

Bench Mark Infotech Services Limited

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

CIN: U72200WB2007PLC112476
BALANCE SHEET AS AT MARCH 31, 2026

(₹ in lakhs)

Particulars		Note No.	As at	As at
			March 31, 2026	March 31, 2025
			₹	₹
A	EQUITY AND LIABILITIES			
(1)	Shareholders' funds			
(a)	Share capital	2	10.77	10.77
(b)	Reserves and Surplus	3	2,710.07	1,536.88
			2,720.84	1,547.65
(2)	Non-current liabilities			
(a)	Long term Borrowings	4	73.03	-
(b)	Long term Provisions	5	31.07	-
			104.10	-
(3)	Current liabilities			
(a)	Short Term Borrowings	6	197.61	76.64
(b)	Trade payables	7		
(i)	Total outstanding dues of micro enterprises and small enterprises		183.95	164.66
(ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises		3,264.33	3,356.72
(c)	Other current liabilities	8	770.24	844.10
(d)	Short-term provisions	9	164.42	24.97
			4,580.55	4,467.09
	TOTAL		7,405.49	6,014.74
B	ASSETS			
(1)	Non-current assets			
(a)	Property, Plant & Equipment and Intangible Assets			
(i)	Property, Plant & Equipment	10	93.13	22.39
(ii)	Intangible Assets		0.60	0.60
(b)	Non- Current Investments	11	73.50	67.52
(c)	Deferred tax assets (net)	12	124.49	-
(d)	Long-term loans and advances	13	149.03	114.82
(e)	Other Non-Current Assets	14	560.54	561.15
			1,001.29	766.48
(2)	Current assets			
(a)	Inventories	15	106.94	40.05
(b)	Trade receivables	16	5,497.96	3,820.85
(c)	Cash and bank balances	17	647.16	1,214.78
(d)	Short-term loans and advances	18	152.14	172.26
(e)	Other current assets	19	-	0.32
			6,404.20	5,248.26
	TOTAL		7,405.49	6,014.74
See accompanying notes forming part of the Financial Statements		1 to 40		

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

CA Hemant Goyal
(Partner)
(M. No. - 405884)
UDIN - 26405884XRIHLW5232
Place : kolkata
Date : 27-07-2026



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

Vineet Gupta

Vineet Gupta
Director
DIN: 00967830

Jitendra Kumar Shaw
Jitendra Kumar Shaw
(CFO)

Juli Gupta

Juli Gupta
Director
DIN: 07496324

Sucheta Todi
Sucheta Todi
(Company Secretary)



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

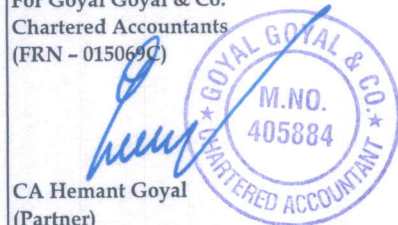
CIN: U72200WB2007PLC112476

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(₹ in lakhs)

Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
I Revenue from operations	20	6,052.77	5,003.85
II Other income	21	346.45	41.69
III Total Revenue (I + II)		6,399.22	5,045.54
IV Expenses:			
(a) Purchase of Stock-in-trade	22	2,231.97	2,636.40
(b) Direct expenses	23	2,097.52	1,103.24
(c) Changes in inventories of stock-in-trade	24	(66.89)	(17.62)
(d) Employee benefits expense	25	318.51	265.99
(e) Finance costs	26	57.87	35.82
(f) Depreciation and amortization expense	10	9.36	2.50
(g) Other expenses	27	387.20	215.72
Total Expenses		5,035.54	4,242.05
V Profit before prior-period items and tax (III - IV)		1,363.68	803.49
VI Prior-Period Items		(59.35)	-
VII Profit before tax (V - VI)		1,423.03	803.49
VIII Tax expense:			
(1) Current tax expense		374.33	201.02
(2) Deferred tax expense/(credit)		(124.49)	-
(3) Short/(Excess) provision of tax for earlier years		-	-
		249.84	201.02
IX Profit from continuing operations (VII-VIII)		1,173.19	602.47
X Earnings per Equity Share :-			
Face Value of ₹ 10/- each (Post bonus)			
Basic		1,089.82	559.66
Diluted		1,089.82	559.66
See accompanying notes forming part of the Financial Statements	1 to 40		

