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ERP SOFT SYSTEMS LIMITED

32ND

ANNUAL REPORT

2025-26

CORPORATE INFORMATION

BOARD OF DIRECTORS:

1. Mrs. Kallurupalli Parvathi Reddy	-	Managing Director (DIN: 00827258)
2. Mr. Kameswara Rao Anapu#	-	Independent Director (Additional) (DIN:11924015)
3. Ms. Savitha Pottekula	-	Independent Director (DIN: 07952700)
4. Mr. Duvvuru Venkata Sivakumar Reddy	-	Non-Executive Director (Additional) (DIN: 02596830)
5. Mr. Rathnakara Reddy Avileli##	-	Independent Director (DIN: 03210443)

Appointed w.e.f. 05.09.2026
Resigned w.e.f. 05.09.2026

CHIEF FINANCIAL OFFICER:

Mr. Ila Raveendra Babu

COMPANY SECRETARY & COMPLIANCE OFFICER:

Ms. Pooja Asopa

REGISTERED OFFICE:

10A, Tranquill Nest, Kamakoti Nagar,
3rd Main Road Pallikaranai, Kancheepuram,
Chennai – 600100, Tamil Nadu

STATUTORY AUDITORS:

M/s. Sudhakar & Kumar Associates
Chartered Accountants,
Flat No: 504, Kanchanjunga,
Aditya Enclave, Ameerpet,
Hyderabad, 500038 – Telangana

INTERNAL AUDITORS:

M/s. M G S Reddy & Co.,
Chartered Accountants,
Flat No 507, 5th Floor, Everest Block C,
Aditya Enclave, Ameerpet, Hyderabad- 500038

SECRETARIAL AUDITORS:

M/s. S. S. Reddy & Associates
Practicing Company Secretaries,
201, 2nd Floor, HSR Summit, Banjara Hills,
Road No. 10, Above SBI Bank, Hyderabad - 500034

BANKERS:

ICICI Bank Limited
A-78, Plot No 3211
Rd 3 Avenue, Anna Nagar Branch
Chennai – 600102

AUDIT COMMITTEE:

1. Mr. Rathnakara Reddy Avileli##	-	Chairman
2. Ms. Savitha Pottekula $	-	Chairperson
3. Mr. Duvvuru Venkata Sivakumar Reddy	-	Member
4. Mr. Kameswara Rao Anapu#	-	Member

#Appointed w.e.f. 05.09.2026
Resigned w.e.f. 05.09.2026
$ Designated as Chairperson w.e.f. 05.09.2026

NOMINATION & REMUNERATION COMMITTEE:

1. Mr. Rathnakara Reddy Avileli##	-	Chairman
2. Ms. Savitha Pottekula$	-	Chairperson
3. Mr. Duvvuru Venkata Sivakumar Reddy	-	Member
4. Mr. Kameswara Rao Anapu#	-	Member

#Appointed w.e.f. 05.09.2026
Resigned w.e.f. 05.09.2026
$ Designated as Chairperson w.e.f. 05.09.2026

STAKEHOLDER RELATIONSHIP COMMITTEE:

1. Mr. Rathnakara Reddy Avileli##	-	Chairman
2. Ms. Savitha Pottekula$	-	Chairperson
3. Mr. Duvvuru Venkata Sivakumar Reddy	-	Member
4. Mr. Kameswara Rao Anapu#	-	Member

#Appointed w.e.f. 05.09.2026
Resigned w.e.f. 05.09.2026
$ Designated as Chairperson w.e.f. 05.09.2026

INDEPENDENT DIRECTORS COMMITTEE:

1. Ms. Savitha Pottekula
2. Mr. Rathnakara Reddy Avileli##
3. Mr. Kameswara Rao Anapu*

Resigned w.e.f. 05.09.2026
*Appointed w.e.f. 05.09.2026

REGISTRAR & SHARE TRANSFER AGENTS:

Aarthi Consultants Private Limited
1-2-285, Domalguda
Hyderabad – 500029

Tel No.: 04027638111/27634445
Fax: 040-27632184
E-mail: aarthiconsultants@gmail.com

LISTED AT	:	BSE Limited
CIN	:	L67120TN1994PLC029563
DEMAT ISIN NUMBER IN NSDL & CDSL	:	INE308B01017
SCRIP CODE ON BSE	:	530909
INVESTOR E-MAIL ID	:	info@erpsoft.com
WEBSITE	:	www.erpsoft.com

NOTICE

Notice is hereby given that the 32nd Annual General Meeting of the members of the ERP Soft Systems Limited will be held on Tuesday, 29th September, 2026 at 10:00 a.m. through Video Conferencing/ Other Audio Visual Means (OAVM), to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at March 31, 2026 and the Statement of Profit & Loss and cash flow statement (including the consolidated financial statements) for the year ended on that date together with the Notes attached thereto, along with the Reports of Auditors and Directors thereon.

2. To appoint a director in place of Mrs. Kallurupalli Parvathi Reddy (DIN: 00827258) who retires by rotation and being eligible offers herself for re-appointment.

SPECIAL BUSINESS:

3. Appointment of Mr. Kameswara Rao Anapu (DIN: 11924015) as an Independent Director of the Company:

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

   "RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') read with rules made thereunder, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other applicable laws and the provisions of the Articles of Association of the Company and pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, of Mr. Kameswara Rao Anapu (DIN: 11924015), who has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and the rules made thereunder and who was appointed as an Additional Director (Non-Executive Independent category) of the Company pursuant to Section 161 of the Act to hold office up to the date of ensuing General Meeting or three months from the date of his appointment, whichever is earlier, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, for a term of 5 years effective from 05.09.2026 to 04.09.2031."

"RESOLVED FURTHER THAT the Board be and is hereby authorized to sign and execute all such documents and papers as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may be considered expedient and necessary in this regard."

4. Appointment of Mr. Duvvuru Venkata Sivakumar Reddy (DIN: 02596830) as a Non-Executive Director of the Company:

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

"RESOLVED THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') read with rules made there under, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other applicable laws and the provisions of the Articles of Association of the Company and pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, Mr. Duvvuru Venkata Sivakumar Reddy (DIN: 02596830), who was appointed as an Additional Director (Non-Executive category) of the Company w.e.f., 14.08.2026 pursuant to Section 161 of the Act read with SEBI (LODR) Regulations to hold office up to the date of Annual General Meeting or the last date on which the annual general meeting should have been held, whichever is earlier, be and is hereby appointed as Non-Executive Director of the Company and shall be liable to retire by rotation."

"RESOLVED FURTHER THAT the Board be and is hereby authorized to sign and execute all such documents and papers as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may be considered expedient and necessary in this regard."

For and on behalf of the Board
ERP Soft Systems Limited

Kallurupalli Parvathi Reddy
Managing Director
(DIN: 00827258)

Place: Chennai
Date: 05.09.2026

Annexure A

Information as required under regulation 36 (3) of the SEBI (LODR), Regulations, 2015 and Clause 1.2.5 of Secretarial Standard – 2 on General Meetings.

Brief particulars of the Directors seeking appointment/re-appointment are given as under:

Name of the Director	Mrs. Kallurupalli Parvathi Reddy
Designation	Managing Director
DIN	00827258
Date of Birth	26.05.1955
Age	71 years
Date of First Appointment on the Board	16.12.1994
Brief Resume, Qualifications and experience	Mrs. Kallurupalli Parvathi Reddy is a B.SC. graduate. She has 32 Years of Experience in the industry, policy making and Overall Management of the company.
Expertise in Specific functional area	Industry, policy making and Overall Management of the Company.
Inter se relationship among Directors / Relationship with other Directors, Manager and other Key Managerial Personnel of the company	Daughter of Ms. Duvvuru Sarojanamma.

Directorships and memberships of Board Committees, including the names of listed entities in which the Director holds such positions, along with the names of listed entities from which the Director has resigned during the past three years	NIL
Number of shares held	2,00,000 equity shares
Terms and conditions of appointment or re-appointment	Proposed to be re-appointed as Managing Director, liable to retire by rotation.
Details of remuneration sought to be paid and the remuneration last drawn by such person	Nil
The number of Meetings of the Board attended during the year	7(Seven)

NOTES:

1. In pursuance of Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings, details in respect of the Directors seeking appointment/ re-appointment at the AGM, form part of this Notice.

2. Ministry of Corporate Affairs vide General Circular No.03/2025 dated September 22, 2025, has permitted the holding of the Annual General Meeting ("AGM") through Video Conference/Other Audio Visual Means, without the physical presence of the Members at a common venue. Pursuant to the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circulars issued by MCA and SEBI, the AGM of the Company is being conducted through Video Conferencing (VC)/ Other Audio-Visual Means (OAVM).

3. The Deemed Venue of the 32nd AGM of the Company shall be its Registered Office.

4. Since the AGM will be held through VC/OAVM (e-AGM), the Route Map for venue of AGM is not annexed to the Notice.

5. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum of the AGM under Section 103 of the Act.

6. In compliance with the MCA Circulars and SEBI Circular, Notice of the AGM along with Annual Report for the financial year 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories/ R&T Agent. Members may note that the Notice will also be available on the Company's website www.erpsoft.com , website of the Stock Exchange i.e., BSE Limited at www.bseindia.com The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM i.e.www.evotingindia.com.

7. A letter providing the web-link of the Annual Report, being sent to those members who have not registered their e-mail address, is available on the Company's website www.erpsoft.com and on the website of the Stock Exchange i.e. at www.bseindia.com.

8. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

9. To avoid fraudulent transaction(s), the identity/ signature of the Members holding shares in electronic/ demat form is verified with the specimen signatures furnished by NSDL/ CDSL and members holding shares in physical form is verified as per the records of the R&T Agent of the Company. Members are requested to keep the same updated.

10. Pursuant to the provisions of the Act and other applicable Regulations, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on their behalf and the proxy need not be a Member of the Company. However since this AGM is being held pursuant to the MCA/SEBI Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will also not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to the Notice.

11. Corporate/institutional Members (i.e. other than individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF/ JPG format) of the relevant Board Resolution/Authority Letter / Power of Attorney etc. together with attested specimen signature of the duly authorised signatory(ies) who is /are authorised to vote, to the Scrutinizer through e-mail at info@erpsoft.com .

12. Recent circular requires submission of Aadhaar/PAN number by every participant in securities market. Members holding shares in demat form are, therefore, requested to submit Aadhaar card/PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their Aadhaar card/PAN details to the Company/ Registrar and Share Transfer Agents (Aarthi Consultants Private Limited)

13. Members holding shares in the same name under different ledger folios are requested to apply for Consolidation of such folios and send the relevant share certificates to Aarthi Consultants Private Limited, Share Transfer Agents of the Company for their doing the needful.

14. Members are requested to send their queries at least 5 days before the date of meeting so that information can be made available at the meeting.

15. In respect of shares held in physical mode, all shareholders are requested to intimate changes, if any, in their registered address immediately to the registrar and share transfer agent of the Company and correspond with them directly regarding share transfer/transmission /transposition, Demat/Remat, change of address, issue of duplicate shares certificates, ECS and nomination facility.

16. In terms of Section 72 of the Companies Act, 2013, a member of the Company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Members desirous of availing this facility may submit nomination in prescribed Form-SH-13 to the Company/RTA in case shares are held in physical form, and to their respective depository participant, if held in electronic form.

17. Members holding shares in the electronic form are requested to inform any changes in address/bank mandate directly to their respective Depository Participants.

18. The company has appointed M/s. S.S. Reddy & Associates, Practicing Company Secretaries, as scrutinizer of the Company to scrutinize the voting process.

19. Since securities of the Company are traded compulsorily in dematerialized form as per SEBI mandate, members holding shares in physical form are requested to get their shares dematerialized at the earliest.

20. The Members can join the e-AGM 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice.

21. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013, will be available for inspection at the AGM.

22. THE INSTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

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

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

(i) The voting period begins on Saturday, 26.09.2026 at 09:00 a.m. and ends on Monday, 28.09.2026 at 05:00 p.m. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Tuesday, 22.09.2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

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

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

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

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

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login orvisit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e- Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e., CDSL/NSDL/ KARVY/ LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e- Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e- Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e- Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https:// eservices.nsdl.com/ Secure Web/ Ideas DirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e- Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Individual Shareholders (holding securities in Demat mode) log in through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

(v) Login method for e-Voting and joining virtual meeting for shareholders other than individual shareholders holding in Demat form & physical shareholders.

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

2) Click on “Shareholders” module.

3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,

b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

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

(ii) After entering these details appropriately, click on “SUBMIT” tab.

(iii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(iv) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(v) Click on the EVSN for the relevant ERP Soft Systems Limited on which you choose to vote.

(vi) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(vii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

(viii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

(ix) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

(x) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

(xi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xiii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; info@erpsoft.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

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

   If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

   All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 18002109911

23. OTHER INSTRUCTIONS:

(i) The voting rights of shareholders shall be in proportions to the shares held by them in the paid equity share capital of the Company as on the cut-off date i.e. 22.09.2026

(ii) The Scrutinizer shall after the conclusion of the Voting at the Annual General Meeting first count the votes cast at the meeting and thereafter unblock the votes cast though remote e-voting in the presence of at least two (2) witnesses not in the employment of the Company and make not later than three days of conclusion of the meeting a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or person authorized by him.

(iii) Voting is provided to the members through e-voting and at the Annual General Meeting of the Company. A Member can opt for only one mode of voting i.e. either through e-voting or at the Annual General Meeting of the Company.

(iv) If a Member cast votes by both modes, then voting done through e-voting shall prevail.

(v) The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.erpsoft.com and on the website of CDSL and will be communicated to the BSE Limited.

24. Relevant documents referred to in this Notice and Annual Report is open for inspection at the Registered Office of the Company, during the office hours, on all working days up to the date of Annual General Meeting.

SEBI has notified vide Notification No. SEBI/LAD-NRO/GN/2018/24 that securities of the listed companies can be transferred only in dematerialized form. In view of the above and to avail various benefits of dematerialization, members are advised to dematerialize shares held by them in physical form.

For and on behalf of the Board
ERP Soft Systems Limited

Kallurupalli Parvathi Reddy
Managing Director
(DIN: 00827258)

Place: Chennai
Date: 05.09.2026

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND REGULATIONS OF SEBI (LODR), REGULATIONS, 2015

Item No. 3: Appointment of Mr. Kameswara Rao Anapu (DIN: 11924015) as an Independent Director of the Company:

Pursuant to Section 161 of Companies Act, 2013, the appointment of Additional director (Independent category) shall be regularized at the next Annual General Meeting or the last date on which the annual general meeting should have been held, whichever is earlier.

Accordingly, Mr. Kameswara Rao Anapu (DIN: 11924015) who was appointed as an Additional Director of the Company on 05.09.2026 in terms of Section 161 (1) of the Companies Act, 2013 and provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 in the category of 'Non- Executive Independent Director' is required to be regularized at the earliest but not later than three months from 05.09.2026 as an Independent Director of the company by way of a Special Resolution.

The Company has received a notice in writing from a member under Section 160 of the Act proposing the candidature of Mr. Kameswara Rao Anapu for the office of Director of the Company. He has given his consent to act as a Director and is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

Accordingly, in order to ensure compliance with the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 and Sections 149, 150, 152 of the Companies Act, 2013 read with Rules made thereunder and Schedule IV of the Act, it is proposed that approval of the shareholders by way of a Special Resolution be accorded for the appointment of Mr. Kameswara Rao Anapu as 'Non-executive Independent Director' for a term of 5 consecutive years commencing from the date of his appointment as an Additional Director i.e. w.e.f. 05.09.2026 to 04.09.2031.

He holds a Master's degree in Information Technology (M.Sc. – IT) and has over 20 years of professional experience in the Information Technology industry. He has extensive exposure to IT operations, technology management, software systems, project execution, and business process support. His long-standing industry experience and technical background enable him to contribute effectively to the Company's strategic planning, technology initiatives, operational improvement, and overall business growth

The NRC taking into consideration the skills, expertise and competencies required for the Board in the context of the business and sectors of the Company recommended his appointment to the Board in view of his rich experience in the above-mentioned areas and special skill set and capabilities.

The Board is of the opinion that Mr. Kameswara Rao Anapu continues to possess the identified core skills, expertise and competencies fundamental for effective functioning in his role as an Independent Director of the Company and his association would be of immense benefit to the Company.

Mr. Kameswara Rao Anapu has also confirmed that he is not debarred from holding the office of Director by virtue of any SEBI Order or any such authority pursuant to circulars dated June 20, 2018 issued by BSE Limited pertaining to enforcement of SEBI Orders regarding appointment of Directors by the listed companies.

Mr. Kameswara Rao Anapu has also confirmed that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualifications of Directors) Rules, 2014, with respect to his registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs (‘IICA’).

In the opinion of the Board, Mr. Kameswara Rao Anapu fulfils the conditions specified in the Act, rules thereunder and the SEBI Listing Regulations for appointment as an Independent Director and that he is independent of the Management.

The Board of Directors recommends the passing of the above resolution as a Special Resolution as set out in the item no. 3 of the notice for appointment of Mr. Kameswara Rao Anapu as an independent director.

Save and except Mr. Kameswara Rao Anapu, Independent Director, being the appointee, none of the other Directors/Key Managerial Personnel and their relatives is in any way interested or concerned directly or indirectly, financially or otherwise, in the resolution.

As required under regulation 36 (3) of the SEBI (LODR), Regulations, 2015, brief particulars of the Director seeking appointment/re-appointment are given as under:

Name of the Director	Mr. Kameswara Rao Anapu
Designation	Non-executive Independent Director
DIN	11924015
Date of Birth	28.06.1980
Age	46 years
Date of First Appointment on the Board	05.09.2026
Brief Resume, Qualifications and experience	He holds a Master's degree in Information Technology (M.Sc. – IT) and has over 20 years of professional experience in the Information Technology industry. He has extensive exposure to IT operations, technology management, software systems, project execution, and business process support. His long-standing industry experience and technical background enable him to contribute effectively to the Company's strategic planning, technology initiatives, operational improvement, and overall business growth
Expertise in Specific functional area	He excels in IT operations, technology management, software systems, project execution, and business process support that aligns business growth with customer needs.

Inter se relationship among Directors / Relationship with other Directors, Manager and other Key Managerial Personnel of the company	Nil
Directorships and memberships of Board Committees, including the names of listed entities in which the Director holds such positions, along with the names of listed entities from which the Director has resigned during the past three years	Nil
Number of shares held	Nil
Terms and conditions of appointment or re- appointment	Appointment for 1st term of 5 years w.e.f. 05.09.2026.
Details of remuneration sought to be paid	Remuneration proposed: Sitting fees as may be approved by the Board of Directors in accordance with the applicable provisions of law and Nomination and Remuneration Policy of the Company.
The number of Meetings of the Board attended during the year	Nil
Skills and capabilities required for the role and the manner in which the proposed person meets such requirements	The Director is having required Skills and capable of handling the role as Independent Director in the Company in view of his rich experience in Business

Item No. 4: Appointment of Mr. Duvvuru Venkata Sivakumar Reddy (DIN: 02596830) as a Non-Executive Director of the Company

Pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, the appointment of Additional director (Non- exceutive Non independent category) shall be regularized up to the date of Annual General Meeting or the last date on which the annual general meeting should have been held, whichever is earlier.

