | 15.00%                                              | 15.00%                                              |
| Withdrawal Rates       | 30.00%                                              | 30.00%                                              | 30.00%                                              |
| Mortality Table        | Indian Assured Lives<br>Mortality (2012-14)<br>Ult. | Indian Assured Lives<br>Mortality (2012-14)<br>Ult. | Indian Assured Lives<br>Mortality (2012-14)<br>Ult. |
| Retirement Age         | 60 years                                            | 60 years                                            | 60 years                                            |

| <b>II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:</b> | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|-----------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
|                                                                       | (₹ in Lakhs)            | (₹ in Lakhs)            | (₹ in Lakhs)            |
| Present Value of Benefit Obligation as at the beginning of the year   | 41.47                   | 38.43                   | 33.92                   |
| Transfer in/(out) obligation                                          | -                       | -                       | -                       |
| Current Service Cost                                                  | 3.22                    | 3.12                    | 3.25                    |
| Interest Cost                                                         | 2.33                    | 2.34                    | 2.11                    |
| (Benefit paid)                                                        | -                       | -                       | -                       |
| Actuarial (gains)/losses                                              | (3.32)                  | (2.42)                  | (0.85)                  |
| <b>Present value of benefit obligation as at the end of the year</b>  | <b>43.70</b>            | <b>41.47</b>            | <b>38.43</b>            |

| <b>III. ACTUARIAL GAINS/LOSSES:</b>                                           | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 | For the year ended<br>March 31, 2024 |
|-------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
|                                                                               | (₹ in Lakhs)                         | (₹ in Lakhs)                         | (₹ in Lakhs)                         |
| Actuarial (gains)/losses on obligation for the year                           | (3.32)                               | (2.42)                               | (0.85)                               |
| Actuarial (gains)/losses on asset for the year                                | -                                    | -                                    | -                                    |
| <b>Actuarial (gains)/losses recognized in income &amp; expenses Statement</b> | <b>(3.32)</b>                        | <b>(2.42)</b>                        | <b>(0.85)</b>                        |



**Bench Mark Infotech Services Limited**  
**(Formerly known as "Bench mark Infotech Services Private Limited")**  
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DISCLOSURE UNDER AS-15 AS RESTATED

ANNEXURE - XXXVI

| IV. EXPENSES RECOGNISED                                    | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 | For the year ended<br>March 31, 2024 |
|------------------------------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
|                                                            | (₹ in Lakhs)                         | (₹ in Lakhs)                         | (₹ in Lakhs)                         |
| Current service cost                                       | 3.22                                 | 3.12                                 | 3.25                                 |
| Interest cost                                              | 2.33                                 | 2.34                                 | 2.11                                 |
| Actuarial (gains)/losses                                   | (3.32)                               | (2.42)                               | (0.85)                               |
| <b>Expense charged to the Statement of Profit and Loss</b> | <b>2.23</b>                          | <b>3.04</b>                          | <b>4.51</b>                          |

| V. BALANCE SHEET RECONCILIATION:                             | As at<br>March 31, 2026 | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|--------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
|                                                              | (₹ in Lakhs)            | (₹ in Lakhs)            | (₹ in Lakhs)            |
| Opening net liability                                        | 41.47                   | 38.43                   | 33.92                   |
| Expense as above                                             | 2.23                    | 3.04                    | 4.51                    |
| Transfer in / (out) Obligation                               | -                       | -                       | -                       |
| <b>Net liability/(asset) recognized in the balance sheet</b> | <b>43.70</b>            | <b>41.47</b>            | <b>38.43</b>            |

| VI. EXPERIENCE ADJUSTMENTS       | For the year ended<br>March 31, 2023 | For the year ended<br>March 31, 2022 | For the year ended<br>March 31, 2021 |
|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
|                                  | (₹ in Lakhs)                         | (₹ in Lakhs)                         | (₹ in Lakhs)                         |
| On Plan Liability (Gains)/Losses | (3.26)                               | (3.12)                               | (1.01)                               |

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


**Bench Mark Infotech Services Limited**  
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**DETAILS OF ACCOUNTING RATIOS AS RESTATED**

