J K TECHNOSOFT LIMITED

ANNUAL REPORT 2025-26

Corporate Information

Board of Directors

Mr. Abhishek Singhania
Non-Executive Director

Mr. Arvind Thakur
Non-Executive Director

Mr. Satish Chandra Gupta
Whole-time Director

Mr. Partho Pratim Kar
Non-Executive Director

Mr. Vipul Prakash
Non-Executive, Independent Director

Mrs. Renu Nanda
Non-Executive, Independent Director

Auditors

M/s S S Kothari Mehta & Co. LLP, Chartered Accountants
Statutory Auditors

M/s Varuna Mittal & Associates, Company Secretaries
Secretarial Auditors

M/s Grant Thornton Bharat LLP (formerly M/s Grant Thornton India LLP)
Internal Auditors

Registrar and Transfer Agent (RTA)

NSDL Database Management Limited
4th Floor, Tower 3, One International Center,
Senapati Bapat Marg, Prabhadevi, Mumbai-400013, India
Tel:91-22-49142700, Email: info_ndml@ndml.in
Website: www.ndml.in

Registered Office Address

F-3, Sector-3, Noida- 201301, U.P, India
Tel No: +91 1204606200
Website: www.jktech.com

Bankers

Axis Bank Ltd.

State Bank of India

HDFC Bank Ltd.

CITI Bank

AGM NOTICE

Notice is hereby given that the 38th Annual General Meeting (AGM) of the members of J K Technosoft Limited will be held on Friday, 25th September, 2026 at 11:00 A.M. IST at the registered office of the company at F-3, Sector-3, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301 to transact the following businesses.

ORDINARY BUSINESS:

1. **To receive, consider and adopt;**

   a) **the audited standalone financial statements of the Company for the financial year ended March 31, 2026 together with the Reports of the Board of Directors and the Auditors thereon.**

   To consider and, if thought fit, to pass the following resolution, as an Ordinary Resolution:

   "RESOLVED THAT the audited standalone financial statements of the Company for the financial year ended March 31, 2026 together with the Reports of the Board of Directors and the Auditors thereon, be and are hereby approved and adopted."

   b) **the audited consolidated financial statements of the Company for the financial year ended March 31, 2026 together with Report of Auditors thereon**

   To consider and, if thought fit, to pass the following resolution, as an Ordinary Resolution:

   "RESOLVED THAT the audited consolidated financial statements of the Company for the financial year ended March 31, 2026 together with the Report of the Auditors thereon, be and are hereby approved and adopted."

2. **To consider the appointment of a director in place of Mr. Partho Pratim Kar (DIN: 00508567), who retires by rotation and being eligible, offers himself for reappointment**

   To consider and, if thought fit, to pass the following resolution, as an Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of Section 152 and all other applicable provisions of the Companies Act, 2013 read with relevant rules thereof, Mr. Partho Pratim Kar (DIN: 00508567), who retires by rotation and being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

3. **To consider the appointment of a director in place of Mr. Abhishek Singhania (DIN: 00087844), who retires by rotation and being eligible, offers himself for reappointment**

   To consider and, if thought fit, to pass the following resolution, as an Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of Section 152 and all other applicable provisions of the Companies Act, 2013 read with relevant rules thereof, Mr. Abhishek Singhania (DIN: 00087844), who retires by rotation and being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

4. **Approval of remuneration of Mr. Vedang Singhania, a related party of the Company for holding office or place of profit**

   To consider and, if thought fit, to pass the following resolution, as an Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of section 188(1)(f) of the Companies Act, 2013 read with Companies (Meeting of Board and Its Powers) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re- enactment thereof for the time being in force) and as recommended by the Audit Committee and the Board, the consent of the members of the Company be and is hereby accorded for ratification of the appointment of Mr. Vedang Hari Singhania, a relative of a Director of the Company, as detailed in the explanatory statement annexed herewith, as Associate Vice President of the Company, for holding an office or place of profit, at a remuneration of Rs. 65 Lakhs per annum, together with other benefits as per the applicable rules and policies of the Company, and on such other terms and conditions as may be agreed between the Company and Mr. Vedang Hari Singhania, with effect from April 02, 2026.

   RESOLVED FURTHER THAT the Board be and is hereby authorised to alter, modify and vary the terms and conditions of employment and the remuneration, including salary, allowances, perquisites, incentives and benefits payable to Mr. Vedang Singhania, to the extent the Board may deem fit, and to do all such acts, deeds, matters and things as it may, in its sole and absolute discretion deem necessary, expedient, usual or proper to give effect to this Resolution."

5. **To consider and approve re-appointment of Mr. Satish Chandra Gupta as Whole Time Director of the Company for another period of 1 (One) Year**

   To consider and if thought fit, to pass with or without modification, the following resolution as a Special resolution

   "RESOLVED THAT pursuant to the provision of section 196, 197, 198 and 203 read with schedule V and other applicable provisions, if any, of the Companies Act 2013 and the rules made thereunder (Including any statutory modification (s) or re-enactment (s) thereof, for the time being in force) and the articles of Association of the Company and as recommended by the Nomination & Remuneration Committee and the Board, consent of the members of the Company be and is hereby accorded for re-appointment of Mr. Satish Chandra Gupta (DIN: 01595040), aged 81 years as Whole Time Director of the Company to hold the office for a period of for a period of 1 (One) year, w.e.f July 1, 2026 to June 30, 2027 without any remuneration.

   "RESOLVED FURTHER THAT any Director or Company Secretary of the Company be and is hereby severally authorised to file necessary e form to Registrar of Companies and to do all the necessary acts, deeds etc. as required."

6. **To consider and approve the Related Party Transactions with Diensten Tech Limited**

   To consider and if thought fit, to pass with or without modification, the following resolution as an Ordinary resolution

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and subject to such approvals, consents, permissions and sanctions as may be necessary, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board") to enter into and / or execute new transactions(s) / contract(s) / arrangement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, with Diensten Tech Limited ("DTL"), being a Related Party of the Company, during the financial year 2026-27, on such terms and conditions as may be mutually agreed between the parties, for an aggregate value not exceeding Rs. 100 Crore (Rupees One Hundred Crore only.

RESOLVED FURTHER THAT the Board be and is hereby authorised to finalise, vary, amend, modify or otherwise alter the terms and conditions of the aforesaid contracts/arrangements and to do all such acts, deeds, matters and things as may be necessary, proper, expedient or desirable to give effect to this resolution."

7. **To consider and approve the Related Party Transactions with J K Digital & Advance Systems Private Limited**

To consider and if thought fit, to pass with or without modification, the following resolution as an Ordinary resolution

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and subject to such approvals, consents, permissions and sanctions as may be necessary, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board") to enter into and / or execute new transactions(s) / contract(s) / arrangement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, with J K Digital & Advance Systems Private Limited ("JK Digital"), being a Related Party of the Company, during the financial year 2026-27, on such terms and conditions as may be mutually agreed between the parties, for an aggregate value not exceeding Rs. 100 Crore (Rupees One Hundred Crore only.

RESOLVED FURTHER THAT the Board be and is hereby authorised to finalise, vary, amend, modify or otherwise alter the terms and conditions of the aforesaid contracts/arrangements and to do all such acts, deeds, matters and things as may be necessary, proper, expedient or desirable to give effect to this resolution."

8. **To consider and approve the Related Party Transactions with Jaykay Enterprises Limited**

To consider and if thought fit, to pass with or without modification, the following resolution as an Ordinary resolution

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules made thereunder, including any statutory modification(s) or re-

enactment(s) thereof for the time being in force, and subject to such approvals, consents, permissions and sanctions as may be necessary, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board") to enter into and / or execute new transactions(s) / contract(s) / arrangement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, with Jaykay Enterprises Limited ("JKE"), being a Related Party of the Company, during the financial year 2026-27, on such terms and conditions as may be mutually agreed between the parties, for an aggregate value not exceeding Rs. 100 Crore (Rupees One Hundred Crore only.

RESOLVED FURTHER THAT the Board be and is hereby authorised to finalise, vary, amend, modify or otherwise alter the terms and conditions of the aforesaid contracts/arrangements and to do all such acts, deeds, matters and things as may be necessary, proper, expedient or desirable to give effect to this resolution."

9. To consider and approve the Related Party Transactions with Nebula 3D Services Private Limited

To consider and if thought fit, to pass with or without modification, the following resolution as an Ordinary resolution

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and subject to such approvals, consents, permissions and sanctions as may be necessary, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board") to enter into and / or execute new transactions(s) / contract(s) / arrangement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, with Nebula 3D Services Private Limited ("Nebula"), being a Related Party of the Company, during the financial year 2026-27, on such terms and conditions as may be mutually agreed between the parties, for an aggregate value not exceeding Rs. 100 Crore (Rupees One Hundred Crore only.

RESOLVED FURTHER THAT the Board be and is hereby authorised to finalise, vary, amend, modify or otherwise alter the terms and conditions of the aforesaid contracts/arrangements and to do all such acts, deeds, matters and things as may be necessary, proper, expedient or desirable to give effect to this resolution."

By order of Board of Directors of
J K Technosoft Limited

Sd/-
Kajal Rai
Company Secretary
Date: 10.08.2026
Place: Noida

NOTES:

1. The Explanatory Statement as required under section 102 of the Act is annexed hereto. Further, additional information with respect to Item No. 5 is also annexed hereto.
2. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF ONLY ON A POLL AND A PROXY NEED NOT BE A MEMBER. THE INSTRUMENT APPOINTING A PROXY SHOULD HOWEVER BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN FORTY-EIGHT HOURS BEFORE THE COMMENCEMENT OF THE MEETING. Proxy form in form no. MGT-11 is Annexed.
3. Corporate shareholders who are intending to authorise their representative(s) to attend the AGM are requested to provide scanned certified true copy (PDF Format) of the board resolution / authority letter etc., together with attested specimen signature(s) of the duly authorised representative(s).
4. Members/Authorized Representatives are requested to fill in the Attendance Slip and submit it at the venue of the AGM.
5. Since the Company is not required to conduct e-voting, the voting at the meeting shall be conducted through show of hands, unless demand of a poll is made by any member in accordance with Section109 of the Act. In case of a poll is demanded on resolution at the AGM.
6. The Register of directors and key managerial personnel and their shareholding, maintained under section 170 of the Act, and the register of contracts or arrangements in which the directors are interested, maintained under section 189 of the Act, will be available for inspection by the members during the AGM. All documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection at the registered office of the Company during business hours except on holidays, up to and including the date of the Annual General Meeting of the Company. The relevant documents referred to in the Notice and Explanatory Statement will also be available for inspection by the Members at the Meeting.
7. In line with the MCA Circulars the Notice calling the AGM has been uploaded on the website of the Company at www.jktech.com
8. Pursuant to SS-2 (Secretarial Standard on General Meeting) as issued by Institute of Company Secretaries of India for reaching the Meeting Venue route map showing the prominent landmark is annexed to this notice.

Explanatory Statement (Pursuant to Section 102 of the Companies Act, 2013)

Item No. 4

The Company has appointed Mr. Vedang Singhania, a related party of the Company, to the position of Associate Vice President with effect from April 02, 2026.

The said appointment constitutes an appointment to an office or place of profit under Section 188(1)(f) of the Companies Act, 2013, read with the Companies (Meetings of Board and its Powers) Rules, 2014. As required in terms of provisions of Section 177 and 188 of the Companies Act, 2013, and Rule 15(3)(b) of the Companies (Meetings of Board and Its Powers) Rules, 2014, any appointment of a related party to any office or place of profit in the Company at a monthly remuneration exceeding Rs. 2.50 lakhs shall be subject to prior approval of the Audit Committee, the Board of Directors and the Shareholders of the Company.

Accordingly, the Audit Committee and the Board of Directors of the Company approved the appointment of Mr. Vedang Singhania to an office or place of profit as Associate Vice President in the Company with effect from April 02, 2026, subject to the approval of the Shareholders of the Company.

Mr. Vedang holds a Bachelor of Science in Business Administration from Boston University and has over five years of corporate experience. The remuneration and other commercial terms for the said appointment were determined after considering the role's scope and responsibilities, his experience and expertise, prevailing market benchmarks for comparable positions, internal compensation parity, business requirements etc. Based on this evaluation, the proposed remuneration was considered appropriate and competitive.

The particulars of the appointment and remuneration, as required pursuant to the provisions of Section 188 of the Act and Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, are set out below:

S. No.	Particulars	Remarks
1.	Name of the Related Party	Mr. Vedang Hari Singhania
2.	Name of the Director or Key Managerial Personnel who is related	Mr. Abhishek Singhania
3.	Nature of Relationship	Mr. Vedang Hari Singhania is the son of Mr. Abhishek Singhania, Director of the Company
4.	Nature, material terms, monetary value and particulars of the contract or arrangements	Ratification of appointment to the office or place of profit: Mr. Vedang Hari Singhania has been appointed as Associate Vice President in the Company with effect from April 02, 2026, at a remuneration of Rs. 65 Lakhs per annum, comprising Fixed Pay of Rs. 50 Lakhs per annum and Variable Pay of Rs. 15 Lakhs per annum, together with other benefits and perquisites, including insurance, Provident Fund, gratuity, etc., as per the applicable rules and policies of the Company and on such other terms and conditions as may be agreed between the Company and Mr. Vedang Hari Singhania. Any change in designation and revision in remuneration shall be finalised by the Board of Directors of the Company in accordance with the applicable policies of JK Tech relating to performance

		measurement, appraisal and remuneration and applicable laws.
5.	Any other information relevant or important for the members to take a decision on the proposed resolution	The remuneration of Mr. Vedang Hari Singhania has been recommended considering his qualifications, expertise and experience. He holds a Bachelor of Science in Business Administration from Boston University and has over five years of corporate experience. The remuneration and other commercial terms have been determined after considering the scope and responsibilities of the role, his experience and expertise, prevailing market benchmarks for comparable positions, internal compensation parity, business requirements and the overall compensation philosophy of the Company. Based on the above considerations, the remuneration was considered appropriate and competitive.

Mr. Abhishek Singhania, Director of the Company and his relatives may be deemed to be concerned or interested in the resolution as set out at Item No. 4, to the extent of their shareholding interest, if any, in the Company and shall not vote on the Ordinary Resolution set out at Item No. 4 of the Notice, in terms of the second proviso to Section 188(1) of the Companies Act, 2013 read with General Circular No. 30 / 2014 dated July 17, 2014 issued by the Ministry of Corporate Affairs.

Except as mentioned above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding interest, if any, in the resolution as set out at Item no. 4 of the Notice.

The Board recommends the Ordinary Resolution as set out at Item No. 4 for approval by the Shareholders.

Item No. 5

The tenure of Mr. Satish Chandra Gupta (DIN: 01595040) as Whole-Time Director of the Company expired on June 30, 2026. Upon the recommendation of the Nomination and Remuneration Committee, the Board of Directors at its meeting held on May 25, 2026, has approved the re-appointment of Mr. Satish Chandra Gupta as Whole-Time Director of the Company for a further period of One Year , with effect from July 1, 2026 to June 30, 2027, subject to the approval of the members at the ensuing Annual General Meeting.

The proposed re-appointment shall be without any remuneration.

In terms of the provisions of Section 196(3)(a) of the Companies Act, 2013 and Clause (c) of Part I of Schedule V thereto, no company shall appoint or continue the employment of any person as Managing Director, Whole-Time Director or Manager who has attained the age of 70 years, unless such appointment or continuation is approved by passing a Special Resolution at a general meeting.

Mr. Gupta has attained the age of 81 years, and accordingly, his re-appointment as Whole-Time Director requires the approval of the members of the Company by way of a Special Resolution.

Mr. Gupta has been associated with the Company for several years and has made significant contributions towards its business operations and strategic direction. Considering his vast experience,

continued association, and involvement in the affairs of the Company, the Board of Directors is of the view that it would be in the best interests of the Company to re-appoint him as Whole-Time Director for the said period.

As required under Secretarial Standard – 2 on General Meetings (SS-2) issued by the Institute of Company Secretaries of India (ICSI) and the applicable provisions of the Companies Act, 2013, the requisite particulars pertaining to Mr. Gupta are annexed to this Notice.

None of the Directors, Key Managerial Personnel of the Company, or their relatives, except Mr. Satish Chandra Gupta, is in any way, concerned or interested, financially or otherwise, in the proposed resolution.

The Board recommends this special resolution set out in item no. 5 of the Notice for the approval of members.

Item No. 6 to 9

The Company proposes to enter into the following Related Party Transactions ("RPTs") with the respective Related Parties for an aggregate value not exceeding Rs. 100 Crore with each related party.

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with the applicable rules made thereunder, certain Related Party Transactions, which exceed the prescribed thresholds, require prior approval of the Members of the Company. Accordingly, the approval of the Members is being sought for the proposed Related Party Transactions with the following related parties for an aggregate value not exceeding Rs. 100 Crore with each related party.

The Audit Committee and the Board of Directors, after reviewing all requisite information in accordance with the Companies Act, 2013, and the strategic rationale, have granted their approval for entering into the proposed RPTs, subject to approval of the members. The Company and its related parties have a well-defined governance process for undertaking related party transactions. The Audit Committee has noted that the proposed transactions shall be carried out on an arm's length basis.

The proposed Related Party Transactions are primarily related to the purchase and sale of goods or materials, availing or rendering of services, leasing of property and other operational and business support arrangements. These transactions enable the Company to effectively utilise available resources, obtain the required goods and services in a timely manner, and facilitate the smooth conduct of its business activities.

The proposed transactions will be undertaken based on business requirements and on mutually agreed commercial terms. The Company considers these transactions to be beneficial for its business operations and in the interest of the Company and its Members.

The particulars of the proposed Related Party Transactions, as required pursuant to the provisions of Section 188 of the Act and Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, are set out below:

S. No.	Particulars	Diensten Tech Limited	J K Digital & Advance Systems Private Limited	Jaykay Enterprises Limited	Nebula 3D Services Private Limited
1.	Name of the Related Party	Diensten Tech Limited	J K Digital & Advance Systems Private Limited	Jaykay Enterprises Limited	Nebula 3D Services Private Limited
2.	Name of the Director or Key Managerial Personnel who is related	Mr. Vipul Prakash	Mr. Abhishek Singhania, Mr. Partho Pratim Kar and Mr. Satish Chandra Gupta	Mr. Abhishek Singhania	Mr. Abhishek Singhania and Mr. Partho Pratim Kar
3.	Nature of Relationship	A public company in which a director is a director and holds along with his relatives, more than two per cent. of its paid-up share capital.	Private company in which a director is a member or director and a subsidiary of a holding company to which it is also a subsidiary	Holding Company and a public company in which a director is a director and holds along with his relatives, more than two per cent. of its paid-up share capital	Private company in which a director is a member or director
4.	Nature, material terms, monetary value and particulars of the contract or arrangements	The Company proposes to enter into the following RPTs for an aggregate value not exceeding Rs. 100 Crore:- (a) sale, purchase or supply of any goods or materials; (b) selling or otherwise disposing of, or buying, property of any kind; (c) leasing of property of any kind; (d) availing or rendering of any services;			
5.	Any other information relevant or important for the members to take a decision on the proposed resolution	All relevant / important information forms part of the Explanatory Statement setting out material facts pursuant to Section 102(1) of the Companies Act, 2013. The pricing and commercial terms shall be based on prevailing market prices, wherever available, and shall be on an arm's length basis.			

Mr. Vipul Prakash, Director of the Company, and his relatives may be deemed to be concerned or interested in the Resolution set out at Item No. 6. Further, Mr. Abhishek Singhania, Director of the Company, and his relatives may be deemed to be concerned or interested in the Resolution set out at Item No. 8, to the extent of their shareholding interest, if any, in the Company.

Accordingly, Mr. Vipul Prakash and Mr. Abhishek Singhania shall not vote on the respective Ordinary Resolutions set out at Item Nos. 6 and 8 of the Notice, in terms of the second proviso to Section 188(1) of the Companies Act, 2013 read with General Circular No. 30 / 2014 dated July 17, 2014 issued by the Ministry of Corporate Affairs.

Except as mentioned above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding interest, if any, in the resolutions as set out at Item nos. 6 to 9 of the Notice.

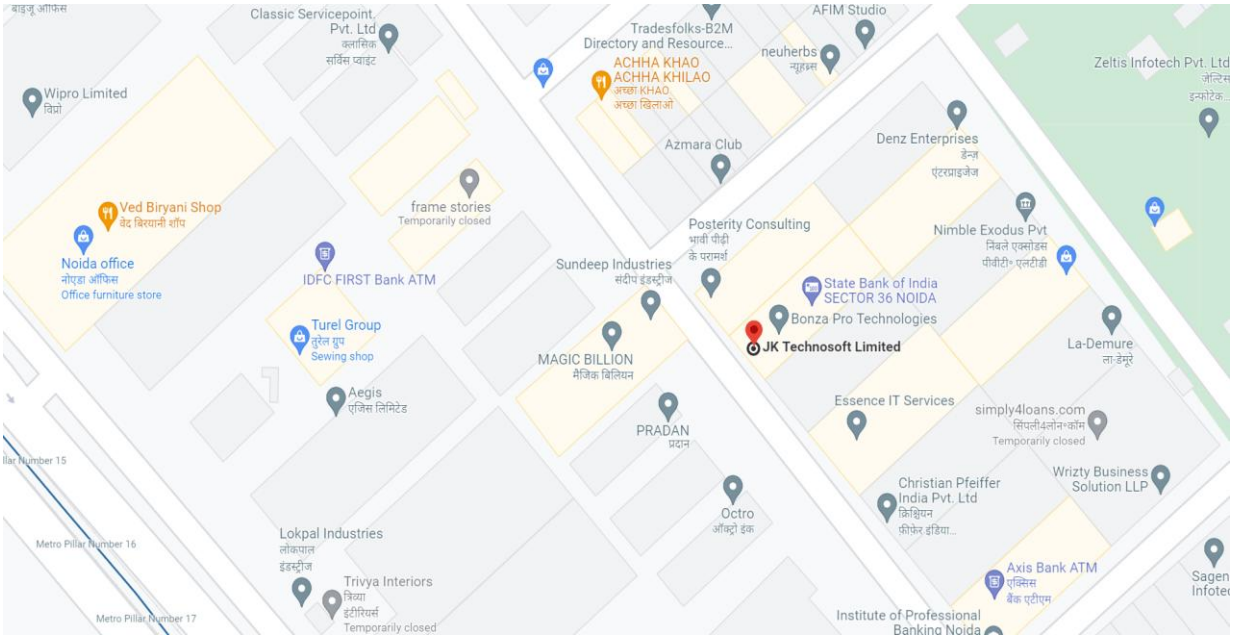
The Board recommends the Ordinary Resolutions as set out at Item Nos. 6 to 9 for approval by the Shareholders.

Annexure – A

Disclosure required under the Secretarial Standard-2 issued by the Institute of Company Secretaries of India for Item No. 5

Name of the Director	**Mr. Satish Chandra Gupta**
Director Identification Number	01595040
Date of Birth (Age in years)	November 15, 1944 (81 Years)
Nationality	Indian
Date of first Appointment on the Board	01/05/2005
Brief Resume	Mr. Satish Chandra Gupta is an IT industry veteran. With over 61+ years of experience, he brings a wealth of knowledge and market perspective to the table. He started his career with IBM World Trade Corporation in India in 1965. Satish's long management and operations experience have proven to be an invaluable asset in growing the Company.
Qualifications	Postgraduate
Experience and expertise in specific functional areas	Over 61 years of experience in the IT industry, with extensive expertise in management, operations and business strategy.
Terms and Conditions of ~~Appointment~~ / Re-appointment	Approval of members is sought for his re-appointment as a Whole-time Director for a period of 1 year with effect from July 1, 2026 to June 30, 2027
Details of remuneration sought to be paid	NIL
Last drawn remuneration	NIL
Relationship with other Directors and Key Managerial Personnel	Mr. Satish Chandra Gupta is not related to any Director or KMP of the Company.
Directorship in other Companies	1. JK Urbanscapes Developers Limited 2. Manphul Trading and Finance Company Private Limited 3. Balashree Property Consultants Private Limited 4. Diensten Tech Limited 5. J K Infrastructure Developers Private Limited 6. Genext Estates Private Limited 7. Welgrow Developers Private Limited 8. Allen Reinforced Plastics Limited 9. JK Digital & Advance Systems Private Limited 10. JK Defence & Aerospace Limited
Member in Committees of Boards of companies	Member of the CSR Committee of JK Urbanscapes Developers Limited
No. of Shares held in the Company	NIL
Number of meetings of the Board attended during the year	5

ROUTE MAP FOR THE VENUE OF THE MEETING HELD ON FRIDAY, 25TH DAY OF SEPTEMBER 2026 AT THE REGISTERED OFFICE OF THE COMPANY AT F-3, SECTOR-3, NOIDA-201301



ATTENDANCE SLIP
J K TECHNOSOFT LIMITED
CIN: U64202UP1988PLC209717
38th ANNUAL GENERAL MEETING ON FRIDAY, 25TH SEPT'2026 AT 11:00 AM IST AT THE REGISTERED OFFICE OF THE COMPANY AT F-3, SECTOR 3, NOIDA, UTTAR PRADESH, INDIA, 201301

DP ID	
Client ID/Regd. Folio No.	
Name and Address of the Sole/First Member	
Joint Holder 1	
Joint Holder 2	
No. of shares held	

I certify that I am a shareholder / proxy of the shareholder of the Company

Member's Folio/DP ID- Client ID	Member's/ Proxy's name in Block Letters	Member's/ Proxy's Signature

Note:

1. Please fill in attendance slip and hand it over at the entrance of the hall.

J K TECHNOSOFT LIMITED
CIN: U64202UP1988PLC209717
Regd Office: F-3, Sector 3, Noida, Uttar Pradesh, India, 201301
Phone: +91-11- 29222864 Website: www.jktech.com

FORM NO. MGT-11

PROXY FORM

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U64202UP1988PLC209717
Name of the company: J K Technosoft Limited
Registered office: F-3, Sector 3, Noida, Uttar Pradesh, India, 201301

Name of the Member(s) : _____

Registered Address : _____

_____

Email ID: _____

Folio No./Client ID: _____DP ID: _____

I/We being the member(s) of _____Shares of J K Technosoft Limited, hereby appoint-

1. Name _____

Address _____

Having Email ID_____ or failing him/her

2. Name _____

Address _____

Having Email ID_____ or failing him/her

3. Name _____

Address _____

Having Email ID_____ or failing him/her as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 38th ANNUAL GENERAL MEETING of the Company to be held on Friday, 25th Sept'2026 at 11:00 am IST at the registered office of the Company at F-3, Sector 3, Noida, Uttar Pradesh, India, 201301 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Subject matter of the Resolution	Vote		
		For	Against	Abstain
1.	To receive, consider and adopt; a) the audited standalone financial statements of the Company for the financial year ended March 31, 2026 together with the Reports of the Board of Directors and the Auditors thereon; b) the audited consolidated financial statements of the Company for the financial year ended March 31, 2026 together with Report of Auditors thereon			
2.	To consider the appointment of a director in place of Mr. Partho Pratim Kar (DIN: 00508567), who retires by rotation and being eligible, offers himself for reappointment			
3.	To consider the appointment of a director in place of Mr. Abhishek Singhania (DIN: 00087844), who retires by rotation and being eligible, offers himself for reappointment			
4.	Approval of remuneration of Mr. Vedang Singhania, a related party of the Company for holding office or place of profit			
5.	To consider and approve re-appointment of Mr. Satish Chandra Gupta as Whole Time Director of the Company for another period of 1 (One) Year			
6.	To consider and approve the Related Party Transactions with Diensten Tech Limited			
7.	To consider and approve the Related Party Transactions with J K Digital & Advance Systems Private Limited			
8.	To consider and approve the Related Party Transactions with Jaykay Enterprises Limited			
9.	To consider and approve the Related Party Transactions with Nebula 3D Services Private Limited			

Signed this _____ day of _____ 2026

Affix Revenue Stamp of ₹ 1/-

Signature of Member (s) _____

Signature of Proxy holder(s) _____

Notes:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the meeting.