Accordingly, Mr. Duvvuru Venkata Sivakumar Reddy (DIN: 02596830) who was appointed as an Additional Director of the Company on 14.08.2026 in terms of Section 161(1) of the Companies Act, 2013 and provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 in the category of 'Non-Executive Non- Independent Director" is required to be regularized as an Non-Executive Director of the company in the Annual general meeting by way of a Special Resolution at the earliest.

Accordingly, in order to ensure compliance with the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 and Sections 149, 152 of the Companies Act, 2013 read with Rules made thereunder, it is proposed that approval of the shareholders by way of a Special Resolution be accorded for the appointment of Mr. Duvvuru Venkata Sivakumar Reddy (DIN: 02596830) as a 'Non-executive Non-Independent Director' who shall be liable to retire by rotation.

Accordingly, the Board of Directors has recommended passing of the above resolution as a Special Resolution set out in the Item No. 4 of the notice for the appointment of Mr. Duvvuru Venkata Sivakumar Reddy (DIN: 02596830) as a Non-executive Non-Independent Director' of the Company.

Save and except Mr. Duvvuru Venkata Sivakumar Reddy, Non-executive Non-Independent Director', being the appointee and Mrs Kallurupalli Parvathi Reddy, Managing Director, none of the other Directors/ Key Managerial Personnel and their relatives are in any way interested or concerned directly or indirectly financially or otherwise, in the resolution.

As required under regulation 36 (3) of the SEBI (LODR), Regulations, 2015, brief particulars of the Director seeking appointment/re-appointment are given as under:

Name of the Director	Mr. Duvvuru Venkata Sivakumar Reddy
Designation	Non-executive Non-Independent Director
DIN	02596830
Date of Birth	05/07/1958

Age	68 years
Date of First Appointment on the Board	14/08/2026
Brief Resume, Qualifications and experience	He is a Chartered Accountant in India since 1989, with extensive expertise in finance, corporate management, business operations, strategic planning, financial analysis, taxation, budgeting, risk management, corporate governance, regulatory compliance, and business decision-making.
Expertise in Specific functional area	Finance, Taxation and Corporate Management
Inter se relationship among Directors / Relationship with other Directors, Manager and other Key Managerial Personnel of the company	He is son of resigning director, Ms. Duvvuru Sarojanamma and brother of Mrs. Kallurupalli Parvathi Reddy, Managing Director.
Directorships and memberships of Board Committees, including the names of listed entities in which the Director holds such positions, along with the names of listed entities from which the Director has resigned during the past three years	Nil
Number of shares held by them	3,20,000 equity shares
Terms and conditions of appointment or re-appointment	Appointed as Non-Executive Non-Independent Director of the company w.e.f. 14.08.2026.

Details of remuneration sought to be paid	Remuneration proposed: Sitting fees as may be approved by the Board of Directors in accordance with the applicable provisions of law and Nomination and Remuneration Policy of the Company.
The number of Meetings of the Board attended during the year	Nil

For and on behalf of the Board
ERP Soft Systems Limited

Kallurupalli Parvathi Reddy
Managing Director
(DIN: 00827258)

Place: Chennai
Date: 05.09.2026

DIRECTORS' REPORT

To

The Members of ERP Soft Systems Limited

We have pleasure in presenting the 32nd Directors' Report of the Company together with the Audited Financial Statements (both standalone and consolidated) for the year ended 31st March, 2026.

1. FINANCIAL SUMMARY/HIGHLIGHTS:

The performance of the Company during the year has been as under:

(Rs.in lakhs)

Particulars	**Standalone**		**Consolidated**	
	2025-26	**2024-25**	**2025-26**	**2024-25**
Revenue from Operations	71.61	155.12	953.47	964.55
Other Income (Including Exceptional Items)	13.71	9.03	13.71	9.03
Total Expenses before Depreciation and Finance Costs	73.14	143.57	940.59	940.74
Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense	12.19	21.13	26.59	32.83
Less: Depreciation/ Amortisation/ Impairment	2.04	2.62	2.04	2.62
Profit /loss before Finance Costs, Exceptional items and Tax Expense	10.14	18.51	24.55	30.21
Less: Finance Costs	0.27	0.55	0.70	0.55
Profit /loss before Exceptional items and Tax Expense	9.87	17.96	23.85	30.21
Add/(less): Exceptional items	0	0	0	0
Profit /loss before Tax Expense	9.87	17.96	23.85	30.21
Less: Tax Expense (Current & Deferred)	2.82	8.21	5.74	11.27
Profit / (Loss) for the year (1)	7.05	9.75	18.11	18.95
Other Comprehensive Income	0	0	0	0
Total Other Comprehensive Income	0	0	0	0
Balance of profit /loss for earlier years	0	0	0	0
Less: Transfer to Reserves	0	0	0	0
Less: Dividend paid on Equity Shares	0	0	0	0
Less: Dividend Distribution Tax	0	0	0	0
Balance carried forward	7.05	9.75	18.11	18.93
Earning per Equity Share Basic (in Rs.) Diluted (in Rs.)	0.18	0.25	0.46	0.48

2. REVIEW OF OPERATIONS:

Standalone:

During the Year under the review, the Company has recorded an Income of Rs. 85.32 Lakhs and a profit of Rs.7.05 Lakhs as against the Income of Rs.164.15 Lakhs and profit of Rs.9.75 Lakhs in the previous financial year ending 31.03.2025.

Consolidated:

During the Year under the review, the Company has recorded an Income of Rs. 967.18 Lakhs and profit of Rs. 18.11 Lakhs as against the Income of Rs. 973.58 Lakhs and profit of Rs. 18.95 Lakhs in the previous financial year ending 31.03.2025.

3. BUSINESS UPDATE AND STATE OF COMPANY'S AFFAIRS:

The information on Company's affairs and related aspects is provided under Management Discussion and Analysis report, which has been prepared, inter-alia, in compliance with Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 and forms part of this Report.

4. RESERVES:

Pursuant to provisions of Section 134 (3) (j) of the Companies Act, 2013, the company has not proposed to transfer any amount to general reserves account of the company during the year under review.

5. DIVIDEND:

Directors have not recommended any dividend for the financial year 2025-2026.

6. CHANGE IN THE NATURE OF THE BUSINESS, IF ANY:

During the period under review and the date of Board's Report there was no change in the nature of Business.

7. MATERIAL CHANGES AND COMMITMENTS:

There are no major material changes and commitments affecting the financial position of the Company after the end of the financial year and up to date of this report (05.09.2026).

8. REVISION OF FINANCIAL STATEMENTS:

There was no revision of the financial statements for the year under review.

9. AUTHORISED AND PAID-UP CAPITAL OF THE COMPANY:

During the year under review, the Authorised share capital of the Company as on 31.03.2026 is Rs. 4,50,00,000/- divided into 45,00,000 equity shares of Rs.10/- each.

During the year under review, the Paid-up share capital of the Company as on 31.03.2026 is Rs. 3,96,00,000/- divided into 39,60,000 equity shares of Rs.10/- each.

10. APPOINTMENT / RE-APPOINTMENT / RESIGNATION / RETIREMENT OF DIRECTORS /CEO/ CFO AND KEY MANAGERIAL PERSONNEL:

During the year under review and subsequent to the financial year 31.03.2026, following are the changes in Directors and KMP:

a) Appointment/Re-appointment of Directors/ KMP of the Company

- Re-appointment of Mrs. Kallurupalli Parvathi Reddy as the Managing Director of the Company w.e.f. 12.08.2025 for a period of three (3) years, commencing from 12.08.2025 and ending on 11.08.2028.
- Appointment of Mr. Duvvuru Venkata Sivakumar Reddy (DIN: 02596830) as Non - executive Additional Director w.e.f. 14.08.2026
- Appointment of Ms. Pooja Asopa as Company Secretary and Compliance Officer of the Company w.e.f. 10.02.2026.
- Appointment of Mr. Kameswara Rao Anapu as Additional Director (Non-executive independent director category) of the Company w.e.f. 05.09.2026.

b) Resignation/Retirement of Directors/ KMP of the Company

- Resignation of Ms. Duvvuru Sarojanamma as a Non – executive Director of the Company w.e.f. 14.08.2026.
- Resignation of Ms. Shivangi Choudhry as Company Secretary & Compliance Officer of the Company with effect from the closure of business hours on 29.12.2025.

- Resignation of Mr. Rathnakara Reddy Avileli as an Independent Director of the Company w.e.f. 05.09.2026.

  The Board places on record sincere appreciation for the services rendered by the above said Director/KMP during their tenure.

11. DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS:

The Company has received declarations from all Independent Directors of the Company to the effect that they are meeting the criteria of independence as provided in Sub-Section (6) of Section 149 of the Companies Act, 2013 The Independent Directors have also confirmed that they have complied with the Company's Code of Conduct.

During the year, Independent Directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission and reimbursement of expenses incurred by them for the purpose of attending meetings of the Board of Directors and Committee(s).

All the Independent Directors of your Company have been registered and are members of Independent Directors Databank maintained by the Indian Institute of Corporate Affairs (IICA).

All the Independent Directors of the Company have either successfully passed or are exempt from the requirement of passing the Online Proficiency Self-Assessment Test conducted by the Indian Institute of Corporate Affairs in terms of the applicable provisions of the Companies Act 2013 and the relevant rules made thereunder, considering their extensive experience and expertise.

12. CONFIRMATION AND OPINION OF THE BOARD ON INDEPENDENT DIRECTORS:

All the Independent Directors of the Company have given their respective declaration/ disclosures under Section 149(7) of the Act and have confirmed that they fulfil the independence criteria as specified under section 149(6) of the Act and Regulation 16 of the Listing Regulations and have also confirmed that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. Further, the Board, after taking these declarations/ disclosures on record and acknowledging the veracity of the same, concluded that the Independent Directors are persons of integrity and possess the relevant expertise and experience to qualify as Independent Directors of the Company and are Independent of the Management.

The Board opines that all the Independent Directors of the Company strictly adhere to corporate integrity, possesses requisite expertise, experience and qualifications to discharge the assigned duties and responsibilities as mandated by the Companies Act, 2013 and Listing Regulations diligently.

13. BOARD MEETINGS:

The Board of Directors duly met Seven (07) times during the financial year from 1st April 2025 to 31st March 2026. The dates on which the meetings were held are 29.05.2025, 11.08.2025, 13.08.2025, 26.08.2025, 13.11.2025, 29.12.2025 and 10.02.2026 and in respect of which meetings, proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

Name	Designation	No. of meetings held	No. of meeting attended
Mrs. Kallurupalli Parvathi Reddy	Managing Director	7	7
Ms. Duvvuru Sarojanamma*	Non-Executive Director	7	7
Mr. Rathnakara Reddy Avileli#	Independent Director	7	7
Ms. Savitha Pottekula	Independent Director	7	7

* Resigned w.e.f. 14.08.2026
# Resigned w.e.f. 05.09.2026

14. BOARD EVALUATION:

Nomination and Remuneration Committee has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations. The performance of the board was evaluated by the board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the committees was evaluated by the Nomination and Remuneration Committee after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc. The above criteria are based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

A separate meeting of independent directors was conducted on 10.02.2026 to evaluate the performance of non-independent directors, the Board as a whole and the Chairperson of the Company, taking into account the views of executive directors and non-executive directors.

15. STATEMENT SHOWING THE NAMES OF THE TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN AND THE NAME OF EVERY EMPLOYEE AS PER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

A table containing the particulars in accordance with the provisions of Section 197 (12) of the Act, read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is appended as Annexure 1 to this Report.

A statement showing the names of the top ten employees in terms of remuneration drawn and the name of every employee is annexed to this Annual report as Annexure 2

During the year, NONE of the employees is drawing a remuneration of Rs.1,02,00,000/- and above per annum or Rs.8,50,000/- and above in aggregate per month, the limits specified under the Section 197(12) of the Companies Act,2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

16. RATIO OF REMUNERATION TO EACH DIRECTOR:

Under section 197(12) of the Companies Act, 2013, and Rule 5(1) of the Companies (Appointment & Remuneration) Rules, 2014 read with Schedule V of the Companies Act, 2013 a remuneration ratio of 1.59:1 was being paid to Mrs. Kallurupalli Parvathi Reddy, Managing Director of the Company.

17. CEO/CFO CERTIFICATION:

The provisions relating to certification by the Chief Executive Officer/Chief Financial Officer under Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company, being a Non-Corporate Governance Company.

18. DIRECTOR'S RESPONSIBILITY STATEMENT:

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

1. That in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

2. That the Directors have selected such accounting policies and applied them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period;

3. That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

4. That the Directors have prepared the annual accounts on a going concern basis:

5. That the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

6. That the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

19. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

Your Company has well established procedures for internal control across its various locations, commensurate with its size and operations. The organization is adequately staffed with qualified and experienced personnel for implementing and monitoring the internal control environment. The internal audit function is adequately resourced commensurate with the operations of the Company and reports to the Audit Committee of the Board.

20. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

During the year under review, the Auditors of the Company have not reported any frauds to the Board of Directors as prescribed under Section 143(12) of the Companies Act, 2013 and rules made thereunder.

21. INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES/ JOINT VENTURES:

As on 31st March, 2026, the Company has a wholly owned subsidiary Company namely Libertycom LLC in USA. The Financial performance of the subsidiary Company is mentioned in Form AOC- 1 in accordance with Section 129(3) of the Companies Act, 2013 which is annexed as **Annexure 3** to this report.

The financial statements together with related information and other reports of the subsidiary Company have been placed on the website of the company

22. NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR:

During the year under review, no Company has become or ceased to become its subsidiary, joint venture or associate Company.

23. DETAILS OF DEPOSITS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF THE ACT:

Since the Company has not accepted any deposits during the Financial Year ended March 31, 2026, there has been no non-compliance with the requirements of the Act.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

24. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The Company has not given loans, Guarantees or made any investments attracting the provision of Section 186 of the Companies Act, 2013 during the year under review.

25. RISK MANAGEMENT POLICY:

The Company has developed and implemented a comprehensive Risk Management Policy for identifying, assessing and mitigating various risks that may affect its operations and overall performance. The Risk Management Policy is available on the Company's website at: www.erpsoft.com.

26. INVESTOR EDUCATION AND PROTECTION FUND (IEPF):

During the year under the review, the Company was not required to transfer any amount to Investor Education and Protection Fund (IEPF).

27. UNPAID / UNCLAIMED DIVIDEND:

There is no unpaid or unclaimed dividend with the Company till date.

28. RELATED PARTY TRANSACTIONS:

Our Company has formulated a policy on related party transactions which is also available on Company’s website at www.erpsoft.com . This policy deals with the review and approval of related party transactions.

All related party transactions that were entered into during the financial year were on arm’s length basis and were in the ordinary course of business. There were no material significant related party transactions made by the Company with the Promoters, Directors, Key Managerial Personnel or the Senior Management which may have a potential conflict with the interest of the Company at large.

Particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 in the prescribed Form AOC-2 is appended as **Annexure 4** which forms part of this Report.

All related party transactions were placed before the Audit Committee/Board for approval. Prior approval of the Audit Committee was obtained for the transactions which are foreseen and are in repetitive in nature. Members may refer to notes to the financial statements which sets out related party disclosures pursuant to IND AS-24.

29. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

The required information as per Sec.134 (3) (m) of the Companies Act 2013 is provided hereunder:

A. Conservation of Energy:

Your Company's operations are not energy intensive. Adequate measures have been taken to conserve energy wherever possible by using energy efficient computers and purchase of energy efficient equipment.

B. Research & Development and Technology Absorption:

1. Research and Development (R&D): NIL

2. Technology absorption, adoption and innovation: NIL

C. Foreign Exchange Earnings and Out Go:

Foreign Exchange Earnings: Rs. 71,04,430/-

Foreign Exchange Outgo: NIL

30. COMMITTEES:

(I). AUDIT COMMITTEE:

Terms of reference of Audit committee covers all the matters prescribed under Regulation 18 of the Listing Regulations and Section 177 of the Act, 2013.

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

The terms of reference of the Audit Committee encompasses the requirements of Section 177 of Companies Act, 2013 and as per Regulation 18 of SEBI (LODR) Regulations, 2015 and, inter alia, includes:

i. Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

ii. Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;

iii. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;

iv. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:

a. Matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;

b. Changes, if any, in accounting policies and practices and reasons for the same;

c. Major accounting entries involving estimates based on the exercise of judgment by management;

d. Significant adjustments made in the financial statements arising out of audit findings;

e. Compliance with listing and other legal requirements relating to financial statements;

f. Disclosure of any related party transactions;

g. Modified opinion(s) in the draft audit report;

v. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;

vi. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a 380[public issue or rights issue or preferential issue or qualified institutions placement], and making appropriate recommendations to the board to take up steps in this matter;

vii. Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;

viii. Approval or any subsequent modification of transactions of the listed entity with related parties;

ix. Scrutiny of inter-corporate loans and investments;

x. Valuation of undertakings or assets of the listed entity, wherever it is necessary;

xi. Evaluation of internal financial controls and risk management systems;

xii. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;

xiii. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

xiv. Discussion with internal auditors of any significant findings and follow up there on;

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

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

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

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

xix. Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;

xx. Carrying out any other function as is mentioned in the terms of reference of the audit committee.

xxi. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.

xxii. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

xxiii. Carrying out any other function as may be referred to the Committee by the Board.

xxiv. Authority to review / investigate into any matter covered by Section 177 of the Companies Act, 2013 and matters specified in Part C of Schedule II of the Listing Regulations.

B. THE AUDIT COMMITTEE SHALL MANDATORILY REVIEW THE FOLLOWING INFORMATION:

i. Management discussion and analysis of financial condition and results of operations;

ii. Management letters / letters of internal control weaknesses issued by the statutory auditors;

iii. Internal audit reports relating to internal control weaknesses; and

iv. The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.

v. Statement of deviations:

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

C. COMPOSITION, MEETINGS & ATTENDANCE:

During the financial year 2025-26, (4) four meetings of the Audit Committee were held on the 29.05.2025, 13.08.2025, 13.11.2025 and 10.02.2026.

Name	Designation	Category	No. of Meetings held during the tenure	No. of meeting attended
Mr. Rathanakara Reddy Avileli#	Chairperson	NED (I)	4	4
Ms. Duvvuru Sarojanamma*	Member	NED	4	4
Ms. Savitha Pottekula$	Chairperson	NED (I)	4	4
Mr. Kameswara Rao Anapu**	Member	NED(I)	-	-
Mr. Duvvuru Venkata Sivakumar Reddy##	Member	NED	-	-

* Resigned w.e.f. 14.08.2026
Appointed w.e.f. 14.08.2026
Resigned w.e.f. 05.09.2026
** Appointed w.e.f. 05.09.2026
$ Designated as Chairperson w.e.f. 05.09.2026
NED (I): Non-Executive Independent director
NED: Non-Executive director

During the year, all recommendations of Audit Committee were approved by the Board of Directors.

Previous Annual General Meeting of the Company was held on 29.09.2025 and Mr. Rathanakara Reddy Avileli, Chairperson of the Audit Committee for that period, attended previous AGM.