ANNEXURE - XXXVII  
(₹ In Lakhs, except per share data and ratios)

| Particulars                                                                                  | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Restated Profit after Tax as per Profit & Loss Statement (A)                                 | 1,021.80                          | 583.04                            | 148.02                            |
| Tax Expense (B)                                                                              | 341.87                            | 211.41                            | 58.07                             |
| Depreciation and amortization expense (C)                                                    | 9.36                              | 5.62                              | 7.68                              |
| Interest Cost (D)                                                                            | 32.80                             | 27.94                             | 14.12                             |
| Weighted Average Number of Equity Shares at the end of the Year (Pre Bonus) (E-1)            | 1,07,650                          | 1,07,650                          | 1,07,650                          |
| Weighted Average Number of Equity Shares at the end of the Year (Post Bonus) (E-2)           | 1,08,72,650                       | 1,08,72,650                       | 1,08,72,650                       |
| Number of Equity Shares outstanding at the end of the Year (F - 1)                           | 1,07,650                          | 1,07,650                          | 1,07,650                          |
| Number of Equity Shares outstanding at the end of the Year (F - 2) Post bonus                | 1,08,72,650                       | 1,08,72,650                       | 1,08,72,650                       |
| Nominal Value per Equity share (₹) (G)                                                       | 10.00                             | 10.00                             | 10.00                             |
| Restated Net Worth of Equity Share Holders as per Statement of Assets and Liabilities (H)    | 2,655.11                          | 1,633.31                          | 1,050.27                          |
| Restated Net Assets Value as per Statement of Assets and Liabilities (I)                     | 2,655.11                          | 1,633.31                          | 1,050.27                          |
| Net Asset value (J)                                                                          | 2,655.11                          | 1,633.31                          | 1,050.27                          |
| Current Assets (K)                                                                           | 6,404.19                          | 5,214.89                          | 3,394.68                          |
| Current Liabilities (L)                                                                      | 4,646.27                          | 4,376.23                          | 2,855.77                          |
| <b>Earnings Per Share - Basic &amp; Diluted<sup>1 &amp; 2</sup> (₹) (Pre-Bonus)</b>          | <b>949.19</b>                     | <b>541.61</b>                     | <b>137.50</b>                     |
| <b>Earnings Per Share - Basic &amp; Diluted<sup>1 &amp; 2</sup> (₹) (Post-Bonus)</b>         | <b>9.40</b>                       | <b>5.36</b>                       | <b>1.36</b>                       |
| <b>Return on Net Worth<sup>1 &amp; 2</sup> (%)</b>                                           | <b>38.48%</b>                     | <b>35.70%</b>                     | <b>14.09%</b>                     |
| <b>Net asset value per share - Basic &amp; Diluted<sup>1 &amp; 2</sup> (₹) (Pre-Bonus)</b>   | <b>2,466.43</b>                   | <b>1,517.24</b>                   | <b>975.64</b>                     |
| <b>Net asset value per share - Basic &amp; Diluted<sup>1 &amp; 2</sup> (₹) (Post -Bonus)</b> | <b>24.42</b>                      | <b>15.02</b>                      | <b>9.66</b>                       |
| <b>Current Ratio<sup>1</sup></b>                                                             | <b>1.38</b>                       | <b>1.19</b>                       | <b>1.19</b>                       |
| <b>Earning before Interest, Tax and Depreciation and Amortization<sup>1</sup> (EBITDA)</b>   | <b>1,405.83</b>                   | <b>828.01</b>                     | <b>227.89</b>                     |

**Notes -**

1. Ratios have been calculated as below:

$$\text{Earnings Per Share (₹) (EPS) : } \frac{A}{E1 \text{ OR } E2}$$

$$\text{Return on Net Worth (%): } \frac{A}{H}$$

$$\text{Net Asset Value per equity share (₹): } \frac{I}{F1 \text{ OR } F2}$$

$$\text{Current Ratio: } \frac{K}{L}$$

$$\text{Earning before Interest, Tax and Depreciation and Amortization (EBITDA): } A + (B+C+D)$$

2. 1,07,65,000 Bonus shares were issued at the ratio of 100 shares for every 1 share held on May 08 , 2026.

3. Net-worth means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account and debit or credit balance of profitandloss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the restated balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation (Refer Regulation 2 of Chapter - I of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018). Hence, for the purpose of calculation of net worth, we have excluded capital reserve.