2. It is optional to indicate your preference, if you leave the for or against column blank against any or all resolution, your proxy will be entitled to vote in the manner as he / she may deem appropriate.

Director's Report

Dear Members,

Your Directors are pleased to present the 38th Annual Report of the Company along with the Audited Standalone and Consolidated Financial Statements for the Financial Year ended 31st March 2026.

FINANCIAL HIGHLIGHTS

Key aspects of Financial Performance/Operating Performance of the Company for the year ended March 31, 2026 are tabulated below.

The consolidated performance of the Company and its subsidiaries as per Ind AS has also been set out hereunder:

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	2025-26	**2024-25**	**2025-26**	**2024-25**
Revenue from operations	16,290.49	14,691.15	20,728.87	19,627.63
Other Income	742.60	501.89	774.58	634.40
Total Revenue	***17,033.09***	***15,193.04***	**21,503.45**	**20,262.03**
Operating expenses	12,032.34	11,928.44	17,070.38	16,443.56
Earnings before interest, tax, depreciation and amortization (EBITDA)	***5,000.75***	***3,264.60***	***4,433.07***	***3,818.47***
Finance Costs	27.12	46.30	*29.69*	*56.93*
Depreciation and amortization	541.13	334.03	1,101.12	430.93
Profit before Exceptional & Extraordinary Items & Tax	***4,432.50***	***2,884.27***	***3,302.26***	***3,330.61***
Extraordinary items	447.56	0.00	447.56	0.00
Profit before Tax (PBT)	***3,984.94***	***2,884.27***	***2,854.70***	***3,330.61***
Taxes	1,045.24	760.24	694.48	875.53
Profit for the year	***2,939.70***	***2,124.04***	***2,160.22***	***2, 455.08***

BUSINESS UPDATE & OPERATIONS

The company overcame significant headwinds associated with macroeconomic uncertainties, trade policy concerns and technology disruptions to stabilise its business. It's Gen AI orchestration platform (Jiva) provided access to new clients, and it introduced two new platforms Ontologos and Orbee to further

consolidate its AI capabilities and serve its clients. Ontologos provides high-quality contextual intelligence for enterprise-wide AI governance, while Orbee is a Conversational Commerce & Customer Engagement Platform which enables contextual, intent-aware, AI-driven customer interactions across digital and physical channels.

On a Consolidated basis, the turnover of the Company was Rs. 20,728.87 Lacs during the Financial Year 2025-26 as compared to Rs. 19,627.63 Lacs in the previous year.

Beyond its flagship platforms, JK Tech provides a comprehensive suite of services spanning Data Engineering, Cloud Engineering, Enterprise Applications, Digital Transformation, AI Enablement, and Managed Services. The Digital Business contributed 42% of the Company's revenue in FY 2025–26 in compared of 26% in previous year. As a result on a consolidated basis, the Company's operating margin (EBITDA) improved from Rs. 3,818.48 lacs (18.85%) FY 2024–25 to Rs. 4,433.07 lacs up 20.62% in FY 2025–26, reflecting a healthy improvement in operational performance.

Net Profit After Tax (PAT) stood at Rs. 2,160.22 lacs in FY 2025–26, compared with Rs. 2,455.08 lacs in the previous year due to increased amortization expenses of intangible assets. Earnings per share (EPS) stood Rs. 24.82 in FY 2025-26 compared to Rs. 28.21 in previous year.

Together, JIVA, Ontologos, and Orbiee form JK TECH's integrated AI platform ecosystem, enabling enterprises to connect trusted data, intelligent agents, and customer interactions into autonomous, outcome-driven business processes, propelling the company to consolidate it's presence leveraging AI platforms.

DIVIDEND

In order to conserve the resources of the company for investments in the business, the Directors have not recommended any dividend on the equity shares of the company for the financial year 2025-26.

TRANSFER TO RESERVES

During the year an amount of Rs. 3,876.04 /- Lacs was transferred to retained earnings, which forms a part of Reserves & Surplus. The Reserves & Surplus of the Company as on 31st March' 2026 was Rs. 15,125.42/- Lacs.

SHARE CAPITAL

The paid-up share capital of the Company as at 31st March, 2026 was Rs. 870.35 Lacs. There was no increase in the share capital during the year.

CHANGES IN THE NATURE OF BUSINESS, IF ANY

There has been no change in the nature of business of the Company during the year 2025-26.

DIRECTORS

The Board has an appropriate mix of Non-Executive Directors ('NEDs') and Independent Directors ('IDs'), which is compliant with the provisions of the Companies Act, 2013 and is also aligned with the best practices of Corporate Governance.

As on March 31, 2026 the Board comprises of the following 6 Directors:-

1. Mr. Abhishek Singhania, DIN: 00087844, Non-Executive Non-Independent Director
2. Mr. Arvind Thakur, DIN: 00042534, Non-Executive Non-Independent Director
3. Mr. Satish Chandra Gupta, DIN: 01595040, Whole-time Director
4. Mr. Partho Pratim Kar, DIN: 07442554, Non-Executive Non-Independent Director
5. Mr. Vipul Prakash, DIN: 01334649, Independent Director
6. Mrs. Renu Nanda, DIN: 08493324, Independent Director

CHANGES IN THE BOARD OF DIRECTORS

- During the year under review, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, re-appointed Mr. Satish Chandra Gupta as Whole-time Director of the Company for a further period of 6 (six) months commencing from July 01, 2025 to December 31, 2025, subject to the approval of the shareholders of the Company. The said re-appointment was subsequently approved by the shareholders at the 37th Annual General Meeting of the Company.

- During the year under review, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, approved the change in designation of Mr. Partho Pratim Kar from Non-Executive Independent Director to Non-Executive Non-Independent Director of the Company w.e.f August 27, 2025, subject to the approval of the shareholders of the Company. The said change in designation was subsequently approved by the shareholders at the 37th Annual General Meeting of the Company.

- During the year under review, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, approved the appointment of Mrs. Renu Nanda as an Additional Director (in the category of Non-Executive Independent Director) w.e.f. August 27, 2025, subject to the approval of the shareholders of the Company. The said appointment was subsequently approved by the shareholders at the 37th Annual General Meeting of the Company.

- During the year under review, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, re-appointed Mr. Satish Chandra Gupta as Whole-time Director of the Company for a further period of 6 (six) commencing from January 1, 2026 to June 30, 2026, subject to the approval of the shareholders of the Company. The said re-appointment was subsequently approved by the shareholders at the Extra General Meeting of the Company held on March 20, 2026.

- In accordance with the provisions of Section 152 of the Act and the Articles of Association of the Company, Mr. Partho Pratim Kar (DIN: 00508567) Non-Executive Non-Independent Directors of the

Company is liable to retire by rotation at the ensuing AGM and being eligible, has offered himself for re-appointment as director. His re-appointment shall not constitute a break in his existing term as Non-Executive Non-Independent Director of the Company.

DECLARATION OF INDEPENDENT DIRECTORS

The Company has, inter alia, received the following declarations from all the Independent Directors pursuant to the provisions of Section 149(7) of the Act read with the Rules made thereunder confirming that:-

- they meet the criteria of independence as prescribed under Section 149(6) of the Act read with the Rules made thereunder. There has been no change in the circumstances affecting their status as Independent Directors of the Company;
- they have complied with the Code for Independent Directors prescribed under Schedule IV to the Act; and
- they have registered themselves with the Independent Director's Database maintained by the Indian Institute of Corporate Affairs in terms of Section 150 of the Companies Act, 2013 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

KEY MANAGERIAL PERSONNEL (KMP)

The following officials have been designated as the Key Managerial Personnel (KMP) of the Company pursuant to Section 2(51) and 203 of the Companies Act, 2013 read with the rules framed there under as on March 31, 2026:

1. Mr. Satish Chandra Gupta, DIN: 01595040, Whole-time Director
2. Ms. Kajal Rai, Membership No: A71104, Company Secretary

CHANGES IN THE KEY MANAGERIAL PERSONNEL (KMP)

- During the year under review, Mr. Saiyad Amir (M. No. A56997) resigned from the position of Company Secretary under the category of KMP of the Company w.e.f. close of the business hours of May 16, 2025.
- During the year under review, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, re-appointed Mr. Satish Chandra Gupta as Whole-time Director of the Company for a further period of 6 (six) months commencing from July 01, 2025 to December 31, 2025, subject to the approval of the shareholders of the Company. The said re-appointment was subsequently approved by the shareholders at the 37th Annual General Meeting of the Company.

- During the year under review, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, appointed Ms. Kajal Rai (M. No. A71104) as the Company Secretary under the category of KMP of the Company w.e.f. August 27, 2025.

- During the year under review, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, re-appointed Mr. Satish Chandra Gupta as Whole-time Director of the Company for a further period of 6 (six) commencing from January 1, 2026 to June 30, 2026, subject to the approval of the shareholders of the Company. The said re-appointment was subsequently approved by the shareholders at the Extra General Meeting of the Company held on March 20, 2026.

MEETING OF THE BOARD OF DIRECTORS

The meetings of the Board are held at regular intervals to discuss and decide on matters of business performance, policies, strategies and other matters of significance. The agenda of the meetings is circulated in advance, to ensure proper planning and effective participation.

The Board met 6 (Six) times during the financial year 2025-26. The maximum gap between any two Board Meetings was less than one Hundred and Twenty days as prescribed under the Companies Act, 2013. The dates on which the meetings were held are as follows:

(i) May 28,2025 (ii) July 31, 2025 (iii) August 27, 2025 (iv) November 06, 2025 (v) February 12,2026 (vi) March 31, 2026

The quorum was present for all the meetings.

COMMITTEES OF THE BOARD

As on March 31, 2026, the Board had 3 (three) Committees viz: Audit Committee, Nomination and Remuneration Committee & Corporate Social Responsibility Committee.

AUDIT COMMITTEE

As on March 31, 2026, the Audit Committee comprises the following members: -

a) Mrs. Renu Nanda, Chairperson
b) Mr. Partho Pratim Kar, Member
c) Mr. Vipul Prakash, Member

Mrs. Renu Nanda and Mr. Vipul Prakash were inducted into the Committee with effect from August 27, 2025. All members of the Committee are financially literate and have accounting or related financial management expertise.

The Board has accepted all the recommendations made by the Audit Committee from time to time. The Audit Committee duly met on November 04, 2025 and February 06, 2026 during the financial year ended March 31, 2026. The powers, role and terms of reference of the Audit Committee are in accordance with

the requirements mandated under Section 177 of the Companies Act, 2013 read with the rules made thereunder. Apart from the above, the Committee also carries out such functions/responsibilities entrusted to it by the Board of Directors from time to time.

NOMINATION AND REMUNERATION COMMITTEE

The Company has constituted the Nomination and Remuneration Committee in accordance with the provisions of Section 178 of the Companies Act, 2013 read with rules made thereunder. As on March 31, 2026, the NRC comprises of the following members: -

a) Mr. Arvind Thakur, Chairman
b) Mr. Abhishek Singhania, Member
c) Mr. Vipul Prakash, Member
d) Mrs. Renu Nanda, Member*

*Mrs. Renu Nanda was inducted into the Committee with effect from August 27, 2025

The Board has accepted all the recommendations made by the Nomination and Remuneration Committee. The powers, role and terms of reference of the Committee are in accordance with the requirements mandated under Section 178 of the Companies Act, 2013. Apart from the above, the Committee also carries out such functions/responsibilities entrusted to it by the Board of Directors from time to time.

The Nomination and Remuneration Committee duly met five times during the financial year 2025-2026.

The dates on which the meetings were held are as follows:

(i) May 08,2025 (ii) August 27, 2025 (iii) November 06, 2025 (iv) March 19, 2026 (v) March 31, 2026

CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

In accordance with the provisions of Section 135 of the Companies Act, 2013, as on March 31, 2026, the Corporate Social Responsibility (CSR) Committee comprised of:

Mr. Satish Chandra Gupta, Chairman
Mr. Partho Pratim Kar, Member
Mr. Vipul Prakash, Member

The CSR Committee duly met on November 04, 2025 during the financial year 2025-2026.

HOLDING, SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

During the period under review and on the date of the report, the Company had one Holding Company, namely Jaykay Enterprises Limited.

During the period under review and on the date of the report, the Company had the following 4 (four) Subsidiaries: -

i) JK Tech US Inc
ii) JK Tech UK Limited
iii) JKT Europe B.V.
iv) JKT Bangladesh Private Limited

Pursuant to the provisions of section 129 (3) of the Act, A statement containing salient features of the financial statements of the Company's Subsidiaries in form **AOC-I** is attached to the report as **Annexure-I.**

CONSOLIDATED FINANCIAL STATEMENTS

Pursuant to section 129 of the Companies Act, 2013 and IND AS 110, the Company has prepared consolidated financial statements including that of its subsidiary Companies, which shall be laid before the Members at the 38th Annual General Meeting along with the standalone financial statements of the Company.

MATERIAL EVENTS DURING THE YEAR UNDER REVIEW

During the year under review, Jaykay Enterprises Limited ("JKE") acquired 1,24,07,276 partly paid-up equity shares of face value of Rs. 10/- each (Paid up Rs. 2.50/-) of the Company, for an aggregate consideration of Rs. 112,43,46,912/-. The acquisition was effected through a share swap, at an acquisition price of Rs. 163/- per share.

In consideration of the acquisition, JKE allotted 79,17,936 equity shares of face value of Re. 1/- each, at an issue price of Rs. 142/- per share to the shareholders of Company on a preferential basis, for consideration other than cash, towards discharge of the total purchase consideration.

Pursuant to the aforesaid acquisition, JKE's shareholding in the Company stands increased from 97.48% to 99.07% (assuming full conversion of partly paid-up shares into fully paid-up shares), thereby further strengthening its position as the Holding Company.

DETAILS OF MATERIAL CHANGES FROM THE END OF THE FINANCIAL YEAR

There have been no material changes or commitments occurred between the end of the financial year to which the financial statements relate and the date of this report that affect the financial position of the company.

SIGNIFICANT AND MATERIAL ORDER(S) PASSED BY THE REGULATOR(S)/ COURT(S) OR TRIBUNAL(S)

No significant or material orders have been passed by the Regulators or Courts or Tribunals which impact the going concern status and company's operations in future.

STATUTORY AUDITORS

Pursuant to the provisions of section 139(1) of the Companies Act, 2013, read with the Companies (Audit & Auditors) Rules, 2014, M/s SS Kothari Mehta & Co. LLP, Chartered Accountants (ICAI Firm Registration No. 000756N / N50044I) was re-appointed as the Statutory Auditors of the Company, in the Annual General Meeting held on 29.09.2025, for a period of five consecutive years till the conclusion of 42nd Annual General Meeting to be held in the year 2030. The Audit Report given by M/s. SS Kothari Mehta & Co. LLP, Chartered Accountants on the Financial Statements of the Company for the financial year 2025-26 is a part of the Annual Report.

AUDITORS' REPORT

M/s. SS Kothari Mehta & Co. LLP, Chartered Accountants, Statutory Auditors, have issued an unmodified opinion on the financial statements of the Company. There are no qualifications, reservations or adverse remarks or disclaimers made by the Auditors, in their report for the financial year ended March 31, 2026. Pursuant to provisions of Section 143(12) of the Companies Act, 2013, the Statutory Auditors have not reported any instance of fraud during the year under review. The comments on statement of accounts referred to in the report of the Auditors are self-explanatory and therefore do not require further explanation.

REPORTING OF FRAUDS BY AUDITORS

During the year under review, Statutory Auditors have not reported any instances of fraud committed in the Company by its Officers or Employees to the Audit Committee/Board under section 143(12) of the Companies Act, 2013, therefore no detail is required to be disclosed under Section 134(3)(ca) of the Act.

SECRETARIAL AUDITORS AND SECRETARIAL AUDIT REPORT

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors had appointed M/s. Varuna Mittal & Associates, Company Secretaries to conduct Secretarial Audit of the Company for the financial year 2025-26. The Secretarial Audit Report issued by them is annexed as **Annexure II** to this Report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

During the financial year 2025-26, the Secretarial Auditors have not reported any matter under Section 143(12) of the Act, therefore no detail is required to be disclosed under Section 134(3)(ca) of the Act.

NOMINATION AND REMUNERATION POLICY

In terms of provisions of the Companies Act, 2013, as amended from time to time, the policy on nomination and remuneration of Directors, Key Managerial Personnel (KMP), Senior Management and other employees of the Company had been formulated by the Nomination and Remuneration Committee of the Company and was approved by the Board of Directors. The policy acts as a guideline for determining, inter-alia, qualifications, positive attributes and independence of a director, matters relating to the remuneration, appointment, removal and evaluation of performance of the Directors, Key

Managerial Personnel, Senior Management and other employees. The policy is available at the website of the Company at https://jktech.com/investors/.

WHISTLE BLOWER POLICY

Pursuant to the provisions of the Companies Act, 2013, the Company has in place Whistle Blower Policy to encourage all employees or any other person dealing with the Company to disclose any wrong doing that may adversely impact the Company, the Company's customers, shareholders, employees, investors, or the public at large. This policy, inter-alia, also sets forth (i) procedures for reporting of questionable auditing accounting, internal control and unjust enrichment matters.

RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year 2025-26, were on arm's length basis and were in the ordinary course of business and that the provisions of section 188 of the companies Act, 2013 are not attracted. Further there are no material related party transactions made by the company with promoters, Directors or other designated persons which may have a potential conflict with the interest of the company at large. Disclosure of related party transactions during the year is annexed in form no. **AOC- 2** as **Annexure-III**.

PUBLIC DEPOSITS

During the year under review, Your Company did not accept deposits covered under Chapter V of the Companies Act, 2013.

INTERNAL CONTROL SYSTEMS AND ADEQUACY OF INTERNAL FINANCIAL CONTROL

The Company has put in place adequate Internal Financial Control procedures commensurate with its size, scale and complexities of its operations and nature of business. The financial controls are tested for operating effectiveness through ongoing monitoring and review process by the management and independently by the Independent Firm/Auditors. Where weaknesses are identified as a result of the review, new procedures are put in place to strengthen controls, and these are in turn reviewed at regular intervals. The Internal Auditors reports functionally to the Audit Committee of Board, which reviews and approves risk based Internal Audit plan. The Audit Committee and also the Board of Directors periodically reviews the performance of Internal Audit function.

Basis the review, nothing has come to the attention of the Directors to indicate that any material breakdown in the function of these controls, procedures or systems occurred during the year under review.

RISK MANAGEMENT POLICY

The Company has a well laid out risk management policy, covering the process of identifying, assessing, mitigating and reviewing critical risks impacting the achievements of the Company's objectives.

EXTRACT OF ANNUAL RETURN

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return of the Company for the financial year ended on March 31, 2026 will be available on the Company's website at https://jktech.com/investors/

CORPORATE SOCIAL RESPONSIBILITY

Pursuant to the amendment to the Companies (Corporate Social Responsibility Policy) Rules 2014, notified on January 22, 2021, the Corporate Social Responsibility Policy of the Company was amended accordingly.

The details of the initiatives taken by the Company on CSR during the year as per the Companies (Corporate Social Responsibility Policy) Rules, 2014 & the amendments thereof, has been annexed to this report as "**Annexure IV".**

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

The Company has in place a policy on prevention of sexual harassment and has put in place a redressal mechanism for resolving complaints received with respect to sexual harassment and discriminatory employment practices. An Internal Complaints Committee ("ICC") has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follows:

a.	Number of complaints of Sexual Harassment received in the Year	0
b.	Number of Complaints disposed off during the year	0
c.	Number of cases pending for more than ninety days	0

COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has complied with the applicable provisions of the Secretarial Standard- 1 and Secretarial Standard-2 issued by the Institute of Company Secretaries of India.

PARTICULARS OF LOANS, GUARANTEE OR INVESTMENTS UNDER SECTION 186

Details of Loans, Guarantees and Investments covered under Section 186 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 are given under notes to the financial statements.

PARTICULARS OF EMPLOYEES

Mr. Sameer Nagpal was appointed as CEO of the Company effective from April 01, 2025.

During the year, the company has not engaged any employees whose particulars are required to be reported under the provisions of section 134 of the companies Act, 2013 read with Companies (Appointment & Remuneration) Rules, 2014.

CONSERVATION OF ENERGY

The company is in Service Industry and do not consume high level of energy, adequate measures have been taken by the management to consume energy by using energy-efficient computers & equipment with the latest Technologies. As the cost of energy consumed by the Company forms a very small portion of the total cost, the impact of change in energy cost on total cost is insignificant.

TECHNOLOGY ABSORPTION

Your Company has no activity related to Technology Absorption.

FOREIGN EXCHANGE EARNINGS AND OUTGO

The total value of Export in FY 25-26 is Rs. 19,582.51/-Lakhs as compared to Rs. 18,322.62/-Lakhs in previous year. The company has also spent Rs. 41.15/- Lakhs in foreign exchange during the year.

DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 and to the best of their knowledge and belief and according to the information and explanations obtained by them, your directors state and confirm that;

1. In the preparation of the annual accounts for the financial year ended March 31,2025, the applicable Accounting Standards have been followed and that no material departures have been made from the same;

2. They have selected such accounting policies and applied them consistently and made judgments 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 of the company of for that year;
3. They have taken proper and sufficient care for maintenance of adequate accounting records in accordance with the provisions of the companies Act,2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

4. They have prepared the annual accounts on a going concern basis;

5. They have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

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

COST RECORD

As per section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, your Company is not required to maintain cost records.

TRANSFER OF AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND

The company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, no funds were required to be transferred to Investor education and Protection Fund.

CORPORATE INSOLVENCY RESOLUTION PROCESS

No application was filed against the company for corporate insolvency resolution process by any financial or operational creditor or by the company under IBC before NCLT/NCLAT.

DIFFERENCE IN VALUATION

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

MATERNITY BENEFIT

The Company affirms that it 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.

Acknowledgement

Your directors wish to place on record their appreciation for the services of the employees at all levels and for the assistance form holding company, bank, customers, vendors and members during the year under review.

For and on Behalf of Board of Directors of
J K TECHNOSOFT LIMITED

Sd/-	**Sd/-**
(Satish Chandra Gupta)	**(Partho Pratim Kar)**
Whole-time Director	**Director**
DIN: 01595040	**DIN: 00508567**

Date: 10.08.2026
Place: New Delhi

ANNEXURE-I

FORM AOC-I

(Pursuant to first proviso to seb section(3) of section 129 read with Rule 5 of the Companies(Accounts) Rules,2014))
Statement containing salient features of the financial statements of Subsidiaries/Associates/joint ventures

(Rs. In Lacs)

Sl. No.	Name of Subsidiaries/Associates	Reporting currency and exchange rate as on the last date of the relevent financial year in the case of foreign subsidiaries	Exchange Rate (Rs.)	Share Capital	Reserve & Surplus	Total Assets	Total Liabilities	Investments	Turnover	Profit(Loss) before Taxation	Provision for Taxation	Profit(Loss) After Taxation	Proposed Dividend	% of Shareholding
1	JK Tech US Inc, United States	USD	93.48	10.80	5,435.76	16,515.24	11,079.35	4,772.32	15,924.10	(879.79)	12.88	(558.51)	-	100.0
2	JK Tech UK Ltd. (Formerly known as JK Technosoft (UK) Limited), United Kingdom	GBP	123.69	13.52	729.47	1,075.50	715.61	-	2,918.92	(152.46)	-	(122.99)	-	100.0
3	JKT Bangladesh Private Limited, Dhaka Bangladesh	BDT	0.76	5.25	(5.23)	2.05	-	-	-	(2.10)	-	(2.10)	-	100.0
4	JKT Europe B.V., Netherlands	EURO	108.05	-	2,573.40	3,278.54	705.13	-	-	(183.95)	-	(183.95)	-	NIL

Notes

1 Indian Rupee Equivalents of the figures given in foreign currencies in accounts of foreign companies, are based on exchange rates as on March 31, 2026.
2 The reporting period of all subsidiaries excluding JKT Bangladesh Private Limited JKT & Europe B.V. are March 31, 2026.
3 Audited/Provisional figures have been taken for all the subsidiaries.
4 All figures are in Rs. Lacs.

For and on behalf of Board of Directors of
J K Technosoft Limited

Sd/-
(Satish Chandra Gupta)
Whole- time Director
DIN:01595040

Sd/-
(Partho Pratim Kar)
Director
DIN:00508567

Place: New Delhi
Date: 10.08.2026

SECRETARIAL AUDIT REPORT **Annexure- II**
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

To
The Members
J K TECHNOSOFT LIMITED
CIN: U64202UP1988PLC209717
Registered Address: F-3, SECTOR 3, Noida,
Gautam Buddha Nagar, Uttar Pradesh 201301

We report that

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **J K TECHNOSOFT LIMITED** (hereinafter called "the Company"). The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

Due to the inherent limitations of an audit including internal, financial and operating controls, there is an unavoidable risk that some misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the Secretarial Auditing Standards as prescribed by Institute of Company Secretaries of India (ICSI).