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

CIN: U72200WB2007PLC112476

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	₹	₹	₹	₹
A) CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit before Tax		1,423.03		803.49
Add / (Less) : Adjustment for Non Cash Items				
Depreciation and amortisation	9.36		2.50	
Prior period item	(59.35)		-	
Gratuity	2.23		-	
Bad debts	41.38		34.00	
Sundry Balances Written Off	110.99		-	
Creditors written back	(293.47)		-	
		(188.86)		36.50
Add / (Less) : Adjustment for Non Operating Items				
Interest expense	32.80		20.40	
Interest on unsecured loan	-		(5.34)	
Interest Income on Fixed Deposits	(52.04)	(19.24)	(36.32)	(21.26)
2 Operating Profit before working capital changes		1,214.93		818.73
Changes in Working Capital :				
Adjustment for (increase)/ decrease in operating assets:				
Inventories	(66.89)		(17.62)	
Trade Receivables	(1,745.00)		(1,295.37)	
Short Term Loans and Advances	20.12		50.59	
Other Assets	(34.76)		(348.64)	
Other Bank Balances	(47.17)		211.90	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	216.40		1,550.05	
Other Current Liabilities and Provisions	10.80	(1,646.50)	(25.93)	124.98
Net Changes in Working Capital		(431.57)		943.71
3 Cash generated from operations				
Income Tax Paid (Net)		(256.29)		(250.60)
Net Cash flow from Operating Activities		(687.86)		693.11
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment & Intangible assets		(86.62)		(1.83)
Opening gross block difference of property plant & equipment				0.26
Capital advance against property		(34.21)		(114.82)
Interest on unsecured loan				5.34
Interest received on Fixed Deposits		15.14		36.32
Investing in Mutual fund		-		-
Net Cash flow used in Investing Activities		(105.69)		(74.73)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds of Borrowings		193.63		2.23
Repayment of Borrowings		-		(64.71)
Interest expense		(14.87)		(20.40)
Net Cash flow from Financing Activities		178.76		(82.88)
Net increase /(decrease) in Cash and cash equivalents (A+B+C)		(614.79)		535.50
Cash and cash equivalents at the beginning of the year		723.93		188.43
Cash and cash equivalents as at the end of the year		109.14		723.93
Cash and Cash Equivalents consists of :-				
(i) Cash-in-Hand		0.09		0.05
(ii) Balance with Banks in Current Accounts		34.95		720.03
(iii) Fixed Deposits (having original maturity of less than 3 months)		74.10		3.85
Total		109.14		723.93

Note:
The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.

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

CA Hemant Goyal
(Partner)
(M. No. - 405884)
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Bench Mark Infotech Services Limited

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1. SIGNIFICANT ACCOUNTING POLICIES

1.01 BACKGROUND OF THE COMPANY

Bench mark Infotech Service Limited is a company Incorporated on January 09, 2007 formerly known as "Bench mark Infotech Service 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.

1.02 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL 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.

1.03 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.

1.04 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(i) Property, Plant & Equipment

All Property, Plant & Equipment are recorded at cost including taxes (Excluding recoverable in nature), 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.

1.05 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.

Bench Mark Infotech Services Limited



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1.06 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.

1.07 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.

1.08 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 charged to revenue.

1.09 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.

1.10 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.

1.11 OTHER INCOME

Interest income is accounted on accrual basis. Income other than interest income is accounted for when right to receive such income is established.

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1.12 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.

1.13 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.

1.14 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 balances (with original maturity is more than three months but remaining maturity less than twelve months)

1.15 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.

1.16 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.

1.17 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".

Vincent Kumar



Bench Mark Infotech Services Limited
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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

2 SHARE CAPITAL

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	₹ in Lakhs	Number	₹ in Lakhs
Authorised:				
Equity Shares of ₹ 10/- each	10,00,000	100.00	10,00,000	100.00
	10,00,000	100.00	10,00,000	100.00
Issued, Subscribed and Paid up:				
Equity Shares of ₹ 10/- each fully paid-up	1,07,650	10.77	1,07,650	10.77
Total	1,07,650	10.77	1,07,650	10.77

Notes:

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the year

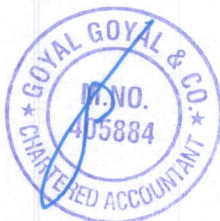
Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	₹ in Lakhs	Number	₹ in Lakhs
Equity Shares of ₹ 10 each				
Shares outstanding at the beginning of the year	1,07,650	10.77	1,07,650	10.77
Add: Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	1,07,650	10.77	1,07,650	10.77