4. Net-assets value means the total of all the assets as reduced by total of all the liabilities of the company.



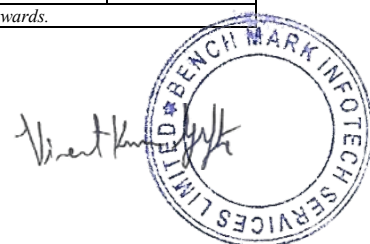
**Bench Mark Infotech Services Limited**  
(Formerly known as "Bench mark Infotech Services Private Limited")  
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**STATEMENT OF TAX SHELTERS**

ANNEXURE - XXXVIII  
(₹ In Lakhs)

| Particulars                                             | For the year ended March 31, 2026 | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---------------------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Profit before tax as per books (A)</b>               | <b>1,363.67</b>                   | <b>794.45</b>                     | <b>206.09</b>                     |
| Income Tax Rate* (%)                                    | 25.17%                            | 25.17%                            | 27.82%                            |
| STCG Rate u/s 111A* (%) Upto 22nd July 2024             | N.A                               | 16.69%                            | 16.69%                            |
| LTCG Rate u/s 112A* (%) Upto 22nd July 2024             | N.A                               | 11.13%                            | 11.13%                            |
| STCG Rate u/s 111A* (%) from 23rd July 2024             | 22.88%                            | 22.88%                            | N.A                               |
| LTCG Rate u/s 112A* (%) from 23rd July 2024             | 14.30%                            | 14.30%                            | N.A                               |
| STCG Rate u/s 112* (%)                                  | 25.17%                            | 25.17%                            | 27.82%                            |
| MAT Rate* (%)                                           | N.A                               | N.A                               | 16.69%                            |
| Tax at notional rate on profits                         | 343.21                            | 199.95                            | 57.33                             |
| <b>Adjustments :</b>                                    |                                   |                                   |                                   |
| <b>Permanent Differences(B)</b>                         |                                   |                                   |                                   |
| <u>Expenses disallowed under Income Tax Act, 1961</u>   |                                   |                                   |                                   |
| - Interest on late payment of tax                       | 18.59                             | 10.09                             | -                                 |
| - CSR Expenditure & donation                            | 9.47                              | -                                 | -                                 |
| - MSME Interest                                         | 7.42                              | 7.53                              | 2.98                              |
| Disallowance under section 36                           |                                   |                                   |                                   |
| - EPF Employee Share                                    | 0.61                              | -                                 | -                                 |
| - ESI Employee Share                                    | -                                 | 0.03                              | 0.11                              |
| <b>Total Permanent Differences(B)</b>                   | <b>36.09</b>                      | <b>17.65</b>                      | <b>3.09</b>                       |
| <b>Income considered separately (C)</b>                 |                                   |                                   |                                   |
| Gain on sale of mutual funds                            | -                                 | -                                 | (3.69)                            |
| Interest Income                                         | (52.04)                           | (50.33)                           | (43.98)                           |
| <b>Total Income considered separately (C)</b>           | <b>(52.04)</b>                    | <b>(50.33)</b>                    | <b>(47.67)</b>                    |
| <b>Timing Differences (D)</b>                           |                                   |                                   |                                   |
| Depreciation & Amortisation as per Companies Act, 2013  | 9.36                              | 5.62                              | 7.68                              |
| Depreciation & Amortisation as per Income Tax Act, 1961 | (12.60)                           | (7.33)                            | (8.15)                            |
| Disallowance u/s 43B(h)(MSME Disallowance)              | 388.40                            | 325.16                            | 200.11                            |
| Allowance u/s 43B(h)(MSME Allowance)                    | (325.16)                          | (200.11)                          | -                                 |
| Gratuity                                                | 2.23                              | 3.04                              | 4.51                              |
| <b>Total Timing Differences (D)</b>                     | <b>62.23</b>                      | <b>126.38</b>                     | <b>204.15</b>                     |
| <b>Net Adjustments E = (B+C+D)</b>                      | <b>46.28</b>                      | <b>93.70</b>                      | <b>159.57</b>                     |
| <b>Tax expense / (saving) thereon</b>                   | <b>11.65</b>                      | <b>23.58</b>                      | <b>44.39</b>                      |
| <b>Income from Capital Gains</b>                        |                                   |                                   |                                   |
| <u>Short term</u>                                       |                                   |                                   |                                   |
| Short term Capital Gain on sale of debt mutual funds    | -                                 | -                                 | 3.25                              |
| Short term Capital Gain on sale of Equity mutual funds  | -                                 | -                                 | 0.01                              |
| <u>Long term</u>                                        |                                   |                                   |                                   |
| Long term Capital Gain on sale of Equity mutual funds   | -                                 | -                                 | 0.43                              |
| Less : exempt u/s 112A                                  |                                   |                                   | (0.43)                            |
| <b>Income from Capital Gains (F)</b>                    | <b>-</b>                          | <b>-</b>                          | <b>3.26</b>                       |
| <b>Income from Other Sources (G)</b>                    |                                   |                                   |                                   |
| Interest Income                                         | 52.04                             | 50.33                             | 43.98                             |
| <b>Income from Other Sources (G)</b>                    | <b>52.04</b>                      | <b>50.33</b>                      | <b>43.98</b>                      |
| <b>Set-off from Brought Forward Losses (H)</b>          |                                   |                                   |                                   |
| Taxable Income/(Loss) as per Income Tax (A+E+F+G+H)     | -                                 | -                                 | -                                 |
|                                                         | <b>1,461.99</b>                   | <b>938.48</b>                     | <b>412.90</b>                     |
| <b>Set-off from Brought Forward Losses for MAT (I)</b>  |                                   |                                   |                                   |
| Taxable Income/(Loss) as per MAT (A+I)                  | -                                 | -                                 | -                                 |
| <b>Income Tax as returned/computed</b>                  | <b>1,363.67</b>                   | <b>794.45</b>                     | <b>206.09</b>                     |
| Tax paid as per normal or MAT                           | 367.95                            | 236.20                            | 114.87                            |
|                                                         | Normal                            | Normal                            | Normal                            |