(II). NOMINATION AND REMUNERATION COMMITTEE

(Nomination and Remuneration Committee constituted in terms of Section 178 of Companies Act, 2013 read with Regulation 19 of SEBI (LODR) Regulations, 2015) The terms of reference of the Nomination and Remuneration committee constituted in terms of Section 178 of Companies Act, 2013 and as per Regulation 19 of SEBI (LODR) Regulations, 2015 are as under:

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE

i. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;

ii. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

a. use the services of an external agencies, if required;

b. consider candidates from a wide range of backgrounds, having due regard to diversity; and

c. consider the time commitments of the candidates.

iii. Formulation of criteria for evaluation of performance of independent directors and the board of directors;

iv. Devising a policy on diversity of board of directors;

v. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.

vi. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

vii. Recommend to the board, all remuneration, in whatever form, payable to senior management.

B. COMPOSITION OF THE COMMITTEE, MEETINGS AND ATTENDANCE DURING THE YEAR:

During the financial year 2025-26, (2) two meetings of the Nomination and Remuneration Committee were held on the 11.08.2025 and 10.02.2026.

Name	Designation	Category	No. of Meetings held during the tenure	No. of meeting attended
Mr. Rathanakara Reddy Avileli#	Chairperson	NED (I)	2	2
Ms. Duvvuru Sarojanamma*	Member	NED	2	2
Ms. Savitha Pottekula$	Chairperson	NED (I)	2	2
Mr. Kameswara Rao Anapu**	Member	NED(I)	-	-
Mr. Duvvuru Venkata Sivakumar Reddy##	Member	NED	-	-

* Resigned w.e.f. 14.08.2026
Appointed w.e.f. 14.08.2026
Resigned w.e.f. 05.09.2026
** Appointed w.e.f. 05.09.2026
$ Designated as Chairperson w.e.f. 05.09.2026

NED (I): Non-Executive Independent director
NED: Non-Executive director

C. PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The performance evaluation criteria for Independent Directors are already mentioned under the head “Board Evaluation” in Directors’ Report.

POLICY FOR SELECTION OF DIRECTORS AND DETERMINING DIRECTORS’ INDEPENDENCE:

1. Scope:

This policy sets out the guiding principles for the Nomination & Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent Directors of the Company.

2. Terms and References:

2.1 “Director” means a director appointed to the Board of a Company.

2.2 “Nomination and Remuneration Committee means the committee constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2.3 “Independent Director” means a Director referred to in sub-Section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Qualifications and criteria

3.1.1 The Nomination and Remuneration Committee, and the Board, shall review on annual basis, appropriate skills, knowledge and experience required of the Board as a whole and its individual members. The objective is to have a board with diverse background and experience that are relevant for the Company’s operations.

3.1.2 In evaluating the suitability of individual Board member the NR Committee may take into account factors, such as:

- General understanding of the Company’s business dynamics, global business and social perspective;

- Educational and professional background
- Standing in the profession;
- Personal and professional ethics, integrity and values;
- Willingness to devote sufficient time and energy in carrying out their duties and responsibilities effectively.

3.1.3 The proposed appointee shall also fulfil the following requirements:

- shall possess a Director Identification Number;
- shall not be disqualified under the companies Act, 2013;
- shall Endeavour to attend all Board Meeting and Wherever he is appointed as a Committee Member, the Committee Meeting;
- shall abide by the code of Conduct established by the Company for Directors and senior Management personnel;
- shall disclose his concern or interest in any Company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;
- Such other requirements as any prescribed, from time to time, under the Companies Act, 2013, Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other relevant laws.

3.1.4 The Nomination & Remuneration Committee shall evaluate each individual with the objective of having a group that best enables the success of the Company's business.

3.2 Criteria of Independence

3.2.1 The Nomination & Remuneration Committee shall assess the independence of Directors at time of appointment/ re-appointment and the Board shall assess the same annually. The Board shall re-assess determinations of independence when any new interest or relationships are disclosed by a Director.

3.2.2 The criteria of independence shall be in accordance with the guidelines as laid down in Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

An independent Director in relation to a Company, means a director other than a managing Director or a whole-time Director or a nominee Director

i. who, in the opinion of the board of directors, is a person of integrity and possesses relevant expertise and experience;

ii. who is or was not a promoter of the listed entity or its holding, subsidiary or associate company or member of the promoter group of the listed entity;

iii. who is not related to promoters or directors in the listed entity, its holding, subsidiary or associate company;

iv. who, apart from receiving director's remuneration, has or had no material pecuniary relationship with the listed entity, its holding, subsidiary or associate company, or their promoters, or directors, during the 3 (three) immediately preceding financial years or during the current financial year;

v. none of whose relatives—

a. is holding securities of or interest in the listed entity, its holding, subsidiary or associate company during the three immediately preceding financial years or during the current financial year of face value in excess of fifty lakh rupees or two percent of the paid-up capital of the listed entity, its holding, subsidiary or associate company, respectively, or such higher sum as may be specified;

b. is indebted to the listed entity, its holding, subsidiary or associate company or their promoters or directors, in excess of such amount as may be specified during the three immediately preceding financial years or during the current financial year;

c. has given a guarantee or provided any security in connection with the indebtedness of any third person to the listed entity, its holding, subsidiary or associate company or their promoters or directors, for such amount as may be specified during the three immediately preceding financial years or during the current financial year; or

d. has any other pecuniary transaction or relationship with the listed entity, its holding, subsidiary or associate company amounting to two percent or more of its gross turnover or total income: Provided that the pecuniary relationship or transaction with the listed entity, its holding, subsidiary or associate company or their promoters, or directors in relation to points (A) to (D) above shall not exceed two percent of its gross turnover or total income or fifty lakh rupees or such higher amount as may be specified from time to time, whichever is lower.]

vi. who, neither himself [“/herself], nor whose relative(s) —

a. holds or has held the position of a key managerial personnel or is or has been an employee of the listed entity or its holding, subsidiary or associate company or any company belonging to the promoter group of the listed entity, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed:

Provided that in case of a relative, who is an employee other than key managerial personnel, the restriction under this clause shall not apply for his / her employment.

b. is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed, of —

(i) a firm of auditors or company secretaries in practice or cost auditors of the listed entity or its holding, subsidiary or associate company; or

(ii) any legal or a consulting firm that has or had any transaction with the listed entity, its holding, subsidiary or associate company amounting to ten per cent or more of the gross turnover of such firm;

c. holds together with his relatives two per cent or more of the total voting power of the listed entity; or

d. is a chief executive or director, by whatever name called, of any non-profit organization that receives twenty-five per cent or more of its receipts or corpus from the listed entity, any of its promoters, directors or its holding, subsidiary or associate company or that holds two per cent or more of the total voting power of the listed entity;

e. is a material supplier, service provider or customer or a lessor or lessee of the listed entity;

vii. who is not less than 21 years of age.

viii. who is not a non-independent director of another company on the board of which any non-independent director of the listed entity is an independent director:

3.2.3 The independent Director shall abide by the “code for independent Directors “as specified in Schedule IV to the companies Act, 2013.

3.3 Other Directorships/ Committee Memberships

3.3.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their Directorships in other listed public limited companies in such a way that it does not interfere with their role as Director of the Company. The NR Committee shall take into account the nature of, and the time involved in a Director service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

3.3.2 A Director shall not serve as Director in more than 20 companies of which not more than 10 shall be public limited companies.

3.3.3 A Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed Company.

3.3.4 A Director shall not be a member in more than 10 committee or act as chairman of more than 5 committee across all companies in which he holds Directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under Section 8 of the companies Act, 2013 shall be excluded.

Remuneration policy for Directors, key managerial personnel and other employees:

The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit.

The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities shouldered and individual performance.

Remuneration policy for Directors, key managerial personnel and other employees

1. Scope:

0.1 This policy sets out the guiding principles for the Nomination and Remuneration committee for recommending to the Board the remuneration of the Directors, key managerial personnel and other employees of the Company.

2. Terms and Reference:

In this policy the following terms shall have the following meanings:

2.1 "Director" means a Director appointed to the Board of the Company.

2.2 "key managerial personnel" means

(i) The Chief Executive Officer or the Managing Director or the Manager;

(ii) The Company Secretary;

(iii) The Whole-time Director;

(iv) The Chief Financial Officer; and

(v) Such other office as may be prescribed under the Companies Act, 2013

2.3 "Nomination and Remuneration committee" means the committee constituted by Board in accordance with the provisions of Section 178 of the companies Act, 2013, clause 49 of the Equity Listing Agreement and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Remuneration to Executive Director and key managerial personnel

3.1.1 The Board on the recommendation of the Nomination and Remuneration (NR)

3.1.2 The Board on the recommendation of the NR committee shall also review and approve the remuneration payable to the key managerial personnel of the Company.

3.1.3 The remuneration structure to the Executive Director and key managerial personnel shall include the following components:

(i) Basic pay

(ii) Perquisites and Allowances

(iii) Stock Options

(iv) Commission (Applicable in case of Executive Directors)

(v) Retrial benefits

(vi) Annual performance Bonus

3.1.4 The Annual plan and Objectives for Executive committee shall be reviewed by the NR committee and Annual performance bonus will be approved by the committee based on the achievement against the Annual plan and Objectives.

3.2 Remuneration to Non – Executive Directors

3.2.1 The Board, on the recommendation of the NR Committee, shall review and approve the remuneration payable to the Non – Executive Directors of the Company within the overall limits approved by the shareholders as per the provisions of the Companies Act.

3.2.2 Non – Executive Directors shall be entitled to sitting fees attending the meetings of the Board and the Committees thereof. The Non-Executive Directors shall also be entitled to profit related commission in addition to the sitting fees.

3.3. Remuneration to other employees

1.3.1. Employees shall be assigned grades according to their qualifications and work experience, competencies as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade and shall be based on various factors such as job profile skill sets, seniority, experience and prevailing remuneration levels for equivalent jobs.

D. MECHANISM FOR EVALUATION OF THE BOARD

Evaluation of all Board members is performed on an annual basis. The evaluation is performed by the Board and Independent Directors with specific focus on the performance and effective functioning of the Board and Individual Directors.

In line with Securities and Exchange Board of India Circular No. SEBI /HO /CFD /CMD /CIR /P /2017 /004, dated January 5, 2017 and the Companies Amendment Act, 2017 the Company adopted the recommended criteria by Securities and Exchange Board of India.

The Directors were given six Forms for evaluation of the following:

(i) Evaluation of Board;

(ii) Evaluation of Committees of the Board;

(iii) Evaluation of Independent Directors;

(iv) Evaluation of Chairperson; and

(v) Evaluation of Managing Director and Whole-time Director

The Directors were requested to give following ratings for each criterion:

1. Could do more to meet expectations;
2. Meets expectations; and
3. Exceeds expectations.

The Directors have sent the duly filled forms to the Board. Based on the evaluation done by the Directors, the report on Evaluation was submitted to the Board. And based on the report, the Board of Directors has informed that the performance of Directors is satisfactory.

5. OTHER DIRECTORSHIPS/ COMMITTEE MEMBERSHIPS:

5.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as director of the company. The NR Committee shall take into account the nature of and the time involved in a director’s service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

5.2 Director shall not serve as director in more than 20 companies of which not more than 10 shall be public limited companies.

5.3 Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed company.

5.4 Director shall not be a member in more than 10 committees or act as chairman of more than 5 committees across all companies in which he holds directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under section 8 of the companies Act, 2013 shall be excluded.

(III). STAKEHOLDERS RELATIONSHIP COMMITTEE

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

The Committee's role includes:

i. Resolving the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc;

ii. Review of measures taken for effective exercise of voting rights by shareholders;

iii. Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;

iv. Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company;

v. Such other matter as may be specified by the Board from time to time.

vi. Authority to review / investigate into any matter covered by Section 178 of the Companies Act, 2013 and matters specified in Part D of Schedule II of the Listing Regulations.

B. COMPOSITION OF THE COMMITTEE, MEETINGS AND ATTENDANCE DURING THE YEAR:

During the financial year 2025-26, (1) one meeting of the Stakeholders and Relationship Committee meeting was held on 10.02.2026.

Name	Designation	No. of meetings held	No. of meeting attended
Mr. Rathanakara Reddy Avileli#	Chairperson	1	1
Ms. Duvvuru Sarojanamma*	Member	1	1
Ms. Savitha Pottekula$	Chairperson	1	1
Mr. Kameswara Rao Anapu**	Member	-	-
Mr. Duvvuru Venkata Sivakumar Reddy##	Member	-	-

* Resigned w.e.f. 14.08.2026
Appointed w.e.f. 14.08.2026
Resigned w.e.f. 05.09.2026
** Appointed w.e.f. 05.09.2026
$ Designated as Chairperson w.e.f. 05.09.2026

NED (I): Non-Executive Independent director
ED: Executive director
NED: Non-Executive director

C. DETAILS OF COMPLAINTS/REQUESTS RECEIVED, RESOLVED AND PENDING DURING THE YEAR 2025-26:

NUMBER OF COMPLAINTS	NUMBER
Number of complaints received from the investors comprising non-receipt of securities sent for transfer and transmission, complaints received from SEBI / Registrar of Companies / Bombay Stock Exchange / National Stock Exchange / SCORE and so on	NIL
Number of complaints resolved	NIL
Number of complaints not resolved to the satisfaction of the investors as on March 31, 2026.	NIL
Complaints pending as on March 31, 2026.	NIL
Number of Share transfers pending for approval, as on March 31, 2026.	NIL

31. CORPORATE SOCIAL RESPONSIBILITY (CSR), COMPOSITION OF CSR COMMITTEE AND CONTENTS OF CSR POLICY

Since your Company does not have net worth of Rs. 500 Crores or more or turnover of Rs. 1,000 Crores or more or a net profit of Rs. 5 Crores or more during the financial year, section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is not applicable and hence the Company need not adopt any Corporate Social Responsibility Policy.

32. VIGIL MECHANISM/ WHISTLE BLOWER POLICY:

Pursuant to the provisions of Sections 177(9) and 177(10) of the Companies Act, 2013, a vigil Mechanism for Directors and employees to report genuine concerns has been established. It also provides for necessary safeguards for protection against victimization for whistle blowing in good faith.

Vigil Mechanism Policy has been established by the Company for directors and employees to report genuine concerns pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013. The same has been placed on the website of the Company. The policy is available on the website of the Company at https://erpsoft.com/

33. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

There are no significant and material orders passed by the regulators /courts that would impact the going concern status of the Company and its future operations.

34. STATUTORY AUDITORS AND STATUTORY AUDITORS REPORT:

The Company's Statutory Auditors, M/s. Vijayaraghavan & Associates, Chartered Accountants, have tendered their resignation with effect from 13.08.2025. Accordingly, the Board of Directors, at its meeting held on 13.08.2025, approved the appointment of M/s. Sudhakar & Kumar Associates, Chartered Accountants, as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. Vijayaraghavan & Associates, Chartered Accountants, with effect from 13.08.2025. The said appointment was subsequently approved by the shareholders at the Annual General Meeting held on 29.09.2025.

Further, at the Annual General Meeting held on 29.09.2025, the members approved the appointment of M/s. Sudhakar & Kumar Associates, Chartered Accountants, as the Statutory Auditors of the

Company for a period of five (5) years, with effect from 13.08.2025 to hold office until the conclusion of the Annual General Meeting of the Company to be held in the year 2029-2030 at a remuneration of Rs. 1,50,000/- per annum plus GST plus out of pocket expenses on actual basis.

M/s. Sudhakar & Kumar Associates, Chartered Accountants, have issued the Auditors' Report for fiscal 2026 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report. The Auditors have confirmed that they have subjected themselves to the peer review process of Institute of Chartered Accountants of India (ICAI) and hold valid certificate issued by the Peer Review Board of the ICAI.

35. SECRETARIAL AUDITORS AND SECRETARIAL AUDIT REPORT:

In terms of section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, based upon the recommendations of the Audit Committee, the Board of Directors in their meeting held on 29.05.2025 had appointed M/s. S.S. Reddy & Associates, Practicing Company Secretaries (CP No. 7478) as the Secretarial Auditor of the Company, for conducting the Secretarial Audit for financial year ended March 31, 2026.

The Board has duly reviewed the Secretarial Audit Report for the year ended March 31, 2026 read with the Companies Act, 2013 on the Compliances according to the provisions of Section 204 of the Companies Act 2013, for conducting the Secretarial Audit for financial year ended March 31, 2026. The Report given by the Secretarial Auditor is annexed herewith as Annexure- 5 and forms integral part of this Report.

The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

36. INTERNAL AUDITORS AND INTERNAL AUDIT REPORT:

Pursuant to provisions of Section 138 read with Rule 13 of the Companies (Accounts) Rules, 2014 and Section 179 read with Rule 8(4) of the Companies (Meetings of Board and its Powers) Rules, 2014 and based upon the recommendations of the Audit Committee, the Board of Directors in their meeting held on 29.05.2025 had appointed M/s. M G S Reddy & Co., Chartered Accountants, Internal Auditors of the Company for the Financial Year 2025-26.

37. SECRETARIAL STANDARDS:

Pursuant to the provisions of Section 118 of the Companies Act, 2013, the Company has complied with the applicable provisions of the Secretarial Standards issued by the Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs.

38. DECLARATION BY THE COMPANY:

The Company has confirmed to the Directors that no default attracting the provisions of Section 164(2) of the Companies Act, 2013 existed as at March 31, 2026.

39. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

The Company has devised, inter alia, the following policies viz.:

a) Policy for selection of Directors and determining Directors' independence; and

b) Remuneration Policy for Directors, Key Managerial Personnel and other employees.

The Policy for selection of Directors and determining Directors' independence sets out the guiding principles for identifying persons who are qualified to become Directors and to determine the independence of Directors, while considering their appointment as independent directors of the Company.

The Policy also provides for the factors in evaluating the suitability of individual board members with diverse background and experience that are relevant for the Company's operations. The Policy is available on the Company's website and can be accessed at https://erpsoft.com/investor-3/.

The Company's remuneration policy is directed towards rewarding performance, based on review of achievements. The Policy is available on the Company's website and can be accessed at https://erpsoft.com/investor-3/.

There has been no change in the above two policies, during the year under review.

40. CONSOLIDATED FINANCIAL STATEMENTS:

In compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the 'Listing Regulations') and Section 129 of the Companies Act, 2013, the Consolidated Financial Statements which have been prepared by the Company in accordance with the applicable provisions of the Companies Act, 2013 and the applicable Indian Accounting Standards (Ind AS) forms part of this Annual Report.

41. ANNUAL RETURN:

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an annual return is uploaded on website of the Company www.erpsoft.com.

42. DISCLOSURE ABOUT COST AUDIT:

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Act, are not applicable for the business activities carried out by the Company.

43. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report, pursuant to the SEBI (LODR) Regulation provides an overview of the affairs of the Company, its legal status and autonomy, business environment, mission & objectives, sectoral and operational performance, strengths, opportunities, constraints, strategy and risks and concerns, as well as human resource and internal control systems is appended as Annexure- 6 for information of the Members.