Based on our verification of the Company's books, papers, minute 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 audit period covering the financial year ended on March 31, 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 hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 (hereinafter referred as **"period under review"**) according to the provisions of:

(i) The Companies Act, 2013 (the 'Act') and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (Not Applicable)

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder to the extent of Regulation 76 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; (Applicable to the extent of shares in Dematerialized form)

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'); Not Applicable

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 to the extent applicable and Securities and Exchange Board of India (Share Based employee Benefits) Regulations, 2014 to the extent applicable, prior to its repealment;

(e) The Securities and Exchange Board of India (Issue and Listing of convertible Securities) Regulations, 2021;

(f) 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 to the extent of securities issued;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;

(vi) The other laws, as informed and certified by the management of the Company which are specifically applicable to the Company based on their sector/ industry are:

(a) Information Technology Act, 2000;

(b) Uttar Pradesh Real Estate Regulatory Authority (General) Regulations, 2019

(c) Payment of Gratuity Act, 1972 and rules made thereunder;

(d) Payment of Bonus Act, 1965 and rules made thereunder;

(e) Employees Provident Fund Scheme,1952 and rules made thereunder;

(f) Employees State Insurance Corporation,1952 and rules made thereunder;

(g) Other Statutory, Environment and Labour Laws & rules made thereunder.

We have also examined compliance with the applicable clauses/Regulations of the following, to the extent applicable:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs.

(ii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. (Applicable to the extent of unlisted material subsidiary)

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

Note: For clause (vi) above, the scope of our audit was limited to check the representation, requisite licenses, permissions and registration under the specified Acts as provided by the management of the Company. For the purpose of examining the adequacy of compliances with other applicable laws including industry/ sector specific, under both Central and State legislations, reliance has been placed on the representation letters/confirmations issued by the Management.

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

Adequate notice is given to all directors to schedule the Board & Committee Meetings, agenda and detailed notes on agenda were sent in advance and in case of shorter notice, compliance as required under the Act has been made by the Company and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings held during the period under review were carried out with requisite majority or unanimously, as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

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

We further report that during the audit period, the Company had no specific actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

For Varuna Mittal & Associates
Company Secretaries
Firm Registration No. S2020DE762400
Peer Review Certificate No. 6087/2024
Sd/-

Varuna Mittal
Membership No.: 57727
Certificate of Practice: 23575
UDIN: A057727H001059618

Date: 10.08.2026
Place: New Delhi

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

Annexure-A to the Secretarial Audit Report

To
The Members
J K TECHNOSOFT LIMITED
CIN: U64202UP1988PLC209717
Registered Address: F-3, SECTOR 3, Noida,
Gautam Buddha Nagar, Uttar Pradesh 201301

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

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

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

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

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

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

For Varuna Mittal & Associates
Company Secretaries
Firm Registration No. S2020DE762400
Peer Review Certificate No. 6087/2024
Sd/-

Varuna Mittal
Membership No.: 57727
Certificate of Practice: 23575
UDIN: A057727H001059618

Date: 10.08.2026
Place: New Delhi

Annexure III

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 arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis-

There was no Contracts or Arrangements or Transactions entered into during the year ended March 31, 2026, which were not at arm's length basis.

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

Details of material contracts or Arrangements or Transactions at arm's length basis for the year ended March 31, 2026 are as follows:

(In Rs. Lacs)

Name of related party	Nature of relationship	Nature of transaction	Transaction Value	Duration of Transaction	Date of approval by Board, if any	Amount Paid as advance, if any
JK Tech UK Limited	Subsidiary Company	Sale of Services/product	2,084.53	April' 2025-March'2026	NA	N.A.
		Reimbursement of Expenses	2.71			
JK Tech US Inc.	Subsidiary Company	Sale of Services/product	12,320.12			
		Reimbursement of Expenses	2.37			

For and on behalf of board of directors of
J K Technosoft Limited

Place: New Delhi
Date: 10.08.2026

sd/-
(Satish Chandra Gupta)
Whole- time Director
DIN:01595040

sd/-
(Partho Pratim Kar)
Director
DIN:00508567

Annexure IV

Annual Report on Corporate Social Responsibility (CSR) Activities for the Financial Year 2025-26

1.Brief outline on CSR policy of the Company:

The Company is committed to serve the community in need and encourages its employees to do so and to give back to society through various developmental activities.

The Company has developed and implemented its Corporate Social Responsibility (CSR) Policy. The Company deeply acknowledges that its business operations have wide impact on the regions where it operates, and therefore it is committed to grow in a socially and environmentally responsible way, while meeting the interests of the Stakeholders.

As per CSR policy of the Company, Company can undertake any of the Programme or Activities as mentioned in the Schedule VII of the Companies Act, 2013 and which will include any modification or amendment thereof.

2. Composition of CSR Committee:

Sr. No.	Name of Director	Designation/Nature of Directorship	No. of meetings of CSR Committee held during the year	No. of meetings of CSR Committee attended during the year
1	Mr. Satish Chandra Gupta	Chairman	1	1
2	Mr. Vipul Prakash	Director	1	1
3	Mr. Partho Pratim Kar	Director	1	1

3. The web link where Composition of CSR Committee, CSR Policy and CSR Projects approved by the Board are disclosed on the website of the Company: https://jktech.com/we-give-back/

4. The details of impact assessment of CSR projects carried out in pursuance to sub rule (3) of Rule 8 of the Companies (Corporate Social Responsibility Policy), Rules 2014, If applicable : N.A.

5. Details of the amount available for set off in pursuance of sub rule (3) of Rule 7 of the Companies (Corporate Social Responsibility Policy), Rules 2014 and amount required for set off for the financial year, if any: NIL

6. Average net profit of the Company as per Section 135 (5): Rs. 2,549.83 Lakhs.

7. (a) Two percent of average net profit of the Company as per Section 135 (5): Rs. 51/- Lakhs

(b) Surplus arising out of the CSR projects programmes or activities of the previous financial years: NIL

(C) Amount required to be set off for the financial year, if any : NIL

(d) Total CSR obligation for the financial year (7a+7b+7c): Rs. 51/- Lakhs

8 (a) CSR amount spent or unspent for the financial year:

Total amount spent for the financial year (in Rs. INR)	Amount Unspent (in Rs. INR)				
	Total amount transferred to unspent CSR Account as per section 135 (6)		Amount transferred to any fund specified under schedule VII as per second proviso to section 135 (5)		
	Amount	Date of transfer	Name of the fund	amount	Date of transfer
Rs. 51/- Lakhs	NIL	NA	NA	NIL	NA

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl No.	Name of the project	Item from the list of activities in schedule VII to the act	Local area (Yes/No)	Location of the project		Project duration	Amount allocated for the project (In Rs.)	Amount spent in the current financial year (In Rs.)	Amount transferred to unspent CSR Account for the project as per section 135 (6) (In Rs.)	Mode of implementation-Direct (Yes/No)	Mode of implementation through implementing agency	
				State	District						Name	CSR Registration no.
NOT APPLICABLE												
TOTAL												

(C) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl No.	Name of the project	Item from the list of activities in schedule VII to the act	Local area (Yes/No)	Location of the project		Amount spent in the current financial year (In Rs.)	Mode of implementation-Direct (Yes/No)	Mode of implementation -through implementing agency	
				State	District			Name	CSR Registration no.
1	Donation of sum of Rs. 51,00,000/- (Rupees Fifty-One Lakhs only) to Keshaw Madhaw Sewa Nyas for the purpose of supply of a 100-bedded General Ward, NICU, Labour Room and Labour Operation Theatre to Shri Ramlala	(i) eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion	No	Uttar Pradesh	Kanpur	Rs. 51,00,000/-	Yes	NA	NA

	Arogyadham Hospital, a unit of Keshaw Madhaw Sewa Nyas Trust, Kanpur.	of sanitation and making available safe drinking water							
Total						**51,00,000/-**			

(d) Amount spent in Administrative overheads: NIL

(e) Amount spent in impact assessment , if applicable: NIL

(f) Total amount spent for the financial year (8b+8c+8d+8e): Rs. 51/- Lakhs

(g) Excess amount spent for set off, if any: NIL

Sr. No.	**Particular**	**Amount (In Rs.)**
(i)	Two percent of average net profit of the company as per section 135(5)	Rs. 51 Lakhss
(ii)	Total amount spent for the Financial Year	Rs. 51 Lakhss
(iii)	Excess amount spent for the financial year [(ii)-(i)]	Nil
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	NA

9. (a) Details of unspent CSR amount for the preceding three financial years: NIL

Sl. No.	**Preceding Financial Year.**	**Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)**	**Amount spent in the reporting Financial Year (in Rs.)**	**Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.**			**Amount rema-ining to be spent in succee-ding financial years. (in Rs.)**
				Name of the Fund	**Amount (in Rs)**	**Date of transfer**	
Total							

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year (s): NIL

(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**
Sl.No	**Project ID**	**Name of the Project**	**Financial Year in which the project was commenced**	**Project duration**	**Total amount allocated for the project (in Rs.)**	**Amount spent on the project in the reporting Financial Year (in Rs).**	**Cumulative amount spent at the end of reporting Financial Year. (in Rs.)**	**Status of the project - Completed /Ongoing**
TOTAL								

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: Not Applicable

(Asset wise details):

(a) Date of creation or acquisition of the capital asset(s): N.A.

(b) Amount of CSR spent for creation or acquisition of capital asset: N.A.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: N.A.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): N.A.

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): N.A.

For and on Behalf of Board of Directors of
J K TECHNOSOFT LIMITED

Sd/-	**Sd/-**
(Satish Chandra Gupta)	**(Partho Pratim Kar)**
Whole-time Director	**Director**
& Chairman of CSR Committee	
DIN: 01595040	**DIN: 00508567**

Date: 10.08.2026
Place: New Delhi

INDEPENDENT AUDITOR'S REPORT

To The Members of J K TECHNOSOFT LIMITED,

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **J K TECHNOSOFT LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of profit and loss, including Other Comprehensive Income, Statement of Changes in Equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

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, as amended ("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 read with the Companies (Indian Accounting Standards) Rules 2015, as amended, thereof ("IND AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31 2026, its profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements 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 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 ("ICAI") 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 made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the Board's report including Annexures to Board's Report and shareholder information but does not include the consolidated financial statements, standalone financial statements, and our auditor's report thereon. The other information is expected to be made available to us after the date of this Auditor's Report.

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

Plot No. 68, Okhla industrial Area, Phase-III, New Delhi-110020
Tel: +91-11-4670 8888 E-mail: contact@sskmin.com
www.sskmin.com

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 or otherwise appears to be materially misstated.

When we read the other information identified above, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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 Companies Act, 2013 ("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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards 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 statement 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.

The 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order,

2. 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 standalone financial statements.

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, statement of changes in equity and the statement of cash flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rules made thereunder.

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 the financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to the financial statements.

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

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

h) 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, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements. Refer Note 34 to the standalone financial statements.

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 its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

v. The company has neither declared nor paid any dividend during the year and until the date of this report in compliance with Section 123 of the Act .

vi. Based on our examination, which includes test checks, the company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tempered and the audit trail has been preserved by the company as per the statutory requirements for records retention.

For **S S Kothari Mehta & Co. LLP**
Chartered Accountants
Firm's Registration No. 000756N/N500441

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Naveen Aggarwal
Partner
Membership No.:094380
UDIN :26094380FRIEUG3790
Place: New Delhi
Date: May 25, 2026

Annexure A" to the Independent Auditors' Report

The Annexure **as referred in paragraph (1) 'Report on Other Legal and Regulatory Requirements** of our independent Auditors' Report to the members of **J K TECHNOSOFT LIMITED** on the standalone financial statements for the year ended March 31,2026.

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

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (i)The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right of use assets.

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

(b) Management has decided a phase program for Physical verification of Property, plant and equipment and right of use assets designed to cover all item over a period of 3 years which, in our opinion is reasonable having regard to the size of the company and nature of its assets. However, physical verification of entire block of PPE was carried out by management during the year. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us and based on our examination of records, we report that, company is not having any immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee). Accordingly, provision of clause (3)(i)(c) of the order is not applicable.

(d) According to the information and explanation given to us and based on our examination of records, the Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.

(e) According to the information and explanation given to us and based on our examination of records, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii)

(a) The Company does not hold any inventory. Accordingly, provision of clause (3)(ii)(a) of the Order is not applicable.

(b) According to the information and explanation given to us and based on our examination of records, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks and financial institution on the basis of security of current assets. Accordingly, provision of clause (3)(ii)(b) of the Order is not applicable.

(iii) According to the information and explanation given to us and based on our examination of records, the Company has made investments and not provided any guarantees, loans and advances in the nature of loan, secured or unsecured, to companies , firms, limited liability partnerships and to other parties during the year in respect of which :-

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

(a) During the year the company has not provided any guarantee and secured and unsecured loan. Accordingly reporting under this clause is not applicable.

(b) In our opinion, the investments made are prima facie, not prejudicial to the Company's interest. Company has not provided any security , loans and advances in the nature of loans, securities to companies, firms, Limited Liability Partnerships, or any other parties.

(c) The company has not granted any loan or advances in the nature of Loans, Accordingly clause 3(iii) (c) to (f) of the order is not applicable.

(iv) The company has not given any loan to directors hence provision of Section 185 is not applicable; the company has complied with the provision of section 186 of the companies Act 2013 in respect of investments.

(v) According to the information and explanations given to us, during the year the Company has neither accepted any deposits from the public nor any deposits are outstanding during the year. There are no deemed deposits under the provisions of Companies Act, 2013 and rules thereunder. Accordingly, the provisions of clause 3 (v) of the Order are not applicable to the Company.

(vi) In our opinion and according to the information and explanations given to us, the requirement of maintenance of cost records pursuant to Companies (Cost Records and Audit) Rules, 2014 prescribed by the Central Government in terms of sub-section (1) of section148 of the Companies Act, 2013 are not applicable to the company.

(vii) (a) According to the information and explanations given to us and on the basis of examination of the records of the Company, undisputed statutory dues including provident fund, employees' state insurance, income-tax, duty of custom, goods and service tax and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases and further, there are no undisputed statutory dues payable for a period of more than six months from the date they become payable as at March 31, 2026.

(b) According to the records and information and explanation given to us, there are no statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2026 on account of disputes as the amount has already been adjusted from the refund (refer note 34).

(viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) In our opinion, based on audit procedures and according to information and explanation given to us, the company has not obtained any loans from any lender during the year. Accordingly clause 3(ix)(a) to (f) of the order is not applicable. Further according to the information and explanation given to us, the company has not been declared as wilful defaulter by any bank, financial institution or other lender or government or government authorities.

(x) (a) According to the information and explanations given to us, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanation given to us and based on our examination of records, during the year, the company has not made preferential allotment of shares, which is in accordance with the requirements of Section 42 and Section 62 of the Companies Act, 2013 read with Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014. Company has not issued any convertible debentures (fully, partially or optionally convertible) during the year. Hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi) (a) According to the information and explanation given to us and based on our examination of records, no fraud by the company or on the company has been noticed or reported during the period covered by our audit.

(b) According to the information and explanation given to us and based on our examination of records, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) According to the information and explanation given to us and based on our examination of record, no whistle blower complaints received by the Company during the year.

(xii) The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

(xiii) All the transactions with related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details of related party transactions have been disclosed in the note no. 37 of standalone financial statements as required by the applicable accounting standard.

(xiv) (a) According to the information and explanation given to us and based on our examination of records, in our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

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

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, clause 3(xv) of the Order is not applicable.

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

(b)According to the information and explanations given to us and based on our examination of the records, the Company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c)According to the information and explanations given to us and based on our examination of the records, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) There is no core investment company as a part of the group, hence the requirement to report on clause 3(xvi) (d) of the order is not applicable to the Company.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) There is no resignation of the statutory auditors during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating 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) There are no unspent amounts towards Corporate Social Responsibility (CSR). Accordingly, reporting under clause 3(xx)(a) (b) of the Order is not applicable for the year.

For **S S Kothari Mehta & Co. LLP**
Chartered Accountants
Firm Reg. No.: 000756N / N500441

S S KOTHARI MEHTA & CO. LLP ★ NEW DELHI ★ Chartered Accountants

Naveen Aggarwal
Partner
Membership No.:094380
UDIN :26094380FRIEUG3790
Place: New Delhi
Date: May 25, 2026

Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of J K TECHNOSOFT LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") as referred to in paragraph 2(f) of 'Report on Other Legal and Regulatory Requirements'

We have audited the internal financial controls with reference to financial statements of **J K TECHNOSOFT 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.

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 with reference to 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 with reference to financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to 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 with reference to financial reporting and their operating effectiveness. Our audit of internal financial controls with reference to financial reporting included obtaining an understanding of internal financial controls with reference to financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls with reference to Financial statement

A company's internal financial control with reference to 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 with reference to 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Financial statement

Because of the inherent limitations of internal financial controls with reference to financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial with reference to financial reporting to future periods are subject to the risk that the internal financial control with reference to financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to the financial statements and such internal financial control with reference to the financial statements were operating effectively as at 31st March, 2026, based on the criteria for internal financial controls with reference to the financial statements established by the company considering the essential components of internal controls stated in guidance note on audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India.

For **S S Kothari Mehta & Co. LLP**
Chartered Accountants
Firm Reg. No. 000756N / N500441

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Naveen Aggarwal
Partner
Membership No.:094380
UDIN : 26094380FRIEUG3790
Place: New Delhi
Date: May 25, 2026

J K Technosoft Limited
CIN: U64202UP1988PLC209717
Standalone Balance Sheet as at March 31, 2026
(All amounts in Rs. lacs, unless otherwise stated)

	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4a	615.10	696.41
Right-of-use assets	4b	104.60	289.77
Intangible assets	5	1,720.25	796.59
Intangible assets under development	5	160.25	516.98
Financial assets			
(i) Investments	6	36.32	36.32
(ii) Other financial assets	9	2,842.53	495.51
Deferred tax assets (net)	10	367.68	278.10
Other non-current assets	11	27.49	0.80
Total Non-current assets		**5,874.22**	**3,110.48**
Current assets			
Financial assets			
(i) Investments	7	41.31	76.17
(ii) Trade receivables	8	8,991.84	4,760.78
(iii) Cash and cash equivalents	12	438.89	149.37
(iv) Bank balances other than cash and cash equivalents	13	750.00	1,121.68
(v) Other financial assets	9	2,961.89	6,370.37
Other current assets	11	482.69	526.35
Total Current assets		**13,666.62**	**13,004.72**
Total Assets		**19,540.84**	**16,115.20**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	14	870.36	870.36
Other equity	15	16,438.06	13,398.88
Total equity		**17,308.42**	**14,269.24**
Liabilities			
Non-current liabilities			
Financial Liabilities			
(i) Lease liabilities	16	-	108.04
Provisions	17	1,295.84	766.95
Total Non-current liabilities		**1,295.84**	**874.99**
Current liabilities			
Financial Liabilities			
(i) Lease liabilities	16	108.04	197.10
(ii) Trade payables	19		
- total outstanding dues of micro enterprises and small enterprises;		35.91	37.05
- total outstanding dues of creditors other than micro enterprises and small enterprises;		87.42	55.39
(iii) Other financial liabilities	20	19.99	106.89
Other current liabilities	21	532.49	496.31
Provisions	17	152.73	69.12
Current tax liabilities (Net)	18	-	9.11
Total current liabilities		**936.58**	**970.97**
Total equity and liabilities		**19,540.84**	**16,115.20**
Material accounting policies & other explanatory information forming part of the financial statement	1 - 43		

This is the balance sheet referred to in our report of even date

For S S Kothari Mehta & Co. LLP
Chartered Accountants
FRN.000756N/N500441

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Naveen Aggarwal
Partner
M.No 094380
Place : New Delhi
Date:25th May 2026

For and on behalf of Board of Directors of
J K Technosoft Limited

Satish Chandra Gupta
Director
DIN: 01595040

Partho Pratim Kar
Director
DIN: 00508567

M.S. Natarajan
Senior VP Finance

Kajal Rai
Company Secretary
M No A71104

J K Technosoft Limited
CIN: U64202UP1988PLC209717
Standalone Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in Rs. lacs, unless otherwise stated)

	Particulars	Notes	For the Year ended March 31, 2026	For the Year ended March 31, 2025
I	Revenue from Operations	22	16,290.49	14,691.15
II	Other income	23	742.60	501.89
III	**Total income (I + II)**		**17,033.09**	**15,193.04**
IV	**Expenses**			
	Employee benefits expense	24	10,141.94	10,039.13
	Finance costs	25	27.12	46.30
	Depreciation and amortisation expense	26	541.13	334.03
	Other expenses	27	1,890.40	1,889.31
	Total expenses (IV)		**12,600.59**	**12,308.77**
V	**Profit before Exceptional Items & Tax (III-IV)**		**4,432.50**	**2,884.27**
VI	**Exceptional Items**	28	447.56	-
VII	**Profit/(Loss) before tax (V-VI)**		**3,984.94**	**2,884.27**
VIII	**Income Tax expense:**			
	(a) Current tax		1,129.21	762.19
	(b) Deferred tax		(82.98)	34.12
	(c) Income Tax Adjustment		(0.99)	(36.08)
IX	**Profit/(Loss) for the year (VII -VIII)**		**2,939.70**	**2,124.04**
X	**Other comprehensive income**			
	Items that will not be reclassified to profit or loss			
	(a) Remeasurements of the defined benefit plans		(26.25)	(16.42)
	(b) Income tax relating to these items		6.61	4.13
	Total other comprehensive (loss)/income		**(19.64)**	**(12.29)**
XI	**Total comprehensive income for the year (IX + X)**		**2,920.06**	**2,111.75**
	Earnings per equity share [Face value Rs. 10/- per share (P.Y Rs.10 each)			
	(1) Basic Earning Per Share (in Rs)	29	33.78	24.40
	(2) Diluted Earning Per Share (in Rs)		31.31	20.40
	Material accounting policies & other explanatory information forming part of the financial statement	1 - 43		

This is the Statement of profit & loss referred to in our report of even date

For S S Kothari Mehta & Co. LLP
Chartered Accountants
FRN.000756N/N500441

Naveen Aggarwal
Partner
M.No. 094380
Place : New Delhi
Date:25th May 2026

For and on behalf of Board of Directors of
J K Technosoft Limited

Satish Chandra Gupta
Director
DIN: 01595040

Partho Pratim Kar
Director
DIN: 00508567

M.S. Natarajan
Senior VP Finance

Kajal Rai
Company Secretary
M.No. A71104

J K Technosoft Limited

CIN: U64202UP1988PLC209717

Standalone statement of cash flow for the year ended March 31, 2026

(All amounts in Rs. lacs, unless otherwise stated)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax for the year	3984.94	2884.27
Adjustments for:		
Depreciation and amortisation	541.13	334.03
Employee stock compensation expense	119.12	225.55
Interest paid on lease liability	19.33	35.54
Provision for Loans & Advances	16.83	6.37
Expected Credit loss on Trade Receivables	-	118.56
(Gain)/Loss on disposal of property, plant and equipment(including Impairment)	49.22	(1.88)
Interest income on fixed deposit	(382.60)	(374.68)
Interest income on fair valuation of security deposits	(7.45)	(6.98)
Gain on Remeasurement of financial instruments - FVTPL	(9.70)	-
Provision written back	(1.00)	(9.77)
Diminution in the Value of Investment written back	-	(20.68)
Remeasurement of financial instruments - FVTPL	-	55.88
Loss/(Profit) on sale of investments	(3.18)	(35.47)
Dividend of Investment on Share	(0.04)	(0.04)
Operating profit before working capital changes	**4326.60**	**3210.70**
Movements in working capital:		
(Increase)/decrease in trade receivables	(4230.06)	(348.71)
(Increase)/decrease in other financial assets	(8.80)	436.81
(Increase)/decrease in other assets	(58.09)	2.92
Increase/(decrease) in trade payables	30.89	(14.89)
Increase/(decrease) in Provisions	586.24	(39.69)
Increase/(decrease) in Other financial liabilities	(86.90)	(2.32)
Increase/(decrease) in Other liabilities	36.19	(205.37)
Cash generated from operations	**596.07**	**3039.45**
Net income tax (paid) / refunds	(1062.20)	(744.02)
Net cash flow from operating activities (A)	**(466.13)**	**2295.43**
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(34.78)	(21.46)
Payments for Intangible assets & Intangible assets under development	(879.27)	(655.52)
Proceeds from disposal of property, plant and equipment	23.23	4.35
Interest income on fair value of security deposit	7.45	6.98
Investments in fixed deposits with bank	1444.12	(2361.55)
(Purchase)/Sale of Investments	47.71	83.71
Dividend Received	0.04	0.04
Interest received	363.58	401.28
Net cash flow from investing activities (B)	**972.08**	**(2542.17)**
C. Cash flow from financing activities		
Payment of lease liability (including interest)	(216.43)	(206.12)
Net cash flow from / (used in) financing activities (C)	**(216.43)**	**(206.12)**
Net cash flow from / (used in) Cash and cash equivalents (A+B+C)	**289.52**	**(452.86)**
Cash and cash equivalents at the beginning of the year	149.37	602.23
Cash and cash equivalents at the end of the year	**438.89**	**149.37**
Cash and Cash equivalents comprise:		
Balances with banks in current accounts	**438.89**	**149.37**

Material accounting policies & other explanatory information forming part of the financial statement 1-43

Notes:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS 7) 'Staten

This is the cash flow statement referred to in our report of even date

For S S Kothari Mehta & Co. LLP
Chartered Accountants
FRN.000756N/N500441

Naveen Aggarwal
Partner
M.No 094380
Place New Delhi
Date 25th May 2026

For and on behalf of the Board of Directors
J K Technosoft Limited

Satish Chandra Gupta
Director
DIN: 01595040

Partho Pratim Kar
Director
DIN: 00508567

M.S. Natarajan
Senior VP Finance

Kajal Rai
Company Secretary
M.No. A71104

J K Technosoft Limited
CIN: U64202UP1988PLC209717
Standalone Statement of Changes in Equity for the year ended March 31, 2026
(All amounts in Rs. lacs, unless otherwise stated)

A. Equity share capital

Current Reporting Period

Particulars	Balance as at April 1, 2025	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current period	Changes in equity share capital during the year	Balance as at March 31, 2026
Equity share of Rs. 10 each issued, subscribed and fully paid	559.49	-	559.49	-	559.49
Equity share of Rs. 10 each issued and Rs. 2.5 called up, subscribed and Partly paid	310.87	-	310.87	-	310.87

Prior Reporting Period

Particulars	Balance as at April 1, 2024	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current period	Changes in equity share capital during the year	Balance as at March 31, 2025
Equity share of Rs. 10 each issued, subscribed and fully paid	559.49	-	559.49	-	559.49
Equity share of Rs. 10 each issued and Rs. 2.5 called up, subscribed and Partly paid	310.87	-	310.87	-	310.87

Refer note 14 for details

B Other equity

Description	Reserves & Surplus			Items of other Comprehensive Income	Total
	Retained earnings	Securities premium	Share based payment reserves	Remeasurement of Defined benefit liability	
Balance as at March 31, 2024	**9,125.34**	**688.88**	**1,265.36**	**(18.00)**	**11,061.58**
Profit for the year	2,124.04	-	-	-	2,124.04
Options expense recognised during the year	-	-	225.55	-	225.55
Other comprehensive income for the year (net of tax)	-	-	-	(12.29)	(12.29)
Balance as at March 31, 2025	**11,249.38**	**688.88**	**1,490.91**	**(30.29)**	**13,398.88**
Profit for the year	2,939.70	-	-	-	2,939.70
Options expense recognised during the year	-	-	119.12	-	119.12
Transfer to Retained Earning on account of lapse of vested options	936.34	-	(936.34)	-	-
Other comprehensive income for the year (net of tax)	-	-	-	(19.64)	(19.64)
Balance as at March 31, 2026	**15,125.42**	**688.88**	**673.69**	**(49.93)**	**16,438.06**

Material accounting policies & other explanatory information forming part of the financial statement 1 - 43

This is the statement of changes in Equity referred to in our report of even date.