\*The Company has opted for income tax rates specified under section 115BAA of Income Tax Act, 1961 from fiscal year 2025 onwards.



**Bench Mark Infotech Services Limited**  
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**ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS**

**DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS AS RESTATED**

ANNEXURE - XXXIX  
(₹ In Lakhs)

| Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>I. Contingent Liabilities</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                            |                            |                            |
| (a) claims against the company not acknowledged as debt;                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                          | -                          | -                          |
| (b) guarantees excluding financial guarantees; and                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -                          | -                          | -                          |
| (c) other money for which the company is contingently liable                                                                                                                                                                                                                                                                                                                                                                                                                                               | -                          | -                          | -                          |
| <b>II. Commitments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                            |                            |                            |
| (a) estimated amount of contracts remaining to be executed on capital account and not provided for*                                                                                                                                                                                                                                                                                                                                                                                                        | 150.97                     | 185.18                     | -                          |
| (b) uncalled liability on shares and other investments partly paid                                                                                                                                                                                                                                                                                                                                                                                                                                         | -                          | -                          | -                          |
| (c) other commitments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | -                          | -                          | -                          |
| *Note : As per the Allotment Letter dated 28 January 2025, the Company has been allotted a leasehold industrial property by the Bihar Industrial Area Development Authority (BIADA), situated at Plot No. C-1 (PX111) & C-1 (P-XIVA). The total consideration for the allotment amounts to ₹300.00 lakhs. Out of the total consideration, the Company has paid ₹108.83 lakhs during FY 2024-25 and ₹40.20 lakhs during FY 2025-26. The balance consideration remains payable as on the balance sheet date. |                            |                            |                            |

**RESTATED VALUE OF IMPORTS CALCULATED ON C.I.F BASIS BY THE COMPANY  
DURING THE FINANCIAL YEAR IN RESPECT OF:**

ANNEXURE - XL  
(₹ In Lakhs)

| Particulars                    | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|--------------------------------|----------------------------|----------------------------|----------------------------|
|                                | ₹                          | ₹                          | ₹                          |
| (a) Raw Material               | -                          | -                          | -                          |
| (b) Components and spare parts | -                          | -                          | -                          |
| (c) Capital goods              | -                          | -                          | -                          |