(b) Details of equity shares held by each shareholder holding more than 5% shares:

Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
	No.	% of Holding	No.	% of Holding
(a) Vinit Kumar Gupta	75,150	69.81%	75,150	69.81%
(b) Juli Gupta	32,500	30.19%	32,500	30.19%

(c) Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2026		As at March 31, 2025		% Change during the year
	No.	% of Holding	No.	% of Holding	
(a) Vinit Kumar Gupta	75,150	69.81%	75,150	69.81%	-
(b) Juli Gupta	32,500	30.19%	32,500	30.19%	-



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026**3 RESERVES AND SURPLUS**

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Securities Premium		
Opening Balance	9.77	9.77
Add: Received on Issue of Shares	-	-
Less: Share issue expense	-	-
Closing Balance	9.77	9.77
(b) Surplus in Statement of Profit and Loss		
Opening Balance	1,527.11	996.61
Add: Profit for the year/Period	1,173.19	602.47
Less: Opening balance sheet Adjustment	-	(71.97)
Closing Balance	2,700.30	1,527.11
Total	2,710.07	1,536.88

4 LONG TERM BORROWINGS

(₹ in lakhs)

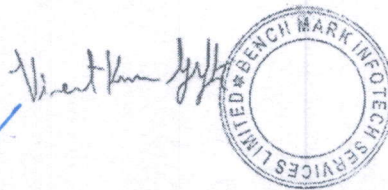
Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
<u>Secured</u>		
(a) Vehicle Loan	80.32	-
Current maturities to long term debt	(7.29)	-
Total	73.03	-

(Refer Note - 32 for terms of security, repayment and other relevant details)

5 LONG TERM PROVISIONS

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Provision for Gratuity	31.07	-
Total	31.07	-



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

6 SHORT-TERM BORROWINGS

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Secured		
(b) <u>Drop line Overdraft Facility</u> -From Banks	50.12	38.82
Current Maturities of Long-term Debt	7.29	-
Unsecured		
(a) <u>Drop line Overdraft Facility</u> -From others	1.00	15.66
(b) <u>Loan from related party</u> - directors	137.70	20.66
(c) Loan from others	1.50	1.50
Total	197.61	76.64

(Refer Note - 32 for terms of security, repayment and other relevant details)

7 TRADE PAYABLES

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises;	183.95	164.66
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	3,264.33	3,356.72
Total	3,448.28	3,521.38

(Refer Note - 31 for ageing)



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

8 OTHER CURRENT LIABILITIES

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Advance from Customers	137.88	104.86
(b) Statutory Liabilities (includes GST, Provident Fund ,Profession Tax, TDS, etc.)	255.61	117.28
(c) Employee benefit payable	13.43	21.84
(d) Tour advance payable	198.45	397.33
(e) Director remuneration payable	105.64	96.94
(f) Audit Fees Payable	1.50	1.00
(g) MSME Interest payable	17.93	-
(h) Reimbursement expense payable	39.60	19.31
(i) Other payable	-	65.56
(j) Refundable Security Deposits	0.20	0.20
(k) Branch Account balances	-	19.78
Total	770.24	844.10

9 SHORT TERM PROVISIONS

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Provision for Tax (Net of Advance Tax, TDS & TCS)	141.64	23.60
(b) Provision for expense	10.15	1.37
(c) Provision for Gratuity	12.63	-
Total	164.42	24.97

*Vincent Kumar*

10 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

Particulars	Gross Block (At Cost)			Accumulated Depreciation / Amortisation			Net Block	
	As at April 1, 2025	Additions during the year	Deductions / Transfer during the year	As at March 31, 2026	As at April 1, 2025*	For the year	As at March 31, 2026	As at March 31, 2025
	₹	₹	₹	₹	₹	₹	₹	₹
(a) Property, Plant & Equipment								
(i) Office Equipments**	11.23	0.31	-	11.54	10.05	0.37	10.42	1.18
(ii) Plant & Machinery	46.40	-	-	46.40	39.14	1.88	41.02	7.26
(iii) Servers & Networks	6.48	-	-	6.48	5.81	0.18	5.99	0.67
(iv) Computer	17.20	-	-	17.20	11.86	0.97	12.83	5.34
(v) Motor Car	-	86.31	-	86.31	-	5.54	5.54	-
(vi) Furnitures	18.01	-	-	18.01	17.15	0.27	17.42	0.86
(vi) Motor vehicle	3.00	-	-	3.00	2.43	0.15	2.58	0.57
Total	102.32	86.62	-	188.94	86.44	9.36	95.80	15.88
Previous Year	-	-	-	-	-	-	-	-
(b) Intangible Assets								
(i) Software	12.06	-	-	12.06	11.46	-	11.46	0.60
Total	12.06	-	-	12.06	11.46	-	11.46	0.60
Previous Year	-	-	-	-	-	-	-	-
Total (a) + (b)	114.38	86.62	-	201.00	97.90	9.36	107.26	16.48
Previous Year Total	112.29	1.83	-	114.12	88.63	2.50	91.13	23.66