For S S Kothari Mehta & Co. LLP
Chartered Accountants
FRN.000756N/N500441

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Naveen Aggarwal
Partner
M.No. 094380
Place : New Delhi
Date:25th May 2026

For and on behalf of Board of Directors of
J K Technosoft Limited

Satish Chandra Gupta
Director
DIN: 01595040

Partho Pratim Kar
Director
DIN: 00508567

M.S. Natarajan
Senior VP Finance

Kajal Rai
Company Secretary
M No. A71104

1. Corporate Information

J K Technosoft Limited (CIN - U64202UP1988PLC209717) is a public limited company having its registered office at F-3, Sector- 3, Noida, Gautam Buddha Nagar-201301, Uttar Pradesh. The company is a subsidiary of Jaykay Enterprises Limited. It also has its subsidiaries in UK (JK TECH UK LIMITED - 100%), US (JK TECH US INC.- 100%), Bangladesh, (JKT Bangladesh Private Limited- 100%), Netherland (JKT Europe BV- 100% by virtue of controlling the board) and step-down subsidiary in Netherland (JKT Netherland BV- 100% by virtue of controlling the board). The company is into IT Services (Application Development, Integration & Support, IT Consulting, Mobility, Portal Services, Hyper automation), AI/ML, Data Transformation, Cloud Engineering and Enterprise Solutions (QAD, Progress etc.).

2. Basis of accounting, preparation of Financial Statements and material accounting policies

A. Basis of preparation

(i) Statement of compliance:

These Standalone Ind AS Financial Statements are prepared in accordance with the Indian Accounting standards (Ind AS) as notified by Ministry of corporate affairs under section 133 of the companies act, 2013 ("Act") read with companies (Indian Accounting standard) Rules, 2015 as amended by companies (Indian Accounting standard) (Amendment) Rules, 2016, the relevant provisions of the Act. Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use. The Company has prepared these Financial Statements as per the format prescribed in Division II of Schedule III to the Act.

(ii) Basis of measurement:

The Financial Statements have been prepared on an accrual basis and a historical cost convention, except for certain financial assets and financial liabilities which are measured at fair values or at amortised cost at the end of each reporting period and defined benefit plans - plan assets and share based payment measured at fair value.

(iii) Classification of current/non-current assets and liabilities:

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is classified as current when it is:

i. Expected to be realized or intended to be sold or consumed in normal operating cycle;
ii. Held primarily for the purpose of trading;
iii. Expected to be realized within twelve months after the reporting period; or
iv. 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 the other assets are classified as non-current.

A liability is current when:

i. It is expected to be settled in normal operating cycle;
ii. It is held primarily for the purpose of trading;
iii. It is due to be settled within twelve months after the reporting period; or
iv. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

Operating cycle:

The Company present assets and liabilities in the Balance Sheet based on current/non-current classification considering an operating cycle of 12 months being the time elapsed between deployment of resources and the realisation/settlement in cash and cash equivalents there-against

(iv) Functional and presentation currency:

Items included in the Financial Statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The Financial Statements are presented in Indian Rupee ('INR'), which is the Company's functional currency and all the values are rounded off to the nearest lacs, except number of shares, face value of shares, earning per share or wherever otherwise indicated.

B. Use of estimates and judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amount of revenues and expenses for the years presented. Actual results may differ from the estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur. The company uses the following critical accounting estimates in preparation of its financial statements:

(i) Useful lives of property, plant and equipment and intangible assets

The useful life and residual value of property, plant and equipment and intangible assets are determined based on technical evaluation made by the management of the expected usage of the asset, the physical wear and tear and technical or commercial obsolescence of the asset. Due to the judgements involved in such estimations, the useful life and residual value are sensitive to the actual usage in future period. The management evaluates and reviews the pattern of expected economic benefits from the asset along with commensurate method of depreciation on periodic basis and decides to follow a suitable method of charging depreciation.

(ii) Provisions

The Company estimates the provisions that have present obligations as a result of past events and it is probable that an outflow of resources will be required to settle the obligations. These provisions are

S.S. KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

reviewed at the end of each reporting period and are adjusted to reflect the current best estimates. The timing of recognition requires application of judgement to existing facts and circumstances which may be subject to change.

(iii) Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallizing or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognized. Contingent assets are neither recognized nor disclosed in the Financial Statements.

(iv) Provision for income tax and deferred tax

The Company uses estimates and judgements based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which are exercised while determining the provision for income tax. A deferred tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. Deferred tax assets are recognized for unused tax losses to the extent that it is probable that taxable profit will be available against which losses can be utilized. Significant management judgement is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies. Accordingly, the Company exercises its judgement to reassess the carrying amount of deferred tax assets at the end of each reporting period.

(v) Employee benefits

The cost of the leave encashment, defined benefit plan and other post-employment benefits and the present value of such obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and attrition rates.

(vi) Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgement. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

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(vii) Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the stock option, volatility and dividend yield and making assumptions about them.

(viii) Impairment of investments

in subsidiaries The Company reviews its carrying value of investments carried at cost (net of impairment, if any) annually, or more frequently when there is indication for impairment. If the recoverable amount is less than it's carrying amount, the impairment loss is accounted for in the statement of profit and loss.

C. Summary of Material accounting policies:

(i) Property, Plant and Equipment and capital work-in-progress:

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. Other Indirect Expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre-operative expenses and disclosed under Capital Work-in-Progress. Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. Property, plant and equipment is eliminated from the financial statements on disposal and gain or loss is recognised in Statement of Profit and Loss. Depreciation on PPE are provided to the extent of depreciable amount on straight line basis (SLM). 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.

(ii) Intangible assets:

Intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Intangible assets are amortized on a straight-line basis over the estimated useful economic life. The intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Amortisation of intangible assets is provided based on useful life of the intangible assets as prescribed in Schedule II to the Companies Act, 2013.

(iii) Intangible assets under development:

Internally generated intangible asset under development stage is recognized when it is demonstrated that it is technically feasible to use the same and the cost incurred for developing the same is ascertained. Technical Know-how so developed internally is amortised on a straight- line basis over its estimated useful life.

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(iv) Depreciation and Amortisation

Property, Plant and Equipment

Depreciation on property, plant and equipment is provided using straight line method as per the useful life prescribed in Schedule II of the Companies Act, 2013.

Leasehold land is amortized over the primary period of lease.

In respect of property, plant and equipment whose useful life has been revised, the unamortized depreciable amount is charged over the revised remaining useful life.

Intangible Assets

Amortization of Intangible assets is provided using straight line method as per the useful life prescribed in Schedule II of the Companies Act, 2013. Further, Intellectual property is amortized over a period of three years based on its estimated useful life on technical experts at the end of each financial year.

(v) Impairment of Assets

The carrying amounts of property, plant and equipment, intangible assets, investment property and investments are reviewed at each Balance Sheet date to assess impairment if any, based on internal / external factors. An asset is treated as impaired, when the carrying cost of asset exceeds its recoverable value, being higher of value in use and net selling price. An impairment loss is recognised as an expense in the Statement of profit & loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed, if there has been an improvement in recoverable amount.

(vi) Leases

The Company as a lessee

(a) At the inception of contract, assesses whether the contract is a lease or not. If yes, the contract conveys in favour of the Company, the right to control the use of an identified asset for a period of time in exchange for consideration. The right-of-use assets are initially recognized at cost, which comprises of the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. In the Balance Sheet, right-of-use asset presented under respective items of property, plant and equipment or investment property, as the case may be. The lease liability is initially measured at the present value of the future lease payments, in accordance with IND AS 116. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates of the lessee. In addition, the carrying amount of lease liabilities and right-of-use assets are re-measured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

(b) Depreciation on right-of-use asset has been provided using straight line method over their useful lives or lease period, whichever is lower. Interest expense on lease liabilities are provided using discount

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rate used to determine lease liabilities. Depreciation and interest expenses are recognised in the Statement of profit & loss.

(c) For short-term leases and leases for which, the underlying asset value is low, right-of-use assets and lease liabilities are not recognised. The lease payments associated with these leases are recognised as expense over the lease term.

(d) The Company, as a lessor, recognises lease payments from operating leases as income on straight-line basis over the lease term. The Company has recognised costs, including depreciation, incurred in earning the lease income as an expense.

(e) The following is the summary of practical expedients elected on initial application:

(i) Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.

(ii) Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application and low value asset.

(iii) Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.

(vii) Financial instruments

Financial assets:

Initial recognition

The Company recognises financial assets and financial liabilities when it becomes a party to the contractual provisions of the instruments. All financial assets and liabilities are recognised at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement

(a) Financial assets at amortized cost

A financial asset is subsequently measured at amortized cost by applying the Effective Interest Rate ('EIR') Method to gross carrying amount of the financial asset, if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognised or impaired, the gain or loss is recognized in the Statement of profit & loss.

(b) Financial assets at fair value through other comprehensive income

Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI equity investment). This election is made

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on an investment-by-investment basis. Fair value gains and losses recognised in OCI are not reclassified to profit and loss.

(c) Financial assets at fair value through profit or loss

Financial assets which is not classified in any of the above categories are subsequently fair valued through profit or loss.

(d) Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts are approximately fair value due to the short maturity of these instruments.

(e) Reclassification of financial assets and financial liabilities

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

Impairment of financial assets:

The Company assesses on a forward-looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. Except for trade receivables, expected credit losses are measured at an amount equal to the 12-month Expected Credit Loss (ECL), unless there has been a significant increase in credit risk from initial recognition, in which case those are measured at lifetime ECL.

With regard to trade receivable, the Company applies the simplified approach, which requires expected lifetime losses to be recognised from the initial recognition of the trade receivables.

Derecognition

Financial Assets

Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

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Financial Liabilities

The company derecognises a financial liability when its contractual obligations are discharged or cancelled or expire.

(viii) Investment in subsidiaries:

A subsidiary is an entity over which the Company has control. The Company controls an investee entity when it is exposed to or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

The considerations made in determining whether significant influence or joint control exist are similar to those necessary to determine control over the subsidiaries. Investments in subsidiaries are accounted for at cost less impairment loss, if any. The said investments are tested for impairment whenever circumstances indicate that their carrying value may exceed the recoverable amount.

ix) Revenue recognition

Revenue is recognised upon transfer of control of promised goods or services to customers at transaction price (net of taxes and duties), arrived at by determining the consideration received or receivable after adjusting returns, allowances, trade discounts, volume discounts etc. in exchange of goods or services. The Company assesses its revenue arrangements against specific criteria to determine if it is acting as principal or agent. The Company has concluded that it is acting as a principal in all of its revenue arrangements.

For applying above principle, the Company adopts five step model, which are: a) Identify the contract(s) with customer(s); b) Identify the performance obligations under the contract(s); c) Determine the transaction price; d) Allocate the transaction price to the performance obligations in the contract(s); e) recognise revenue, when or as the entity satisfies a performance obligation. The Company derives its revenues primarily from software services. Revenue from software development on time and material basis is recognised as the related services are rendered. Revenue from fixed-price contracts is recognized based on the percentage of milestone completion, subject to approval by the delivery Head. Maintenance revenue is recognised over period of maintenance contract.

Satisfaction of performance obligations:

An entity shall recognise revenue when (or as) the entity satisfies a performance obligation by transferring a promised good or service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset. For each performance obligation identified, an entity shall determine at contract inception whether it satisfies the performance obligation over time or satisfies the performance obligation at a point in time. If an entity does not satisfy a performance obligation over time, the performance obligation is satisfied at a point in time.
For performance obligations that an entity satisfies over time, an entity shall disclose both of the following:

(a) the methods used to recognise revenue (for example, a description of the output methods or input methods used and how those methods are applied); and

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(b) an explanation of why the methods used provide a faithful depiction of the transfer of goods or services. For performance obligations satisfied at a point in time, an entity shall disclose the significant judgements made in evaluating when a customer obtains control of promised goods or services.

Revenue from services is recognized pro-rata over the period of the contract as and when services are rendered and the collectability is reasonably assured. The revenue is recognized net of Goods and service tax.

(x) Other income

Interest: Interest income is recognised on a time proportion basis taking into account the terms, amount outstanding and the applicable rate.

Dividends: Dividend from investment is recognized when the Company in which they are held declares the dividend and when the right to receive the same is established.

(xi) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or

- In the absence of a principal market, in the most advantageous market for the asset or liability

'The principal or the most advantageous market must be accessible by the Company.

'The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

'A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

'All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

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(xii) Foreign Currency Transactions

Transactions in foreign currencies are translated into the functional currency of the Company at the exchange rates prevailing at the dates of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Exchange differences are recognised in the Statement of Profit and Loss in the period in which they arise.

(xiii) Derivative Financial Instruments

The Company has entered foreign exchange forward and derivative contracts to hedge its exposures to movements in foreign exchange rates. The uses of these foreign exchange forward and derivative contracts reduces the risk or cost to the company and the Company does not use the foreign exchange forward contracts or options for trading or speculative purposes.

The premium/ discount arising at the inception of the contract is recognised over the tenure of the contract period. The exchange difference arising on actual payment/ realization of forward contract are adjusted in profit and loss account. The difference between the year end rate and the rate on the date of forward contract/ option, lying at the year end, are recognised at Mark to Market valuation basis and are adjusted in profit and loss account.

(xiv) Income Taxes

Income tax is comprised of current and deferred tax. Income tax expense is recognised in the Statement of profit & loss, except to the extent it relates to items directly recognised in equity or in other comprehensive income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year after taking credit of the benefits available under the Income Tax Act and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

Current tax assets and liabilities are offset only if, the Company:

a) has a legally enforceable right to set off the recognised amounts; and

b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding tax bases used for taxation purposes. Deferred tax is not recognised for:

- temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss; and

A deferred income tax asset is recognised to the extent that it is probable that future taxable profits will be available against which deductible temporary differences and tax losses can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that

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the related tax benefit will be realised; such reductions are reversed when the probability of future taxable profits improves.

Unrecognised deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset only if:

a) The entity has a legally enforceable right to set off current tax assets against current tax liabilities; and

b) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity

(xv) Employee benefits expense:

(a) Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, incentives, special awards, medical benefits etc are charged to the Statement of profit & loss in the period in which the employee renders the related service. A liability is recognised for the amount expected to be paid when there is a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

(b) Defined contribution plans

Contributions to defined contribution scheme such as provident fund is charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. Company's provident fund contribution, in respect of all the employees, is made to a government administered fund and charged as an expense to the Statement of profit & loss. The above benefits are classified as Defined Contribution Scheme as the Company has no further obligations beyond the monthly contributions.

(c) Defined benefit plan

The Company operates a defined benefit gratuity plan for its employees. The costs of providing benefits under this plan is determined on the basis of actuarial valuation at each year-end using the projected unit credit method. The discount rate used for determining the present value of obligation under defined benefit plans, is based on the market yields on government securities as at the balance sheet date, having maturity periods approximating to the terms of related obligations. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the Balance sheet with a corresponding debit or credit to reserve and surplus through OCI in the period in which they occur. Re-measurements are not reclassified to Statement of profit & loss in subsequent periods. Net interest is calculated by applying the discount rate

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to the net defined benefit liability or asset. Past service costs are recognised in profit or loss on the earlier of:

(i)The date of the plan amendment or curtailment, and

(ii)The date that the Company recognises related restructuring costs.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service (past service cost' or 'past service gain') or the gain or loss on curtailment is recognised immediately in Statement of profit & loss. The Company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

(d) Other long term employee benefits

The employees of the Company are entitled to compensated absences as well as other long term benefits. Compensated absences benefit comprises of encashment and availment of leave balances that were earned by the employees over the period of past employment.

The Company provides for the liability towards the said benefit on the basis of actuarial valuation carried out yearly as at the reporting date, by an independent qualified actuary using the projected unit-credit method. The related re-measurements are recognised in the Statement of profit & loss in the period in which they arise.

(xvi) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to Equity shareholders by the weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events of bonus issue; bonus element in a rights issue to existing shareholders; share split; and reverse share split (consolidation of shares).

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

(xvii) Employee Stock option plan

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognised, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The expense or credit in the statement of profit and loss for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

When the terms of an equity-settled award are modified, the minimum expense recognised is the grant date fair value of the unmodified award, provided the original vesting terms of the award are met. An

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additional expense, measured as at the date of modification, is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

(xviii) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and are adjusted to reflect the current best estimates. Contingent liabilities are not recognised but are disclosed in the notes to accounts. A contingent asset is neither recognised nor disclosed in financial statements.

(xix) Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand, cheques in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

(xx) Cash flow statement

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

3. Recent pronouncements

The Ministry of Corporate Affairs (MCA) has notified amendments to certain Indian Accounting Standards applicable for annual periods beginning on or after 1 April 2025. These include amendments to Ind AS 1 (Presentation of Financial Statements), Ind AS 12 (Income Taxes) and Ind AS 21 (The Effects of Changes in Foreign Exchange Rates). The Company has evaluated the impact of these amendments where applicable, the amendments do not have any significant impact in its Financial Statements.

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4a Property, plant and equipment and capital work-in-progress

Particulars	Buildings	Computers	Furniture & Fixture	Server & Networks	Office Equipment	Plant & Equipments	Vehicles	Total
Gross Block								
Balance at April 01, 2024	**469.20**	**878.68**	**84.49**	**67.53**	**51.20**	**129.80**	**171.28**	**1,852.18**
Additions	-	11.14	-	-	-	2.32	8.00	21.46
Disposals	-	20.37	-	-	-	2.63	8.85	31.85
Written off	-	3.12	-	-	-	-	-	3.12
Balance at March 31, 2025	**469.20**	**866.33**	**84.49**	**67.53**	**51.20**	**129.49**	**170.43**	**1,838.67**
Balance at April 01, 2025	**469.20**	**866.33**	**84.49**	**67.53**	**51.20**	**129.49**	**170.43**	**1,838.67**
Additions	-	34.16	-	-	-	0.62	-	**34.78**
Disposals	-	128.17	-	-	-	1.24	43.94	**173.35**
Written off	-	63.31	0.21	-	-	1.37	-	**64.89**
Balance at March 31, 2026	**469.20**	**709.01**	**84.28**	**67.53**	**51.20**	**127.50**	**126.49**	**1,635.21**
Depreciation								
Balance at April 01, 2024	**87.66**	**738.96**	**15.05**	**34.98**	**12.40**	**51.24**	**91.74**	**1,032.02**
Charge for the year	7.43	79.86	8.03	7.16	6.20	14.42	19.03	142.13
Disposals	-	19.35	-	-	-	2.41	7.16	28.92
Written off	-	2.97	-	-	-	-	-	2.97
Balance at March 31, 2025	**95.09**	**796.50**	**23.08**	**42.14**	**18.60**	**63.25**	**103.61**	**1,142.26**
Balance at April 01, 2025	**95.09**	**796.50**	**23.08**	**42.14**	**18.60**	**63.25**	**103.61**	**1,142.26**
Charge for the year	7.43	28.04	8.03	6.58	6.20	13.80	18.81	88.89
Disposals	-	121.76	-	-	-	1.04	26.76	149.56
Written off	-	60.11	0.08	-	-	1.29	-	61.48
Balance at March 31, 2026	**102.52**	**642.67**	**31.03**	**48.72**	**24.80**	**74.72**	**95.66**	**1,020.11**
Net book value								
As at March 31, 2026	**366.68**	**66.34**	**53.26**	**18.81**	**26.40**	**52.78**	**30.83**	**615.10**
As at March 31, 2025	**374.11**	**69.83**	**61.41**	**25.39**	**32.60**	**66.24**	**66.82**	**696.41**

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		Right to use Leasehold land	Building	Total
4b	**Right to use assets**			
	Balance at April 01, 2024	17.96	647.31	**665.27**
	Additions	-	-	-
	Modification/termination	-	-	-
	Balance at March 31, 2025	**17.96**	**647.31**	**665.27**
	Balance at April 01, 2025	17.96	647.31	**665.27**
	Additions	-	-	-
	Modification/termination	-	-	-
	Balance at March 31, 2026	**17.96**	**647.31**	**665.27**
	Depreciation			
	Balance at April 01, 2024	5.38	184.95	**190.33**
	Charge for the year	0.22	184.95	185.17
	Disposals	-	-	-
	Balance at March 31, 2025	**5.60**	**369.90**	**375.50**
	Balance at April 01, 2025	5.60	369.90	**375.50**
	Charge for the year	0.22	184.95	**185.17**
	Disposals	-	-	-
	Balance at March 31, 2026	**5.82**	**554.85**	**560.67**
	Net book value			
	As at March 31, 2026	**12.14**	**92.46**	**104.60**
	As at March 31, 2025	**12.36**	**277.41**	**289.77**

5 **Intangible assets**

	Computer software	Intellectual Property	Intangible assets under development	Total
Balance at April 01, 2024	**92.13**	-	**651.30**	**743.43**
Additions	-	796.59	662.27	**1,458.86**
Disposals	-	-	796.59	**796.59**
Written off	-	-	-	-
Balance at March 31, 2025	**92.13**	**796.59**	**516.98**	**1,405.70**
Balance at April 01, 2025	92.13	796.59	516.98	**1,405.70**
Additions	7.72	1,228.28	871.55	**2,107.55**
Disposals	-	-	1,228.28	**1,228.28**
Written off	-	-	-	-
Balance at March 31, 2026	**99.85**	**2,024.87**	**160.25**	**2,284.97**

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Amortisation/Impairment Loss				
Balance at April 01, 2024	**85.39**	-	-	**85.39**
Charge for the year	6.74	-	-	**6.74**
Disposals	-	-	-	-
Written off	-	-	-	-
Impairment Loss	-	-	-	-
Balance at March 31, 2025	**92.13**	-	-	**92.13**
Balance at April 01, 2025	92.13	-	-	**92.13**
Charge for the year	0.45	266.63	-	267.08
Disposals	-	-	-	-
Written off	-	-	-	-
Impairment Loss*	-	45.27	-	**45.27**
Balance at March 31, 2026	**92.58**	**311.90**	-	**404.48**
Net book value				
As at March 31, 2026	**7.27**	**1,712.97**	**160.25**	**1,880.49**
As at March 31, 2025	-	**796.59**	**516.98**	**1,313.57**

*Note:During the year the company has booked impairment amounting to Rs 45.27/- Lacs in one of its intangible assets due to insufficient economic benefit deriving capability.

As on 31/03/2026

Particulars	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
Project In Process	63.47	96.78	-	-	160.25
Project temporary suspended	-	-	-	-	-

As on 31/03/2025

Particulars	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
Project In Process	340.13	-	176.85	-	516.98
Project temporary suspended	-	-	-	-	-

Intangible assets under development does not include any project, completion of which is overdue or has exceeded its cost as per plan.