44. FAMILIARISATION PROGRAMMES:

Independent Directors are familiarized about the Company's operations and businesses. Interaction with the Business heads and key executives of the Company is also facilitated. Detailed presentations on important policies of the Company are also made to the directors. Direct meetings with the Chairperson are further facilitated to familiarize the incumbent Director about the Company/its businesses and the group practices.

45. INSURANCE:

The properties and assets of your Company are adequately insured.

46. CORPORATE GOVERNANCE AND SHAREHOLDERS INFORMATION:

Since the paid-up capital of the Company is less than Rs. 10 Crores and Net worth of the Company is less than Rs. 25 Crores, Corporate Governance is Not Applicable.

47. NON- EXECUTIVE DIRECTORS' COMPENSATION AND DISCLOSURES:

None of the Independent / Non-Executive Directors has any pecuniary relationship or transactions with the Company which in the Judgment of the Board may affect the independence of the Directors.

48. CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING:

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2018. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed, and disclosures to be made while dealing with shares of the Company, as well as the consequences of violation. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities.

The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished price sensitive information and code of conduct for the prevention of insider trading is available on our website (www.erpsoft.com).

49. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013. The following is the summary of sexual harassment complaints received and disposed during the calendar year.

- No. of complaints received: Nil
- No. of complaints disposed off: Nil
- No. of cases pending for more than ninety days: Nil

50. DEPOSITORY SYSTEM:

SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 mandate that the transfer, except transmission and transposition, of securities shall be carried out in dematerialized form only with effect from 1st April 2019. In view of the numerous advantages offered by the Depository system as well as to avoid frauds, members holding shares in physical mode are advised to avail of the facility of dematerialization from either of the depositories. The Company has, directly as well as through its RTA, sent intimation to shareholders who are holding shares in physical form, advising them to get the shares dematerialized.

51. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016:

During the year under review, there were no applications made or proceedings pending in the name of the Company under the Insolvency Bankruptcy Code, 2016.

52. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no one-time settlement of loans taken from banks and financial institutions.

53. FAILURE TO IMPLEMENT CORPORATE ACTIONS:

During the year under review, no corporate actions were done by the Company which were failed to be implemented.

54. INDUSTRY BASED DISCLOSURES AS MANDATED BY THE RESPECTIVE LAWS GOVERNING THE COMPANY:

The Company is not a NBFC, Housing Companies etc., and hence Industry based disclosures are not required.

55. STATUTORY COMPLIANCE:

The Company has complied with the required provisions relating to statutory compliance with regard to the affairs of the Company in all respects.

56. POLICIES:

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandated the formulation of certain policies for all listed companies. All the policies are available on our website. www.erpsoft.com.

57. EVENT BASED DISCLOSURES:

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

a) Issue of sweat equity share: NA

b) Issue of shares with differential rights: NA

c) Issue of shares under employee's stock option scheme: NA

d) Disclosure on purchase by Company or giving of loans by it for purchase of its shares: NA

e) Buy back shares: NA

f) Disclosure about revision: NA

g) Preferential Allotment of Shares: NA

h) Issue of equity shares with differential rights as to dividend, voting: NA

58. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

The Company has duly complied with all provisions of the Maternity Benefit Act, 1961 and has extended all statutory benefits to eligible women employees during the year.

59. APPRECIATION & ACKNOWLEDGEMENTS:

Your Directors place on record their appreciation for the overwhelming co-operation and assistance received from the investors, customers, business associates, bankers, vendors, as well as regulatory and governmental authorities. Your Directors also thank the employees at all levels whose dedication, cooperation, support and hard work have contributed to the Company's performance during the year. The Company remains committed to pursuing sustainable growth in the years ahead.

Your Directors also wish to place on record their appreciation of business constituents, banks and other financial institutions and shareholders of the Company, SEBI, BSE, NSDL, CDSL, Bankers etc. for their continued support for the growth of the Company.

For and on behalf of the Board
ERP Soft Systems Limited

Place: Chennai **Date: 05.09.2026**	**Kallurupalli Parvathi Reddy** **Managing Director** **(DIN: 00827258)**	**Duvvuru Venkata Sivakumar Reddy** **Director** **(DIN: 02596830)**

Annexure 1

STATEMENT SHOWING THE NAMES OF TOP TEN EMPLOYEES PURSUANT TO SEC. 197 READ WITH RULE 5 (1) (2) and (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. The ratio of remuneration to each director to the median remuneration of the employees of the company for the financial year.

Name of the Director	Total Remuneration (Amount in Rs.)	Ratio to median remuneration
Kallurupalli Parvathi Reddy	6,00,000	1.59:1

2. The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.

Name	Designation	Remuneration (Amount in Rs.)		Increase / (Decrease) %
		FY 2025-26	FY 2024-25	
Kallurupalli Parvathi Reddy	Managing Director	6,00,000	6,00,000	Nil
Ila Raveendra Babu	CFO	12,00,000	10,80,000	11.11
*Shivangi Choudhry	Company Secretary	1,53,000	2,04,000	Nil
#Pooja Asopa	Company Secretary	34,000	--	

*Resigned w.e.f. 29.12.2025
#Appointed w.e.f. 10.02.2026

3. The percentage increase in the median remuneration of employees in the financial year

Particulars	Remuneration		Increase/ (Decrease)%
	FY 2025-26	FY 2024-25	
Median Remuneration of all the employees per Month*	33,500	21,000	59.52%

*Employees who have served for whole of the respective financial years have been considered.

4.

Particulars	**Number**
The number of employees on the rolls of the company as on March 31, 2026	7

5. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and details if there are nay exceptional circumstances for increase in the managerial remuneration.

Particulars	**Increase/ (Decrease) %**
Average percentage increase in the remuneration of all Employees* (Other than Key Managerial Personnel)	33.33%
Average Percentage increase in the Remuneration of Key Managerial Personnel	3.70%

*Employees who have served for whole of the respective financial years have been considered.

6. the key parameters for any variable component of remuneration availed by the directors; NA

7. Affirmation that the remuneration is as per the remuneration policy of the company.

The Company is in compliance with its remuneration policy.

For and on behalf of the Board
ERP Soft Systems Limited

Place: Chennai
Date: 05.09.2026

Kallurupalli Parvathi Reddy
Managing Director
(DIN: 00827258)

Duvvuru Venkata Sivakumar Reddy
Director
(DIN: 02596830)

Annexure 2

List of Top 10 Employees *

In terms of Remuneration drawn as per Rule 5(2) & (3) of the Companies (Appointment and Remuneration of Management personnel) Rules 2014:

S.no	Name of the Employee	Remuneration received	Designation of the employee	Nature of employment whether contractual or otherwise	Qualification and experience of the employee	Date of the commencement of employment	The age of Employee	The last employment held by such employee before joining the Company	The percentage of equity shares held by the employee in the Company within the meaning of clause (iii) of subrule (2) of Rule 5of the Companies (Appointment and Remuneration of Managerial Personnel) Rules,2014	Whether any such employee is a relative of any director or manager of the Company and if so name of such director or manager
1	Kallurupalli Parvathi	Rs 50,000/month	Managing Director	Contractual	B.SC	01.04.2019	71	Nil	Nil	Duvvuru Sarojanamma
2	Ila Raveendra Babu	Rs 1,00,000/month	CFO	Contractual	B. Com	16.11.2014	40	Nil	Nil	NA
3	Raja Pannerselvam	Rs 50,000/month	Accountant	Contractual	B. Com	01.07.2019	32	Nil	Nil	NA
4	Champakalatha Vydyanath	Rs 60,000/month	HR	Contractual	B. A	01.01.2025	46	Nil	Nil	NA
5	Shivangi Choudhry *	Rs 17,000/month	Company Secretary	Contractual	CS	08.04.2019	33 years	Nil	Nil	NA
6	Pooja Asopa#	Rs 17,000/month	Company Secretary	Contractual	CS	10.02.2026	31 years	Nil	Nil	NA

Annexure 3
Form AOC – 1
Statement containing salient features of the financial statements of Subsidiaries/Associate
(Pursuant to proviso to sub-section (3) of section 129 read with Rule 5 of the Companies (Accounts) Rules, 2014)

1. **Name of the Subsidiary:** Libertycom LLC

2. **Reporting Period:** 01.04.2025 to 31.03.2026

3. **Reporting Currency:** In Dollars

Amount in Dollars

S.No.	Particulars	Libertycom, LLC
1.	Share Capital	44,800
2.	Reserves and surplus for the year ending	12,31,472
3.	Total Assets	15,94,318
4.	Total Liabilities	3,62,846
5.	Investments	-
6.	Turnover (Income)	9,98,137
7.	Profit / loss before Taxation	15,824
8.	Provision for Taxation	2,514
9.	Profit / loss after Taxation	13,310
10.	Proposed Dividend	-
11.	% of Shareholding	100

4. **Names of Subsidiaries which are yet to commence operation:** NA

5. **Names of subsidiaries which have been liquidated or sold during the year:** NA

For and on behalf of the Board
ERP Soft Systems Limited

Place: Chennai
Date: 05.09.2026

Kallurupalli Parvathi Reddy
Managing Director
(DIN: 00827258)

Duvvuru Venkata Sivakumar Reddy
Director
(DIN: 02596830)

Annexure 4

FORM NO. AOC -2

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

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

1. Details of contracts or arrangements or transactions not at arm's length basis: **Not Applicable as all the Related Party Transactions have been entered into at an arm's length basis.**

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

S.No	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements /transactions:	Duration of the contracts/arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
a)	Libertycom LLC	Wholly Owned Subsidiary Company	Export Sales	Rs 71,04,430	14.02.2025	NIL

For and on behalf of the Board
ERP Soft Systems Limited

Place: Chennai
Date: 05.09.2026

Kallurupalli Parvathi Reddy
Managing Director
(DIN: 00827258)

Duvvuru Venkata Sivakumar Reddy
Director
(DIN: 02596830)

Annexure 5

FORM MR-3

SECRETARIAL AUDIT REPORT

(Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

To,
The Members
ERP Soft Systems Limited

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

Based on our verification of the Company’s Books, Papers, Minutes Books, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the financial year commencing from 1st April, 2025 and ended 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made herein after:

1. We have examined the books, papers, minutes book, forms and returns filed and other records maintained by the Company for the financial year ended on 31st of March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the Rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment

(FDI), Overseas Direct Investment and External Commercial Borrowings;

2. Compliance status in respect of the provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI ACT') is furnished hereunder for the financial year 2025-26: -

i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **During the year under review, there was no instance to be reported by the Company under SEBI Takeover Code.**

ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; **The Company has framed code of conduct for regulating & reporting trading by insiders and for fair disclosure and displayed the same on the Company's website i.e. www.erpsoft.com**

iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable as the Company has not issued any shares during the year under review.**

iv. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable as the Company has not issued any Employee Stock Options during the year under review.**

v. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable as the Company has not issued and listed any debt or non-convertible securities during the year under review.**

vi. The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client; **Not Applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the year under review. However, the Company has Aarthi Consultants Private Limited as its Share Transfer Agent.**

vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable as the Company has not delisted/ proposed to delist its equity shares during the year under review.**

viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable as the Company has not bought back/ proposed to buy-back any of its securities during the year under review.**

ix. Other applicable laws include the following:

A) Information Technology Act, 2000 as amended from time to time.

B) Code on Wages, 2019

C) Income Tax Act, 1961

D) The Code on Social Security, 2020

E) Indian Stamp Act, 1899

F) Shops and Establishments Act, 1948

G) Central Goods and Services Tax Act, 2017

H) State Goods and Services Tax Act, 2017

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

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.

(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 were complied with to the extent applicable.

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

a) During the year the Company has conducted 7 meetings of the Board of Directors, 4 meetings of the Audit committee, 1 Meeting of Stakeholder Relationship Committee and 2 meetings of Nomination and Remuneration Committee Meeting and 1 meeting of Independent Directors. We have also examined compliance with the applicable clauses of the Secretarial Standards issued by the Institute of Company secretaries of India.

b) As per the information and explanations provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we report that

(i) the provisions of the Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of:

- External Commercial Borrowings were not attracted to the Company under the financial year under report;
- Foreign Direct Investment (FDI) was not attracted to the Company under the financial year under report;
- Overseas Direct Investment by Residents in Joint Venture/Wholly Owned Subsidiary abroad was not attracted to the Company under the financial year under report.

(ii) As per the information and explanations provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we report that the Company has not made any GDRs/ADRs or any Commercial Instrument under the financial year under report.

We further report that:

- Ms. Shivangi Choudhry resigned as Company Secretary and Compliance Officer w.e.f., 29.12.2025 and Ms. Pooja Asopa was appointed as Company Secretary and Compliance Officer of the Company w.e.f., 10.02.2026.
- The Company's Statutory Auditors, M/s. Vijayaraghavan & Associates, Chartered Accountants, resigned with effect from 13.08.2025. Accordingly, the Board of Directors, at its meeting held on 13.08.2025, approved the appointment of M/s. Sudhakar & Kumar Associates, Chartered Accountants, as Statutory Auditors to fill the casual vacancy caused by such resignation, subject to the approval of the members. The said appointment was subsequently approved by the members at the Annual General Meeting held on 29.09.2025. Further, the members at the said Annual General Meeting approved the appointment of M/s. Sudhakar & Kumar Associates, Chartered Accountants, as Statutory Auditors of the Company for a period of five (5) years with effect from 13.08.2025, to hold office until the conclusion of the Annual General Meeting to be held in the year 2029–30.
- The website of the Company contains policies as specified by SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the provisions of Companies Act, 2013.
- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and

Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

- Adequate notice of board meeting is given to all the directors along with agenda at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and meaningful participation at the meeting.

- As per the minutes of the meeting duly recorded and signed by the Chairman of the meeting, the decisions of the Board were unanimous and no dissenting views have been recorded.

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

- The Compliance by the Company of applicable financial Laws like Direct and Indirect tax Laws has not been reviewed thoroughly in this audit since the same has been subject to review by statutory financial Audit and other designated professionals.

- We further report that during the year under report, the Company has not undertaken event/action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

For S.S. Reddy & Associates
Practicing Company Secretary

S. Sarweswara Reddy
Proprietor
M. No. 12619, C.P. No: 7478
UDIN: F012619H001382702
Peer Review Cer. No.: 8202/2026

Place: Hyderabad
Date: 05.09.2026

Annexure A

To
The Members of
ERP Soft Systems Limited

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

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

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

3. We have relied on the reports given by the concerned professionals in verifying the correctness and appropriateness of financial records and books of accounts of the Company.

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

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

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

For S.S. Reddy & Associates
Practicing Company Secretary

S. Sarweswara Reddy
Proprietor
M. No. 12619, C.P. No: 7478
UDIN: F012619H001382702
Peer Review Cer. No.: 8202/2026

Place: Hyderabad
Date: 05.09.2026

Annexure 6

MANAGEMENT DISCUSSION AND ANALYSIS

1. a. Industry structure and developments:

Software and computing technology is transforming businesses in every industry around the world. The management pursue huge growth in cloud, analytical and engineering IT Services and ERP Soft will be able to take advantage of this trend.

b. Opportunities and Threats:

We believe our strengths give us the competitive advantage to solve the strategic challenges of business.

c. Segment–wise or product-wise performance

Rs. in lakhs

Particulars	Standalone	Consolidated
Revenue:		
2025-26	85.32	967.18
2024-25	164.15	973.58
Growth%	-48.02%	-0.66%

d. Outlook, Risks and concerns:

The outlook for the Company continues to remain promising. The Company's performance is significantly dependent on its ability to attract, recruit, motivate, retain and continuously develop highly skilled technology professionals. A substantial portion of the Company's revenues is derived from clients located in the United States, resulting in continued exposure to developments in that market. In addition, evolving corporate governance, regulatory and public disclosure requirements may create uncertainty in compliance processes and may lead to increased compliance-related costs.

e. Internal control systems and their adequacy:

The Company has established an internal control framework designed to provide reasonable assurance regarding the safeguarding of assets and the maintenance of proper, accurate and reliable accounting records. Business risks and the related control procedures are reviewed periodically to assess their effectiveness and adequacy.

System audits are also conducted at regular intervals, with particular emphasis on security and the adequacy of existing systems and controls. The findings of such reviews are reported to Senior Management, and appropriate corrective and strengthening measures are implemented wherever considered necessary.

f. Discussion on financial performance with respect to operational performance:

Refer to the Board's report for the summary of the financial performance

g. Material developments in Human Resources / Industrial Relations front, including number of people employed.

Our employees are our most important assets. We believe that the quality and level of service that our professionals deliver. As at March 31, 2026, the Company employed 9 employees, of which 5 were professionals from United States involved in service delivery to the clients, including trainees. The key aspects of our HR practice include recruitment, training and development, and compensation.

h. Details of changes in key financial ratios, along with detailed explanation thereof

Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations therefor, including:

RATIOS:			
Particulars	**2025-26**	**2024-25**	**Details of significant changes along with detailed explanations therefore**
Debtors' turnover ratio	1.78 times	3.54 times	N/A
Inventory turnover ratio	Nil	Nil	Nil
Interest coverage ratio	Nil	Nil	Nil
Current ratio	29. 06 times	26.85 times	Increase in receivables
Debt equity ratio	Nil	Nil	Nil
Operating profit margin (%)	11.88%	11.28%	N/A
Net profit margin (%)	8.26%	5.94%	N/A

j. Details of any change in return on net worth as compared to the immediately previous financial year along with a detailed explanation thereof: There has been no significant change in the Return on Net Worth of the Company during the financial year 2025-26 as compared to the immediately preceding financial year 2024-25.

2. Disclosure of Accounting Treatment:

The Company has not carried out any treatment different from that prescribed in Accounting Standards.

For and on behalf of the Board
ERP Soft Systems Limited

Place: Chennai **Date: 05.09.2026**	**Kallurupalli Parvathi Reddy** **Managing Director** **(DIN: 00827258)**	**Duvvuru Venkata Sivakumar Reddy** **Director** **(DIN: 02596830)**

INDEPENDENT AUDITOR'S REPORT

To the Members of

ERP Soft Systems Limited

Report on the Audit of the standalone financial statements

Opinion

We have audited the accompanying standalone financial statements of ERP Soft Systems Limited ("the Company"), which comprises the standalone balance sheet as at 31st March 2026, and the standalone statement of Profit and Loss (including other comprehensive income) the standalone statement of changes in equity and the standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and total comprehensive income (comprising of profit and other comprehensive income), changes in equity, and its cash flows for the year then ended.

Basis for Opinion

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

Key Audit Matters

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

Valuation of Investments

Description of Key Audit Matter

The Company has investments in its wholly owned subsidiary located in the United States and other group entities. These investments are required to be measured either at cost or at fair value through profit or loss (FVTPL) as per Ind AS 109 / Ind AS 27. Determining the fair value of such unquoted investments involves significant judgment, including consideration of future business plans, projected cash flows, growth assumptions, discount rates, and other market-related inputs.

Given the materiality of these investments and the significant management judgment involved in the valuation process, we considered this to be a key audit matter.