Previous year figures are given in italics.

*Opening Accumulated Depreciation and Amortization includes impact of prior period income of ₹ 6.77 Lakhs and hence, there will be difference in closing balance of FY 25 and opening balance of FY 26.

**Opening Gross Block of Office Equipments includes impact of prior period income of ₹ 0.26 Lakhs and hence, there will be difference in closing balance of FY 25 and opening balance of FY 26.



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BENCH MARK INFOTECH SERVICES LIMITED

Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

11 Non- Current Investment

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Unquoted, Non - Trade (Valued at cost)		
(a) Investment in Mutual Fund*	73.50	67.52
Total	73.50	67.52

**Details Of Investment is given below*

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

12 DEFERRED TAX (LIABILITIES)/ASSETS (NET)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Deferred Tax (Liabilities)/Assets (Net) arising on account of		
-Difference between WDV as per Companies Act, 2013 and Income Tax Act, 1961	5.32	-
- Expense disallowable under Income Tax Act, 1961	119.17	-
Total	124.49	-

Vincent Kumar



Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

13 LONG-TERM LOANS AND ADVANCES

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Unsecured, Considered good Capital Advances	149.03	114.82
Total	149.03	114.82

14 OTHER NON-CURRENT ASSETS

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Security Deposit (including rent deposits)	101.08	160.30
(b) Earnest Money Deposit	81.68	96.02
(c) Fixed Deposits (remaining maturity of more than 12 months)	377.78	304.83
Total	560.54	561.15

15 INVENTORIES

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Stock-in-trade	106.94	40.05
Total	106.94	40.05

16 TRADE RECEIVABLES

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Unsecured, Considered Doubtful		
Undisputed Trade receivables – considered good	5,497.96	3,820.85
Undisputed Trade receivables – considered doubtful	-	-
Disputed Trade receivables – considered good	-	-
Disputed Trade receivables – considered doubtful	41.38	-
Total	5,539.34	3,820.85
Less : Provision for doubtful debt	(41.38)	
Total	5,497.96	3,820.85

(Refer Note - 31 for ageing)

Movement for Changes in provision for doubtful debts

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Opening balance	-	-
Add : provision made during the year	(41.38)	34.00
Less: Bad Debts for the year	-	(34.00)
Closing balance at the end of the year	(41.38)	-

Vincent Kumar



Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

17 CASH AND BANK BALANCES

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Cash and Cash Equivalents		
- Cash-in-Hand	0.09	0.05
- Balance with Banks in Current Accounts	34.95	720.03
- Fixed Deposits (having original maturity of less than 3 months)	74.10	3.85
(b) Other Bank Balances		
*Fixed Deposits includes fixed deposits having original maturity of more than 3 months but having remaining maturity of less than 12 months or fixed deposits held as security against the bank guarantees having remaining maturity of less than 12 months)	538.02	490.85
Total	647.16	1,214.78

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

18 SHORT-TERM LOANS AND ADVANCES

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Unsecured, (Considered good, unless stated otherwise)		
(a) Prepaid expense (Including IPO Advance)	6.79	-
(b) Others		
Considered Good unless otherwise specified		
(ii) Vendor Advances to Others	145.31	133.85
(iii) Staff Advances	0.04	38.41
Total	152.14	172.26

19 OTHER CURRENT ASSETS

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) TDS reimbursement receivable	-	0.32
Total	-	0.32



Vincent Kumar Jyoti



Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

20 REVENUE FROM OPERATIONS

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Revenue from IT Infrastructure Solutions Projects	5,045.21	4,246.69
(b) Sale of services	1,007.56	757.16
Total	6,052.77	5,003.85

