

Independent Auditor's Examination Report on Restated Financial Information

To,

The Board of Directors

Bench Mark Infotech Services Limited

(Formerly known as "Bench Mark Infotech Services Private Limited")

P-118, 4th Floor,

Swami Swarupananda Sarani

Kolkata - 700054

1. We have examined the attached Restated Financial Information of **Bench Mark Infotech Services Limited** (Formerly Known as "**Bench Mark Infotech Services Private Limited**") (hereinafter referred as the "**Company**" or the "**Issuer**") comprising the Restated Statement of Assets and Liabilities of the Company as at March 31, 2026, 2025 and 2024, the Restated Statements of Profit and Loss and the Restated Cash Flow Statement of the company for the year ended on March 31, 2026, 2025 and 2024 and the Summary Statement of Significant Accounting Policies adopted by the company and other explanatory information (collectively hereinafter referred as "**Restated Financial Statement**" or "**Restated Financial Information**") annexed to this report and initialed by us for identification purposes. These Restated Financial Statements have been prepared by the management of the Company and approved by the Board of Directors of the Company at their meeting held on July 29, 2026 in connection with its proposed Initial Public Offer on Emerge platform ("**IPO**" or "**SME IPO**") of National Stock Exchange of India Limited ("**NSE**") of the company.
2. These Restated Summary Statement have been prepared in terms of the requirements of:
 - a) Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "Act");
 - b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"); and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
 - c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note").
3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the Draft Red-Herring Prospectus/ Red-Herring Prospectus/ Prospectus ("**Offer Document**") to be filed with Securities and Exchange Board of India ("SEBI"), BSE and Registrar of Companies (Kolkata) in Connection with the proposed IPO of the company. The Restated Financial Information of the company have been extracted and prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Financial Information. The responsibility of the board of directors of the Company includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Statements. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.
4. We have examined such Restated Financial Information taking into consideration:

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- a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter requesting us to carry out the assignment, in connection with proposed SME IPO of the company;
 - b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and
 - d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
5. This Restated Financial Information have been compiled by the management from the audited financial statements of the Company for the year ended March 31, 2026, 2025 and 2024.
6. Audit for the financial year ended March 31, 2026 is conducted by us via our report dated July 27, 2026. Audit for the financial years ended March 31, 2025 and March 31, 2024 was conducted by G Sah & Company respectively via their audit report dated September 15, 2025 and August 27, 2024 respectively. There are no audit qualifications in the audit reports issued by us or previous auditors which would require adjustments in the Restated Financial Statements of the Company. The financial report included for these years is based solely on the report submitted by them.
7. Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated Financial Statements:
- a) Have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively for the financial years ended on March 31, 2026, March 31, 2025 and March 31, 2024;
 - b) do not require any adjustment for modification as there is no modification in the underlying audit reports;
 - c) have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments;
 - d) have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
8. Based on our examination and in accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:
- a) The "Restated Statement of Assets and Liabilities" as set out in **Annexure I** to this report, of the Company as at March 31, 2026, 2025 and 2024 are prepared by the Company and approved by the Board of Directors. These Restated Statement of Assets and Liabilities have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV** to this Report.
 - b) The "Restated Statement of Profit and Loss" as set out in **Annexure II** to this report, of the Company for the year ended March 31, 2026, 2025 and 2024 are prepared by the Company and approved by the Board of



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Directors. These Restated Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV** to this Report.

- c) The “Restated Cash Flow Statement” as set out in **Annexure III** to this report, of the Company for the year ended March 31, 2026, 2025 and 2024 are prepared by the Company and approved by the Board of Directors. These Restated Cash Flow Statement have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV** to this Report.
- d) *We draw attention to the fact that the Company had accepted certain unsecured loans from individual who were not related parties in previous years, which remained outstanding as on March 31, 2026, 2025 and 2024. The acceptance of such loans was not in compliance with the applicable provisions of the Companies Act, 2013 relating to acceptance of deposits from persons other than members. However, the Company has fully repaid all such loans, and no amount remains outstanding as on the date of this report. Accordingly, no such non-compliance exists as on the date of this report.*
9. The Restated Summary Statements do not reflect the effects of events that occurred subsequent to the respective dates of the reports on the audited financial statements mentioned in paragraph 5 & 6 above.
10. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by the Auditor, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
11. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
12. Our report is intended solely for use of the Board of Directors for inclusion in the offer documents to be filed with Securities and Exchange Board of India (“SEBI”), BSE and Registrar of Companies (Kolkata) in connection with the proposed SME IPO of the company. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Goyal Goyal & Co.
Chartered Accountants
Firm’s Registration No. – 015069C

CA Hemant Goyal

Partner

M. No. - 405884

UDIN - 26405884XPIPWD6486

Place: Kolkata

Date: July 29, 2026