How our audit addressed the Key Audit Matter

Our audit procedures included, but were not limited to, the following:

- Obtained an understanding of management's process for valuation of investments in subsidiaries.
- Evaluated the Company's accounting policy for compliance with Ind AS 109 and Ind AS 27.
- Verified whether the Company has exercised the option under Ind AS 27 to measure investments in subsidiaries at cost and assessed the consistency of such election.
- Assessed whether management considered indicators of impairment for these investments'
- Evaluated the disclosures made in the financial statements with respect to investments in subsidiaries and compliance with relevant Ind AS requirements.

Information other than the Standalone financial statements and auditors' report thereon The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the Standalone financial statements and our auditor's report thereon.

Our opinion on the Standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone financial statements or our knowledge obtained during the course of our audit otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act, with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone financial statements

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

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

- Identify and assess the risks of material misstatement of the Standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, We are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, We are required to draw attention in our auditor's report to the related disclosures in the Standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

Materiality is the magnitude of misstatements in the Standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in

(i) Planning the scope of our audit work and in evaluating the results of our work; and

(ii) To evaluate the effect of any identified misstatements in the Standalone financial statements.

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

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

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

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, We give in the Annexure A a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

(A) As required by Section 143 (3) of the Act, We report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid Standalone financial statements comply with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, we have issued an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements. Our report on Internal Financial Controls is given in Annexure B.

(B) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, (as amended) in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it’s knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

v. No dividend have been declared or paid during the year by the company.

vi. The Company has maintained its books of account using accounting software which has a feature of recording audit trail (edit log) facility. The audit trail (edit log) feature has operated throughout the year for all transactions recorded in the software and the audit trail has not been tampered with. Further, the audit trail has been preserved by the Company as per statutory requirements for record retention.

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

For Sudhakar & Kumar Associates
Chartered Accountants
Reg.No:004165S

N Srinivas Reddy
Partner
Member No: 253210
UDIN: 26253210QZOHUA8931

Place: Hyderabad
Date : 15th May 2026

Annexure A to the Independent Auditor's Report of even date to the members of ERP Soft Systems Limited, on the standalone financial statements for the year ended 31 March 2026.

Annexure –A TO THE AUDITOR'S REPORTS

The Annexure referred to in our report to the members of ERP Soft Systems Limited (the Company') for the year ended 31st March 2026.

Based on the audit procedures performed for the purpose of reporting a true and fair view on the standalone financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief we further report that:

(i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) There were no Intangible assets and hence reporting under this clause not applicable

(b) The Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(c) The company does not have any immovable property properties (other than properties where the companies the lessee and the lease agreements are duly executed in favor of the lessee). Accordingly, clause 3 (i)(c) of the Order is not applicable to the company.

(d) The Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year. Consequently, the question of our commenting on whether the revaluation is based on the valuation by a Registered Valuer, or specifying the amount of change, if the change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets does not arise.

(e) Based on the information and explanations furnished to us, no proceedings have been initiated on (or) are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of1988)) and Rules made thereunder.

(ii)

(a) The company does not have any inventory, hence the provision of clause 3(ii)(a) of the companies (audit's report) order, 2020 are not applicable.

(b) The company has not been sanctioned any working capital limit from banks or financial institutions on the basis of security of current assets at any point of time during the year hence reporting under clause 3(ii)(b)of the Order is not applicable

(iii) According to the information and explanations given to us and based on our audit procedures, the Company has not provided any loans or advances in the nature of loans, or stood guarantee, or provided security to any companies, firms, Limited Liability Partnerships or other parties during the year. Accordingly, the provisions of clause 3(iii)(a) to (f) of the Order are not applicable to the Company.

(iv) In our opinion and according to the information and explanations given to us, the Company has not made any loans, given guarantees or securities, or made investments which would attract the provisions of Sections 185 and 186 of the Companies Act, 2013. Accordingly, the Company has complied with the provisions of the said sections.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Hence reporting under clause 3(v) of the Order is not applicable.

(vi) As per information & explanation given by the management, the maintenance of cost records has not been specified for the activities of the company by the Central Government/s148 (1) of the Companies Act, 2013. Hence reporting under clause 3(vi) of the Order is not applicable.

(vii)

(a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(viii) According to the information and explanations given by the management and the records of the company examined by us no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been previously recorded in the books of account.

(ix)

(a) The company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3 (ix) (a) of the order is not applicable.

(b) According to the information and explanations given by the management, to us and on the basis of our audit procedures, we report the company is not declared willful defaulter by any bank or financial institution or other lender;

(c) In our opinion and according to the information and explanations given by the management we report that the company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year hence the reporting under clause 3(ix) (c) is not applicable to the company.

(d) In our opinion and according to the information and explanations given by the management, and on an overall examination of the financial statements of the Company, we report that no funds raised on short term basis have been utilized for long term purposes by the company.

(e) In our opinion and according to the information and explanations given by the management, and on an overall examination of the financial statements of the Company, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,

(f) In our opinion, and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x)

(a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, the reporting under clause 3(x)(b) of the Order is not applicable to the Company.

(xi)

(a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;

(b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.

(c) During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, and as represented to us by the management, no whistle- blower complaints have been received during the year by the Company. Accordingly, the reporting under clause 3(xi)(c) of the Order is not applicable to the Company.

(xii) The company is not a Nidhi Company. Accordingly, the reporting under clause 3(xii) of the Order is not applicable to the Company.

(xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements,

(xiv)

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

(b) The reports of the Internal Auditor for the period under audit have been considered by us.

(xv) The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the reporting on compliance with the provisions of Section 192 of the Act under clause 3(xv) of the Order is not applicable to the Company.

xvi.

(a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.Accordingly, the reporting under clause 3(xvi)(a) of the Order is not applicable to the Company.

(b) The Company has not conducted non-banking financial/ housing finance activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.

(d). Based on the information and explanations provided by the management of the Company, the Group does not have any CICs, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete. Accordingly, the reporting under clause3 (xvi) (d) of the Order is not applicable to the Company.

(xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii)There were no resignation of the statutory auditor during the year.

(xix) Based on the information obtained from the management and audit procedures performed and on the basis of the financial ratios disclosed in notes to the Standalone Financial Statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying Financial Statements, our knowledge of the Board of Directors' and management's plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) Based on our examination, the provision of section 135 of the Companies Act, 2013 with regard to corporate social responsibility are not applicable to the company, hence clause 3(xx) of the Order is not applicable.

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

For Sudhakar & Kumar Associates
Chartered Accountants
Reg.No:004165S

N Srinivas Reddy
Partner
Member No: 253210
UDIN: 26253210QZOHUA8931

Place: Hyderabad
Date : 15th May 2026

Annexure B to the Independent Auditor's Report of even date to the members of ERP Soft Systems Limited, on the standalone financial statements for the year ended 31 March 2026

Annexure – B TO THE AUDITOR'S REPORTS

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

We have audited the internal financial controls over financial reporting of ERP Soft Systems Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Opinion on Internal Financial Controls

In our opinion, the Company has, in all material respects, an adequate internal financial control system with reference to financial statements and such internal financial controls were operating effectively as at March 31, 2026, based on the internal control criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and

expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

For Sudhakar & Kumar Associates
Chartered Accountants
Reg.No:004165S

N Srinivas Reddy
Partner
Member No: 253210
UDIN: 26253210QZOHUA8931

Place: Hyderabad
Date : 15.05.2026

ERP SOFT SYSTEMS LIMITED

Standalone Balance Sheet as at 31 March 2026

(Rs in Lakhs)

Particulars	Note No	As at 31 March 2026	As at 31 March 2025
Assets			
Property, Plant and Equipment	3	2.94	4.66
Right-of-Use Assets	3	-	-
Capital work-in-progress	4	-	-
Other Intangible assets	5	-	-
Intangible assets under development	6	-	-
Financial Assets			
Investments	7	574.44	574.44
Loans	8	-	-
Other financial assets	9	-	-
Deferred tax assets net	10	0.94	0.72
Other non-current assets	11	-	-
Total Non-current Assets		**578.32**	**579.82**
Current assets			
Inventories	12	-	-
Financial Assets			
Investments	13	0.80	0.80
Trade receivables	14	48.15	47.70
Cash and cash equivalents	15	23.93	1.44
Bank balances	16	-	-
Loans	17	-	-
Other financial assets	18	-	-
Other current assets	19	108.15	125.67
Total Current Assets		**181.03**	**175.61**
Total Assets		**759.35**	**755.43**
Equity and Liabilities			
Equity Share Capital	20	396.00	396.00
Other Equity	21	357.12	352.89
Total Equity		**753.12**	**748.89**
Non-current liabilities			
Financial Liabilities			
Borrowings	22	-	-
Provisions	23	-	-
Deferred tax liabilities net	24	-	-
Other non-current liabilities		-	-
Total Non-current liabilities		**-**	**-**
Current liabilities			
Financial Liabilities			
Borrowings	25	-	-
Lease liabilities	26	-	-
Trade Payables	27		
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of others		0.17	0.52
Other financial liabilities	28	-	-
Other current liabilities	29	0.42	3.15
Provisions	30	5.64	2.87
Current Tax Liabilities (Net)	31	-	-
Total Current liabilities		**6.23**	**6.54**
Total liabilities		**6.23**	**6.54**
Total Equity and Liabilities		**759.35**	**755.43**
Significant Accounting Policies	2		-
The Accompanying notes form an intergral part of Financial Statement	3-57(I)		

For & on Behalf of
Sudhakar & Kumar Associates
Chartered Accountants
FRN: 004165S

Nayana Srinivas Reddy
Membership No 253210
UDIN: 26253210QZOHUA8931

Place: Hyderabad
Date: 15th May 2026

For and on behalf of Board of Directors,
ERP SOFT SYSTEMS LIMITED

D. Sarojanamma
Director
DIN: 05208974

K.Parvathi Reddy
Managing Director
DIN: 00827258

Pooja Asopa
Company Secretary
Mem No:A66382

Ila Raveendra Babu
CFO

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

(Rs in Lakhs)

Particulars	Note No	For Year ended 31.03.2026	For Year ended 31.3.2025
Income			
Revenue From Operations	32	71.61	155.12
Other Income	33	13.71	9.03
Total Income		**85.32**	**164.15**
Expenses			
Cost of materials consumed	34	-	-
Purchases of Stock-in-Trade	35	-	-
Changes in inventories of finished goods, Stock in Trade and work	36	-	-
Employee benefits expense	37	35.57	27.35
Finance costs	38	0.27	0.55
Depreciation and amortization expense	39	2.04	2.62
Other expenses	40	37.57	115.67
Total Expenses		**75.46**	**146.19**
Profit/(loss) before exceptional items and tax		9.87	17.96
Exceptional Items		-	-
Profit/(loss) before tax		**9.87**	**17.96**
Tax expense	41		
Current tax		3.04	5.66
Deferred tax		0.22	-2.55
Total Tax expense		2.82	8.21
Profit/(loss) after tax for the period		**7.05**	**9.75**
Other Comprehensive Income			
OCI that will not be reclassified to P&L	42	-	-
OCI Income tax of items that will not be reclassified to P&L		-	-
OCI that will be reclassified to P&L	43	-	-
OCI Income tax of items that will be reclassified to P&L		-	-
Total Other Comprehensive Income		**-**	**-**
Total Comprehensive Income for the period		**7.05**	**9.75**
Earnings per equity share			
Basic	44	0.18	0.25
Diluted		0.18	0.25

Significant Accounting Policies	2
The Accompanying notes form an intergral part of Financial Statement	3-57(I)

For & on Behalf of
Sudhakar & Kumar Associates
Chartered Accountants
FRN: 004165S

Nayana Srinivas Reddy
Membership No 253210
UDIN: 26253210QZOHUA8931

Place: Hyderabad
Date: 15th May 2026

For and on behalf of Board of Directors,
ERP SOFT SYSTEMS LIMITED

D. Sarojanamma
Director
DIN: 05208974

K.Parvathi Reddy
Managing Director
DIN: 00827258

Pooja Asopa
Company Secretary
Mem No:A66382

Ila Raveendra Babu
CFO

ERP SOFT SYSTEMS LIMITED

Standalone Cash Flow Statement for the period ended on 31 March 2026

(Rs in Lakhs)

Particulars	For Year ended 31-Mar-26	For Year ended 31-Mar-25
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax for the year	9.87	17.96
Adjustments for:		
Depreciation and amortisation	2.04	2.62
(Gain)/Loss on disposal of property, plant and equipment (net)		
(Gain)/Loss on OCI that will not be reclassified to P&L		
Finance Cost	0.27	0.55
Interest Income	-9.02	-8.31
Dividend Income		-
Short prov	-2.82	5.96
Operating profit before working capital changes	**0.34**	**18.78**
Adjustment for (increase) / decrease in operating assets		
Trade receivables	-0.45	-2.63
Decrease/(increase) in Loans	-	0.28
Investment	-	33.80
Other current assets	17.52	-43.93
Other non current assets		
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	-0.35	-1.12
Other current Liabilities	-2.73	-3.59
Provisions	2.77	-2.54
Cash generated from operations	**16.76**	**-19.73**
Income tax paid (net)	-3.04	-5.66
Net cash generated by operating activities	**14.06**	***-6.61***
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment		
Addition to capital WIP	-0.32	-
Deletion from Capital WIP		-
Proceeds from disposal of property, plant and equipment		
Loan and Advances(net)		-
Interest received	9.02	8.31
Net cash (used in) / generated by investing activities	***8.70***	**8.31**
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities		-
Proceeds from short term borrowings		
Finance cost	-0.27	-0.55
Other Equity		
OCI		
Net cash used in financing activities	**-0.27**	**-0.55**
Net increase / (decrease) in cash and cash equivalents	22.49	1.15
Cash and cash equivalents at the beginning of the year	1.44	0.29
Cash and cash equivalents at the end of the year	**23.93**	**1.44**

Particulars	**For Year ended 31 March 2026**	**For Year ended 31 March 2025**
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes		
Cash on hand	0.69	0.75
Balances with Banks	23.23	0.69
Total	**23.93**	**1.44**

Significant Accounting Policies
The Accompanying notes form an intergral part of Financial Statement

For & on Behalf of
Sudhakar & Kumar Associates
Chartered Accountants
FRN: 004165S

Nayana Srinivas Reddy
Membership No 253210
UDIN: 26253210QZOHUA8931

Place: Hyderabad
Date: 15th May 2026

For and on behalf of Board of Directors,
ERP SOFT SYSTEMS LIMITED

D. Sarojanamma
Director
DIN: 05208974

K.Parvathi Reddy
Managing Director
DIN: 00827258

Pooja Asopa
Company Secretary
Mem No:A66382

Ila Raveendra Babu
CFO

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1. Background

ERP Soft Systems Limited was incorporated in 1994 having its registered office in 10-A, Tranquill Nest, 3rd Main Road, Kamakoti Nagar, Pallikaranai, Chennai, Tamil Nadu – 600100. The Company is into the business of Providing Software Support & Maintenance to the client. The Company has 100% Subsidiary company, liberty com LLC in USA is focusing on ERP, Business Intelligence/Analytics projects and staffing.

Authorization of financial statements

The standalone financial statements are approved for issue by the Company's Board of Directors on 22.08.2025.

2. Summary of Significant Accounting Policies

a. Statement of compliance & Basis of Preparation

1. The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with Rule 3 Companies (Indian Accounting Standards) Rules, 2015.

2. Historical cost convention on an accrual basis

The standalone financial statements of the Company have been prepared and presented on a historical cost basis in accordance with IndAS except for the following:

-Certain financial assets and liabilities that are measured at fair values;

3. The Standalone Financial Statements have been prepared on accrual and going concern basis.

b. Segment Reporting

The operating segments have been identified on the basis of nature of services and the same are accordingly evaluated by the Board of Directors. Company's primary operating segment is providing software Support & maintenance to the client. Company accordingly reports its financials under one segment 'providing software Support & maintenance to the client'.

c. Foreign currency translations

Functional and presentation currency

The financial statements are presented in Indian rupee (INR), which is Company's functional and presentation currency.

Transactions and balances

Transactions in foreign currencies are recognized at the prevailing exchange rates on the transaction dates. Realized gains and losses on settlement of foreign currency transactions are recognized in the Statement of Profit and Loss.

Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange differences are recognized in the Statement of Profit and Loss.

d. Revenue Recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognized when the amount of revenue can be reliably measured; it is probable that future economic benefits will flow to the entity.

Interest income on fixed deposits with banks is recognized on time proportion basis taking in to account the amount outstanding and the rates applicable.

Dividend income from investments is recognized when the company's right to receive payment is established.

e. Tax Expenses

The tax expense for the period comprises of current tax and deferred income tax. Current tax is the tax payable on the taxable income of the current period based on the applicable income tax rates. Deferred tax reflects changes in deferred tax assets and liabilities attributable to temporary differences and unused tax losses. Tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in the Other Comprehensive Income or in Equity. In which case, the tax is also recognized in Other Comprehensive Income or Equity.

Current Tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted at the end of the reporting period.

Deferred income tax is provided in full, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts. However, deferred tax liabilities are not recognized if they arise from the initial recognition of goodwill. Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

f. Impairment of assets

The carrying amount of assets are reviewed at each Standalone Balance Sheet date to assess if there is any indication of impairment based on internal /external factors. An impairment loss on such assessment is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of the assets is net selling price or value in use, whichever is higher. While assessing value in use, the estimated future cash flows are discounted to the present value by using weighted average cost of capital. A previously recognized impairment loss is further provided or reversed depending on changes in the circumstances and to the extent that carrying amount of the assets does not exceed the carrying amount that will be determined if no impairment loss had previously been recognized.

g. Cash and cash equivalents

Cash and cash equivalent in the Balance Sheet comprise cash on hand and balances with banks in Current and deposit accounts.

Cash Flow Statement

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

h. Trade receivables

Trade receivables are recognized when the right to consideration becomes un conditional. These assets are held at amortized cost, using the effective interest rate (EIR) method where applicable, less provision for impairment based on expected credit loss.

i. Investments

1) In Subsidiaries:

The investment in subsidiaries are carried in the financial statements at historical cost except when the investment is classified as held for sale in which case it is accounted for as non-current assets held for sale and discontinued operations.

Investments in subsidiaries carried at cost are tested for impairment in accordance with Ind AS 36.

Any impairment loss reduces the carrying value of the investment.

2) In Other Companies

As per Ind AS 109 – Financial Instruments, investments in equity instruments other than subsidiaries, associates, and joint ventures are measured at fair value through profit or loss or through other comprehensive income, based on the Company's irrevocable election at initial recognition.

Where fair value measurement is not practicable due to non-availability of observable inputs or reliable valuation techniques, the Company has used cost as an estimate of fair value as permitted under Paragraph B5.4.14 of Ind AS 109, considering that:

- The investee company is unlisted,
- There is no recent transaction or reliable information available for valuation, and
- The cost represents the best estimate of fair value under the current circumstances.

This assessment is reviewed at each reporting date, and any changes are disclosed in the financial statements.

j. Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months from the reporting date.

k. Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

l. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent costs are included in the carrying amount of asset or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance expenses are charged to the Standalone Statement of Profit and Loss during the period in which they are incurred.

Plant and Equipment having different useful life are accounted separately.

Depreciation on Property, Plant and Equipment is provided using straight-line method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013

The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

m. Intangible assets

(i) Recognition

Intangible assets are recognized only when future economic benefits arising out of the assets flow to the enterprise and are amortized over their useful life.