**EXPENDITURE IN FOREIGN CURRENCY DURING THE FINANCIAL YEAR AS RESTATED :**

ANNEXURE - XLI  
(₹ In Lakhs)

| Particulars                                | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|--------------------------------------------|----------------------------|----------------------------|----------------------------|
|                                            | ₹                          | ₹                          | ₹                          |
| (a) Royalty                                | -                          | -                          | -                          |
| (b) Know-How                               | -                          | -                          | -                          |
| (c) Professional and consultation fees     | -                          | -                          | -                          |
| (d) Interest                               | -                          | -                          | -                          |
| (e) Purchase of Components and spare parts | -                          | -                          | -                          |
| (f) Others                                 | -                          | -                          | -                          |

**EARNINGS IN FOREIGN EXCHANGE AS RESTATED:**

ANNEXURE - XLII  
(₹ In Lakhs)

| Particulars                                               | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|-----------------------------------------------------------|----------------------------|----------------------------|----------------------------|
|                                                           | ₹                          | ₹                          | ₹                          |
| (a) Export of goods calculated on F.O.B. basis            | -                          | -                          | -                          |
| (b) Royalty, know-how, professional and consultation fees | -                          | -                          | -                          |
| (c) Interest and dividend                                 | -                          | -                          | -                          |
| (d) Other income                                          | -                          | -                          | -                          |



**Bench Mark Infotech Services Limited**  
**(Formerly known as "Bench mark Infotech Services Private Limited")**  
**CIN: U72200WB2007PLC112476**

**ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS**

**DUES OF SMALL ENTERPRISES AND MICRO ENTERPRISES AS RESTATED**

**ANNEXURE - XLIII**

(₹ In Lakhs)

| Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | As at<br>March 31,<br>2026 | As at<br>March 31,<br>2025 | As at<br>March 31,<br>2024 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | ₹                          | ₹                          | ₹                          |
| (a) Dues remaining unpaid to any supplier at the end of each accounting year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                            |                            |
| -Principal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 183.95                     | 164.66                     | 103.37                     |
| -Interest on the above                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 17.93                      | 10.50                      | 2.98                       |
| (b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;                                                                                                                                                                                                                                                                                                                      | -                          | -                          | -                          |
| (c) the amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not paid)                                                                                                                                                                                                                                                                                                                                                                                                                              | -                          | -                          | -                          |
| (d) The amount of interest accrued and remaining unpaid at the end of accounting year; and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 17.93                      | 10.50                      | 2.98                       |
| (e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.                                                                                                                                                                                                                                          | -                          | -                          | -                          |
| <b>Note :</b> During the period under consideration, the Company does not have a system in place to determine the bifurcation of the creditors as Micro, Small or Medium Enterprises. Based on the information available with the Company, there are dues to Small and Micro enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006. The information regarding Micro and Small enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company |                            |                            |                            |

**ADDITIONAL REGULATORY INFORMATION AS PER PARA Y OF SCHEDULE III TO COMPANIES ACT, 2013:**

**ANNEXURE - XLIV**

- i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.
- ii. The Company has not revalued its Property, Plant and Equipment.
- iii. The Company has not granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
  - (a) repayable on demand or
  - (b) without specifying any terms or period of repayment
- iv. The Company does not have any capital work-in-progress.
- v. The Company does not have any intangible assets under development .
- vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.



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- vii The Company has borrowings from banks or financial institutions on the basis of security of current assets and quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