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6 Non Current Financial Assets - Investment

		As at March 31, 2026	As at March 31, 2025
Investment in Subsidiaries (carried at cost)			
Investment in Equity Instruments of Subsidiary Companies			
JK Tech US Inc. (Formerly known as Proserve Consulting Inc.) - 100% Subsidiary 310,000 Shares of $0.001 each issued at Par, Balance as Additional paid-in Capital		10.80	10.80
JK Tech UK Limited (Formerly known as JK Technosoft (UK) Limited) - 100% Subsidiary 200000 Shares of £ 0.10 each issued at Par		13.52	13.52
JKT Bangladesh Pvt Ltd - 100% Subsidiary 64660 Shares of BDT 10 each issued at Par		5.25	5.25
	Less : Impairment	(5.25)	(5.25)
Total-Investments in Subsidiaries (A)		**24.32**	**24.32**
Investment at Amortised Cost (Quoted)			
In Security Bond			
IL & FS Transportation Networks Limited NIL (March 31, 2025 ; 6 units of Rs. 10,00,000/-)		-	49.32
	Less : Impairment	-	(49.32)
Sammaan Capital Limited (Previously Known as Indiabulls Housing Finance Limited) 12 units of Rs. 1,00,000/- (March 31, 2025 , 12 units of Rs. 1,00,000/-)		12.00	12.00
Total Trade Investment - Others (B)		**12.00**	**12.00**
Total Non - Current Investment (A+B)		**36.32**	**36.32**
Aggregate amount of Quoted Investment		12.00	61.32
Market Value of Quoted Investment (Net of Impairment)		12.00	12.00
Aggregate amount of Non - Quoted Investment		29.57	29.57
Aggregate amount of Impairment on value of Non Quoted Investment		(5.25)	(5.25)

7 Current Financial Assets - Investment

	Investment at fair value through profit and loss (FVTPL)		
A	**In Equity Shares - Quoted fully paid up**		
	Poonawalla Fincorp Ltd Nil - Shares (March 31, 2025 ; 9556 shares of Rs. 2 each)	-	33.49
	Reliance Industries Limited (RIL) 800 Shares of Rs 10/- each (March 31, 2025 ; 800 shares of Rs. 10 each)	10.75	10.12
	Jio Financial Services Limited (JFSL) 400 Shares of Rs. 10/- each (March 31, 2025 ; 400 shares of Rs. 10 each) (During the FY 2023-24 company had received 400 Shares of Jio Financial Services Ltd. by scheme of arrangement between RIL and JFSL, Allotment Date 10-Aug-2023)	0.90	0.91
	JAY KAY Enterprises Limited (Earlier JK Synthetics Limited) 12,538 Shares of Rs 1/- each (March 31, 2025 ; 12538 Shares of Rs.1/- each)	14.83	15.74
	Total Investments (A)	**26.48**	**60.26**
B	**In Mutual Fund - Quoted fully paid up**		
	JM Basic Fund- Growth Option(246) 17996.708 units of Rs 13.7903/- Each (March 31, 2025 , 17996.708 units of Rs 13.7903/- Each)	14.83	15.91
	Total Investments (B)	**14.83**	**15.91**
	Total Current Investments (A+B)	**41.31**	**76.17**
	Aggregate amount of Quoted Investment	5.25	37.82
	Market Value of Quoted Investment	41.31	76.17

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8 Trade receivables

	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good	8,991.84	4,760.78
Credit Impaired	-	161.09
Less: Allowance for Expected Credit Loss	-	(161.09)
Total	**8,991.84**	**4,760.78**

Notes

Trade Receivables from related party (refer note 37)

Trade receivables ageing schedule
As at March 31, 2026

	Outstanding for following periods from due date of payment						
Particulars	**Not due**	**< 6 months**	**6 months - 1 year**	**1-2 years**	**2-3 years**	**> 3 years**	**Total**
Undisputed Trade receivables- considered good	1,336.21	6,673.09	982.54	-	-	-	8,991.84
Undisputed Trade receivables- which have significant Increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade receivables- credit impaired	-	-	-	-	-	-	-
Disputed Trade receivables- considered good	-	-	-	-	-	-	-
Disputed Trade receivables- which have significant Increase in credit risk	-	-	-	-	-	-	-
Disputed Trade receivables- credit impaired	-	-	-	-	-	-	-
	1,336.21	**6,673.09**	**982.54**	**-**	**-**	**-**	**8,991.84**
Less Allowance for Expected Credit Loss							-
Trade receivables							**8,991.84**

As at March 31, 2025

	Outstanding for following periods from due date of payment						
Particulars	**Not due**	**< 6 months**	**6 months - 1 year**	**1-2 years**	**2-3 years**	**> 3 years**	**Total**
Undisputed Trade receivables- considered good	1,270.15	3,490.32	0.31	-	-	-	4,760.78
Undisputed Trade receivables- which have significant Increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade receivables- credit impaired	-	-	126.86	-	-	7.51	134.37
Disputed Trade receivables- considered good	-	-	-	-	-	-	-
Disputed Trade receivables- which have significant Increase in credit risk	-	-	-	-	-	-	-
Disputed Trade receivables- credit impaired	-	-	-	-	8.05	18.67	26.72
	1,270.15	**3,490.32**	**127.17**	**-**	**8.05**	**26.18**	**4,921.87**
Less Allowance for Expected Credit Loss							(161.09)
Trade receivables							**4,760.78**

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9 Other financial assets

(Unsecured and considered good unless otherwise stated)

	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Security deposit				
- Considered good	10.62	122.80	128.98	11.22
- Considered doubtful	1.24	5.24	-	-
Bank deposit having more than 12 months maturity	2,831.91	372.71	1,233.59	4,765.23
Interest receivables	-	-	26.96	7.94
Unbilled Revenue	-	-	1,510.87	1,532.64
Receivable against forward contract	-	-	54.12	15.53
Other receivables	-	-	22.81	51.27
Less. Provision for Other receivables			(15.44)	(13.46)
	2,843.77	500.75	2,961.89	6,370.37
Less. Expected credit loss on security deposit	(1.24)	(5.24)	-	-
Total	**2,842.53**	**495.51**	**2,961.89**	**6,370.37**

10 Deferred tax assets (net)

	As at March 31, 2026	As at March 31, 2025
Deferred Tax Liabilities		
PPE, Intangible & RoU Assets	(67.03)	(101.66)
Loss/(Profit) on Forward Cover M2M	13.18	3.59
Deferred Tax Assets		
Provisions for Doubtful Debts, Advances & Expenses	4.23	6.81
Provision of Expenses	3.64	4.96
Provision for Diminution in value of investment	1.32	(5.21)
Expected credit loss on Trade Receivables	-	40.54
Lease Liability	27.19	76.80
Gratuity Payable	274.28	145.72
Leave Encashment payable	90.29	64.70
Others	20.58	41.85
Deferred Tax Assets (Net)	**367.68**	**278.10**

11 Other assets

(Unsecured, Considered good, unless otherwise stated)

	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Advance to employee	-	-	1.89	8.68
Less Expected credit loss on Advances	-	-	(0.15)	(8.37)
Advance to vendors	-	-	27.35	34.65
Balance with government authorities (TDS)	-	-	37.08	112.22
Balance with Revenue Authorities (GST)			255.90	225.63
Prepaid expenses	27.49	0.80	160.62	153.54
Total	**27.49**	**0.80**	**482.69**	**526.35**

12 Cash and cash equivalents

	As at March 31, 2026	As at March 31, 2025
Balance with banks		
(i) In Current Account	329.26	149.37
(ii) Remittance in Transit	109.63	-
Total	**438.89**	**149.37**

(During the FY 2025-26 company has not utilised overdraft facility from Bank)

13 Bank balances other than cash and cash equivalents

	As at March 31, 2026	As at March 31, 2025
(i) Deposits with original maturity of more than 3 months but less than equal to 12 months	500.00	871.68
(ii) Deposits pledged against margin money/security (short term deposits)	250.00	250.00
Total	**750.00**	**1,121.68**

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14 Share capital

Authorised share capital

	As at March 31, 2026	As at March 31, 2025
Equity Shares 2,50,00,000 (March 31, 2025: 2,50,00,000 equity shares) of Rs. 10 each	2,500.00	2,500.00
	2,500.00	**2,500.00**

Issued share capital, subscribed and fully paid up

	As at March 31, 2026	As at March 31, 2025
Equity Shares 55,94,878 (March 31, 2025: 55,94,878 equity shares) of Rs.10 each	559.49	559.49
	559.49	**559.49**

Issued share capital, subscribed and partly paid up

	As at March 31, 2026	As at March 31, 2025
Equity Shares 1,24,34,724 (March 31, 2025: 1,24,34,724 equity shares) of Rs.10 each and called up @ Rs.2.50 each	310.87	310.87
	310.87	**310.87**

(a) **Reconciliation of Shares outstanding at the beginning and at the end of reporting period**

I) Equity share of Rs.10 each authorised

	As at 31 March 2026		As at 31 March 2025	
	Number of shares	Amount	Number of shares	Amount
At the beginning of the year	2,50,00,000	2,500.00	2,50,00,000	2,500.00
Add: Increase in authorised share capital	-	-	-	-
Outstanding at the end of the year	**2,50,00,000**	**2,500.00**	**2,50,00,000**	**2,500.00**

II) Equity share of Rs.10 each issued, subscribed and fully paid up

	As at 31 March 2026		As at 31 March 2025	
	Number of shares	Amount	Number of shares	Amount
At the beginning of the year	55,94,878	559.49	55,94,878	559.49
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	**55,94,878**	**559.49**	**55,94,878**	**559.49**

III) Equity share of Rs.10 each issued and called up @ Rs.2.50 each, subscribed and Partly paid up

	As at 31 March 2026		As at 31 March 2025	
	Number of shares	Amount	Number of shares	Amount
At the beginning of the year	1,24,34,724	310.87	1,24,34,724	310.87
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	**1,24,34,724**	**310.87**	**1,24,34,724**	**310.87**

IV) Shares held by Parent company

	As at 31 March 2026	As at 31 March 2025
Fully Paid up	Number of shares	Number of shares
Jaykay Enterprises Limited	54,53,754	54,53,754
	54,53,754	**54,53,754**
Partly Paid up	Number of shares	Number of shares
Jaykay Enterprises Limited	1,24,07,276	-
	1,24,07,276	**-**

(b) **Terms/ right attached to the Equity Shares**

Equity shares

The Company has only one class of equity shares having a par value of Rs.10 per share. Holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. The dividend proposed by the board of the directors subject to the approval of shareholders in upcoming annual general meeting

As per records of the Company including its register of shareholder/minutes and other declaration received from shareholder regarding beneficial interest, the above shareholding pattern represent both legal & beneficial ownership of shares.

In the event of liquidation of the Company, the holders of equity share will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

No class of share have ben issued as bonus Shares or for consideration other than cash by the company during the period of five years immediately preceding the current period

No class of shares have been bought back by the company during the period of five year immediately preceeding the reporting date.

No securities convertible into Equity/ preference shares have been issued by the Company during the year.

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(c) **(i) Details of Shareholders holding more than 5% shares (fully paid up) in the Company**

	As at March 31, 2026		As at March 31, 2025	
Equity shares of Rs.10 each:	**Number**	**% of holding**	**Number**	**% of holding**
Name of Shareholders				
Jaykay Enterprises Limited*	54,53,754	97.48%	54,53,754	97.48%
	54,53,754	**97.48%**	**54,53,754**	**97.48%**

*The Promoters of the Company (including Directors), along with certain non-promoter shareholders, sold their entire shareholding in J K Technosoft Limited to Jaykay Enterprises Limited on March 27, 2025, pursuant to a Share Purchase Agreement executed between the parties on February 15, 2025. Consequently, J K Technosoft Limited became a subsidiary of Jaykay Enterprises Limited.

(ii) Details of Shareholders holding more than 5% shares (Partly paid up) in the Company

	As at March 31, 2026		As at March 31, 2025	
Equity shares of Rs. 10 each:	**Number**	**% of holding**	**Number**	**% of holding**
Name of Shareholders				
Jaykay Enterprises Limited	1,24,07,276	99.78%	-	-
Abhishesk Singhania	-	-	1,23,47,272	99.30%

(d) **Employee stock option plan**
For detail of shares reserved for issue under Employee Share Based payments (ESOPs) of the Company refer Note-30 for details.

(e) **The details of changes in the shareholding(Fully Paid up) of the promoter during the year ended**

March 31, 2026

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
Jaykay Enterprises Limited	54,53,754	-	54,53,754	97.48%	-

March 31, 2025

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
Dwarikadhish Finance & Investment Co. Pvt Ltd	16,06,000	(16,06,000)	-	-	100%
Manphul Trading & Finance Co.Pvt. Ltd.	12,65,950	(12,65,950)	-	-	100%
JK Infrastructure & Developers Pvt. Ltd.	7,54,000	(7,54,000)	-	-	100%
Neelkanth Mercantile Pvt. Ltd	6,58,500	(6,58,500)	-	-	100%
Akshvapatra Finance & Investment Pvt. Ltd	4,97,500	(4,97,500)	-	-	100%
JK Consultancy and Services Pvt. Ltd.	3,00,000	(3,00,000)	-	-	100%
Abhishek Singhania	2,15,804	(2,15,804)	-	-	100%
PGA Securities Pvt. Ltd.	1,00,000	(1,00,000)	-	-	100%
Manorama Singhania	10,000	(10,000)	-	-	100%
Varsha Singhania	10,000	(10,000)	-	-	100%
Udbhav Finance & Investment Co. Pvt. Ltd.	5,000	(5,000)	-	-	100%
Total	**54,22,754**	**(54,22,754)**	-	-	-

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Details of shares held by the Promoters (Partly paid up equity share) as at March 31, 2026

Promoter' Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% age of total shares	% age change during the year
Jaykay Enterprises Limited	-	1,24,07,276	1,24,07,276	99.78%	100.00%
Abhishek Singhania	1,23,47,272	(1,23,47,272)	-	-	100.00%
Varsha Singhania	22,225	(22,225)	-	-	100.00%
Total	**1,23,69,497**		**1,24,07,276**	**99.78%**	

Details of shares held by the Promoters (Partly paid up equity share) as at March 31, 2025

Promoter' Name	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% age of total shares held	% age change during the year
Abhishek Singhania	1,23,47,272	-	1,23,47,272	99.30%	No Change
Varsha Singhania	22,225	-	22,225	0.18%	No Change
Total	**1,23,69,497**	-	**1,23,69,497**	**99.48%**	

15 **Other equity**

Particulars	As at March 31, 2026	As at March 31, 2025
Securities premium reserve		
Balance at the beginning of the year	688.88	688.88
Add: Share issued during the year	-	-
Balance at the end of the year (A)	**688.88**	**688.88**
Share based payment reserve		
Balance at the beginning of the year	1,490.91	1,265.36
Add: Options expense recognised during the year (refer note 30)	119.12	225.55
Less: Transfer to Retained Earning on account of lapse of vested options	(936.34)	-
Balance as at the end of the year (B)	**673.69**	**1,490.91**
Retained earnings		
Balance at the beginning of the year	11,249.38	9,125.34
Add: Profit for the year	2,939.70	2,124.04
Add: Transfer to Retained Earning on account of lapse of vested options	936.34	-
Balance at the end of the year (C)	**15,125.42**	**11,249.38**
Other comprehensive income		
Balance at the beginning of the year	(30.29)	(18.00)
Add:Remeasurement of Defined benefit liability	(19.64)	(12.29)
Balance at the end of the year (D)	**(49.93)**	**(30.29)**
Total (A+B+C+D)	**16,438.06**	**13,398.88**

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16 Lease Liabilities

	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Liability for right to use (Refer note 38)	-	108.04	108.04	197.10
Total	-	108.04	108.04	197.10

17 Provisions

	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Provision for employee benefits				
Leave Encashment (Refer note 32)	295.87	215.00	62.88	42.09
Gratuity (Refer note 32)	999.97	551.95	89.85	27.03
Total	1,295.84	766.95	152.73	69.12

18 Current Tax Liabilites(net)

	As at March 31, 2026	As at March 31, 2025
Provision for income tax	1,129.21	762.19
Less: Advance Tax & TDS	(1,129.21)	(753.08)
Total	-	9.11

19 Trade payables

	As at March 31, 2026	As at March 31, 2025
- Outstanding dues of micro enterprises and small enterprises	35.91	37.05
- Outstanding dues of creditors other than micro enterprises and small enterprises	87.42	55.39
Total	123.33	92.44

(a) Trade Payable ageing schedule

As at March 31, 2026

	Outstanding for following periods from due date of payment					
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	35.81	0.10	-	-	-	35.91
Total outstanding dues of creditors other than micro enterprises and small enterprises	81.41	3.55	2.46	-	-	87.42
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
	117.22	3.65	2.46	-	-	123.33

As at March 31, 2025

	Outstanding for following periods from due date of payment					
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	-	37.05	-	-	-	37.05
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	55.39	-	-	-	55.39
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
	-	92.44	-	-	-	92.44

(b) As per Schedule III of the Companies Act, 2013 and as certified by the management, the amount due to Micro and Small Enterprises as defined in Micro, Small and Medium Enterprises Development Act, 2006 is as under:

	As at March 31, 2026	As at March 31, 2025
(i) Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act, 2006:		
-Principal amount due to micro and small enterprises	35.91	37.05
-Interest due on above		
(ii) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	-	-
(iv) The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-	-

20 Other financial liabilities

	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Employee Payable	-	-	19.99	106.89
Total	-	-	19.99	106.89

21 Other current liabilities

	Current	
	As at March 31, 2026	As at March 31, 2025
Statutory Dues Payable	206.46	199.13
Other Payables	326.03	297.18
Total	532.49	496.31

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22 Revenue From Operations

Income from Services	**For the Year ended March 31, 2026**	**For the Year ended March 31, 2025**
Information Services and Consulting Services		
Domestic	1,146.37	1,305.01
Export	15,144.12	13,386.14
Total revenue from operations	**16,290.49**	**14,691.15**
Primary Geographical market		
-India	1,146.37	1,305.01
-Outside India	15,144.12	13,386.14
Total revenue from operations	**16,290.49**	**14,691.15**

23 Other income

	For the Year ended March 31, 2026	**For the Year ended March 31, 2025**
Interest Income	382.60	374.68
Interest on from financial assets measured at amortised cost		
- on security deposits	7.45	6.98
Exchange Gain(Net)	314.53	19.76
Profit on Sale of Fixed Assets	0.56	1.88
Remeasurement of financial instruments - FVTPL	9.70	-
Gain on sale of investments	3.18	50.81
Provision Written back- Debtors	1.00	9.77
Provision Written back- Investment	-	20.68
Dividend of Investment on Share	0.04	0.04
Miscellaneous Income	23.54	17.29
Total	**742.60**	**501.89**

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24 Employee benefit expenses

	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Salaries and Wages	9,323.06	9,066.40
Contribution to provident and other funds (Refer note 32)	368.18	360.20
Gratuity expenses	168.31	135.87
Staff Welfare Expenses	163.27	251.11
Share based payments	119.12	225.55
Total employee benefits expense	**10,141.94**	**10,039.13**

25 Finance costs

	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Interest on Lease Liabilities	19.33	35.54
Interest - others	7.79	10.76
Total finance costs	**27.12**	**46.30**

26 Depreciation and amortisation expense

	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Depreciation of right-of-use assets	185.16	185.16
Depreciation on Property, Plant & Equipment	88.89	142.13
Amortization of Intangible Assets	267.08	6.74
Total depreciation and amortization expense	**541.13**	**334.03**

27 Other expenses

	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Rent	44.63	45.19
Legal & Professional Charges	698.35	804.24
Electric, Power, Fuel and Water	28.65	29.65
Travelling Expenses-Domestic	32.19	38.74
Travelling Expenses- Foreign	36.47	70.18
Conveyance & Taxi Hire Charges	4.78	9.28
Internet and Networking Expenses	36.58	38.45
Insurance Premium	43.17	40.81
Communication Expenses	5.38	3.84
Maintenance Expenses - Office	99.98	94.13
Maintenance Expenses - Computers	364.82	250.86
Business Promotion	58.75	64.72
Impairment & Loss on Assets written off	48.66	-
Repairs & Maintenance- Plant & Machinery	9.82	10.81
Rates and taxes	1.43	2.16
Miscellaneous Expenses	29.23	16.78
CSR Expenditure (Refer note 35)	51.00	47.24
Recruitment Expenses	80.64	95.90
Expected Credit loss on Trade Receivables	-	118.56
Bank Charges	1.71	2.23
Donation & Charity	0.50	0.50
Loss on sale of Investment in Bonds	-	15.34
Auditor's Remuneration	26.50	23.83
Remeasurement of financial instruments - FVTPL	-	55.88
Provision for Loans & Advances	16.83	6.37
Balance Written off	170.33	3.62
Total other expenses	**1,890.40**	**1,889.31**

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Notes:

(i) Payment to auditors (excluding taxes):

As Auditor		
For statutory audit including Limited Review	19.00	18.52
For tax audit	1.05	1.05
For other services	4.60	3.47
In other capacity		
Reimbursement of expenses	1.85	0.79
Total	**26.50**	**23.83**

28 Exceptional Items

Past service cost of Gratuity	351.45	-
Past service cost of Leave Encashment	96.11	-
Total	**447.56**	-

On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the standalone statement of profit and loss for the year ended March 31, 2026. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

29 Earnings per share

The earnings per share (EPS) is calculated in accordance with the Ind AS 33 "Earnings per Share" issued by the Institute of Chartered Accountants of India. The earnings considered in ascertaining the Company's EPS comprises the profit available for shareholders i.e. profit after tax. The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year.

	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Basic earning per share (Rs.)		
Profit attributable to equity holders	2,939.70	2,124.04
Face Value per Share (Rs.)	10.00	10.00
Fully paid up equity shares	55,94,878	55,94,878
Partly paid equity shares (Rs. 2.50/- paid up)	31,08,681	31,08,681
Weighted average number of equity shares outstanding during the year (Nos)	87,03,559	87,03,559
Basic earning per share(Rs.)	33.78	24.40
Diluted earning per share (Rs.)		
Profit attributable to equity holders (C)	2,939.70	2,124.04
Face Value per Share (Rs.)	10.00	10.00
Fully paid up equity shares	55,94,878	55,94,878
Partly paid equity shares (Rs. 2.50/- paid up)	31,08,681	31,08,681
Number of options outstanding at the end of the year	6,84,300	17,06,900
Weighted average number of equity shares outstanding during the year (Nos)	93,87,859	1,04,10,459
Diluted earning per share (Rs.)	31.31	20.40

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30 Employees stock option plan

Company has JK TECHNOSOFT – Employee Stock Option Plan 2021. Same Plan was approved by Board and Shareholders on September 2, 2021. The primary objective of the plan is to reward key employees for their association, dedication, and contribution to the goals of the Company.

Total number of options approved under the plan 2600000 (Twenty-six lacs options).

The Company has used Black Scholes Model for arriving at the fair value of Stock Option.

(A) The options shall vest as follows:

Options granted under ESOP 2021 shall vest not earlier than the minimum period of 1 (one) year and not later than the maximum period of 5 (five) years from the date of Grant. The Board at its discretion may grant Option specifying Vesting Period ranging from minimum and maximum period as aforesaid. Provided that in case where Options are granted by the Company under the Plan in lieu of Option held by a person under a similar plan in another company (Transferor Company) which has merged or amalgamated with the Company, the period during which the Option granted by the Transferor Company were held by him shall be adjusted against the minimum Vesting Period required under this Sub-clause.

There were no cancellations or modifications to the stock option in year ending 31 March 2026 or 31 March 2025.

(B) The movement of stock options during the period/year (in No's) :

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options outstanding at the beginning of the year	17,06,900	15,66,600
Add: Number of options granted during the year	-	2,48,300
Less: Number of options forfeited/lapsed during the year	(10,22,600)	(1,08,000)
Number of options outstanding at the end of the year	6,84,300	17,06,900
Number of options vested during the year	4,39,375	3,85,484

(C) Disclosures as per IND AS 102 for outstanding options

Particulars	As at March 31, 2026	As at March 31, 2025
Weighted average exercise price for outstanding options	225.83	212.93
Range of exercise prices for outstanding options	193-284	193-284

(D) The following tables list the inputs to the models used for stock option for the years ended 31 March 2026 and 31 March 2025, respectively:

Particular	As at March 31, 2026	As at March 31, 2025
Dividend Yield	-	0.00%
Risk-free interest rate	-	7.09%
Expected volatility	-	0.27
Expected life of share options	-	2.87
Weighted average share price (INR)	-	98.55
Model used	-	Black Scholes Model

The expected life of the share options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not necessarily be the actual outcome.

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31 (i) Fair value measurement and financial instruments

The fair value of financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values.

A Company has opted to fair value its mutual fund investment & quoted investments in equity share through statement of profit & loss

B Company has opted to fair value its unquoted investment in equity instrument through other comprehensive income.

C As per Para D-15 of Appendix D of Ind AS 101, the first time adopter may chose to measure its investment in subsidiaries, JVs and Associates at cost or at fair value. Company has opted to value its investments in subsidiaries, JVs and Associates at cost.

D Company has adopted effective rate of interest for calculating Interest. This has been calculated as the weighted average of effective interest rates calculated for each loan. In addition processing fees and transaction cost relating to each loan has also been considered for calculating effective interest rate.

* The carrying amounts are considered to be the same as their fair values due to short term nature.

Fair value hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Sl. No	Particulars	Note	Fair value hierarchy	As at March 31, 2026		As at March 31, 2025	
				Carrying Amount	Fair Value	Carrying Amount	Fair Value
1	Financial assets designated at fair value through profit and loss						
	a) Derivatives - not designated as hedging instruments			-	-	-	-
	b) Investments						
	In mutual funds and others	A	Level-1	41.31	41.31	76.17	76.17
2	Financial assets designated at fair value through other comprehensive income						
	Investment In Equity shares			-	-	-	-
3	Financial assets designated at amortised cost						
	a) Investment in Bonds / Debentures			12.00	12.00	12.00	12.00
	b) Other Bank Balances *			750.00	750.00	1,121.68	1,121.68
	c) Cash & Cash Equivalents *			438.89	438.89	149.37	149.37
	d) Trade receivables *			8,991.84	8,991.84	4,760.78	4,760.78
	e) Other receivables			22.81	22.81	51.27	51.27
	f) Other financial assets			5,781.61	5,781.61	6,814.61	6,814.61
4	Investment in subsidiary companies and joint venture	C		24.32	24.32	24.32	24.32
				16,062.78	**16,062.78**	**13,010.20**	**13,010.20**

Financial Liabilities:

Sl No	Particulars	Note	Fair value hierarchy	As at March 31, 2026		As at March 31, 2025	
				Carrying Amount	Fair Value	Carrying Amount	Fair Value
1	Financial liability designated at fair value through profit and loss						
	a) Derivatives - not designated as hedging instruments			-	-	-	-
2	Financial liability designated at amortised cost						
	a) Borrowings			-	-	-	-
	b) Trade payables			123.33	123.33	92.44	92.44
	c) Lease Liability			108.04	108.04	305.14	305.14
	d) Other financial liability			19.99	19.99	106.89	106.89
				[illegible]	**251.36**	**504.47**	**504.47**

32 Disclosures regarding employee benefits

(a) Defined contribution plans

Employee benefits in the form of Provident Fund and Employee State Insurance are considered as defined contribution plan and the contributions to Employees' Provident Fund Organisation established under The Employees' Provident Fund and Miscellaneous Provisions Act 1952 and Employees' State Insurance Act, 1948 are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due.

The Company has recognised the following amount in the Statement of profit and loss:

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Employer's contribution to Employee's Provident Fund	367.79	359.89
Employer's contribution to Employee's State Insurance	0.09	0.18
Other funds	0.30	0.13
	368.18	**360.20**

(b) Other long-term benefits

Retirement benefits in the form of Gratuity and Leave Encashment are considered as defined benefit obligations and is provided for on the basis of third party actuarial valuation, using the projected unit credit method, as at the date of the Balance Sheet. Every Employee who has completed five years or more of service is entitled to Gratuity on terms not less favourable than the provisions of The Payment of Gratuity Act, 1972. As the Company has funded its liability, it has disclose regarding plan assets and its reconciliation.