(ii) Amortization methods and periods

The Company amortizes intangible assets on a straight line method over their estimated useful life not exceeding 5 years. Software is amortized over a period of three years.

n. Provisions, Contingent liabilities, Contingent Assets

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. These are reviewed at each year end and reflect the best current estimate. Provisions are not recognized for future operating losses. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognized as interest expense.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

The timing of recognition and quantification of the liability requires the application of judgment to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

o. Employee Benefits

The Company does not have any permanent employees eligible for retirement benefits such as gratuity, leave encashment, or other post-employment benefits as at the reporting date. Accordingly, no provision has been made in the financial statements for such benefits.

Short-term employee benefits, such as salaries, wages, and performance incentives, are recognized as an expense in the Statement of Profit and Loss on an accrual basis as and when the related services are rendered.

p. Earnings per share

Basic earnings per share are calculated by dividing the profit after tax or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the EPS is the net profit for the period and any attributable tax thereto for the period. In case there are any dilutive securities during the period presented, the impact of the same is given to arrive at diluted earnings per share.

q. Classification of Assets and Liabilities into current and Non-Current

The Company presents its assets and liabilities in the Balance Sheet based on current /non-current classification.

An asset is treated as current when it is:

a) expected to be realized or intended to be sold or consumed in normal operating cycle;

b) held primarily for the purpose of trading;

c) expected to be realized within twelve months after the reporting period; or

d) cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current when:

a) It is expected to be settled in normal operating cycle;

b) It is held primarily for the purpose of trading;

c) It is due to be settled within twelve months after the reporting period; or

d) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

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 ascertained its operating cycle being a period within twelve months for the purpose of current and non-current classification of assets and liabilities.

r. Current Assets and Loans and Advances

In the opinion of the Management, Current Assets, Loans & Advances have a value on

Realization in the ordinary course of business at least equal to the amount at which they are stated.

s. Critical accounting judgments and key sources of estimation uncertainty

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed in note. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Information about such estimates and judgments are included in the relevant notes together with the basis of calculation for relevant line item in the financial statements. Estimates and judgments are based on historical experience and other factors, including expectations of future events that may have a financial impact on the company and that are believed to be reasonable under the circumstances.

t. Borrowing costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing cost eligible for capitalization.

Other borrowings costs are expensed in the period in which they are incurred.

u. Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest two decimal places of lakhs as per the requirement of Schedule III, unless otherwise stated.

3. Property, Plant and Equipment

Current reporting period

In Rs.

Particulars	Computer & Peripherals	Computer Software	Printer	Air - Conditioner	Motor Cycle	Mobile	Car	Genset & Power	Furniture and fittings	Total
Cost as at 1 April 2025	4.86	17.07	0.32	1.32	0.35	0.74	11.44	1.34	0.16	37.58
Addition		0.31								0.31
Disposals/Adjustment										-
Cost as at 31 March 2026	**4.86**	**17.38**	**0.32**	**1.32**	**0.35**	**0.74**	**11.44**	**1.34**	**0.16**	**37.89**
Accumulated depreciation as at 1 April 2025	4.76	17.07	0.32	0.97	0.35	0.39	8.16	0.85	0.06	32.92
Depreciation charge for the year	0.10	0.05		0.10	-	0.05	1.36	0.37	0.01	2.04
Reversal on disposal/Adjustments										-
Accumulated depreciation as at 31 March 2026	**4.86**	**17.12**	**0.32**	**1.07**	**0.35**	**0.44**	**9.52**	**1.22**	**0.07**	**34.97**
Net Carrying Amount as at 31 March 2026	**0.00**	**0.26**	**-0.00**	**0.25**	**-0.00**	**0.30**	**1.92**	**0.12**	**0.08**	**2.92**

Previous reporting period

In Rs.

Particulars	Computer & Peripherals	Computer Software	Printer	Air - Conditioner	Motor Cycle	Mobile	Car	Genset & Power	Furniture and fittings	Total
Cost as at 1 April 2024	4.86	17.07	0.32	1.32	0.35	0.74	11.44	1.34	0.13	37.55
Addition									0.03	0.33
Disposals/Adjustment										-
Cost as at	**4.86**	**17.07**	**0.32**	**1.32**	**0.35**	**0.74**	**11.44**	**1.34**	**0.16**	**37.58**
Accumulated depreciation as at 1 April 2024	4.36	16.35	0.32	0.87	0.33	0.35	6.80	0.84	0.05	30.28
Depreciation charge for the year	0.40	0.71	-	0.10	0.02	0.04	1.36	0.00	0.01	2.65
Reversal on disposal/Adjustments	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 31 March 2025	**4.55**	**17.07**	**0.32**	**0.97**	**0.35**	**0.39**	**8.16**	**0.85**	**0.06**	**32.92**
Net Carrying Amount as at 31 March 2025	**0.31**	**-**	**-0.00**	**0.03**	**-**	**0.05**	**4.20**	**0.01**	**0.06**	**4.66**

4. Capital work in progress

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Capitalised during the year	-	-
Closing Balance	-	-

5. Other Intangible assets

(Rs in Lakhs)

Particulars	Software	Goodwill	Others	Total
Cost as at 1 April 2024	-	-	-	-
Addition	-	-	-	-
Disposals	-	-	-	-
Net Carrying Amount as at 31 March 2025	-	-	-	-

6. Intangible assets under development

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Capitalised during the year	-	-
Closing Balance	-	-

7. Investments - non current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Investment in Liberty LLC	21.52	21.52
Investment In ERP Info System	416.92	416.92
Investment Yashavee Investment Consultants	136.00	136.00
Total	**574.44**	**574.44**

Investment in Liberty LLC is investment in Wholly Owned Subsidiary

The Company holds unquoted equity investments in certain entities for which fair value cannot be measured reliably due to lack of active market and reliable valuation inputs.

These investments have been measured at cost, which is considered as an appropriate estimate of fair value.

8. Loans - non current financial assets

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

9 Other financial assets - non current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

10. Deferred tax assets, net

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Deferred tax assets, net	0.94	0.72
Deferred tax liabilities, net	-	-
Total	**0.94**	**0.72**

11. Other non current assets

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

12. Inventories

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

13. Investments - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Investments in Liquid Scheme of mutual funds	0.80	0.60
Total	**0.80**	**0.60**

14. Trade receivables - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured, considered good	47.70	47.70
Total	**47.70**	**47.70**

Trade Receivables Ageing schedule

Particulars	Undue	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables							
-considered good	48.15	-	-	-	-	-	48.15
-which have significant increase in credit risk	-	-	-	-	-	-	-
-credit impaired	-	-	-	-	-	-	-
Disputed Trade receivables							
-considered good	-	-	-	-	-	-	-
-which have significant increase in credit risk	-	-	-	-	-	-	-
-credit impaired	-	-	-	-	-	-	-
Sub Total	**48.15**	-	-	-	-	-	**48.15**
Unbilled - considered good							-
Unbilled - which have significant increase in credit risk							-
Unbilled - credit impaired							-
Provision for doubtful debts							-
Total							**48.15**

For Previous Year

Particulars	Undue	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables							
-considered good	47.70	-	-	-	-	-	47.70
-which have significant increase in credit risk	-	-	-	-	-	-	-
-credit impaired	-	-	-	-	-	-	-
Disputed Trade receivables							
-considered good	-	-	-	-	-	-	-
-which have significant increase in credit risk	-	-	-	-	-	-	-
-credit impaired	-	-	-	-	-	-	-
Sub Total	**47.70**	-	-	-	-	-	**47.70**
Unbilled - considered good							**-**
Unbilled - which have significant increase in credit risk							**-**
Unbilled - credit impaired							**-**
Provision for doubtful debts							**-**
Total							**47.70**

15. Cash and cash equivalents

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Balances with Banks	23.23	0.69
Cash on hand	0.69	0.75
Total	**23.93**	**1.44**

16. Bank balances other than Cash and cash equivalents

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Bank deposits with original maturity of 3-12 months	-	-
Total	-	-

17. Loans - current financial assets

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured - Considered good		
Loans to employees	-	-
Total	-	-

18. Other financial assets - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

19. Other current assets

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Balances with government authorities		
Advances with GST	-	2.51
TDS & TCS Receivables for the FY	0.90	0.83
Other advances		
Brainbox Learning Pvt Ltd	103.10	94.98
D.Sivakumar Reddy A/c	-	19.00
NKG Online	-	1.60
Satya Website	-	1.00
Advance	4.15	5.75
Others		
	108.15	**125.67**

20. Equity Share Capital

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Authorised Share Capital		
45,00,000(PY - 45,00,000) Equity Shares of Rs. 10 each	450.00	450.00
Issued, subscribed & fully paid up		
39,60,000 (PY - 39,60,000) Equity Shares of Rs. 10 each	396.00	396.00
Total	**396.00**	**396.00**

Reconciliation of Share Capital

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of Shares	Amount	Number of Shares	Amount
Opening Balance	39,60,000	3,96,00,000.00	39,60,000	3,96,00,000.00
Changes due to prior period error	-	-	-	-
Issued during the year	-	-	-	-
Adjustment	-	-	-	-
Deletion	-	-	-	-
Closing balance	**39,60,000**	3,96,00,000.00	**39,60,000**	3,96,00,000.00

Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Shares held by Holding company, its Subsidiaries and Associates

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of Shares	Amount	Number of Shares	Amount
Duvvuru Sreelatha	17.00	42.63	17.00	42.63
Duvvuru Venkata Sivakumar Reddy	3.00	8.08	3.00	8.08
Kallurupalli Parvathi Reddy	2.00	5.05	2.00	5.05
D Vinaya	9.00	22.72	9.00	22.72
Thikavarapu Nalini Reddy	2.00	5.25	2.00	5.25

Shares held by Holding company, its Subsidiaries and Associates

Name of Promotor	Class of Shares Equity/ Preference	No. of Shares	% of total shares	% Change during the year
Duvvuru Venkata Sivakumar Reddy	Equity	3.00	8.00	-
Duvvuru Sreelatha	Equity	17.00	43.00	-
Kallurupalli Parvathi Reddy	Equity	2.00	5.00	-

Previous Year

Name of Promotor	Class of Shares Equity/ Preference	No. of Shares	% of total shares	% Change during the year
Duvvuru Venkata Sivakumar Reddy	Equity	3.00	8.00	-
Duvvuru Sreelatha	Equity	17.00	43.00	-
Kallurupalli Parvathi Reddy	Equity	2.00	5.00	-

21. Other Equity

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Retained earnings	352.89	337.17
Profit & Loss Accumulated	7.05	9.75
Profit/(Loss) for the period		
Excess/Short Income Tax Provision Reversed	-2.82	5.96
Other items of OCI		
Other comprehensive Income for the period	-	-
Total	**357.12**	**352.89**

22. Borrowings - non current financial liabilities

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

23. Provisions - non current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Provision for employee benefits	-	-
Total	-	-

24. Deferred tax liabilities, net

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

25. Borrowings - current financial liabilities

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

26. Lease liabilities - current financial liabilities

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

27. Trade Payables - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Total outstanding dues of Micro Enterprise and small enterprise	-	-
Total outstanding dues of Creditor of other than Micro Enterprise and small enterprise	0.17	0.52
Total	**0.17**	**0.52**

Trade Payables ageing schedule (Current Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Upto 1 year	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-	-
(ii) Others	0.17	-	-	-	-	0.17
Total	**0.17**	-	-	-	-	**0.17**

Trade Payables ageing schedule (Previous Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Upto 1 year	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-	-
(ii) Others	1.64	-	-	-	-	1.64
Total	**1.64**	-	-	-	-	**1.64**

28. Other financial liabilities - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

29. Other current liabilities

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Statutory dues payable		
TDS & TCS payable	0.42	3.15
Others	-	-
Other Liabilities	-	-
Total	**0.42**	**3.15**

30. Provisions - current

(Rs in Lakhs)

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for employee benefits		
Rent Payable	0.42	0.62
Salary payable	2.35	1.50
Remuneration Payable	0.50	-
Provision for others		
Audit Fee Payable	2.38	0.76
Income Tax payable		
Total	**5.64**	**2.87**

31. Current Tax Liabilities, net

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

32. Revenue From Operations

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Export Service rendered	71.61	155.12
Total	**71.61**	**155.12**

33. Other Income

(Rs in Lakhs)

Particulars	For Year ended 31 March 2025	For Year ended 31 March 2024
Interest income		
Interest income	9.02	8.31
Profit on sale of property, plant and equipment	-	
Gain on disposition of tangible assets	4.69	0.52
Gain on disposition of Intangible assets	-	0.20
Total	13.71	**9.03**

34. Cost of materials consumed

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
-	-	-
Total	-	-

35. Purchases of Stock-in-Trade

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
-	-	-
Total	-	-

36. Changes in inventories of finished goods, Stock in Trade and work in progress

(Rs in Lakhs)

Particulars	For Year ended 31 March 2025	For Year ended 31 March 2024
-	-	-
Total	-	-

37. Employee benefits expense

(Rs in Lakhs)

Particulars	For Year ended 31 March 2025	For Year ended 31 March 2024
Wages	-	-
Salary	28.03	20.10
Managerial Remuneration	6.00	6.00
Bonus & LTA	0.80	0.25
Staff welfare expenses	0.74	1.00
Total	**35.57**	**27.35**

38. Finance costs

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Other borrowing costs		
Bank Charges	0.27	0.55
Total	**0.27**	**0.55**

39. Depreciation and amortization expense

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Depreciation on Property, Plant and Equipments	2.04	2.62
Total	**2.04**	**2.62**

40. Other expenses

(Rs in Lakhs)

Particulars	For Year ended 31 March 2025	For Year ended 31 March 2024
Electricity Charges	0.31	0.12
Business Promotion Expenses	1.06	1.47
Rent & Hire Charges	1.80	1.80
Insurance Expenses	0.05	0.07
Auditors' Remuneration	2.67	0.75
Interest and Late Fees	0.37	2.35
Other expenses	0.84	0.91
Professional Charges	2.71	2.29
Consultancy Charges	16.59	100.08
Repairs & Maintenance		
Repairs & Maintenance - Computer	0.05	0.07
Repairs & Maintenance	4.62	0.49
Administrative expenses		
Internet Email Expenses	0.59	0.23
Telephone,Postage & Courier Expenses	0.18	0.21
Printing & Stationary	0.20	0.20
Vehicle Running & Maintenance expenses	1.03	0.92
Fee, Rates and Taxes	3.45	3.45
Books, Periodicals & Subscriptions	0.19	0.01
Travelling Expenses	0.34	0.21
Other Expenses		
Donation & Contribution	0.51	0.05
Total	**37.57**	**115.67**

41. Tax expenses

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Current tax	1.40	4.73
Deferred tax	-	-0.54
Total	**1.40**	**4.19**

42. OCI that will not be reclassified to P&L

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Remeasurements of the defined benefit plans	-	-
OCI Income tax of items that will not be reclassified to P&L	-	-
Total	-	-

43 OCI that will be reclassified to P&L

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
-	-	-
Total	-	-

44. Earning per share

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Profit for the year In Rs.	7.05	9.75
Less: Dividend on Preference Shares In Rs.	-	-
Profit attributable to equity shareholders In Rs.	7.05	9.75
Weighted average number of Equity Shares	39.60	39.60
Earnings per share basic (Rs)	0.18	0.25
Earnings per share diluted (Rs)	0.18	0.25
Face value per equity share (Rs)	10.00	10.00

46. Defined Benefit Plans

(i) Gratuity

Changes in the present value of the defined benefit obligation in respect of Gratuity (Non funded) In Rs.

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
-	-	-
Total	-	-

Gratuity is not applicable as per the Payment of Gratuity Act 1972.

47. Auditors' Remuneration

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Payments to auditor as		
- Auditor		
Statutory audit fee	1.50	0.50
Quarterly audit fee	0.27	0.25
Internal Auditor fee	0.90	-
Total	**2.67**	**0.75**

48. Contingent Liabilities

There were no Contingent liability as on the date of the report

49. Micro and Small Enterprise In Rs.

Particulars	As at 31 March 2026		As at 31 March 2025	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	-	-	-	-

50 Related Party Disclosure

(i) List of Related Parties

	Relationship
Parvathy Reddy	Director

(ii) Related Party Transactions

(Rs in Lakhs)

Particulars	Relationship	For Year ended 31 March 2026	For Year ended 31 March 2025
Parvathy Reddy	Director	6.00	6.00

(iii) Related Party Balances

Particulars	Relationship	For Year ended 31 March 2025	For Year ended 31 March 2024
-	-	-	-

51. Financial Instrument

Nil

52. Ratio Analysis

Particulars	Numerator/Denominator	As at 31 March 2026	As at 31 March 2025	Change in %
(a) Current Ratio	Current Assets / Current Liabilities	29.06	26.85	2.21
(b) Debt-Equity Ratio	Total Debts / Equity	-	-	0.00
(c) Debt Service Coverage Ratio	Earning available for Debt Service / Interest + Instalments			
(d) Return on Equity Ratio	Profit after Tax / Average Shareholder's Equity	0.01	0.01	-0.00
(e) Inventory turnover ratio	Total Turnover / Average Inventories	-	-	
(f) Trade receivables turnover ratio	Total Turnover / Average Account Receivable	1.78	- 4.50	-2.72
(g) Trade payables turnover ratio	Total Purchases / Average Account Payable	-	-	
(h) Net capital turnover ratio	Total Turnover / Average Working Capital	0.50	1.23	-0.73
(i) Net profit ratio	Net Profit / Total Turnover	0.08	0.06	0.02
(j) Return on Capital employed	Net Profit / Capital Employed	0.01	0.01	-0.00
(k) Return on investment	Return on Investment / Total Investment	-	-	

53 Investments in the Balance Sheet comprises of short term surplus funds invested in liquid schemes of Mutual Funds which are measured at fair value through Profit and loss.

54 The Company has 100% Subsidiary in US namely Libertycom, LLC as disclosed in note 7

55 Undisclosed Income

There were no Undisclosed income to be disclosed

56 CSR Expenditure

CSR is not applicable as per the provision of section 135 of Companies Act 2013

57 Other Statutory Disclosures as per the Companies Act, 2013

Disclosure as referred in Rule 11[e][i] & [ii] of Companies (Audit and Auditors) Amendment Rules, 2021

[i] The company has not advanced or loaned or invested funds to any persons or entities, including foreign entities (intermediaries) with the understanding that the Intermediaries shall:1) Directly or indirectly invest or lend in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or2) Provide any Guarantee, security or the like on behalf of the Ultimate Beneficiaries

[ii] The company has not received any funds from any persons or entities, including foreign entities (Funding parties) with the understanding that the company shall:1) Directly or indirectly invest or lend in other persons or entities identified in any manner whatsoever by or on behalf of the Funding parties (Ultimate Beneficiaries) or2) Provide any Guarantee, security or the like on behalf of the Ultimate Beneficiaries

Other Additional Regulatory Disclosures :

[a] The Company does not have any Immovable Property whose title deeds are not held in the name of the Company.

[b] The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

[c] The Company has not advanced any loans or advances in the nature of loans to specified persons viz. promoters, directors, KMPs, related parties; which are repayable on demand or where the agreement does not specify any terms or period of repayment.