21 OTHER INCOME

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Interest Income on Fixed Deposits	52.04	36.32
(b) Interest Income on Income Tax Refund	-	-
(c) Interest on unsecured loan	-	5.34
(d) Creditors written back	293.47	-
(e) Miscellaneous Receipts	0.94	0.03
Total	346.45	41.69

22 PURCHASE OF STOCK-IN-TRADE

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Purchase of Goods	2,231.97	2,636.40
Total	2,231.97	2,636.40

23 DIRECT EXPENSES

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Project cost (includes installation and commissioning charges, fiber maintenance expenses, and other directly attributable expenses)	2,060.12	1,064.91
(b) Labour charges	13.34	6.99
(c) Carraige & Freight charges	24.06	31.34
Total	2,097.52	1,103.24

Vincent Kumar Jyoti



Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

24 CHANGES IN INVENTORIES OF STOCK-IN-TRADE

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) <u>Stock in trade</u>		
Opening Stock	40.05	22.43
Less: Closing Stock	(106.94)	(40.05)
Total	(66.89)	(17.62)

25 EMPLOYEE BENEFIT EXPENSES

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Salaries and Allowances	154.15	138.95
(b) Remuneration to Directors	132.00	108.00
(c) Contribution to PF, ESIC etc	13.99	15.05
(d) Gratuity	2.23	-
(e) Staff Welfare Expenses	16.14	3.99
Total	318.51	265.99

26 FINANCE COSTS

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Bank and Processing Charges	12.14	5.51
(b) Interest on Borrowings	6.79	10.31
(c) Interest on Late Payment Charges	18.59	10.09
(d) Interest on MSME Parties	7.42	-
(e) bank guarantee & commission charges	12.93	9.91
Total	57.87	35.82

Vincent Kumar



Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

27 OTHER EXPENSES

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
(a) Auditor's Remuneration	1.50	0.50
(b) Donation	0.95	0.80
(c) Insurance Charges	1.35	1.66
(d) Electricity Expenses	4.04	6.43
(e) Office Expenses	26.35	16.88
(f) Printing & Stationery Expenses	1.70	4.40
(g) Software Expenses	0.29	-
(h) Telephone & Internet Expenses	1.73	1.50
(i) Commission & Brokerage Expenses	-	2.40
(j) Legal & Professional Charges	20.04	13.69
(k) Postage & Courier	0.44	1.16
(l) Travelling & Conveyance Expenses	115.98	88.85
(m) Repairs & Maintenance	8.96	4.67
(n) Rent	14.78	17.43
(o) Business Promotion Expenses	6.45	7.83
(p) Rates And Taxes	7.41	8.65
(q) Miscellaneous Expenses	0.30	0.30
(r) CSR Expenses	8.52	-
(s) Provision for bad & doubtful Debts	41.38	34.00
(t) Sundry Balances Written Off	110.99	-
(u) Tender processing charges	4.29	4.57
(v) Liquidity damage charges	9.75	-
Total	387.20	215.72
Note:		
(i) Remuneration to Auditors:		
As Auditors - Statutory Audit	0.75	0.25
As Auditors - Tax Audit	-	0.25
Certification Work	-	-
Others	0.75	-
Total	1.50	0.50

Vincent Kumar



28 DISCLOSURE UNDER AS-15 AS RESTATED

A) DISCLOSURE OF DEFINED CONTRIBUTION PLAN

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
Employers' Contribution to Provident Fund and ESIC	13.99	15.05

B) DISCLOSURE IN RESPECT OF GRATUITY LIABILITY (unfunded)

I. ASSUMPTIONS:	For the year ended March 31, 2026	For the year ended March 31, 2025
Discount Rate	6.60% p.a.	-
Salary Escalation	15% p.a.	-
Attrition rate	30% p.a.	-
Mortality Rate	Indian Assured Lives Mortality (2012-14) Table	-
Retirement Age	60 Years	-

(₹ in lakhs)

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	As at March 31, 2026	As at March 31, 2025
	₹	₹
Present Value of Benefit Obligation as at the beginning of the year	-	-
Past service cost	41.47	-
Current Service Cost	3.22	-
Interest Cost	2.33	-
(Benefit paid)	-	-
Actuarial (gains)/losses on obligations	(3.32)	-
Present value of benefit obligation as at the end of the year	43.70	-

(₹ in lakhs)