**For Financial Year 2025-26**

| Quarter | Name of Bank         | Particulars of Securities Provided | Amount as per Books of Account (₹ in Lakhs) | Amount as reported in the quarterly return/ statement (₹ in Lakhs) | Amount of difference (₹ in Lakhs) | Reason for material discrepancies                                                                                                                                                                                                     |
|---------|----------------------|------------------------------------|---------------------------------------------|--------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q1      | Punjab National Bank | Stock statement                    | 197.11                                      | 167.03                                                             | (30.08)                           | The discrepancy is on account of the details being submitted on the basis of provisional books/ Financial statements. Adjustment relating to the provisions are done only on finalisation of books of accounts/ Financial statements. |
| Q1      | Punjab National Bank | Book debts                         | 5,172.76                                    | 3,591.89                                                           | (1,580.87)                        |                                                                                                                                                                                                                                       |
| Q2      | Punjab National Bank | Stock statement                    | 231.71                                      | Bank not requested for the stock statement                         |                                   |                                                                                                                                                                                                                                       |
| Q2      | Punjab National Bank | Book debts                         | 4,516.79                                    |                                                                    |                                   |                                                                                                                                                                                                                                       |
| Q3      | Punjab National Bank | Stock statement                    | 242.62                                      | 369.12                                                             | 98.48                             |                                                                                                                                                                                                                                       |
| Q3      | Punjab National Bank | Book debts                         | 5,203.13                                    | 3,533.01                                                           | 264.78                            |                                                                                                                                                                                                                                       |
| Q4      | Punjab National Bank | Stock statement                    | 106.94                                      | 341.10                                                             | 234.16                            |                                                                                                                                                                                                                                       |
| Q4      | Punjab National Bank | Book debts                         | 5,497.96                                    | 5,467.91                                                           | (30.05)                           |                                                                                                                                                                                                                                       |

**For Financial Year 2024-25**

| Quarter | Name of Bank         | Particulars of Securities Provided | Amount as per Books of Account (₹ in Lakhs) | Amount as reported in the quarterly return/ statement (₹ in Lakhs) | Amount of difference (₹ in Lakhs) | Reason for material discrepancies                                                                                                                                                                                                     |
|---------|----------------------|------------------------------------|---------------------------------------------|--------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q1      | Punjab National Bank | Stock statement                    | 137.94                                      | Bank not requested for the stock statement                         |                                   | The discrepancy is on account of the details being submitted on the basis of provisional books/ Financial statements. Adjustment relating to the provisions are done only on finalisation of books of accounts/ Financial statements. |
| Q1      | Punjab National Bank | Book debts                         | 3,116.19                                    |                                                                    |                                   |                                                                                                                                                                                                                                       |
| Q2      | Punjab National Bank | Stock statement                    | 109.46                                      |                                                                    |                                   |                                                                                                                                                                                                                                       |
| Q2      | Punjab National Bank | Book debts                         | 3,142.10                                    |                                                                    |                                   |                                                                                                                                                                                                                                       |
| Q3      | Punjab National Bank | Stock statement                    | 398.33                                      | 76.74                                                              | (321.59)                          |                                                                                                                                                                                                                                       |
| Q3      | Punjab National Bank | Book debts                         | 3,309.83                                    | 1,160.15                                                           | (2,149.68)                        |                                                                                                                                                                                                                                       |
| Q4      | Punjab National Bank | Stock statement                    | 40.05                                       | 251.19                                                             | 211.14                            |                                                                                                                                                                                                                                       |
| Q4      | Punjab National Bank | Book debts                         | 3,795.82                                    | 3,505.92                                                           | (289.90)                          |                                                                                                                                                                                                                                       |

**For Financial Year 2023-24**

| Quarter | Name of Bank         | Particulars of Securities Provided | Amount as per Books of Account (₹ in Lakhs) | Amount as reported in the quarterly return/ statement (₹ in Lakhs) | Amount of difference (₹ in Lakhs) | Reason for material discrepancies                                                                                                                                                                                                     |
|---------|----------------------|------------------------------------|---------------------------------------------|--------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Q1      | Punjab National Bank | Stock statement                    | 25.42                                       | 51.44                                                              | 26.02                             | The discrepancy is on account of the details being submitted on the basis of provisional books/ Financial statements. Adjustment relating to the provisions are done only on finalisation of books of accounts/ Financial statements. |
| Q1      | Punjab National Bank | Book debts                         | 2,400.45                                    | 1,400.57                                                           | (999.88)                          |                                                                                                                                                                                                                                       |
| Q2      | Punjab National Bank | Stock statement                    | 280.94                                      | Bank not requested for the stock statement                         |                                   |                                                                                                                                                                                                                                       |
| Q2      | Punjab National Bank | Book debts                         | 3,107.68                                    |                                                                    |                                   |                                                                                                                                                                                                                                       |
| Q3      | Punjab National Bank | Stock statement                    | 308.47                                      |                                                                    |                                   |                                                                                                                                                                                                                                       |
| Q3      | Punjab National Bank | Book debts                         | 2,439.10                                    |                                                                    |                                   |                                                                                                                                                                                                                                       |
| Q4      | Punjab National Bank | Stock statement                    | 22.43                                       | 207.64                                                             | 185.21                            |                                                                                                                                                                                                                                       |
| Q4      | Punjab National Bank | Book debts                         | 2,559.47                                    | 2,212.62                                                           | (346.85)                          |                                                                                                                                                                                                                                       |