[d] The Company has not raised any funds through issue of securities or borrowings from banks or financial institutions during the year. Accordingly, the requirement to disclose the utilization of such funds for specific purposes does not arise.

[e] The Company has not been declared as a wilful defaulter by any lender who has powers to declare a Company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved.

[f] The Company does not have any transactions with struck-off companies Under Section 248 of The Companies Act 2013

[g] No layers of companies has been established beyond the limits prescribed under clause 87 of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

[h] All applicable cases where registration of charges or satisfaction is required with Registrar of Companies have been done. No registration or satisfaction of charge is pending for the period ended 31 March 2026 and for the year ended 31 March 2025.

[i] No scheme of arrangements have been approved by the competent authority in terms of Section 230 to 237 of the Companies Act, 2013

[j] There are no transactions not recorded in the books of accounts.

[k] The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

[l] Figures have been rounded off to the nearest lakhs . Figures for the previous year have been re-classified / re-arranged / re-grouped, wherever necessary to conform to current year classification as per the requirement of Schedule III to the Companies Act, 2013.

Significant Accounting Policies	2
The Accompanying notes form an intergral part of Financial Statement	3-57(l)

For & on Behalf of
Sudhakar & Kumar Associates
Chartered Accountants
FRN: 004165S

Nayana Srinivas Reddy
Membership No 253210
UDIN: 26253210QZOHUA8931

Place: Hyderabad
Date: 15th May 2026

For and on behalf of Board of Directors,
ERP SOFT SYSTEMS LIMITED

D. Sarojanamma Director DIN: 05208974	K.Parvathi Reddy Managing Director DIN: 00827258
Pooja Asopa Company Secretary Mem No:A66382	Ila Raveendra Babu CFO

INDEPENDENT AUDITOR'S REPORT

To the Members of ERP Soft Systems Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of ERP Soft Systems Limited ("the Holding Company") and its subsidiary (together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity, the Consolidated Cash Flow Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, its consolidated profit including other comprehensive income, its consolidated changes in equity, and its consolidated cash flows for the year ended.

Basis for Opinion

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

Key Audit Matters

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

1. Valuation of Goodwill and Net Assets of Subsidiary

Description of Key Audit Matter

The Group has a wholly owned foreign subsidiary whose financial statements are consolidated into the Group's consolidated financial statements. On consolidation, the carrying value of the investment in the subsidiary in the standalone financial statements has been replaced with goodwill and the net assets of the subsidiary.

Management is required to assess at each reporting date whether there are any indicators of impairment for goodwill and the subsidiary's net assets. Such assessments involve significant judgment, including evaluation of future business plans, projected cash flows, growth assumptions, discount rates, and other market-related inputs.

Given the materiality of the subsidiary to the consolidated financial statements and the significant judgment involved in impairment assessments, we considered this to be a key audit matter.

How our audit addressed the Key Audit Matter

- Obtained an understanding of management's process for assessing impairment indicators for goodwill and net assets of the subsidiary.
- Evaluated the accounting policy adopted for impairment testing in line with Ind AS 36.
- Reviewed the financial performance of the subsidiary and considered whether there were any external or internal indicators of impairment.
- Tested the reasonableness of management's cash flow forecasts and assumptions, including growth rates and discount rates.
- Performed sensitivity analysis to assess the impact of changes in key assumptions.
- Assessed the adequacy of disclosures made in the consolidated financial statements with respect to goodwill and subsidiary balances.

Based on the above procedures, we found the management's assessment to be reasonable and the related disclosures to be appropriate.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any assurance thereon.

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

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with Ind AS and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, We are also responsible for expressing our opinion on whether the Holding company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Groups ability to continue as a going concern. If We conclude that a material uncertainty exists, We are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of the Holding Company included in the consolidated financial statements of which We are the independent auditor.

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

- We communicate with those charged with governance of the Holding company included in the consolidated financial statement of which We are the independent auditor regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that We identify during our audit.

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

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

Other Matters

The consolidated financial statements include the unaudited financial statements/financial information of one wholly owned foreign subsidiary, whose financial statements/financial information reflect total assets of ₹1,419.13 lakhs as at March 31, 2026, total revenues of ₹ 881.86 lakhs, net profit of ₹ 11.06 lakhs, and cash and cash equivalents of ₹17.36 lakhs for the year ended on that date, Foreign Currency Translation Reserve (FCTR) has increased due to the conversion of financials of our US subsidiary into Indian currency, amounting to Rs. 51,21,000. We have classified and presented this reserve under Other Equity as considered in the consolidated financial statements. These financial statements/ financial information are unaudited and have been furnished to us by the Board of Directors of the Holding Company. Our opinion, in so far as it relates to amounts and disclosures included in respect of the said subsidiary, is based solely on such unaudited financial statements/financial information certified by the Board of Directors of the Holding Company.

Our opinion is not modified in respect of the above matter.

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

(d) In our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards specified under section 133 of the Act.

(e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026, taken on record by the Board of Directors of the Holding Company, none of the directors of the Holding Company is disqualified as on March 31, 2026 from being appointed as a director in terms of section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Holding Company and the operating effectiveness of such controls, refer to our report on IFC in the standalone financial statements of the Holding Company. Reporting on IFC is not applicable to the foreign subsidiary included in these consolidated financial statements.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended):

i. The Group does not have any pending litigations which would impact its financial position.

ii. The Group does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company.

iv.

(a) The management of the Holding Company has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested by the Group to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding that the Intermediary shall, directly or indirectly, lend or invest in other persons or entities identified by or on behalf of the Group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management of the Holding Company has represented that, to the best of its knowledge and belief, no funds have been received by the

Group from any persons or entities, including foreign entities ("Funding Parties"), with the understanding that the Group shall, directly or indirectly, lend or invest in other persons or entities identified by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on such audit procedures as considered reasonable and appropriate, nothing has come to our notice that has caused us to believe that the representations under (a) and (b) contain any material misstatement.

v. No dividend has been declared or paid during the year by the Holding Company.

vi. The Holding Company has maintained its books of account using accounting software with audit trail (edit log) facility as required under Rule 3 of the Companies (Accounts) Rules, 2014, and the same has operated throughout the year without tampering.

vii. The remuneration paid/provided by the Holding Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

For Sudhakar & Kumar Associates
Chartered Accountants
(Firm Registration No. 004165S)

N Srinivas Reddy
Partner
(Membership No. 253210)
UDIN: 26253210VDDMKE8447

Place: Hyderabad
Date: 15th May 2026

Consolidated Balance Sheet as at 31 March 2026

In Lakhs

Particulars	Note No	As at 31 March 2026	As at 31 March 2025
Assets			
Property, Plant and Equipment	3	359.24	360.96
Right-of-Use Assets	3	-	-
Capital work-in-progress	4	-	-
Other Intangible assets	5	-	-
Intangible assets under development	6	-	-
Financial Assets			
Investments	7	552.92	552.92
Loans	8	-	-
Other financial assets	9	-	-
Deferred tax assets net	10	0.94	0.72
Other non-current assets	11	-	-
Total Non-current Assets		**913.10**	**914.60**
Current assets			
Inventories	12	-	-
Financial Assets			
Investments	13	38.19	0.80
Trade receivables	14	928.31	1,193.18
Cash and cash equivalents	15	41.29	108.24
Bank balances	16	-	-
Loans	17	-	-
Other financial assets	18	-	-
Other current assets	19	257.59	219.11
Total Current Assets		**1,265.38**	**1,521.33**
Total Assets		**2,178.48**	**2,435.93**
Equity and Liabilities			
Equity Share Capital	20	396.00	396.00
Other Equity	21	1,477.93	1,411.43
Total Equity		**1,873.93**	**1,807.43**
Non-current liabilities			
Financial Liabilities			
Borrowings	22	84.49	190.29
Provisions	23	-	-
Deferred tax liabilities net	24	-	-
Other non-current liabilities		-	-
Total Non-current liabilities		**84.49**	**190.29**
Current liabilities			
Financial Liabilities			
Borrowings	25	-	-
Lease liabilities	26	-	-
Trade Payables	27		
Total outstanding dues of micro enterprises and small enterprises		110.18	106.32
Total outstanding dues of others		0.17	0.52
Other financial liabilities	28	-	-
Other current liabilities	29	98.42	321.89
Provisions	30	11.29	9.48
Current Tax Liabilities (Net)	31	-	-
Total Current liabilities		**220.06**	**438.21**
Total liabilities		**304.55**	**628.50**
Total Equity and Liabilities		**2,178.48**	**2,435.93**
Significant Accounting Policies	2		
The Accompanying notes form an intergral part of Financial Statement	3-57(I)		

For & on Behalf of
Sudhakar & Kumar Associates
Chartered Accountants
FRN: 004165S

Nayana Srinivas Reddy
Membership No 253210
UDIN: 26253210VDDMKE8447

Place: Hyderabad
Date: 15th May 2026

For and on behalf of Board of Directors,
ERP SOFT SYSTEMS LIMITED

D. Sarojanamma
Director
DIN: 05208974

K.Parvathi Reddy
Managing Director
DIN: 00827258

Pooja Asopa
Company Secretary
Mem No:A66382

Ila Raveendra Babu
CFO

Consolidated Profit & Loss for the period ended on 31 March 2026

In Lakhs

Particulars	Note No	For Year ended 31st March 2026	For Year ended 31st March 2025
Income			
Revenue From Operations	32	953.47	964.55
Other Income	33	13.71	9.03
Total Income		**967.18**	**973.58**
Expenses			
Cost of materials consumed	34	-	-
Purchases of Stock-in-Trade	35	-	-
Changes in	36	-	-
Employee benefits expense	37	546.27	490.72
Finance costs	38	0.70	0.55
Depreciation and amortization expense	39	2.04	2.62
Other expenses	40	394.31	449.48
Total Expenses		**943.33**	**943.37**
Profit/(loss) before exceptional items and tax		23.85	30.21
Exceptional Items		-	-
Profit/(loss) before tax		**23.85**	**30.21**
Tax expense	41		
Current tax		5.96	8.72
Deferred tax		0.22	-2.55
Total Tax expense		5.74	11.27
Profit/(loss) after tax for the period		**18.11**	**18.95**
Other Comprehensive Income			
OCI that will not be reclassified to P&L	42	-	-
OCI Income tax of items that will not be reclassified to P&L		-	-
OCI that will be reclassified to P&L	43	-	-
OCI Income tax of items that will be reclassified to P&L		-	-
Total Other Comprehensive Income		**-**	**-**
Total Comprehensive Income for the period		**18.11**	**18.95**
Earnings per equity share			
Basic	44	0.46	0.48
Diluted		0.46	0.48

Significant Accounting Policies	2
The Accompanying notes form an intergral part of Financial Statement	3-57(I)

For & on Behalf of
Sudhakar & Kumar Associates
Chartered Accountants
FRN: 004165S

Nayana Srinivas Reddy
Membership No 253210
UDIN: 26253210VDDMKE8447

Place: Hyderabad
Date: 15th May 2026

For and on behalf of Board of Directors,
ERP SOFT SYSTEMS LIMITED

D. Sarojanamma
Director
DIN: 05208974

K.Parvathi Reddy
Managing Director
DIN: 00827258

Pooja Asopa
Company Secretary
Mem No:A66382

Ila Raveendra Babu
CFO

Consolidated Profit & Loss for the period ended on 31 March 2026

In Lakhs

Particulars	Year ended March 31,2026	Year ended March 31,2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/Loss Before Tax	23.85	30.21
Non-Cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expenses	2.04	2.62
Excess provision written off	(5.74)	1.82
Effect of exchange rate changes in cash	48.39	33.19
Operating Profit before working capital Changes		
Decrease/(increase) in Trade receivables and Other Current Assets	226.17	(580.58)
Decrease/(increase) in Inventories		0.00
Decrease/(increase) Loans		(16.68)
Decrease/(increase) in Non Current Assets		(0.34)
Increase/(decrease)In Trade Payables	5.13	1.76
Increase/(decrease)In Borrowings and Other Current Liabilities	(223.27)	22.13
Cash generated from operations	**76.57**	**(505.86)**
Direct Taxes paid (net of refunds)		**(8.38)**
Net Cash flow from/(used in)operating activities	**76.57**	**(514.25)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Additions to Fixed Assets (including capital WIP) and	(0.32)	-
Increase/(Decrease) in Investments	(37.39)	586.72
Increase/(Decrease) in other financial assets	-	-
	(37.71)	**586.72**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in borrowings	(105.80)	1.88
Net cash from Financing activities	(105.80)	1.88
Net Increase in cash and cash equivalents during the period	(66.94)	74.35
Cash and cash equivalents at the beginning of the period	108.24	33.89
Cash and cash equivalents at the end of the period	41.29	108.24
Particulars	**For Year ended 31 March 2026**	**For Year ended 31 March 2025**
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes	7.9	2.05
Cash on hand	33.39	106.19
Balances with Banks	41.29	108.24

For & on Behalf of
Sudhakar & Kumar Associates
Chartered Accountants
FRN: 004165S

Nayana Srinivas Reddy
Membership No 253210
UDIN: 26253210VDDMKE8447

Place: Hyderabad
Date: 15th May 2026

For and on behalf of Board of Directors,
ERP SOFT SYSTEMS LIMITED

D. Sarojanamma
Director
DIN: 05208974

K.Parvathi Reddy
Managing Director
DIN: 00827258

Pooja Asopa
Company Secretary
Mem No:A66382

Ila Raveendra Babu
CFO

2. Significant Accounting Policies

The following significant accounting policies have been applied consistently in the preparation and presentation of the Consolidated Financial Statements of ERP Soft Systems Limited ("the Holding Company") and its subsidiary Libertycom LLC (together referred to as "the Group").

a. Statement of Compliance and Basis of Preparation

- The Consolidated Financial Statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015.
- The financial statements are prepared under the historical cost convention on an accrual basis, except for certain financial assets and liabilities which are measured at fair value.
- The Consolidated Financial Statements include the results of the Holding Company and its subsidiary, as per the principles laid down in Ind AS 110 – Consolidated Financial Statements.

b. Principles of Consolidation

The consolidated financial statements relate to the company, it subsidiary companies, (collectively referred herein under as the group)

Sr. No	Name of Subsidiary Company	% of holding in subsidiaries	
		As at 31/03/2026	As at 31/03/2025
1.	Libertycom LLC	100%	100%

- The unaudited financial statements of the subsidiary company used in the consolidation are drawn up to the same reporting date.
- The financial statements of the Holding Company and its subsidiary are combined on a line-by-line basis by adding together like items of assets, liabilities, equity, income, expenses and cash flows, after eliminating intra-group balances and transactions.
- Profits and losses on intra-group transactions recognised in assets (such as inventory and property, plant and equipment) are eliminated in full.

- In case of foreign subsidiaries:
- Assets and liabilities are translated at the closing exchange rate at the reporting date.
- Income and expenses are translated at the average exchange rate during the year.
- Resultant exchange differences are recognized in the Foreign Currency Translation Reserve (FCTR) under Other Comprehensive Income.
- Uniform accounting policies are applied across the Group to ensure consistency.

c. Segment Reporting

The Group's operations are primarily engaged in providing software support and maintenance services. Accordingly, the Group reports under a single operating segment.

d. Foreign Currency Transactions

- Functional and presentation currency: The financial statements are presented in Indian Rupees (INR).
- Transactions in foreign currencies are recorded at the exchange rate prevailing on the transaction date.
- Monetary assets and liabilities denominated in foreign currencies are translated at the year-end exchange rates, with exchange differences recognized in the Statement of Profit and Loss.

e. Revenue Recognition

- Revenue from software support and maintenance services is recognized when services are rendered, and it is probable that economic benefits will flow to the Group.
- Interest income is recognized using the time-proportion method based on the effective interest rate.
- Dividend income is recognized when the Group's right to receive payment is established.

f. Income Taxes

- Tax expense comprises current tax and deferred tax.

- Current tax is measured at amounts expected to be paid to/recovered from tax authorities, based on applicable laws.
- Deferred tax is recognized on temporary differences between carrying amounts and tax bases of assets and liabilities, subject to recognition of deferred tax assets to the extent it is probable that future taxable profits will be available.
- Deferred tax is measured at enacted or substantively enacted tax rates.

g. Property, Plant and Equipment (PPE)

- PPE is carried at cost less accumulated depreciation and impairment, if any. Cost includes expenses directly attributable to bringing the asset to its working condition.
- Subsequent expenditure is capitalized only if it increases the future economic benefits; otherwise, it is expensed.
- Depreciation is provided on a straight-line basis over the useful lives prescribed in Schedule II of the Companies Act, 2013.
- Residual values, useful lives and methods of depreciation are reviewed annually.

h. Intangible Assets

- Intangible assets are recognized when future economic benefits are probable and can be measured reliably.
- Intangible assets are amortized on a straight-line basis over their estimated useful lives, not exceeding five years. Software is amortized over three years.

i. Impairment of Assets

- The carrying amount of assets is reviewed at each reporting date to assess indicators of impairment.
- An impairment loss is recognized if carrying value exceeds recoverable amount (higher of value in use and fair value less costs to sell).
- Reversal of impairment is recognized when conditions change, subject to the carrying value not exceeding the original cost adjusted for depreciation.

j. Financial Instruments

- Trade receivables are carried at amortized cost, net of allowance for expected credit losses.
- Trade and other payables are recognized for obligations to pay for goods or services received, measured at amortized cost.
- Financial assets and liabilities are offset when a legally enforceable right exists to settle on a net basis.

k. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, balances with banks, and deposits with original maturities of three months or less.

l. Provisions, Contingent Liabilities and Contingent Assets

- Provisions are recognized when the Group has a present obligation, a probable outflow of resources is expected, and a reliable estimate can be made.
- Provisions are measured at present value using a pre-tax discount rate.
- Contingent liabilities are disclosed but not recognized. Contingent assets are disclosed only when realization is virtually certain.

m. Employee Benefits

The Group has no permanent employees eligible for retirement benefits such as gratuity, leave encashment or other post-employment benefits. Accordingly, no provision has been made.

n. Borrowing Costs

- Borrowing costs directly attributable to acquisition/construction of qualifying assets are capitalized.
- Other borrowing costs are expensed as incurred.

o. Earnings Per Share (EPS)

- Basic EPS is computed by dividing profit attributable to equity shareholders by the weighted average number of equity shares outstanding.
- Diluted EPS is computed after adjusting for the effects of all dilutive potential equity shares.

p. Current / Non-Current Classification

Assets and liabilities are classified as current if they are expected to be realized or settled within the Group's normal operating cycle of twelve months; otherwise, they are classified as non-current.

q. Estimates and Judgements

Preparation of financial statements requires management to make judgments, estimates and assumptions affecting reported amounts of assets, liabilities, income and expenses. Actual results may differ from estimates. Key estimates relate to impairment, deferred tax, provisions and revenue recognition.

r. Rounding Off

All amounts disclosed in the financial statements are presented in lakhs of Indian Rupees, rounded off to two decimal places, unless otherwise stated.