III. ACTUARIAL GAINS/LOSSES:	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	₹
Actuarial (gains)/losses on obligation for the year		
-Due to change in financial assumptions	(0.06)	-
-Due to Experience adjustments on plan liabilities	(3.26)	-
Actuarial (gains)/losses on planned asset for the year	-	-
-Due to Experience adjustments on plan Asset	-	-
Actuarial (gains)/losses recognized in income & expenses Statement	(3.32)	-

Vincent Kumar



Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

(₹ in lakhs)		
IV. AMOUNT RECOGNIZED IN THE BALANCE SHEET:	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	
Defined Benefit Obligation (Present value of benefit obligation as at the end of the year)	- (43.70) (43.70)	- - -
Net (liability)/asset recognized in the balance sheet	(43.70)	-

(₹ in lakhs)		
V. EXPENSES RECOGNIZED IN THE INCOME STATEMENT:	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	
Current service cost	3.22	-
Interest cost	2.33	-
Actuarial (gains)/losses	(3.32)	-
Expected return on plan assets	-	-
Expense recognized in Statement of Profit & Loss	2.23	-

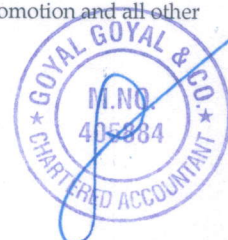
(₹ in lakhs)		
VI. BALANCE SHEET RECONCILIATION:	As at March 31, 2026	As at March 31, 2025
	₹	
Opening net liability		
Expense as above	2.23	-
(Benefit paid)	-	-
Contributions by employer	-	-
Prior period expense	41.47	-
Net liability/(asset) recognized in the balance sheet	43.70	-

(₹ in lakhs)		
VII. EXPERIENCE ADJUSTMENTS	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	
On Plan Liability (Gains)/Losses	(3.26)	-
On Plan Assets Gains/(Losses)	-	-

(₹ in lakhs)		
VIII. PRIOR PERIOD ITEM	For the year ended March 31, 2026	For the year ended March 31, 2025
	₹	
Prior period expense	41.47	-

IX. 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.

V. K. K. Jyoti



Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

29 The calculation of basic & diluted earnings per share is based on the earnings and number of shares as computed below:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs) (Except share data)	(₹ in Lakhs) (Except share data)
(a) Net Profit/(Loss) for the year attributable to equity shareholders (₹)	1,173.19	602.47
(b) Weighted Average number of shares outstanding	1,07,650	1,07,650
(c) Nominal Value of each share (₹)	10	10
(d) Earnings Per Share - Basic & Diluted (₹)	1,089.82	559.66

30 RELATED PARTY TRANSACTIONS

(a) Names of Related Parties where there were transactions during the year:



Bench Mark Infotech Services Limited

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

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
Axon 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 Infotech 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 March 31, 2026	For the year ended March 31, 2025
Remuneration paid to Directors			
Vineet Kumar Gupta	Promotor & Managing Director	102.00	90.00
Juli Gupta	Promotor & Director	30.00	18.00
Total		132.00	108.00
Interest on loan			
Leksa Lighting Technologies Private Limited	Group Company in which director is a shareholder	-	5.34
Total		-	5.34
Reimbursement of expenses			
Vineet Kumar Gupta	Promotor & Managing Director	-	-
Leksa Lighting Technologies Private Limited	Group Company in which director is a shareholder	6.82	-
Bizarre Infotech Private Limited	Group Company in which relative of director is a director	-	0.35
Victrix Tradelink LLP	LLP in which relative of director is a Designated partner	40.81	20.42
Total		47.63	20.77
Purchases			
Victrix Tradelink LLP	LLP in which relative of director is a Designated partner	19.07	-
Total		19.07	-
Sales			
Benchmark ISP Private Limited	Group Company in which director is a director	-	16.31
Bizarre Infotech 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
Victrix Tradelink LLP	LLP in which relative of director is a Designated partner	122.74	100.71
Total		257.25	205.94
Loan taken			
Vineet Kumar Gupta	Promotor & Managing Director	73.15	2.23
Juli Gupta	Promotor & Director	70.07	-
Total		143.22	2.23
Loan repaid			
Vineet Kumar Gupta	Promotor & Managing Director	23.78	17.13
Juli Gupta	Promotor & Director	2.39	-
Total		26.17	17.13
Advance given			
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
Total		7.90	6.46
Advance repaid			
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
Total		46.48	11.53