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- viii. The company is not declared as wilful defaulter by any bank or financial institution or other lender.  
ix. The company has transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.  
x. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period except below :

**2) Security Details :**

| Bank/Financial Institution                       | Sanction<br>(₹ in lakhs) | Whether Charge<br>registered | Charge to be<br>registered by | Location of<br>the Registrar | Reason for delay/<br>non-satisfaction    |
|--------------------------------------------------|--------------------------|------------------------------|-------------------------------|------------------------------|------------------------------------------|
| Mercedes Benz financial services Private Limited | 81.47                    | No                           | Within 30 days                | ROC (Kolkata)                | Inadvertently missed<br>to file the same |

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

xii. **Significant Accounting Ratios:**

| Ratios                               | For the Year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 | Variation (%) |
|--------------------------------------|--------------------------------------|--------------------------------------|---------------|
| (a) Current Ratio                    | 1.38                                 | 1.19                                 | 15.67%        |
| (b) Debt-Equity Ratio                | 0.10                                 | 0.05                                 | 113.88%       |
| (c) Debt Service Coverage Ratio      | 4.63                                 | 7.83                                 | (40.81%)      |
| (d) Return on Equity Ratio           | 47.65%                               | 43.45%                               | 9.67%         |
| (e) Inventory turnover ratio         | 29.46                                | 83.83                                | (64.86%)      |
| (f) Trade Receivables turnover ratio | 1.30                                 | 1.57                                 | (17.28%)      |
| (g) Trade payables turnover ratio    | 1.30                                 | 1.42                                 | (8.67%)       |
| (h) Net capital turnover ratio       | 4.66                                 | 7.26                                 | (35.83%)      |
| (i) Net profit ratio                 | 16.88%                               | 11.65%                               | 44.88%        |
| (j) Return on Capital employed       | 47.74%                               | 48.08%                               | (0.70%)       |
| (k) Return on investment             | 0.00%                                | 0.00%                                | 0.00%         |

**Reasons for Variation more than 25%:**

- (a) Debt-Equity Ratio : Increased due to additional net borrowings of ₹192.80 lakhs to support increased working capital requirements.  
(b) Debt Service Coverage Ratio : Decreased as earnings to meet debt servicing obligations increased.  
(c) Inventory turnover ratio : Decreased as average inventory increased from ₹31.24 lakhs to ₹73.50 lakhs.  
(d) Net capital turnover ratio : Decreased due to average working capital increased.  
(e) Net profit ratio : Increased due to increase in gross margin and turnover and one time increase in non operating income

| Ratios                               | For the year ended<br>March 31, 2025 | For the year ended<br>March 31, 2024 | Variation (%) |
|--------------------------------------|--------------------------------------|--------------------------------------|---------------|
| (a) Current Ratio                    | 1.19                                 | 1.19                                 | 0.25%         |
| (b) Debt-Equity Ratio                | 0.05                                 | 0.13                                 | (64.53%)      |
| (c) Debt Service Coverage Ratio      | 7.83                                 | 1.47                                 | 433.26%       |
| (d) Return on Equity Ratio           | 43.45%                               | 15.16%                               | 186.58%       |
| (e) Inventory turnover ratio         | 83.83                                | 82.47                                | 1.64%         |
| (f) Trade Receivables turnover ratio | 1.57                                 | 1.52                                 | 3.42%         |
| (g) Trade payables turnover ratio    | 1.42                                 | 1.66                                 | (14.44%)      |
| (h) Net capital turnover ratio       | 7.26                                 | 4.54                                 | 59.97%        |
| (i) Net profit ratio                 | 11.65%                               | 4.34%                                | 168.39%       |
| (j) Return on Capital employed       | 48.08%                               | 18.51%                               | 159.79%       |
| (k) Return on investment             | 0.00%                                | 5.02%                                | (100.00%)     |