3. Property, Plant and Equipment

Current reporting period

In Lakhs

Particulars	Computer & Peripherals	Computer Software	Reporting Toll	Printer	Air - Conditioner	Motor Cycle	Mobile	Car	Genset & Power	Furniture and fittings	Total
Cost as at 1 April 2025	4.86	17.07	356.30	0.32	1.32	0.35	0.74	11.44	1.34	0.16	393.88
Addition		0.31									0.31
Disposals/Adjustment											-
Cost as at 31 March 2026	**4.86**	**17.38**	**356.30**	**0.32**	**1.32**	**0.35**	**0.74**	**11.44**	**1.34**	**0.16**	**394.19**
Accumulated depreciation as at 1 April 2025	4.76	17.07	-	0.32	0.97	0.35	0.39	8.16	0.85	0.06	32.92
Depreciation charge for the year	0.10	0.05	-		0.10	-	0.05	1.36	0.37	0.01	2.04
Reversal on disposal/Adjustments			-								-
Accumulated depreciation as at 31 March 2026	**4.86**	**17.12**	**-**	**0.32**	**1.07**	**0.35**	**0.44**	**9.52**	**1.22**	**0.07**	**34.97**
Net Carrying Amount as at 31 March 2026	**0.00**	**0.26**	**356.30**	**-0.00**	**0.25**	**-0.00**	**0.30**	**1.92**	**0.12**	**0.08**	**359.22**

Previous reporting period

In Lakhs

Particulars	Computer & Peripherals	Computer Software	Reporting Tool	Printer	Air - Conditioner	Motor Cycle	Mobile	Car	Genset & Power	Furniture and fittings	Total
Cost as at 1 April 2024	4.86	17.07	356.29	0.32	1.32	0.35	0.74	11.44	1.34	0.13	37.55
Addition										0.03	0.33
Disposals/Adjustment											-
Cost as at	**4.86**	**17.07**	**356.29**	**0.32**	**1.32**	**0.35**	**0.74**	**11.44**	**1.34**	**0.16**	**37.58**
Accumulated depreciation as at 1 April 2024	4.36	16.35	-	0.32	0.87	0.33	0.35	6.80	0.84	0.05	30.28
Depreciation charge for the year	0.40	0.71	-	-	0.10	0.02	0.04	1.36	0.00	0.01	2.65
Reversal on disposal/Adjustments	-	-		-	-	-	-	-	-	-	-
Accumulated depreciation as at 31 March 2025	**4.55**	**17.07**	**-**	**0.32**	**0.97**	**0.35**	**0.39**	**8.16**	**0.85**	**0.06**	**32.92**
Net Carrying Amount as at 31 March 2025	**0.31**	**-**	**356.29**	**-0.00**	**0.03**	**-**	**0.05**	**4.20**	**0.01**	**0.06**	**4.66**

4. Capital work in progress

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Capitalised during the year	-	-
Closing Balance	-	-

5. Other Intangible assets

(Rs in Lakhs)

Particulars	Software	Goodwill	Others	Total
Cost as at 1 April 2024	-	-	-	-
Addition	-	-	-	-
Disposals	-	-	-	-
Net Carrying Amount as at 31 March 2025	-	-	-	-

6. Intangible assets under development

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Opening Balance	-	-
Add: Addition during the year	-	-
Less: Capitalised during the year	-	-
Closing Balance	-	-

7. Investments - non current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Investment In ERP Info System	416.92	416.92
Investment Yashavee Investment Consultants	136.00	136.00
Total	**552.92**	**552.92**

Investment in Liberty LLC is investment in Wholly Owned Subsidiary

The Company holds unquoted equity investments in certain entities for which fair value cannot be measured reliably due to lack of active market and reliable valuation inputs.

These investments have been measured at cost, which is considered as an appropriate estimate of fair value.

8. Loans - non current financial assets

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2026
-	-	-
Total	-	-

9 Other financial assets - non current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

10. Deferred tax assets, net

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Deferred tax assets, net	0.72	3.27
Deferred tax liabilities, net	-	-
Total	**0.72**	**3.27**

11. Other non current assets

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

12. Inventories

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

13. Investments - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Investments in Liquid Scheme of mutual funds	0.80	0.60
Total	**0.80**	**0.60**

10. Deferred tax assets, net

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Deferred tax assets, net	0.72	0.72
Deferred tax liabilities, net	-	-
Total	**0.72**	**0.72**

11. Other non current assets

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

12. Inventories

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

13. Investments - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Investments in Liquid Scheme of mutual funds	0.80	0.80
Other Investment	37.39	-
Total	**38.19**	**0.80**

14. Trade receivables - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured, considered good	1,193.18	1,159.50
Total	**1,193.18**	**1,159.50**

Trade Receivables Ageing schedule

Particulars	Undue	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables							
-considered good	696.23	232.08	-	-	-	-	928.31
-which have significant increase in credit risk	-	-	-	-	-	-	-
-credit impaired	-	-	-	-	-	-	-
Disputed Trade receivables							
-considered good	-	-	-	-	-	-	-
-which have significant increase in credit risk	-	-	-	-	-	-	-
-credit impaired	-	-	-	-	-	-	-
Sub Total	**696.23**	**232.08**	-	-	-	-	**928.31**
Unbilled - considered good							-
Unbilled - which have significant increase in credit risk							-
Unbilled - credit impaired							-
Provision for doubtful debts							-
Total							**928.31**

For Previous Year

Particulars	Undue	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables							
-considered good	-	47.66	-	-	-	-	47.66
-which have significant increase in credit risk	-	-	-	-	-	-	-
-credit impaired	-	-	-	-	-	-	-
Disputed Trade receivables							
-considered good	-	-	-	-	-	-	-
-which have significant increase in credit risk	-	-	-	-	-	-	-
-credit impaired	-	-	-	-	-	-	-
Sub Total	-	**47.66**	-	-	-	-	**47.66**
Unbilled - considered good							-
Unbilled - which have significant increase in credit risk							-
Unbilled - credit impaired							-
Provision for doubtful debts							-
Total							**47.66**

15. Cash and cash equivalents

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Balances with Banks	33.39	106.19
Cash on hand	7.90	2.05
Total	**41.29**	**108.24**

16. Bank balances other than Cash and cash equivalents

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Bank deposits with original maturity of 3-12 months	-	-
Total	-	-

17. Loans - current financial assets

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured - Considered good		
Loans to employees	-	-
Total	-	-

18. Other financial assets - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

19. Other current assets

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Balances with government authorities		
Advances with GST	-	2.51
TDS & TCS Receivables for the FY	0.90	0.83
Other advances		
Brain box Learning Pvt Ltd	103.10	94.98
D.Sivakumar Reddy A/c	-	19.00
NKG Online	-	1.60
Satya Website	-	1.00
Advance	4.15	24.32
Others	149.44	74.87
Total	**257.59**	**219.11**

20. Equity Share Capital

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Authorised Share Capital		
45,00,000(PY - 45,00,000) Equity Shares of Rs. 10 each	450.00	450.00
Issued, subscribed & fully paid up		
39,60,000 (PY - 39,60,000) Equity Shares of Rs. 10 each	396.00	396.00
Total	**396.00**	**396.00**

Reconciliation of Share Capital

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of Shares	Amount	Number of Shares	Amount
Opening Balance	39,60,000	3,96,00,000.00	39,60,000	3,96,00,000.00
Changes due to prior period error	-	-	-	-
Issued during the year	-	-	-	-
Adjustment	-	-	-	-
Deletion	-	-	-	-
Closing balance	**39,60,000**	3,96,00,000.00	**39,60,000**	3,96,00,000.00

Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Shares held by Holding company, its Subsidiaries and Associates

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of Shares	Amount	Number of Shares	Amount
Duvvuru Sreelatha	17.00	42.63	17.00	42.63
Duvvuru Venkata Sivakumar Reddy	3.00	8.08	3.00	8.08
Kallurupalli Parvathi Reddy	2.00	5.05	2.00	5.05
D Vinaya	9.00	22.72	9.00	22.72
Thikavarapu Nalini Reddy	2.00	5.25	2.00	5.25

Shares held by Holding company, its Subsidiaries and Associates

Name of Promotor	Class of Shares Equity/ Preference	No. of Shares	% of total shares	% Change during the year
Duvvuru Venkata Sivakumar Reddy	Equity	3.00	8.00	-
Duvvuru Sreelatha	Equity	17.00	43.00	-
Kallurupalli Parvathi Reddy	Equity	2.00	5.00	-

Previous Year

Name of Promotor	Class of Shares Equity/ Preference	No. of Shares	% of total shares	% Change during the year
Duvvuru Venkata Sivakumar Reddy	Equity	3.00	8.00	-
Duvvuru Sreelatha	Equity	17.00	43.00	-
Kallurupalli Parvathi Reddy	Equity	2.00	5.00	-

21. Other Equity

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Retained earnings	1,411.43	1,357.48
Profit & Loss Accumulated	18.11	18.95
Profit/(Loss) for the period	-	-
Foreign Currency Translation Reserve (FCTR)	51.21	29.04
Excess/Short Income Tax Provision Reversed	-2.82	5.96
Other items of OCI		
Other comprehensive Income for the period	-	-
Total	**1,477.93**	**1,411.43**

22. Borrowings - non current financial liabilities

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
EIDL Loan from SBA	84.49	83.61
Other Loans	-	106.68
Total	**84.49**	**190.29**

23. Provisions - non current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Provision for employee benefits	-	-
Total	-	-

24. Deferred tax liabilities, net

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

25. Borrowings - current financial liabilities

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Secured Other loans	-	-
Total	-	-

26. Lease liabilities - current financial liabilities

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

27. Trade Payables - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Total outstanding dues of Micro Enterprise and small enterprise	110.18	106.32
Total outstanding dues of Creditor of other than Micro Enterprise and small enterprise	0.17	0.52
Total	**110.35**	**106.84**

Trade Payables ageing schedule (Current Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Upto 1 year	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-	-
(ii) Others	111.97	-	-	-	-	111.97
Total	**111.97**	-	-	-	-	**111.97**

Trade Payables ageing schedule (Previous Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Upto 1 year	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-	-
(ii) Others	106.84	-	-	-	-	106.84
Total	**106.84**	-	-	-	-	**106.84**

28. Other financial liabilities - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

29. Other current liabilities

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Statutory dues payable		
TDS & TCS payable	0.42	3.15
Others		
Other Liabilities	98.00	318.74
Total	**98.42**	**321.89**

30. Provisions - current

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
Provision for employee benefits		
Rent Payable	0.42	0.62
Salary payable	2.35	8.10
Remuneration Payable	0.50	-
Provision for others		
Audit Fee Payable	2.38	0.76
Income Tax payable	5.64	-
Total	**11.29**	**9.48**

31. Current Tax Liabilities, net

(Rs in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
-	-	-
Total	-	-

32. Revenue From Operations

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Export Service rendered	953.47	964.55
Total	**953.47**	**964.55**

33. Other Income

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Interest income		
Interest income	9.02	8.31
Profit on sale of property, plant and equipment		
Gain on disposition of tangible assets	4.69	0.52
Gain on disposition of Intangible assets	-	0.20
Total	**13.71**	**9.03**

34. Cost of materials consumed

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
-	-	-
Total	-	-

35. Purchases of Stock-in-Trade

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
-	-	-
Total	-	-

36. Changes in inventories of finished goods, Stock in Trade and work in progress

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
-	-	-
Total	-	-

37. Employee benefits expense

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Wages	-	-
Salary	515.53	439.19
Managerial Remuneration	6.00	6.00
Bonus & LTA	0.80	0.25
Staff welfare expenses	23.94	45.28
Total	**546.27**	**490.72**

38. Finance costs

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Other borrowing costs		
Bank Charges	0.70	0.55
	0.70	
Total		**0.55**

39. Depreciation and amortization expense

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Depreciation on Property, Plant and Equipments	2.62	3.78
Total	**2.62**	**3.78**

40. Other expenses

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Electricity Charges	0.31	0.12
Business Promotion Expenses	1.42	1.98
Rent & Hire Charges	22.36	48.36
Insurance Expenses	9.35	10.92
Auditors' Remuneration	2.67	0.75
Interest and Late Fees	0.37	2.50
Other expenses	54.90	33.43
Professional Charges	3.70	2.29
Consultancy Charges	189.72	303.88
Repairs & Maintenance		
Repairs & Maintenance - Computer	0.05	0.07
Repairs & Maintenance	88.77	17.51
Administrative expenses		
Internet Email Expenses	1.38	1.22
Telephone,Postage & Courier Expenses	3.49	4.90
Printing & Stationary	0.23	0.42
Vehicle Running & Maintenance expenses	1.03	0.93
Fee, Rates and Taxes	4.53	7.07
Books, Periodicals & Subscriptions	0.72	3.67
Travelling Expenses	8.80	9.41
Other Expenses		
Donation & Contribution	0.51	0.05
Total	**394.31**	**449.48**

41. Tax expenses

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Current tax	8.72	7.40
Deferred tax	-2.55	-0.54
Total	**6.17**	**6.86**

42. OCI that will not be reclassified to P&L

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Remeasurements of the defined benefit plans	-	-
OCI Income tax of items that will not be reclassified to P&L	-	-
Total	-	-

43 OCI that will be reclassified to P&L

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
-	-	-
Total	-	-

44. Earning per share

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Profit for the year In Rs.	18.11	18.95
Less: Dividend on Preference Shares In Rs.	-	-
Profit attributable to equity shareholders In Rs.	18.11	18.95
Weighted average number of Equity Shares	39.60	39.60
Earnings per share basic (Rs)	0.46	0.48
Earnings per share diluted (Rs)	0.46	0.48
Face value per equity share (Rs)	10.00	10.00

46. Defined Benefit Plans

(i) Gratuity

Changes in the present value of the defined benefit obligation in respect of Gratuity (Non funded) In Rs.

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
-	-	-
Total	-	-

Gratuity is not applicable as per the Payment of Gratuity Act 1972.

47. Auditors' Remuneration

(Rs in Lakhs)

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Payments to auditor as		
- Auditor		
Statutory audit fee	1.50	0.50
Quarterly audit fee	0.27	0.25
Internal Auditor fee	0.90	0.14
Total	**2.67**	**0.89**

48. Contingent Liabilities

There were no Contingent liability as on the date of the report

49. Micro and Small Enterprise In Rs.

Particulars	As at 31 March 2026		As at 31 March 2025	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	-	-	-	-

50 Related Party Disclosure

(i) List of Related Parties

	Relationship
Parvathy Reddy	Director

(ii) Related Party Transactions

Particulars	Relationship	For Year ended 31 March 2026	For Year ended 31 March 2025
D. Sivakumar Reddy A/c	Director	6.00	6.00

(iii) Related Party Balances

Particulars	Relationship	For Year ended 31 March 2026	For Year ended 31 March 2025
-	-	-	-

51. Financial Instrument

Nil

52. Ratio Analysis

Particulars	Numerator/Denominator	As at 31 March 2026	As at 31 March 2025	Change in %
(a) Current Ratio	Current Assets / Current Liabilities	5.75	3.47	0.68
(b) Debt-Equity Ratio	Total Debts / Equity	0.05	0.11	-0.55
(c) Debt Service Coverage Ratio	Earning available for Debt Service / Interest + Instalments	-	-	0.00%
(d) Return on Equity Ratio	Profit after Tax / Average Shareholder's Equity	0.01	0.01	-0.00
(e) Inventory turnover ratio	Total Turnover / Average Inventories	-	- -	
(f) Trade receivables turnover ratio	Total Turnover / Average Account Receivable	0.91	0.82	0.11
(g) Trade payables turnover ratio	Total Purchases / Average Account Payable	-	-	-
(h) Net capital turnover ratio	Total Turnover / Average Working Capital	0.91	0.90	0.01
(i) Net profit ratio	Net Profit / Total Turnover	0.02	0.02	-0.00
(j) Return on Capital employed	Net Profit / Capital Employed	0.01	0.01	-0.00
(k) Return on investment	Return on Investment / Total Investment	-	-	-

53 Investments in the Balance Sheet comprises of short term surplus funds invested in liquid schemes of Mutual Funds which are measured at fair value through Profit and loss.

54 The Company has 100% Subsidiary in US namely Libertycom, LLC as disclosed in note 7

55 Undisclosed Income

There were no Undisclosed income to be disclosed

56 CSR Expenditure

CSR is not applicable as per the provision of section 135 of Companies Act 2013

57 Other Statutory Disclosures as per the Companies Act, 2013

Disclosure as referred in Rule 11[e][i] & [ii] of Companies (Audit and Auditors) Amendment Rules, 2021

[i] The company has not advanced or loaned or invested funds to any persons or entities, including foreign entities (intermediaries) with the understanding that the Intermediaries shall:1) Directly or indirectly invest or lend in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or2) Provide any Guarantee, security or the like on behalf of the Ultimate Beneficiaries

[ii] The company has not received any funds from any persons or entities, including foreign entities (Funding parties) with the understanding that the company shall:1) Directly or indirectly invest or lend in other persons or entities identified in any manner whatsoever by or on behalf of the Funding parties (Ultimate Beneficiaries) or2) Provide any Guarantee, security or the like on behalf of the Ultimate Beneficiaries"

Other Additional Regulatory Disclosures :

[a] The Company does not have any Immovable Property whose title deeds are not held in the name of the Company.

[b] The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

[c] The Company has not advanced any loans or advances in the nature of loans to specified persons viz. promoters, directors, KMPs, related parties; which are repayable on demand or where the agreement does not specify any terms or period of repayment.

[d] The Company has not raised any funds through issue of securities or borrowings from banks or financial institutions during the year. Accordingly, the requirement to disclose the utilization of such funds for specific purposes does not arise.

[e] The Company has not been declared as a wilful defaulter by any lender who has powers to declare a Company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved.

[f] The Company does not have any transactions with struck-off companies Under Section 248 of The Companies Act 2013

[g] No layers of companies has been established beyond the limits prescribed under clause 87 of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

[h] All applicable cases where registration of charges or satisfaction is required with Registrar of Companies have been done. No registration or satisfaction of charge is pending for the period ended 31 March 2026 and for the year ended 31 March 2025.

[i] No scheme of arrangements have been approved by the competent authority in terms of Section 230 to 237 of the Companies Act, 2013

[j] There are no transactions not recorded in the books of accounts.

[k] The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

[l] Figures have been rounded off to the nearest lakhs . Figures for the previous year have been re-classified / re-arranged / re-grouped, wherever necessary to conform to current year classification as per the requirement of Schedule III to the Companies Act, 2013.

For & on Behalf of
Sudhakar & Kumar Associates
Chartered Accountants
FRN: 004165S

Nayana Srinivas Reddy
Membership No 253210
UDIN: 26253210VDDMKE8447

Place: Hyderabad
Date: 15th May 2026

For and on behalf of Board of Directors,
ERP SOFT SYSTEMS LIMITED

D. Sarojanamma
Director
DIN: 05208974

K.Parvathi Reddy
Managing Director
DIN: 00827258

Pooja Asopa
Company Secretary
Mem No:A66382

Ila Raveendra Babu
CFO

If undelivered please return to :

ERP Soft Systems Limited
10-A, Tranquill Nest, 3rd Main Road,
Kamakoti Nagar, Pallikaranai,
Chennai, Tamil Nadu – 600100