Vineet Kumar Gupta



GOYAL GOYAL & CO.
M.D.O.
485884
CHARTERED ACCOUNTANT

Bench Mark Infotech Services Limited

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

Statement of Related Parties & Transactions

Balance outstanding : -

(₹ In lakhs)

Particulars	Nature of relationship	As at March 31, 2026	As at March 31, 2025
Remuneration payable			
Vineet Kumar Gupta	Promotor & Managing Director	40.24	31.43
Juli Gupta	Promotor & Director	65.40	65.51
Total		105.64	96.94
Short term borrowings			
Vineet Kumar Gupta	Promotor & Managing Director	65.60	16.23
Juli Gupta	Promotor & Director	72.10	4.43
Total		137.70	20.66
Advance from customers			
Leksa Lighting Technologies Private Limited	Group Company in which director is a shareholder	0.12	-
Total		0.12	-
Short term loans and advances			
Leksa Lighting Technologies Private Limited	Group Company in which director is a shareholder	13.42	13.46
Benchmark Infotech	Proprietorship concern of relative of director	13.58	52.12
Total		27.00	65.58
Reimbursement expenses payable			
Vineet Kumar Gupta	Promotor & Managing Director	12.26	12.26
Bizarre Infotech Private Limited	Group Company in which relative of director is a director	-	7.06
Total		12.26	19.32
Trade payable			
Leksa Lighting Technologies Private Limited	Group Company in which director is a shareholder	10.23	10.23
Bizarre Infotech Private Limited	Group Company in which relative of director is a director	1.23	2.73
Titas Tradelink Private Limited	Group Company in which director is a director	6.66	6.80
Total		18.12	19.76
Trade receivable			
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
Total		273.42	173.39

Vineet Kumar Gupta



AGEING OF TRADE PAYABLES

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	-	-	-	-	-
Total	2,760.72	407.13	149.32	131.11	3,448.28

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	2,579.06	330.19	42.79	404.68	3,356.72
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	2,579.06	330.19	42.79	404.68	3,356.72

AGEING OF TRADE RECEIVABLES

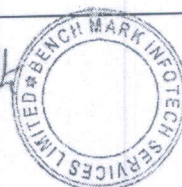
I. Ageing of Debtors as at March 31, 2026

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
Total	3,752.52	769.61	638.76	232.48	145.97	5,539.34
Add: Unbilled Revenue	-	-	-	-	-	-
Total	3,752.52	769.61	638.76	232.48	145.97	5,539.34
Less : Provision for bad & doubtful debt	-	-	-	-	(41.38)	(41.38)
Total	3,752.52	769.61	638.76	232.48	104.59	5,497.96

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	141.05	585.41	85.08	184.41	3,820.85
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	2,824.90	141.05	585.41	85.08	184.41	3,820.85
Unbilled Revenue (shown under other current assets)						
Total						3,820.85

Vincent Kumar Jyoti



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

S.No	Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest (p.a)	Tenure (Months)	No of O/S Installments	Instalment (₹)	Outstanding as on March 31, 2026 (₹ In Lakhs)	Outstanding as on March 31, 2025 (₹ In Lakhs)
1	Bajaj Finance Limited	Unsecured	Dropline Overdraft payable with in 60 months	36.01	17.50%	60	-	N.A.	-	13.32
2	L&T Finance Limited	Unsecured	Dropline Overdraft payable with in 48 months	35.00	17.50%	48	-	N.A.	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
3	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
4	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.	-	-
5	Mercedes benz financial services Private Limited	Motor vehicle - E220d LWB	Repayable in 60 equitable monthly installments of Rs 1,20,129.	81.47	9.25%	60	58	1.20	80.32	-
6	Hiradevi Singh	Unsecured	Lumpsum	1.50	N.A.	12 Months (Auto-Renewal)	N.A.	N.A.	1.50	1.50
7	Vineet Kumar Gupta	Unsecured	Lumpsum	65.60	N.A.	12 Months (Auto-Renewal)	N.A.	N.A.	65.60	16.23
8	Juli Gupta	Unsecured	Lumpsum	72.10	N.A.	12 Months (Auto-Renewal)	N.A.	N.A.	72.10	4.43

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

Aggregate amount of loan guaranteed by Directors and others

50.12

38.82



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

33 Value of imports calculated on C.I.F basis by the company during the financial year in respect of:

(₹ In Lak)

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

34 Expenditure in foreign currency during the financial year

(₹ In Lak)

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

35 Earnings in foreign exchange

(₹ In Lak)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(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	-	-

Vincent Kumar



Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026**36 Dues of small enterprises and micro enterprises**

(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
(a) Dues remaining unpaid to any supplier at the end of each accounting year		
-Principal	183.95	164.66
-Interest on the above	17.93	-
(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	-
(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.	-	-

Note : 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

*Vincent Kumar*

Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

37 Contingent Liabilities & Commitments

(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	₹	₹
I. Contingent Liabilities		
(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.	-	-
II. Commitments-		
(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.