The following table summarises the components of net benefit expense recognised in the Statement of Profit and Loss and the amounts recognised in the balance sheet:

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32(c) Defined benefits plan as per Actuarial Valuation

Actuarial Valuation of Gratuity Liability

(i) Amount recognised in Statement of Profit and Loss and other comprehensive income:

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Current Service Cost	123.35	99.22
Past service cost	351.45	-
Net interest expense	44.97	36.65
Amount recognised in Statement of profit and loss	519.77	135.87
Remeasurement of defined benefit liability:		
Actuarial (gain)/loss from changes in demograhic assumptions	-	-
Actuarial (gain)/loss from changes in financial assumptions	(29.00)	17.13
Actuarial (gain)/loss from experience adjustments	55.32	(9.10)
Return on Plan Assets (Greater) / Less than Discount rate	(0.07)	8.39
Amount recognised in other comprehensive (income)/expense	**26.25**	**16.42**

(ii) **Reconciliation of fair value plan assets and defined benefit obligation**

	As at March 31, 2026	As at March 31, 2025
Fair value of plan assets	(27.11)	(24.53)
Defined benefit obligation	1,116.93	603.51
Effect of asset ceiling/onerous liability	-	-
Net defined (asset) / liability recognised in the balance sheet	**1,089.82**	**578.98**
Classified as non-current	999.97	551.95
Classified as current	89.85	27.03
	1,089.82	**578.98**

(iii) **Change in Plan Assets**

	As at March 31, 2026	As at March 31, 2025
Fair Value of Plan Assets at the beginning of the year	24.53	22.85
Expected return on plan Assets	1.66	1.64
Employer contributions	35.19	125.13
Benefit paid	(34.34)	(116.70)
Actuarial Gain/(loss) on plan assets	0.07	(8.39)
Fair Value of Plan Assets at the end of the year	**27.11**	**24.53**

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(iv) **Changes in the present value of the defined benefit obligation are as follows:**

Particulars	As at March 31, 2026	As at March 31, 2025
Defined benefit obligation at beginning of the year	603.51	574.67
Current Service Cost	123.35	99.22
Acquisition adjustment	-	-
Past service cost	351.45	-
Interest expense	46.64	38.29
Remeasurement (gains)/losses	26.32	8.03
Benefits paid	(34.34)	(116.70)
Defined benefit obligation at end of the year	**1,116.93**	**603.51**

(v) **The principal assumptions used in determining obligations for the Company's plan are shown below:**

Particulars	As at March 31, 2026	As at March 31, 2025
Plan Coverage	All Permanent Employees	All Permanent Employees
Normal Retirement Age	60 years	60 years
Discount Rate	7.18%	6.82%
Salary Escalation Rate	10.00% first year; 7.50% thereafter	10.00% first year; 7.50% thereafter
Mortality Rate Table	IALM (2012-14) Ultimate	IALM (2012-14) Ultimate

(v) **Senstivity analysis**

Item	March 31, 2026	March 31, 2025
Discount Rate		
Discount rate - 100 basis points	1201.02	653.07
Discount rate - 100 basis points impact (%)	7.53%	8.21%
Discount rate + 100 basis points	1043.07	560.21
Discount rate + 100 basis points impact (%)	-6.61%	-7.18%
Salary increase rate		
Rate - 100 basis points	1056.48	563.18
Rate - 100 basis points impact (%)	-5.41%	-6.68%
Rate + 100 basis points	1179.40	647.20
Rate + 100 basis points impact (%)	5.59%	7.24%

(vi) **The table below summarises the maturity profile and duration of gratuity liability**

Particulars	As at March 31, 2026	As at March 31, 2025
Year 1	116.96	51.56
Year 2	118.62	53.48
Year 3	116.14	60.45
Year 4	122.79	58.86
Year 5	119.33	66.48
Years 6 to 10	491.63	265.52
Above 10 Years	407.72	222.61

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32(d) Defined benefits plan as per Actuarial Valuation

Actuarial Valuation of Leave Encashment Liability :

(i) **Amount recognised in Statement of Profit and Loss:**

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Current Service Cost	34.52	39.57
Past service cost	96.11	-
Net interest expense	17.80	20.03
Immediate Recognition of (Gains)/ Losses - Other Long Term Benefits	(25.98)	(55.10)
Amount recognised in Statement of profit and loss *	**122.45**	**4.50**

(ii) **Reconciliation of fair value plan assets and defined benefit obligation**

	As at March 31, 2026	As at March 31, 2025
Fair value of plan assets	-	-
Defined benefit obligation	358.75	257.09
Effect of asset ceiling/onerous liability	-	-
Net defined (asset) / liability recognised	**358.75**	**257.09**
Classified as non-current	295.87	215.00
Classified as current	62.88	42.09
	358.75	**257.09**

(iii) **Changes in the present value of the defined benefit obligation are as follows:**

Particulars	As at March 31, 2026	As at March 31, 2025
Defined benefit obligation at beginning of the year	257.09	307.52
Current Service Cost	34.52	39.57
Acquisition adjustment	-	-
Past service cost	96.11	-
Interest expense	17.80	20.03
Remeasurement (gains)/losses	(25.98)	(55.10)
Benefits paid	(20.79)	(54.93)
Defined benefit obligation at end of the year	**358.75**	**257.09**

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(iv) **The principal assumptions used in determining obligations for the Company's plan are shown below:**

Particulars	As at March 31, 2026	As at March 31, 2025
Plan Coverage	All Permanent Employees	All Permanent Employees
Normal Retirement Age	60 years	60 years
Discount Rate	7.18%	6.82%
Salary Escalation Rate	10.00% first year; 7.50% thereafter	10.00% first year: 7.50% thereafter
Mortality Rate Table	IALM (2012-14) Ultimate	IALM (2012-14) Ultimate

(v) **Senstivity analysis**

Item	March 31, 2026	March 31, 2025
Discount Rate		
Discount rate - 100 basis points	380.61	273.04
Discount rate - 100 basis points impact (%)	6.09%	6.20%
Discount rate + 100 basis points	339.32	242.93
Discount rate + 100 basis points impact (%)	-5.42%	-5.51%
Salary increase rate		
Rate - 100 basis points	338.49	242.93
Rate - 100 basis points impact (%)	-5.65%	-5.51%
Rate + 100 basis points	381.11	272.72
Rate + 100 basis points impact (%)	6.23%	6.08%

(vi) **The table below summarises the maturity profile and duration of leave encashment liability**

Particulars	As at March 31, 2026	As at March 31, 2025
Year 1	62.88	42.09
Year 2	48.82	36.34
Year 3	40.53	30.56
Year 4	40.25	25.89
Year 5	34.27	25.57
Years 6 to 10	143.95	100.68
Above 10 Years	233.83	162.30

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33(a) Financial risk management

The Company has exposure to the following risks arising from financial instruments:

- Credit risk ;
- Liquidity risk ;
- Market risk
  a) Foreign exchange risk
  b) Interest risk

Risk management framework

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors have authorized the Managing Director to establish the processes, who ensures that executive management controls risks through the mechanism of properly defined framework.

The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risks limits and controls, and to monitor risks and adherence to limits.Risk management policies are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

Risk	Exposure arising from	Measurement	Management
Credit risk	Trade receivables, cash and cash equivalents, bank balances other than cash and cash equivalents, loans and other financial assets	Ageing analysis	regular monitoring and follow ups
Liquidity risk	Trade payables and other financial liabilities	Cash flow forecasts	Availability of committed credit lines and borrowing facilities.
Market risk – foreign exchange	Future commercial transactions, recognized financial assets and liabilities not denominated in Indian rupee.	Hedged of risk by taking forward foreign exchange contracts	Forward foreign exchange contracts
Interest risk	interest rates – will affect the Company's income or the value of its holdings of financial instruments. The Company does not have borrowings so the impact of interest risk is limited.	The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.	Company monitors interest rate movements as part of its treasury and liquidity management strategy, especially in relation to potential future financing needs.

(i) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial asset fails to meet its contractual obligations. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each financial asset. The carrying amounts of financial assets represents the maximum credit risk exposure.

A default on a financial asset is when the counterparty fails to make contractual payments as per agreed terms. This definition of default is determined by considering the business environment in which entity operates and other macro-economic factors.

The Company has a credit risk management policy in place to limit credit losses due to non-performance of counterparties. The Company monitors its exposure to credit risk on an ongoing basis. Assets are written off when there is no reasonable expectation of recovery. Where loans and receivables are written off, the Company continues to engage in enforcement activity to attempt to recover the dues.

Trade receivables

The Company closely monitors the credit-worthiness of the receivables through internal systems that are configured to define credit limits of customers, thereby, limiting the credit risk to pre-calculated amounts. The Company uses a simplified approach (lifetime expected credit loss model) for the purpose of computation of expected credit loss for trade receivables. Expected credit losses are measured on collective basis on the basis of Trend of collections made by the Company over a period of three years preceding balance sheet date and considering default to have occurred if receivables are not collected for less than three years.

Cash and cash equivalents and bank balances other than cash and cash equivalent

Credit risk related to cash and cash equivalents and bank deposits is managed by only investing in deposits with highly rated banks and diversifying bank deposits and accounts in different banks. Credit risk is considered low because the Company deals with highly rated banks and financial institution.

Other financial assets

Other financial assets measured at amortized cost includes security deposits, contract assets and other receivables. Credit risk related to these financial assets is managed by monitoring the recoverability of such amounts continuously. Credit risk is considered low because the Company is in possession of the underlying asset (in case of security deposit) or as per trade experience (in case of unbilled revenue). Further, the Company creates provision by assessing individual financial asset for expectation of any credit loss simplified approach expected credit loss model.

Credit risk exposure

i) Expected credit loss for trade receivables under simplified approach i.e. provision matrix approach using historical trends:-

	Less than 180 days	More than 180 days	Total
As at March 31, 2026			
Gross carrying amount (A)	8,009.30	982.54	8,991.84
Expected credit loss (B)	-	-	-
Net carrying amount (A-B)	8,009.30	982.54	8,991.84
As at March 31, 2025			
Gross carrying amount (A)	4,760.47	161.41	4,921.88
Expected credit loss (B)	-	(161.09)	(161.09)
Net carrying amount (A-B)	4,760.47	0.32	4,760.79

Movement of expected credit loss:-

Closing balance as on 31.03.2024	**143.93**
Addition/(Reverse) during the year	108.79
Less: Written off	(91.63)
Closing balance as on 31.03.2025	**161.09**
Addition/(Reverse) during the year	(1.00)
Less: Written off	(160.09)
Closing balance as on 31.03.2026	-

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(ii) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the Company operates.

Maturities of financial liabilities

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments, where applicable.

31 March 2026	Upto 1 year	1 year to 5 years	Over 5 years	Total
Trade payables	120.87	2.46	-	123.33
Lease liabilities	108.04	-	-	108.04
Other financial liabilities	19.99	-	-	19.99
Total	**248.90**	**2.46**	-	**251.36**

31 March 2025	Upto 1 year	1 year to 5 years	Over 5 years	Total
Trade payables	92.44	-	-	92.44
Lease liabilities	197.10	108.04	-	305.14
Other financial liabilities	106.89	-	-	106.89
Total	**396.43**	**108.04**	-	**504.47**

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(iii) Market risk

Market risk is the risk that changes in market prices - such as foreign exchange rates and interest rates – will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

a) Foreign exchange risk

The Company has international transactions and is exposed to foreign exchange risk arising from foreign currency transactions (Exports). Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the Company's functional currency. The Company has hedged its foreign exchange receivables as at March 31, 2026 and March 31, 2025

Hedged Foreign Currency Exposures:		As at 31st March 2026	As at 31st March 2025
Particular	**Currency**	**Amount in Foreign Currency**	**Amount in Foreign Currency**
Outstanding Forward Contract*	USD	72.50	81.50
	GBP	10.88	11.75

* Trade receivable outstanding of USD 94.03 Lakhs and GBP 0.34 Lakhs, out of which USD 72.50 Lakhs & GBP 0.34 Lakhs covered through forward contract.

Unhedged Foreign Currency Exposures:		As at 31st March 2026	As at 31st March 2025
Particular	**Currency**	**Amount in Foreign Currency**	**Amount in Foreign Currency**
Trade Receivables	EURO	0.31	0.38

b) Interest rate risk

The Company currently has no outstanding borrowings and hence does not have direct exposure to interest rate fluctuations. However, the Company monitors interest rate movements as part of its treasury and liquidity management strategy, especially in relation to its short-term deposits and potential future financing needs. Management periodically reviews the interest rate environment to assess any indirect impact on the Company's operations or planned capital structure.

33(b) Capital management

For the purpose of the Company's capital management, capital includes issued equity capital, share premium and all other reserves attributable to the equity holder. The primary objective of the Company's capital management is to maximize the shareholder value.

The Group monitors its net debt / equity ratio as well as compliance with financial covenants on regular basis.

Particulars	As at 31 March 2026	As at 31 March 2025
Borrowings	-	-
Less: Cash & cash equivalent	438.89	149.37
Net debts (A)	**(438.89)**	**(149.37)**
Total Equity	17,308.42	14,269.24
Total Capital (B)	**17,308.42**	**14,269.24**
Capital & Net Debts (A+B)	**16,869.53**	**14,119.87**
Gearing Ratio	**(0.03)**	**(0.01)**

The Company manages its capital structure and makes adjustments in light of changes in economic conditions. No changes were made in the objectives, policies or processes for managing capital as at March 31, 2026 and 31 March 2025.

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Chartered Accountants

34 Contingent liabilities and commitments

(i) Contingent liabilities

Particulars	As At 31st March 2026	As At 31st March 2025
Contingent Liabilities:		
In respect of Income Tax order (AY 2018-19) dated 16.08.23 u/s 154, demand order of Rs.4.92 Lacs adjusted with refund of AY 2022-2023. Company has filed appeal to CIT(A) against demand order.	4.92	4.92
In respect of Income Tax order (AY 2021-22) dated 27.06.23 U/s 156, demand order of Rs.3.70 Lacs adjusted with refund of AY 2022-2023. Company has filed appeal to CIT(A) against demand order.	-	3.70
(ii) Commitments		
Guarantee given by bank for Customer Projects	-	-

35 Expenditure on Corporate Social Responsibility

Particulars	As At 31st March 2026	As At 31st March 2025
a) Amount required to be spent by the company during the year	51.00	47.24
b) Amount of expenditure incurred	51.00	47.24
c) Shortfall at the end of the year	Nil	Nil
d) Total of previous years shortfall	Nil	Nil
e) Reason for shortfall	NA	N.A.
f) Nature of CSR activities	Promoting healthcare including preventive healthcare, hospital facilities and infrastructure development.	Contribution towards promotion of education and Healthcare related activities etc.
g) Details of related party transactions	N.A.	N.A
h) Where a provision is made w.r.t. liability incurred, the movement in the provision during the year should be shown separately	N.A.	N.A.

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36 Segment Reporting:

The company prepare this financial statements along with the consolidated statements. In accordance with Ind AS 108, Operating Segments, the compa has disclosed the segment information in the consolidated financial statements.

37 Related party disclosures:

In accordance with the requirement of Ind AS - 24 on "Related Party Disclosures' the names of the related parties where control exists /able to exerci significant influence along with the aggregate transactions/year end balances with them as identified and certified by the management are given below:

(a) Names of the related parties and related party relationship:

Relationship	Name of party
Parent Company	Jaykay Enterprises Limited (w.e.f. 27.03.2025)
Subsidiary Companies	JK Tech US Inc. (Formerly known as Proserve Consulting Inc.), USA
	JK Tech UK Limited (Formerly known as JK Technosoft (UK) Limited), UK
	JKT Bangladesh Pvt.Ltd, Bangladesh
	JKT Europe B.V.
	JKT Netherland B.V (Step down subsidiary of the Company and subsidiary of JKT Europe B.V)
Enterprises having common director	Wow Softech Private Limited
	Ayodhya Finlease Limited
	Wen Womentech Pvt Ltd
	JK Education Foundation
	Wen Women Entrepreneur Network
Enterprises in which relative of director is a director	Sir Padampat Singhania Memorial Education Centre
	Dr. Gaur Hari Si nghania Institute Of Management and Research
	JK Business School
	J K Traders Ltd.
Enterprises over which directors have significant influence	JK Urbanscapes Developers Limited
	Diensten Tech Limited
Key Management Personnel	Abhishek Singhania (Director)
	Partho Pratim Kar (Director)
	Vipul Prakash (Independent Director)
	Satish Chandra Gupta (Whole Time Director)
	Arvind Thakur (Director)
	Renu Nanda (Independent Director) w.e.f. 27.08.2025
	Saiyad Amir(Company Secretary) upto 16.05.2025
	Kajal Rai(Company Secretary) w.e.f. 27.08.2025

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(b) Transactions with the related parties:

Nature of transaction	For the Year ended March 31, 2026	For the Year ende March 31, 2025
Remuneration paid		
Saiyad Amir(Company Secretary)	1.54	10
Kajal Rai(Company Secretary)	6.13	-
Total	**7.67**	**10.1**
Sale of Services/ Product(Net of Credit Notes)		
JK Tech US Inc. (Formerly known as Proserve Consulting Inc.) , USA	12320.12	10,467.0
JK Tech UK Limited (Formerly known as JK Technosoft (UK) Limited), UK	2084.53	2,181.6
Total	**14,404.65**	**12,648.7**
Reimbursement of Expenses/Debit Note		
JK Tech US Inc. (Formerly known as Proserve Consulting Inc.) , USA	2.37	13.6
JK Tech UK Limited (Formerly known as JK Technosoft (UK) Limited), UK	2.71	2.2
Diensten Tech Limited	-	0.1
Total	**5.08**	**16.4**
Sitting Fees:		
Arvind Thakur (Director)	4.50	1.5
Vipul Prakash (Director)	4.00	-
Renu Nanda (Director)	4.00	-
Total	**12.50**	**4.5**
Professional Charge:		
Arvind Thakur (Director)	48.00	48
Diensten Tech Limited	2.26	
Total	**50.26**	**48.00**
Rent Charges Paid:		
Ayodhya Finlease Ltd	18.15	18.0
Total	**18.15**	**18.00**
Rent Charges Received		
Diensten Tech Limited	0.40	0.6
Total	**0.40**	**0.60**
Other Services Paid:		
Wen Womentech Pvt Ltd	-	2.6
Ayodhya Finlease Ltd	3.65	3.6
Total	**3.65**	**6.2**
Sale of Fixed Assets (Excluding GST):		
Sir Padampat Singhania Memorial Education Centre	-	0.5
Dr. Gaur Hari Singhania Institute Of Management and Research	-	0.6
JK Business School	-	0.7
J K Traders Ltd.	-	1.6
Total	-	3.6

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Interest Income:		
Diensten Tech Limited	-	9.5
Total	-	9.5

(c) Outstanding balances:

	As at March 31, 2026	As at March 31, 2025
Receivables including unbilled revenue:		
JK Tech UK Limited (Formerly known as JK Technosoft UK Limited)	156.75	429.7
JK Tech Us Inc. (Formerly known as Proserve Consulting Inc.)	10026.23	5290.9
Diensten Tech Limited	0.30	0.0
Sir Padampat Singhania Memorial Education Centre	-	0.6
Dr. Gaur Hari Singhania Institute Of Management and Research	0.71	0.7
JK Business School	0.73	0.7
Total	**10184.72**	5722.8
Payables including provision		
Diensten Tech Limited	2.44	-
Ayodhya Finlease Ltd	2.12	-
Total	**4.56**	-
Investment in Subsidiaries:		
JK Tech US Inc. (Formerly known as Proserve Consulting Inc.)	10.80	10.8
JK Tech UK Limited (Formerly known as JK Technosoft (UK) Limited)	13.52	13.5
JKT Bangladesh Pvt.Ltd. Bangladesh	5.25	5.2
Total	**29.57**	29.5

Note: The company has considered the impairment of Investment amounting Rs. 5.25/- Lacs for JKT Bangladesh Pvt.Ltd.. Bangladesh which is included above mentioned balance.

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38 Lease

On application of Ind AS 116, the nature of expenses has changed from lease rent to depreciation cost for the right-of-use asset, and finance cost for interest accrued on lease liability.

Right-of-use assets:

Set out below are the carrying amounts of Right-of-use assets and the movement during the year:

Particulars	Leasehold land	Building
Right of use as at March 31, 2024	**12.58**	**462.36**
Addition during the year	-	-
Depreciation	(0.22)	(184.95)
Right of use as at March 31, 2025	**12.36**	**277.41**
Addition during the year	-	-
Depreciation	(0.22)	(184.95)
Right of use as at March 31, 2026	**12.14**	**92.46**

Lease liabilities:

Set out below are the carrying amounts of lease liabilities and the movement during the year:

Particulars	Amount
Lease liabilities as at March 31, 2024	**475.73**
Addition during the year	-
Accretion of interest	35.53
Payments (including interest)	(206.12)
Lease liabilities as at March 31, 2025	**305.14**
Addition during the year	-
Accretion of interest	19.33
Payments (including interest)	(216.43)
Lease liabilities as at March 31, 2026	**108.04**

	As at March 31, 2026	As at March 31, 2025
Current	108.04	197.10
Non-current	-	108.04
	108.04	**305.14**

Below are the amounts recognised by the Company in the Statement of Profit and Loss:

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Depreciation of right-of-use assets	185.17	185.17
Interest on lease liabilities	19.33	35.53
Expenses relating to leases of low-value assets and short-term leases	44.63	45.19
Total	**249.13**	**265.89**

Below is the amount recognised by the Company in the statement of cash flows:

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Cash outflow included in financing activity for repayment of principal during the year	197.10	170.59
Cash outflow included in financing activity for repayment of interest during the year	19.33	35.53

Cash flows from operating activities include cash flows from short-term lease and leases of low-value assets. Cash flows from financing activities include the payment of interest and the principal portion of lease liabilities.

Maturiy Analysis of Lease liability as required by Para 58 of Ind-AS. It has been disclosed as follows:

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
0-1 year	108.04	216.43
1-5 year	-	88.71
>5 Year	-	-

Discount Rate

The weighted average rate of Incremental borrowing rate of 8.90% has been applied to lease liabilities recongnised in the balance sheet at the date of initial application.

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39 Income tax

a) Income tax expense/(income) recognised in statement of profit and loss

Particulars	For year ended March 31, 2026	For year ended March 31, 2025
Current tax expense		
Current tax for the year	1,129.21	762.19
Deferred tax expense/ benefit		
Relating to origination and reversal of temporary differences	(82.98)	34.12
Income tax recognised in other comprehensive income		
Deferred tax related to items recognised in OCI during the year		
Deferred tax on remeasurement of defined benefit plans	(6.61)	(4.13)
Total income tax expense	**1,039.62**	**792.18**

b) Reconciliation of tax expense and the accounting profit multiplied by statutory income tax rate

	For year ended March 31, 2026	For year ended March 31, 2025
Profit before tax	3,984.94	2,884.27
Tax at statutory rate @25.168%	1,002.93	725.97
Other non deductable expenses and income		
Capital gain taxed at lower rates	(1.83)	(4.05)
Other permanent differences	43.91	70.80
Others	(5.39)	(0.54)
	1,039.62	**792.18**

C) Breakup of deferred tax (net) recognised in the balance sheet

	As at March 31, 2026	As at March 31, 2025
Property, plant and equipment, Intangible & ROU Assets	(67.03)	(101.66)
Loss/(Profit) on Forward Cover M2M(Net)	13.18	3.59
Provision for Doubtful Debts(Advance,Loan & Others) CY	4.23	6.81
Provision of Expenses	3.64	4.96
Provision for Diminution in value of investment	1.32	(5.21)
Expected credit loss	-	40.54
Lease liability	27.19	76.80
Gratuity Payable	274.28	145.72
Leave Encashment Payable	90.29	64.70
Others	20.58	41.85
Total Deferred Tax Asset (net)	**367.68**	**278.10**

d) Breakup of deferred tax (net) recognised in the statement of profit and loss and other comprehensive income

	For year ended March 31, 2026	For year ended March 31, 2025
Property, plant and equipment, Intangible & ROU Assets	(34.63)	(20.00)
Loss/(Profit) on Forward Cover M2M(Net)	(9.59)	(2.33)
Provision for Doubtful Debts(Advance,Loan & Others) CY	2.58	0.67
Provision of Expenses	1.32	14.35
Provision for Diminution in value of investment	(6.53)	24.14
Expected credit loss	40.54	(4.32)
Lease liability	49.61	42.94
Gratuity Payable	(128.57)	(6.84)
Leave Encashment Payable	(25.59)	12.72
Others	21.28	(31.38)
	(89.58)	**29.95**

Total Deferred Tax Asset (Net), Deferred Tax Assets and Deferred Tax Liabilities Relate To Income Taxes Levied By The Same Tax Authorities.

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DELHI
Chartered Accountants

40 Additional Regulatory Information

The ratios for the year ended March 31, 2026 and March 31, 2025

S No	Ratio	Numerator	Denominator	March 31, 2026	March 31, 2025	% change	Reason for variance
1	Current Ratio (in times)	Total Current Assets	Total Current liabilities	14.59	13.39	8.95%	
2	Debt Equity Ratio (in times)	Debts Consist of borrowing and lease Liabilities	Total Equity	NA	NA	NA	No outstanding Loan in the current year
3	Debt Service Coverage Ratio (in times)	EBIT + Depreciation	Debt Service = Interest and Lease payments + Principal Repayments	NA	NA	NA	No outstanding Loan in the current year
4	Return on Equity Ratio (%)	Profit for the year (-) Pref. Dividends	Average Total Equity	18.62%	16.21%	14.84%	
5	Inventory Turnover Ratio (in times)	Average Inventory	Total Turnover	NA	NA	NA	Company does not have any inventory
6	Trade Receivables Turnover Ratio (in times)	Revenue from Operation	Average Trade Receivables	2.37	3.16	-25.08%	Trade Receivable increase due to slow collection from one of the client.
7	Trade Payables Turnover Ratio (in times)	Net Credit Purchase/Cost of Services & Other Expenses	Average Trade Payables	12.41	12.87	-3.55%	
8	Net Capital Turnover (in times)	Revenue from Operation	Average Working Capital (Total CA - Total CL)	1.32	1.35	-2.42%	
9	Net Profit Ratio (in %)	Profit for the year	Revenue from Operation	18.05%	14.46%	24.81%	Improve utilisation and efficiency Shifting to high margin business
10	Return on Capital Employed Ratio (in %)	Profit before tax and finance cost	Capital Employed	23.18%	20.54%	12.86%	
11	Return on Investment Ratio (%)	Income Generated from Invested Funds	Average Invested funds in treasury investment	6.84%	7.22%	-5.27%	

41 **Other Regulatory Information:**

(i) Details of Benami Property Held :-

There are no proceedings that have been initiated or pending against the Company for holding any benami property under prohibition of Benami Property transaction act,1988 (as amended time to time) (earlier Benami Transaction prohibition act, 1988) and rules made thereunder.