**Reasons for Variation more than 25%:**

- (a) Debt-Equity Ratio : Decreased due to a reduction in borrowings and increase in shareholders' equity.  
(b) Debt Service Coverage Ratio : Increased as earnings available for debt service increased from ₹192.23 lakhs to ₹868.25 lakhs, while debt service obligations decreased.  
(c) Return on Equity Ratio : Increased by due to increase in profit after tax , despite a higher equity base.  
(d) Net capital turnover ratio : Increased due to increased in turnover.  
(e) Net profit ratio : Increased due to increase in gross margin and turnover.  
(f) Return on Capital employed : Increased due to increase in EBIT from ₹184.55 lakhs to ₹862.63 lakhs, while capital employed increased.  
(g) Return on investment : Decreased by 100.00% Company did not earn any return income during FY 2024-25 compared to previous year.



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- xiii. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 1961.
- xiv. The Company does not have undisclosed income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)
- xv. The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year.
- xvi. The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility (CSR) are not applicable to the Company for the financial years 2023–24 and 2024–25. Accordingly, no amount was required to be spent on CSR activities during these years. Although CSR provisions become applicable to the Company from the financial year 2025–26, Details are as follows :

(₹ in Lakhs)

| Particulars                                                                                                                                                                                                                                                                              | As at March 31, 2026 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 1. Amount required to be spent by the company                                                                                                                                                                                                                                            | 8.52                 |
| 2. Amount of Expenditure incurred                                                                                                                                                                                                                                                        | 8.52                 |
| 3. (Excess) / Short Fall at the end of the period                                                                                                                                                                                                                                        | -                    |
| 4. Total of Previous year shortfall amounts                                                                                                                                                                                                                                              | -                    |
| 5. Reason of Shortfall                                                                                                                                                                                                                                                                   | N.A                  |
| 6. Nature of CSR activities                                                                                                                                                                                                                                                              | Refer Note           |
| 7. Details of related party transactions, e.g., contribution to a trust controlled by the company                                                                                                                                                                                        | NIL                  |
| 8. Where a provision is made with respect to a liability incurred by entering into a contractual                                                                                                                                                                                         | No                   |
| 9. Excess amount spent as per the sec 135 (5) of the act                                                                                                                                                                                                                                 | -                    |
| 10. Payment during the period                                                                                                                                                                                                                                                            | 8.52                 |
| 11. Balance Liability / carry forward                                                                                                                                                                                                                                                    | -                    |
| Note : The company has contributed ₹8,52,305 to Honcho Tech for Good Foundation, a CSR registered implementing agency engaged in promoting technology-enabled initiatives for women's safety, livelihood, and community development, thereby fulfilling its CSR obligation for the year. |                      |

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

**CAPITALISATION STATEMENT AS AT MARCH 31, 2026**

**ANNEXURE -**

**XLV**

(₹ In Lakhs)

| Particulars                                        | Pre Issue       | Post Issue |
|----------------------------------------------------|-----------------|------------|
| <b>Borrowings</b>                                  |                 |            |
| Short term debt (A)                                | 190.32          | -          |
| Long Term Debt (including current maturities ) (B) | 80.32           | -          |
| <b>Total debts (C)</b>                             | <b>270.64</b>   | <b>-</b>   |
| <b>Shareholders' funds</b>                         |                 |            |
| Share capital                                      | 10.77           | -          |
| Reserve and surplus - as Restated                  | 2,644.34        | -          |
| <b>Total shareholders' funds (D)</b>               | <b>2,655.11</b> | <b>-</b>   |
| <b>Long term debt / shareholders funds (B/D)</b>   | <b>0.03</b>     | <b>-</b>   |
| <b>Total debt / shareholders funds (C/D)</b>       | <b>0.10</b>     | <b>-</b>   |

**Signatures to Annexures Forming Part Of The Restated Financial Statements**

For and on behalf of the Board of Directors

*Vineet Kumar Gupta*

Vineet Kumar Gupta  
(Chairman & Managing Director)  
DIN - 00967830

Place : kolkata  
Date : 29-07-2026

*Juli Gupta*  
Sd/-  
Juli Gupta  
(Director)  
DIN - 07496324



*Jitendra Kumar Shaw*  
Sd/-  
Jitendra Kumar Shaw  
(CFO)

*Sucheta Todi*  
Sd/-  
Sucheta Todi  
(Company Secretary)