38 Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013:

- 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.
- The Company has not revalued its Property, Plant and Equipment.
- 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:
 - repayable on demand or
 - without specifying any terms or period of repayment.
- The Company has no capital work-in-progress during the year.
- There are no intangible assets under development.
- 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.



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

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 where some are not in agreements with the books of accounts except as tabulated below :

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	197.11	167.03	30.08	The discrepancy is account of the deta being submitted o the basis of provisional books Financial statemen Adjustment relatir to the provisions a done only on finalisation of boo of accounts/ Financial statemen
		Book Debts	5,172.76	3,591.89	1,580.87	
Q2	Punjab National Bank	Stock	231.71	Bank not requested for the stock statement		
		Book Debts	4,516.79			
Q3	Punjab National Bank	Stock	242.62	369.12	(126.50)	
		Book Debts	5,203.13	3,533.01	1,670.12	
Q4	Punjab National Bank	Stock	106.94	341.10	(234.16)	
		Book Debts	5,497.96	5,467.91	30.05	

viii. The company is not declared as wilful defaulter by any bank or financial institution or other lender.

ix. The company does not have any 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 as follows :

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

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



Bench Mark Infotech Services Limited

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

xii. Significant Accounting Ratios:

Ratios	For the year ended March 31, 2026	For the year ended March 31, 2025	Variation (%)
(a) Current Ratio	1.40	1.17	19.66%
(b) Debt-Equity Ratio	0.10	0.05	100.00%
(c) Debt Service Coverage Ratio	4.63	8.52	(45.66%)
(d) Return on Equity Ratio	54.97%	46.98%	17.01%
(e) Inventory turnover ratio	32.37	86.39	(62.53%)
(f) Trade Receivables turnover ratio	1.30	1.57	(17.20%)
(g) Trade payables turnover ratio	1.31	1.43	(8.39%)
(h) Net capital turnover ratio	4.65	6.68	(30.39%)
(i) Net profit ratio	19.38%	12.04%	60.96%
(j) Return on Capital employed	48.67%	50.72%	(4.04%)
(k) Return on investment	0.00%	N.A	N.A

Reasons for Variation more than 25%:

- (a) Debt-Equity Ratio : Increased due to additional net borrowings to support increased working capital requirements.
- (b) Debt Service Coverage Ratio : Decreased as additional net borrowings increased.
- (c) Inventory turnover ratio : Decreased due to increase in average inventory .
- (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.
- 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, 2013.
- xiv. 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.
- xv. 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).
- xvi. The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year.



Vincent Kumar Jyoti



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

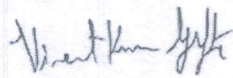
39 Corporate Social Responsibility (CSR):

The CSR provision the financial year 2025-2026 onwards.

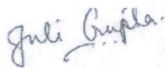
Particulars	For the year ended March 31, 2026 (₹ in Lakhs)
(a) Amount required to be spent by the company during the year	8.52
(b) amount of expenditure incurred	8.52
(c) (excess) / shortfall at the end of the year	0.00
(d) total of previous years shortfall	-
(e) reason for shortfall	N.A
(f) Nature of CSR activities	Note
(g) details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	NIL
(h) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	No
(i) Excess amount spent as per the sec 135 (5) of the act	-
(j) Payment during the year	8.52
(k) 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.	

40 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

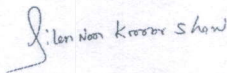
Signatures to Notes forming part of Financial Statements
For and on behalf of the Board of Directors



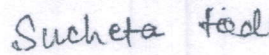
Vineet Gupta
Director
DIN: 00967830
Place : kolkata
Date : 27-07-2026



Juli Gupta
Director
DIN: 07496324



Jitendra Kumar Shaw
(CFO)



Sucheta Todi
(Company Secretary)