(ii) Wilful defaulter :-

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

(iii) Relationship with Struck off Companies :-

The Company has no transactions with the companies struck off under companies act, 2013 or companies act 1956.

(iv) Registration of Charges or satisfaction with Registrar of companies :-

There are no charges or satisfaction which are yet to be registered with the registrar of companies beyond the statutory period.

(v) Compliance with Number of layers of Companies: -

The Company has complied with number of layers prescribed under clause (87) of section 2 of the act read with Companies (Restriction on Number of layers) Rules 2017, and there are no companies beyond the specified layers.

(vi) Compliance with Approved Schemes of arrangement:-

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(vii) Utilization of Borrowed funds and securities premium:-

(a) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall :-

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

provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (Whether recorded in writing or otherwise) that the Company Shall :-directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(viii) Undisclosed Income:-

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of accounts

(ix) Details of crypto currency or virtual currency:-

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(x) Valuation of property, plant and equipment, intangible assets and investment property:-

The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.

(xi) Events occurring after balance sheet date :-

No adjusting or Significant non adjusting events occurred between the reporting date and date of authorization of Financial Statements.

42 Figure of previous year have been regrouped & rearranged whenever necessary to make them comparable with those of the current year.

43 Figure have been round off to the nearest Rs. in Lakhs except where stated otherwise.

AS PER OUR REPORT OF EVEN DATE ATTACHED HEREWITH
For S S Kothari Mehta & Co. LLP
Chartered Accountants
FRN.000756N/N500441

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Naveen Aggarwal
Partner
M.No 094380
Place New Delhi
Date:25th May 2026

For and on behalf of Board of Directors of
J K Technosoft Limited

Satish Chandra Gupta
Director
DIN: 01595040

Partho Pratim Kar
Director
DIN: 00508567

M.S. Natarajan
Senior VP Finance

Kajal Rai
Company Secretary
M.No. A71104

J K Technosoft Limited
CIN: U64202UP1988PLC209717
Consolidated Balance Sheet as at March 31, 2026

(All amounts in Rs. lacs, unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4a	621.33	706.23
Right-of-use assets	4b	104.63	349.16
Intangible assets	5	3,583.60	2,216.37
Intangible assets under development	5	506.20	998.62
Financial assets			
(i) Investments	6	4,784.32	3,418.65
(ii) Other financial assets	8	2,842.54	503.10
Deferred tax assets (net)	9	68.93	-
Other non-current assets	10	27.49	0.80
Total Non-current assets		**12,539.04**	**8,192.93**
Current assets			
Financial assets			
(i) Investments	6	41.31	76.17
(ii) Trade receivables	7	8,193.70	4,417.81
(iii) Cash and cash equivalents	11	1,039.61	381.15
(iv) Bank balances other than cash and cash equivalents	12	750.00	1,121.68
(v) Other financial assets	8	3,453.00	7,783.95
Other current assets	10	595.57	756.06
Total Current assets		**14,073.19**	**14,536.82**
TOTAL ASSETS		**26,612.23**	**22,729.75**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	13	870.36	870.36
Other equity	14	22,616.07	18,920.72
Total equity		**23,486.43**	**19,791.08**
Liabilities			
Non-current liabilities			
Financial Liabilities			
(i) Lease liabilities	15	-	108.04
Provisions	16	1,295.84	766.95
Deferred tax liabilities (net)	9	-	132.82
Total Non-current liabilities		**1,295.84**	**1,007.81**
Current liabilities			
Financial Liabilities			
(i) Lease liabilities	15	108.04	262.24
(ii) Trade payables	18		
- total outstanding dues of micro enterprises and small enterprises;		35.91	37.05
- total outstanding dues of creditors other than micro enterprises and small enterprises;		155.57	169.37
(iii) Other financial liabilities	19	34.71	124.25
Other current liabilities	20	1,301.52	1,221.34
Provisions	16	179.68	80.00
Current Tax Liability	17	14.53	36.61
Total current liabilities		**1,829.96**	**1,930.86**
TOTAL EQUITY AND LIABILITIES		**26,612.23**	**22,729.75**

Material accounting policies & other explanatory information forming part of the consolidated financial statement 1-44

This is the consolidated balance sheet referred to in our report of even date

For S S Kothari Mehta & Co. LLP
Chartered Accountants
FRN.000756N/N500441

Naveen Aggarwal
Partner
M.No. 094380
Place : New Delhi
Date 25-May-2026

S S KOTHARI MEHTA & CO. LLP ★ Chartered Accountants ★ NEW DELHI

For and on behalf of Board of Directors of
J K Technosoft Limited

Satish Chandra Gupta
Director
DIN: 01595040

Partho Pratim Kar
Director
DIN: 00508567

M.S. Natarajan
Senior VP Finance

Kajal Rai
Company Secretary
M.No. A71104

J K Technosoft Limited
CIN: U64202UP1988PLC209717
Consolidated Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in Rs. lacs, unless otherwise stated)

	Particulars	Notes	Year ended March 31, 2026	Year ended March 31, 2025
I	Revenue from Operations	21	20,728.87	19,627.63
II	Other income	22	774.58	634.40
III	**Total income (I + II)**		**21,503.45**	**20,262.03**
IV	**Expenses**			
	Employee benefits expense	23	13,331.43	12,715.56
	Finance costs	24	29.69	56.93
	Depreciation and amortisation expense	25	1,101.12	430.93
	Other expenses	26	3,738.95	3,728.00
	Total expenses (IV)		**18,201.19**	**16,931.42**
V	**Profit before exceptional items and tax (III - IV)**		**3,302.26**	**3,330.61**
VI	**Exceptional items**	27	447.56	-
VII	**Profit before tax (V - VI)**		**2,854.70**	**3,330.61**
VIII	Income Tax expense:			
	(a) Current tax		1,141.44	819.93
	(b) Deferred tax		(439.36)	91.40
	(c) Income Tax Adjustment		(7.60)	(35.80)
IX	**Profit for the year (VII - VIII)**		**2,160.22**	**2,455.08**
X	**Other comprehensive income**			
	Items that will not be reclassified to profit or loss			
	(a) Remeasurements of the defined benefit plans		(26.25)	(16.42)
	(b) Income tax relating to remeasurement of defined benefit plans		6.61	4.13
	(c) Fair value gain through OCI		1,044.89	1,000.50
	(d) Income tax relating to remeasurement of fair value gain through OCI		(219.43)	(210.10)
	Items that will be reclassified subsequently to profit or loss			
	Exchange differences in translating the financial statements of foreign operations		610.20	153.04
	Total other comprehensive (loss)/income		**1,416.02**	**931.15**
XI	**Total comprehensive income for the year (IX - X)**		**3,576.24**	**3,386.23**
	Earnings per equity share [Face value Rs. 10/- per share (P.Y Rs.10 each)]			
	(1) Basic Earning Per Share (in Rs)	28	24.82	28.21
	(2) Diluted Earning Per Share (in Rs)		23.01	23.58

Material accounting policies & other explanatory information forming part of the consolidated financial statement — 1-44

This is the consolidated statement of profit and loss referred to in our report of even date

For S S Kothari Mehta & Co. LLP
Chartered Accountants
FRN.000756N/N500441

Naveen Aggarwal
Partner
M.No. 094380
Place : New Delhi
Date : 25-May-2026

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

For and on behalf of Board of Directors of
J K Technosoft Limited

Satish Chandra Gupta
Director
DIN: 01595040

M.S. Natarajan
Senior VP Finance

Partho Pratim Kar
Director
DIN: 00508567

Kajal Rai
Company Secretary
M.No. A71104

J K Technosoft Limited
CIN: U64202UP1988PLC209717
Consolidated statement of cash flow for the year ended March 31, 2026

(All amounts in Rs. lacs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax	2854.70	3330.61
Adjustments for:		
Depreciation and amortisation	1101.12	430.93
Employee stock compensation expense	119.12	225.55
Interest paid on lease liability	21.91	46.06
Interest paid on fair valuation of security deposit	(7.45)	(7.58)
Expected credit loss on trade receivables	-	118.55
Gain on disposal of property, plant and equipment	(0.56)	(1.48)
Interest income on fixed deposit	(411.77)	(400.84)
Foreign currency gain	610.20	153.04
Excess provision written back	-	71.27
Dividend of Investment on Share	(0.04)	(0.04)
Remeasurement of financial instruments - FVTPL	(9.70)	-
Operating profit before working capital changes	**4277.53**	**3966.07**
Movements in working capital:		
(Increase)/decrease in trade receivables	(3775.89)	(524.33)
(Increase)/decrease in other financial assets	926.52	607.94
(Increase)/decrease in other assets	133.79	(54.10)
Increase/(decrease) in trade payables	(14.94)	(80.27)
Increase/(decrease) in provisions	608.92	(68.72)
Increase/(decrease) in other financial liabilities	(89.54)	81.92
Increase/(decrease) in other liabilities	80.20	(258.99)
Cash generated from operations	**2146.59**	**3669.52**
Net income tax (paid) / refunds	(918.31)	(769.68)
Net cash flow from operating activities (A)	**1228.28**	**2899.84**
B. Cash flow from investing activities		
Purchase of property, plant and equipment including movement in creditors for capital good and capital advance	(11.66)	(18.25)
Payments for Intangible assets	(1634.29)	(1041.33)
Investments in fixed deposits with bank	1444.12	(2766.47)
Sale/ Purchase of Investment (incl fair value)	(495.65)	83.37
Dividend Received	0.04	0.04
Interest received	411.77	389.98
Net cash flow from investing activities (B)	**(285.67)**	**(3352.66)**
C. Cash flow from financing activities		
Payment of lease liability	(284.15)	(307.28)
Net cash flow from / (used in) financing activities (C)	**(284.15)**	**(307.28)**
Net cash flow from / (used in) Cash and cash equivalents (A+B+C)	**658.46**	**(760.10)**
Cash and cash equivalents at the beginning of the year	381.15	1141.25
Cash and cash equivalents at the end of the year	**1039.61**	**381.15**
Cash and Cash equivalents comprise:		
Balances with banks in current accounts	1039.61	381.15
	1039.61	**381.15**

Material accounting policies & other explanatory information forming part of the consolidated financial statement — 1-44

Notes:
The above Consolidated Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS 7) "Statement of Cash Flows'

This is the Consolidated Cash Flow Statement referred to in our report of even date

For S S Kothari Mehta & Co. LLP
Chartered Accountants
FRN.000756N/N500441

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

Naveen Aggarwal
Partner
M.No. 094380
Place : New Delhi
Date : 25-May-2026

For and on behalf of the Board of Directors
J K Technosoft Limited

Satish Chandra Gupta
Director
DIN: 01595040

Partho Pratim Kar
Director
DIN: 00508567

M.S. Natarajan
Senior V.P. Finance

Kajal Rai
Company Secretary
M.No. A71104

J K Technosoft Limited
CIN: U64202UP1988PLC209717
Consolidated Statement of Changes in Equity for the year ended March 31, 2026
(All amounts in Rs. lacs unless otherwise stated)

A. Equity share capital

Current Reporting Period

Particulars	Balance as at April 1, 2025	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current period	Changes in equity share capital during the year	Balance as at March 31, 2026
Equity share of Rs. 10 each issued, subscribed and fully paid	559.49	-	559.49	-	559.49
Equity share of Rs. 10 each issued and Rs. 2.5 called up, subscribed and Partly paid	310.87	-	310.87	-	310.87

Prior Reporting Period

Particulars	Balance as at April 1, 2024	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current period	Changes in equity share capital during the year	Balance as at March 31, 2025
Equity share of Rs. 10 each issued, subscribed and fully paid	559.49	-	559.49	-	559.49
Equity share of Rs. 10 each issued and Rs. 2.5 called up, subscribed and Partly paid	310.87	-	310.87	-	310.87

Refer note 13 for details

B Other equity

Description	Reserves & Surplus			Items Of Other Comprehensive Income			Total
	Retained earnings	Share Premium	Share based payment reserves	Foreign Currency Translation Reserve	Remeasurement of Defined Benefit Liability	Equity Instrument through OCI	
Balance as at March 31, 2024	**12,281.49**	**688.88**	**1,265.36**	**627.61**	**(18.00)**	**463.61**	**15,308.95**
Profit for the year	2,455.08	-					2,455.09
Options expense recognised during the year			225.55				225.55
Other comprehensive income for the year (net of tax)				153.04	(12.29)	790.39	931.14
Balance as at March 31, 2025	**14,736.57**	**688.88**	**1,490.91**	**780.65**	**(30.29)**	**1,254.00**	**18,920.72**
Profit for the year	2,160.22	-	-			-	2,160.22
Options expense recognised during the year	-	-	119.12	-		-	119.12
Transfer to Retained Earning on account of Lapse of Vested options	936.34		(936.34)	-		-	-
Other comprehensive income for the year (net of tax)	-	-	-	610.20	(19.64)	825.46	1,416.03
Balance as at March 31, 2026	**17,833.13**	**688.88**	**673.69**	**1,390.85**	**(49.92)**	**2,079.47**	**22,616.07**

Material accounting policies & other explanatory information forming part of the financial statement 1-44
This is the consolidated statement of changes in Equity referred to in our report of even date

For S S Kothari Mehta & Co. LLP
Chartered Accountants
FRN.000756N/N500441

Naveen Aggarwal
Partner
M No 094380
Place : New Delhi
Date : 25-May-2026

S S KOTHARI MEHTA & CO. LLP ★ NEW DELHI ★ Chartered Accountants

For and on behalf of Board of Directors of
J K Technosoft Limited

Satish Chandra Gupta
Director
DIN: 01595040

Partho Pratim Kar
Director
DIN: 00508567

M.S. Natarajan
Senior VP Finance

Kajal Rai
Company Secretary
M.No. A71104

J K Technosoft Limited
CIN – U64202UP1988PLC209717
Notes forming part of Consolidated Financial Statements

1. **Corporate Information**

J K Technosoft Limited (CIN - U64202UP1988PLC209717) is a public limited company having its registered office at F-3, Sector 3, Noida, Gautam Buddha Nagar-201301 Uttar Pradesh. The company is a subsidiary of Jaykay Enterprises Limited and it also has its subsidiaries in UK (JK TECH UK LIMITED - 100%), US (JK TECH US INC.- 100%), Bangladesh, (JKT Bangladesh Private Limited- 100%), JKT Europe BV (JKT Netherland BV-100%).The company is into IT Services (Application Development, Integration & Support, IT Consulting, Mobility, Portal Services, Hyper automation), AI/ML, Data Transformation, Cloud Engineering, Enterprise Solutions (QAD, Progress etc.).

2. **Basis of accounting, preparation of Consolidated Financial Statements and material accounting policies**

A. Basis of preparation

(i) Statement of compliance:

These Consolidated Ind AS Financial Statements are prepared in accordance with the Indian Accounting standards (Ind AS) as notified by Ministry of corporate affairs under section 133 of the companies act, 2013 ("Act") read with companies (Indian Accounting standard) Rules, 2015 as amended by companies (Indian Accounting standard) (Amendment) Rules, 2016, the relevant provisions of the Act. Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use. The Company has prepared these Consolidated Financial Statements as per the format prescribed in Division II of Schedule III to the Act.

Campines included in consolidation:

Name of Company	Country of Incorporation	Relationship	% of Holding and Voting power as at	
			31.03.2026	31.03.2025
JK Tech Uk Limited	United Kingdom	Subsidiary	100%	100%
JK Tech Us Inc.	USA	Subsidiary	100%	100%
JKT Bangladesh Private Limited	Bangladesh	Subsidiary	100%	100%
JKT Europe BV	Netherland	Subsidiary	100%	100%
JKT Netherlands BV (Subsidiary of JKT Europe BV)	Netherland	Subsidiary	100%	100%

(ii) Basis of measurement:

The Consolidated Financial Statements have been prepared on an accrual basis and a historical cost convention, except for certain financial assets and financial liabilities which are measured at fair values or at amortised cost at the end of each reporting period and defined benefit plans -plan assets and share based payment measured at fair value.

(iii) Classification of current/non-current assets and liabilities:

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is classified as current when it is:
i. Expected to be realized or intended to sold or consumed in normal operating cycle;
ii. Held primarily for the purpose of trading;
iii. Expected to be realized within twelve months after the reporting period; or
iv. 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 the other assets are classified as non-current.
A liability is current when:
i. It is expected to be settled in normal operating cycle;
ii. It is held primarily for the purpose of trading;
iii. It is due to be settled within twelve months after the reporting period; or

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

Operating cycle:

The Company present assets and liabilities in the Balance Sheet based on current/non-current classification considering an operating cycle of 12 months being the time elapsed between deployment of resources and the realisation/settlement in cash and cash equivalents there-against.

(iv) Functional and presentation currency:

Items included in the Consolidated Financial Statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The Consolidated Financial Statements are presented in Indian Rupee ('INR'), which is the Company's functional currency and all the values are rounded off to the nearest lacs, except number of shares, face value of shares, earning per share or wherever otherwise indicated.

B. PRINCIPLES OF CONSOLIDATION

The consolidated financial statements relate to J K Technosoft Limited ("the Company") and its subsidiary companies ("the group companies") collectively referred to as "the Group". As per applicable Ind AS foreign subsidiaries are treated as Non-Integral Operation. The consolidated financial statements have been prepared on the following basis:

The financial statements of the Company and its subsidiary companies have been combined on a line-by-line basis by adding together like items of assets, liabilities, income and expenses. Inter-company balances and transactions and unrealized profits or losses have been fully eliminated.

In case of foreign subsidiaries, being non-integral foreign operation, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Exchange Fluctuation Reserve.

As far as possible, the consolidated financial statements have been prepared using uniform accounting policies, like transaction and events in similar circumstances and are presented to the extent possible, in the same manner as the Company's separate financial statements.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on 31st March.

C. Use of estimates and judgements

The preparation of consolidated financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amount of revenues and expenses for the years presented. Actual results may differ from the estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur. The company uses the following critical accounting estimates in preparation of its consolidated financial statements:

(i) Useful lives of property, plant and equipment and intangible assets

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The useful life and residual value of property, plant and equipment and intangible assets are determined based on technical evaluation made by the management of the expected usage of the asset, the physical wear and tear and technical or commercial obsolescence of the asset. Due to the judgements involved in such estimations, the useful life and residual value are sensitive to the actual usage in future period. The management evaluates and reviews the pattern of expected economic benefits from the asset along with commensurate method of depreciation on periodic basis and decides to follow suitable method of charging depreciation.

(ii) Provisions

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates. The timing of recognition requires application of judgement to existing facts and circumstances which may be subject to change.

(iii) Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognised. Contingent assets are neither recognised nor disclosed in the Consolidated Financial Statements.

(iv) Provision for income tax and deferred tax

The Company uses estimates and judgements based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which is exercised while determining the provision for income tax. A deferred tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies. Accordingly, the Company exercises its judgement to reassess the carrying amount of deferred tax assets at the end of each reporting period.

(iv) Employee benefits

The cost of the leave encashment, defined benefit plan and other post-employment benefits and the present value of such obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and attrition rate.

(vi) Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgement. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

(vii) Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the stock option, volatility and dividend yield and making assumptions about them.

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J K Technosoft Limited
CIN – U64202UP1988PLC209717
Notes forming part of Consolidated Financial Statements

D. Summary of Material accounting policies:

(i) Property, Plant and Equipment and capital work-in-progress:

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. Other Indirect Expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre-operative expenses and disclosed under Capital Work-in-Progress. Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. Property, plant and equipment is eliminated from the financial statements on disposal and gain or loss is recognised in Statement of Profit and Loss. Depreciation on PPE are provided to the extent of depreciable amount on straight line basis (SLM). 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.

(ii) Intangible assets:

Intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Intangible assets are amortized on a straight line basis over the estimated useful economic life. The intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Amortisation of intangible assets is provided based on useful life of the intangible assets as prescribed in Schedule II to the Companies Act, 2013.

(iii) Intangible assets under development:

Internally generated intangible asset under development stage is recognized when it is demonstrated that it is technically feasible to use the same and the cost incurred for developing the same is ascertained. Technical Know-how so developed internally is amortised on a straight- line basis over its estimated useful life.

(iv) Depreciation and Amortisation

Property, Plant and Equipment
Depreciation on property, plant and equipment is provided using straight line method as per the useful life prescribed in Schedule II of the Companies Act, 2013.

Leasehold land is amortized over the primary period of lease.

In respect of property, plant and equipment whose useful life has been revised, the unamortized depreciable amount is charged over the revised remaining useful life.

Intangible Assets
Amortization of Intangible assets is provided using straight line method as per the useful life prescribed in Schedule II of the Companies Act, 2013. Further, Intellectual property is amortized over a period of three years based on its estimated useful life on technical experts at the end of each financial year.

(v) Impairment of Assets

The carrying amounts of property, plant and equipment, intangible assets, investment property and investments are reviewed at each Balance Sheet date to assess impairment if any, based on internal / external factors. An asset is treated as impaired, when the carrying cost of asset exceeds its recoverable value, being higher of value in use and net selling price. An impairment loss is recognised as an expense in the Statement of profit & loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed, if there has been an improvement in recoverable amount.

(vi) Leases

The Company as a lessee

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(a) At the inception of contract, assesses whether the contract is a lease or not. If yes, the contract conveys in favour of the Company, the right to control the use of an identified asset for a period of time in exchange for consideration. The right-of-use assets are initially recognized at cost, which comprises of the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. In the Balance Sheet, right-of-use asset presented under respective items of property, plant and equipment or investment property, as the case may be. The lease liability is initially measured at the present value of the future lease payments, in accordance with IND AS 116. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates of the lessee. In addition, the carrying amount of lease liabilities and right-of-use assets are re-measured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

(b) Depreciation on right-of-use asset has been provided using straight line method over their useful lives or lease period, whichever is lower. Interest expense on lease liabilities are provided using discount rate used to determine lease liabilities. Depreciation and interest expenses are recognised in the Statement of profit & loss.

(c) For short-term leases and leases for which, the underlying asset value is low, right-of-use assets and lease liabilities are not recognised. The lease payments associated with these leases are recognised as expense over the lease term.

(d) The Company, as a lessor, recognises lease payments from operating leases as income on straight-line basis over the lease term. The Company has recognised costs, including depreciation, incurred in earning the lease income as an expense.

(e) The following is the summary of practical expedients elected on initial application:

(i) Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.

(ii) Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application and low value asset.

(iii) Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.

(vii) Financial instruments

Financial assets:

Initial recognition

The Company recognises financial assets and financial liabilities when it becomes a party to the contractual provisions of the instruments. All financial assets and liabilities are recognised at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement

(a) Financial assets at amortised cost

A financial asset is subsequently measured at amortised cost by applying the Effective Interest Rate ('EIR') Method to gross carrying amount of the financial asset, if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognised or impaired, the gain or loss is recognised in the Statement of profit & loss.

(b) Financial assets at fair value through other comprehensive income

Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as

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FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognised in OCI are not reclassified to profit and loss.

(c) Financial assets at fair value through profit or loss

Financial assets which is not classified in any of the above categories are subsequently fair valued through profit or loss.

(d) Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

(e) Reclassification of financial assets and financial liabilities

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

Impairment of financial assets:

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. Except trade receivables, expected credit losses are measured at an amount equal to the 12-month Expected Credit Loss (ECL), unless there has been a significant increase in credit risk from initial recognition, in which case those are measured at lifetime ECL.

With regard to trade receivable, the Company applies the simplified approach, which requires expected lifetime losses to be recognised from the initial recognition of the trade receivables.

Derecognition

Financial Assets

Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial Liabilities

The company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

(viii) Impairment of financial assets

The Company recognises loss allowances for expected credit losses on financial assets measured at amortised cost. For trade receivables that do not contain a significant financing component, the Company apply simplified approach. The Company uses simplified approach to calculate impairment on trade receivables and has not assessed credit risk individually.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment, that includes forward-looking information.

(ix) Revenue recognition

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Revenue is recognised upon transfer of control of promised goods or services to customers at transaction price (net of taxes and duties), arrived at by determining the consideration received or receivable after adjusting returns, allowances, trade discounts, volume discounts etc. in exchange of goods or services. The Company assesses its revenue arrangements against specific criteria to determine if it is acting as principal or agent. The Company has concluded that it is acting as a principal in all of its revenue arrangements.

For applying above principle, the Company adopts five step model, which are: a) Identify the contract(s) with customer(s); b) Identify the performance obligations under the contract(s); c) Determine the transaction price; d) Allocate the transaction price to the performance obligations in the contract(s); e) recognise revenue, when or as the entity satisfies a performance obligation. The Company derives its revenues primarily from software services. Revenue from software development on time and material basis is recognised as the related services are rendered. Revenue from fixed price contracts is recognised using the milestone completion, subject to approval by the delivery Head. Maintenance revenue is recognised over period of maintenance contract.

Satisfaction of performance obligations:
An entity shall recognise revenue when (or as) the entity satisfies a performance obligation by transferring a promised good or service (ie an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset. For each performance obligation identified, an entity shall determine at contract inception whether it satisfies the performance obligation over time or satisfies the performance obligation at a point in time. If an entity does not satisfy a performance obligation over time, the performance obligation is satisfied at a point in time.

For performance obligations that an entity satisfies over time, an entity shall disclose both of the following:
(a) the methods used to recognise revenue (for example, a description of the output methods or input methods used and how those methods are applied); and

(b) an explanation of why the methods used provide a faithful depiction of the transfer of goods or services. For performance obligations satisfied at a point in time, an entity shall disclose the significant judgements made in evaluating when a customer obtains control of promised goods or services.

Revenue from services is recognized pro-rata over the period of the contract as and when services are rendered and the collectability is reasonably assured. The revenue is recognized net of Goods and service tax.

(x) Other income

Interest: Interest income is recognised on a time proportion basis taking into account the terms, amount outstanding and the applicable rate.
Dividends: Dividend from investment is recognized when the Company in which they are held declares the dividend and when the right to receive the same is established.

(xi) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or
In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:
Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable
For assets and liabilities that are recognised in the consolidated financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

(xii) Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker are the Board of Directors. The Group has only one operating segment which is Information Technology and Consulting Services.

(xiii) Foreign Currency Transactions

Transactions in foreign currency are recorded at exchange rates prevailing on the day of the transaction. Financial assets and liabilities denominated in foreign currency, remaining unsettled at the period end are translated at closing rates. The difference in translation of financial assets and liabilities and realised gains and losses on foreign currency transactions are recognised in the Statement of Profit and Loss. Net Investment in non-integral foreign operation are reported at the exchange rate at the date of transactions.

In case of foreign subsidiary, the assets and liabilities have been translated into Indian Rupees at the closing exchange rate at the year end whereas revenues and expenses reflected in the Consolidated Statement of Profit and Loss have been translated into Indian Rupees at average exchange rate for the reporting period. The resultant translation exchange differences are accumulated in "Foreign currency translation reserve".

(xiv) Derivative Financial Instruments

The Company has entered foreign exchange forward and derivative contracts to hedge its exposures to movements in foreign exchange rates. The uses of these foreign exchange forward and derivative contracts reduces the risk or cost to the company and the Company does not use the foreign exchange forward contracts or options for trading or speculative purposes.

The premium/ discount arising at the inception of the contract is recognised over the tenure of the contract period. The exchange difference arising on actual payment/ realization of forward contract are adjusted in profit and loss account. The difference between the year end rate and the rate on the date of forward contract/ option, lying at the year end, are recognised at Mark to Market valuation basis and are adjusted in profit and loss account.

(xv) Income Taxes

Income tax is comprised of current and deferred tax. Income tax expense is recognised in the Statement of profit & loss, except to the extent it relates to items directly recognised in equity or in other comprehensive income.

Current tax
Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year after taking credit of the benefits available under the Income Tax Act and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

Current tax assets and liabilities are offset only if, the Company:
a) has a legally enforceable right to set off the recognised amounts; and
b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding tax bases used for taxation purposes. Deferred tax is not recognized for:

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- temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss; and

A deferred income tax asset is recognized to the extent that it is probable that future taxable profits will be available against which deductible temporary differences and tax losses can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of future taxable profits improves.

Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset only if:

a) The entity has a legally enforceable right to set off current tax assets against current tax liabilities; and

b) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity

(xvi) Employee benefits expense:

(a) Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, incentives, special awards, medical benefits etc are charged to the Statement of profit & loss in the period in which the employee renders the related service. A liability is recognised for the amount expected to be paid when there is a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

(b) Defined contribution plans

Contributions to defined contribution scheme such as provident fund is charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. Company's provident fund contribution, in respect of all the employees, is made to a government administered fund and charged as an expense to the Statement of profit & loss. The above benefits are classified as Defined Contribution Scheme as the Company has no further obligations beyond the monthly contributions.

(c) Defined benefit plan

The Company operates a defined benefit gratuity plan for its employees. The costs of providing benefits under this plan is determined on the basis of actuarial valuation at each year-end using the projected unit credit method. The discount rate used for determining the present value of obligation under defined benefit plans, is based on the market yields on government securities as at the balance sheet date, having maturity periods approximating to the terms of related obligations. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the Balance sheet with a corresponding debit or credit to reserve and surplus through OCI in the period in which they occur. Re-measurements are not reclassified to Statement of profit & loss in subsequent periods. Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. Past service costs are recognised in profit or loss on the earlier of:

(i)The date of the plan amendment or curtailment, and

(ii)The date that the Company recognises related restructuring costs.

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When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service ('past service cost' or 'past service gain') or the gain or loss on curtailment is recognised immediately in Statement of profit & loss. The Company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

(d) Other long term employee benefits

The employees of the Company are entitled to compensated absences as well as other long term benefits. Compensated absences benefit comprises of encashment and availment of leave balances that were earned by the employees over the period of past employment.

The Company provides for the liability towards the said benefit on the basis of actuarial valuation carried out yearly as at the reporting date, by an independent qualified actuary using the projected unit-credit method. The related re-measurements are recognised in the Statement of profit & loss in the period in which they arise.

(xvii) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to Equity shareholders by the weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events of bonus issue; bonus element in a rights issue to existing shareholders; share split; and reverse share split (consolidation of shares).

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

(xviii) Employee Stock option plan

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognised, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The expense or credit in the statement of profit and loss for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

When the terms of an equity-settled award are modified, the minimum expense recognised is the grant date fair value of the unmodified award, provided the original vesting terms of the award are met. An additional expense, measured as at the date of modification, is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

(xix) Provisions, Contingent Liabilities And Contingent Assets

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and are adjusted to reflect the current best estimates. Contingent liabilities are not recognised but are disclosed in the notes to accounts. A contingent asset is neither recognised nor disclosed in consolidated financial statements.

(xx) Cash and cash equivalents

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Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand, cheques in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

(xxi) Consolidated Cash flow statement

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

3. Recent pronouncements

The Ministry of Corporate Affairs (MCA) has notified amendments to certain Indian Accounting Standards applicable for annual periods beginning on or after 1 April 2025. These include amendments to Ind AS 1 (Presentation of Financial Statements), Ind AS 12 (Income Taxes) and Ind AS 21 (The Effects of Changes in Foreign Exchange Rates). The Company has evaluated the impact of these amendments where applicable, the amendments do not have impact on the Consolidated financial statements of the Company.

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4a Property, Plant and Equipment

Particulars	Buildings	Computers	Furniture & Fixture	Server	Office Equipment	Plant & Equipments	Vehicles	Total
Gross Block								
Balance at April 1, 2024	469.20	921.20	104.51	67.53	53.79	129.79	171.28	1,917.30
Additions	-	13.02	-	-	-	2.32	8.00	23.34
Disposals	-	23.40	-	-	-	2.63	8.85	34.88
Written off	-	3.12	-	-	-	-	-	3.12
Balance at March 31, 2025	469.20	907.70	104.51	67.53	53.79	129.48	170.43	1,902.64
Balance at April 1, 2025	469.20	907.70	104.51	67.53	53.79	129.48	170.43	1,902.64
Additions	-	34.16	-	-	-	0.62	-	34.78
Disposals	-	128.17	-	-	-	1.24	43.94	173.35
Written off	-	63.31	0.21	-	-	1.37	-	64.89
Adjustment	-	1.05	0.50	-	0.06	-	-	1.65
Balance at March 31, 2026	469.20	751.43	104.80	67.53	53.85	127.50	126.49	1,700.83
Depreciation and Impairment Loss								
Balance at April 1, 2024	87.66	771.51	30.49	34.99	14.59	51.25	91.73	1,082.22
Charge for the year	7.43	83.76	10.18	7.16	6.59	14.42	19.03	148.57
Disposals	-	21.92	-	-	-	2.41	7.16	31.49
Written off	-	2.89	-	-	-	-	-	2.89
Balance at March 31, 2025	95.09	830.46	40.67	42.15	21.18	63.26	103.60	1,196.41
Balance at April 1, 2025	95.09	830.46	40.67	42.15	21.18	63.26	103.60	1,196.41
Charge for the year	7.43	30.97	9.87	6.58	6.20	13.80	18.81	93.65
Disposals	-	121.76	-	-	-	1.04	26.76	149.56
Written off	-	60.11	0.08	-	-	1.29	-	61.48
Adjustment	-	0.58	0.16	-	0.07	-	-	0.48
Balance at March 31, 2026	102.52	680.14	50.30	48.74	27.45	74.73	95.67	1,079.49
Net book value								
As at March 31, 2026	366.68	71.29	54.51	18.79	26.40	52.77	30.82	621.33
As at March 31, 2025	374.11	77.24	63.84	25.38	32.61	66.22	66.83	706.23

4b Right to use assets

	Right to use Leasehold land	Building	Total
Balance at April 1, 2024	17.96	877.66	895.62
Additions	-	-	-
Modification/termination	-	-	-
Balance at March 31, 2025	17.96	877.66	895.62
Balance at April 1, 2025	17.96	877.66	895.62
Additions	-	-	-
Modification/termination	-	-	-
Balance at March 31, 2026	17.96	877.66	895.62
Depreciation			
Balance at April 1, 2024	5.38	265.46	270.84
Charge for the year	0.22	275.40	275.62
Other Adjustment	-	-	-
Balance at March 31, 2025	5.60	540.86	546.46
Balance at April 1, 2025	5.60	540.86	546.46
Charge for the year	0.22	247.78	248.00
Other Adjustment	-	3.45	3.45
Balance at March 31, 2026	5.82	785.19	791.01
Net book value			
As at March 31, 2026	12.14	92.47	104.63
As at March 31, 2025	12.36	336.80	349.16

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J K Technosoft Limited
CIN: U64202UP1988PLC209717
Notes to the consolidated Financial Statements for the year ended March 31, 2026
(All amounts in Rs. lacs, unless otherwise stated)

5 Intangible Assets

	Intellectual Property	Intangible assets under development	Computer software	Total
Gross Block				
Balance at April 1, 2024	-	2,173.66	103.67	2,277.33
Additions	2,216.37	-	-	2,216.37
Disposals	-	1,175.04	-	1,175.04
Balance at March 31, 2025	2,216.37	998.62	103.67	3,318.66
Balance at April 1, 2025	2,216.37	998.62	103.67	3,318.66
Additions	2,258.18	1,720.40	7.72	3,986.31
Disposals		2,258.18	-	2,258.18
Written off		-	-	-
Adjustment	133.76	45.36	-	179.12
Balance at March 31, 2026	4,608.31	506.20	111.40	5,225.91
Amortisation and Impairment Loss				
Balance at April 1, 2024	-	-	96.93	96.93
Charge for the year	-	-	6.74	6.74
Disposals			-	-
Balance at March 31, 2025	-	-	103.67	103.67
Balance at April 1, 2025	-	-	103.67	103.67
Charge for the year	759.03	-	0.45	759.48
Disposals		-	-	-
Adjustment	36.69		-	36.69
Impairment Loss	236.27			236.27
Balance at March 31, 2026	1,031.99	-	104.12	1,136.11
Net book value				
As at March 31, 2026	3,576.33	506.20	7.27	4,089.80
As at March 31, 2025	2,216.37	998.62	-	3,214.99

*Note:During the year the company has booked impairment amounting to Rs 236.27 lacs in one of its intangible assets due to insufficient economic benefit deriving capability.

Intangible assets under development Aging Schedule

As on 31/03/2025

Particulars	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
Project in Process	322.39	183.81		-	506.20
Project temporary suspended	-	-	-	-	-

As on 31/03/2025

Particulars	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
Project in Process	472.70	52.59	473.33	-	998.62
Project temporary suspended	-	-	-	-	-

Intangible assets under development does not include any project, completion of which is overdue or has exceeded its cost as per plan.

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6 Non Current Financial Assets - Investment

	As at March 31, 2026	As at March 31, 2025
Investment at Amortised Cost (Quoted)		
In Security Bond		
IL & FS Transporation Networks Limited		
NIL (March 31, 2025 ; 6 units of Rs. 10,00,000/-)	-	49.32
Less: Impairment	-	(49.32)
Sammaan Capital Limited (Previously Known as Indiabulls Housing Finance Limited)		
12 units of Rs. 1,00,000/- (March 31, 2025 ; 12 units of Rs. 1,00,000/-)	12.00	12.00
Investment at Amortized cost (Quoted) (A)	12.00	12.00
Investment for Equity instruments through OCI (Unquoted)		
Inveniam Capital Partners, Inc.	4,772.32	3,406.65
5,37,370 class D shares (March 31, 2025, 537370 shares)		
Investment for Equity instrument (Unquoted) (B)	4,772.32	3,406.65
TOTAL (A) + (B)	**4,784.32**	**3,418.65**
Aggregate amount of Quoted Investment	12.00	61.32
Market Value of Quoted Investment (Net of Impairment)	12.00	12.00
Aggregate amount of Non Quoted Investment	2,009.40	1,836.43
Fair value of Non Quoted Investment	4,772.32	3,406.65

Company got allotment of 5,37,370 class D shares on 25th January 2025 from Inveniam Capital Partners, Inc.

Current Financial Assets - Investment

	As at March 31, 2026	As at March 31, 2025
Trade Investments		
Investment at fair value through Profit and Loss (FVTPL)		
In Equity Shares - Quoted fully paid up		
Poonawalla Fincorp Ltd	-	33.49
Nil - Shares (March 31, 2025 ; 9556 shares of Rs. 2 each)		
Reliance Industries Limited (RIL)	10.75	10.12
800 Shares of Rs. 10/- each (March 31, 2025 ; 800 shares of Rs. 10 each)		
Jio Financial Services Limited (JFSL)	0.90	0.91
400 Shares of Rs. 10/- each (March 31, 2025 ; 400 shares of Rs. 10 each)		
(During the FY 2023-24 company had received 400 Shares of Jio Financial Services Ltd. by scheme of arrangement between RIL and JFSL, Allotment Date 10-Aug-2023)		
JAY KAY Enterprises Limited (Earlier JK Synthetics Limited)	14.83	15.74
12,538 Shares of Rs.1/- each (March 31, 2025 ; 12538 Shares of Rs.1/- each)		
Investement In Equity shares (Quoted) (A)	**26.48**	**60.26**
In Mutual Fund - Quoted fully paid up		
JM Basic Fund- Growth Option (246)	14.83	15.91
17996.708 units of Rs. 13.7903/- Each (March 31, 2025 ; 17996.708 units of Rs. 13.7903/- Each)		
Investement In Mutual Fund (Quoted) (B)	**14.83**	**15.91**
Total Current Investments (A+B)	**41.31**	**76.17**
Aggregate amount of Quoted Investment	5.25	37.82
Market Value of Quoted Investment	41.31	76.17

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7 **Trade receivables**

	Current	
	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good	8,193.70	4,417.81
Credit impaired	9.35	169.61
Less:Loss allowance (credit impaired)	(9.35)	(169.61)
Total	**8,193.70**	**4,417.81**

Trade receivables ageing schedule

As at March 31, 2026

	Ouststanding for following periods from due date of payment						
Particulars	**Not due**	**< 6 months**	**6 months - 1 year**	**1-2 years**	**2-3 Years**	**> 3 years**	**Total**
Undisputed Trade receivables- considered good	2,380.74	3,664 55	2,148.41	-	-	-	**8,193.70**
Undisputed Trade receivables- which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade receivables- credit impaired	-	-	9.35	-	-	-	**9.35**
Disputed Trade receivables- considered good	-	-	-	-	-	-	-
Disputed Trade receivables- which have significant Increase in credit risk	-	-	-	-	-	-	-
Disputed Trade receivables- credit impaired	-	-	-	-	-	-	-
	2,380.74	**3,664.55**	**2,157.76**	**-**	**-**	**-**	**8,203.05**
Less: Allowance for Expected Credit Loss							**(9.35)**
Trade receivables							**8,193.70**

As at March 31, 2025

	Ouststanding for following periods from due date of payment						
Particulars	**Not due**	**< 6 months**	**6 months - 1 year**	**1-2 years**	**2-3 Years**	**> 3 years**	**Total**
Undisputed Trade receivables- considered good	2,031.57	1,956.88	375.66	53.70	-	-	**4,417.81**
Undisputed Trade receivables- which have significant Increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade receivables- credit impaired	-	-	135.40	-	-	7.51	**142.91**
Disputed Trade receivables- considered good					-		-
Disputed Trade receivables- which have significant Increase in credit risk	-	-	-	-	-	-	-
Disputed Trade receivables- credit impaired	-	-	-	-	8.05	18.65	**26.70**
	2,031.57	**1,956.87**	**511.06**	**53.70**	**8.05**	**26.16**	**4,587.42**
Less: Allowance for Expected Credit Loss							**(169.61)**
Trade receivables							**4,417.81**

8 **Other financial assets**

(Unsecured and considered good unless otherwise stated)

	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Security deposit				
- Considered good	10.63	130.39	137.49	21.50
- Considered doubtful	1 24	5.24	-	-
Bank deposit of more than 12 months maturity	2,831 91	372.71	1,233.59	4,765.23
Unbilled revenue	-		1,985.07	2,377.83
Receivable against forward contract	-	-	54.12	15.53
Other receivables	-	-	31.22	564.72
Less: Provision for Other receivables	-	-	(15.44)	(13.46)
Interest receivable	-	-	26.96	52.60
	2,843.78	**508.34**	**3,453.00**	**7,783.95**
Less. Expected credit loss on security deposits	(1.24)	(5.24)	-	-
Total	**2,842.54**	**503.10**	**3,453.00**	**7,783.95**

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9 Deferred tax assets/liabilities (net)	Non Current	
	As at March 31, 2026	As at March 31, 2025
Deferred Tax Liabilities		
PPE, Intangible & ROU Assets	(219.18)	(332.62)
Loss / (Profit) on Forward Cover M2M	13.18	3.59
Deferred Tax Assets		
Provisions for Doubtful Debts, Advances & Expenses	4.23	6.81
Provision of Expenses	86.61	76.80
Provision for Diminution in value of investment	1.32	(5.21)
Expected credit loss on Trade receivables	2.89	43.11
Lease liability	27.19	76.80
Gratuity Payable	274.28	145.72
Leave Encashment Payable	97.69	66.42
Fair value gain on remeasurement of financial asset (FVTOCI)	(264.57)	(333.69)
Others	45.29	119.45
Deferred tax assets/liabilities (net)	**68.93**	**(132.82)**

10 Other assets

(Unsecured, Considered good, unless otherwise stated)	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Advance to employees	-	-	1.89	62.51
Less : Expected credit loss on advances	-	-	(0.15)	(8.37)
Prepaid expenses	27.49	0.80	236.10	257.62
Advance to vendors	-	-	27.35	34.65
Balance with government authorities (GST)	-	-	255.90	225.66
Balance with government authorities (Corporate Tax)	-	-	74.48	183.99
Total	**27.49**	**0.80**	**595.57**	**756.06**

11 Cash and cash equivalents

	As at March 31, 2026	As at March 31, 2025
Balance with banks		
(i) In Current Account	1,039.61	381.15
Total	**1,039.61**	**381.15**

(During the FY 2025-2026 company has not utilised overdraft facility from Bank)

12 Bank Balance other than cash and cash equivalents

	As at March 31, 2026	As at March 31, 2025
(i) Deposits with original maturity of more than 3 months but less than or equal to 12 months	500.00	871.68
(ii) Deposits pledged against margin money/security (short term deposits)	250.00	250.00
Total	**750.00**	**1,121.68**

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13 **Share capital**

Authorised share capital

	As at March 31, 2026	As at March 31, 2025
Equity Shares 2,50,00,000 (March 31, 2025: 2,50,00,000	2,500.00	2,500.00
	2,500.00	2,500.00

Issued share capital, subscribed and fully paid

	As at March 31, 2026	As at March 31, 2025
Equity Shares 55,94,878 (March 31, 2025: 55,94,878	559.49	559.49
	559.49	559.49

Issued share capital, subscribed and partly paid

	As at March 31, 2026	As at March 31, 2025
Equity Shares 1,24,34,724 (March 31, 2025: 1,24,34,724 Equity Shares) of Rs. 10 each and called up @ 2.5 each	310.87	310.87
	310.87	310.87

a) **Reconciliation of shares outstanding at the beginning and at the end of the reporting period :**

I) **Equity share of Rs. 10 each authorised**

	As at 31 March 2026		As at 31 March 2025	
	Number of shares	Amount	Number of shares	Amount
At the beginning of the year	2,50,00,000	2,500.00	2,50,00,000	2,500.00
Add: Increase in authorised share capital	-	-	-	-
Outstanding at the end of the year	2,50,00,000	2,500	2,50,00,000	2,500

II) **Equity share of Rs. 10 each issued, subscribed and fully paid**

	As at 31 March 2026		As at 31 March 2025	
	Number of shares	Amount	Number of shares	Amount
At the beginning of the year	55,94,878	559.49	55,94,878	559.49
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	55,94,878	559.49	55,94,878	559.49

III) **Equity share of Rs. 10 each issued and called up @ 2.5 each, subscribed and Partly paid**

	As at 31 March 2026		As at 31 March 2025	
	Number of shares	Amount	Number of shares	Amount
At the beginning of the year	1,24,34,724	310.87	1,24,34,724	310.87
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	1,24,34,724	310.87	1,24,34,724	310.87

IV) **Shares held by Parent company**

	As at 31 March 2026	As at 31 March 2025
Fully Paid up	Number of shares	Number of shares
Jaykay Enterprises Limited	54,53,754	54,53,754
	54,53,754	54,53,754
Partly Paid up	Number of shares	Number of shares
Jaykay Enterprises Limited	1,24,07,276	-
	1,24,07,276	-

(b) **Terms/ right attached to the Equity Shares**

Equity shares

The Company has only one class of equity shares having a par value of Rs.10 per share. Holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. The dividend proposed by the board of the directors subject to the approval of shareholders in upcoming annual general meeting.

As per records of the Company including its register of shareholder/minutes and other declaration received from shareholder regarding beneficial interest, the above shareholding pattern represent both legal & beneficial ownership of shares.

In the event of liquidation of the Company, the holders of equity share will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

No class of share have ben issued as bonus Shares or for consideration other than cash by the company during the period of five years immediately preceding the current period

No class of shares have been bought back by the company during the period of five year immediately preceeding the reporting date.

No securities convertible into Equity/ preference shares have been issued by the Company during the year.

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(c) **(i) Details of Shareholders holding more than 5% shares (fully paid up) in the Company**

	As at March 31, 2026		As at March 31, 2025	
Equity shares of Rs. 10 each:	**Number**	**% of holding**	**Number**	**% of holding**
Name of Shareholders				
Jaykay Enterprises Limited*	54,53,754	97.48%	54,53,754	97.48%
	54,53,754	**97.48%**	**54,53,754**	**97.48%**

* The Promoters of the Company (including Directors) along with certain non- promoter shareholders, sold their entire shareholding in J K Technosoft Limited to JayKay Enterprises Limited on March 27, 2025, persuant to a Share Purchase Agreement executed between the parties on February 15, 2025. Consequently, J K Technosoft Limited became a subsidiary of JayKay Enterprises Limited.

(ii) Details of Shareholders holding more than 5% shares (Partly paid up) in the Company

	As at March 31, 2026		As at March 31, 2025	
Equity shares of Rs. 10 each:	**Number**	**% of holding**	**Number**	**% of holding**
Name of Shareholders				
Jaykay Enterprises Limited	1,24,07,276	99.78%	-	-
Abhishesk Singhania	-	-	1,23,47,272	99.30%

(d) **Employee stock option plan**
For detail of shares reserved for issue under Employee Share Based payments (ESOPs) of the Company [refer Note-29].

(e) **The details of changes in the shareholding (Fully Paid up) of the promoter during the year ended**

March 31, 2026

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
Jaykay Enterprises Limited	54,53,754	-	54,53,754	97.48%	-
Total	**54,53,754**	**-**	**54,53,754**	**97.48%**	**-**

March 31, 2025

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
Dwarikadhish Finance & Investment Co. Pvt Ltd	16,06,000	(16,06,000)	-	-	100.00%
Manphul Trading & Finance Co Pvt. Ltd.	12,65,950	(12,65,950)	-	-	100.00%
JK Infrastructure & Developers Pvt. Ltd.	7,54,000	(7,54,000)	-	-	100.00%
Neelkanth Mercantile Pvt. Ltd.	6,58,500	(6,58,500)	-	-	100.00%
Akshyapatra Finance & Investment Pvt. Ltd	4,97,500	(4,97,500)	-	-	100.00%
JK Consultancy and Services Pvt. Ltd.	3,00,000	(3,00,000)	-	-	100.00%
Abhishek Singhania	2,15,804	(2,15,804)	-	-	100.00%
IGA Securities Pvt. Ltd.	1,00,000	(1,00,000)	-	-	100.00%
Manorama Singhania	10,000	(10,000)	-	-	100.00%
Varsha Singhania	10,000	(10,000)	-	-	100.00%
Udbhav Finance & Investment Co. Pvt. Ltd.	5,000	(5,000)	-	-	100.00%
Total	**54,22,754**	**(54,22,754)**	**-**	**-**	**-**

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Details of shares held by the Promoters (Partly paid up equity share) as at March 31, 2026

Promoter' Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% age of total shares	% age change during the year
Jaykay Enterprises Limited	-	1,24,07,276	1,24,07,276	99.78%	100.00%
Abhishek Singhania	1,23,47,272	(1,23,47,272)	-	-	-100.00%
Varsha Singhania	22,225	(22,225)	-	-	-100.00%
Total	**1,23,69,497**		**1,24,07,276**	**99.78%**	

Details of shares held by the Promoters (Partly paid up equity share) as at March 31, 2025

Promoter' Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% age of total shares	% age change during the year
Abhishek Singhania	1,23,47,272	-	1,23,47,272	99.30%	No Change
Varsha Singhania	22,225	-	22,225	0.18%	No Change
Total	**1,23,69,497**	-	**1,23,69,497**	**99.48%**	

14 **Other equity**

Particulars	As at March 31, 2026	As at March 31, 2025
Securities premium reserve		
Balance at the beginning of the year	688.88	688.88
Add: Share issued during the year	-	-
Balance at the end of the year	**688.88**	**688.88**
Share based payment reserve		
Balance at the beginning of the year	1,490.91	1,265.36
Add: Options expense recognised during the year (refer note 29)	119.12	225.55
Less: Transfer to Retained Earning on account of lapse of vested options	(936.34)	-
Balance at the end of the year	**673.69**	**1,490.91**
Retained earnings		
Balance at the beginning of the year	14,736.57	12,281.49
Add: Profit for the year	2,160.22	2,455.08
Add: Transfer to Retained Earning on account of lapse of vested options	936.34	-
Balance at the end of the year	**17,833.13**	**14,736.57**
Other comprehensive income		
Foreign Currency Translation Reserve		
Balance at the beginning of the year	780.65	627.61
Profit for the year	610.20	153.04
Balance at the end of the year	**1,390.85**	**780.65**
Remeasurement of defined benefit liability		
Balance at the beginning of the year	(30.29)	(18.00)
Add:Remeasurement of Defined benefit liability	(19.64)	(12.29)
Balance at the end of the year	**(49.92)**	**(30.29)**
Equity Instrument through OCI		
Balance at the beginning of the year	1,254.00	463.61
Other Comprehensive Income (net of tax)	825.46	790.39
Balance at the end of the year	**2,079.47**	**1,254.00**
Total	**22,616.07**	**18,920.72**

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15 Lease Liabilities

	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Liability for Right to use (Refer note 37)	-	108.04	108.04	262.24
Total	**-**	**108.04**	**108.04**	**262.24**

16 Provisions

	Non-current		Current	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Leave Encashment (Refer note 35d)	295.87	215.00	89.83	52.97
Gratuity (Refer note 35c)	999.97	551.95	89.85	27.03
Total	**1,295.84**	**766.95**	**179.68**	**80.00**

17 Current Tax Liabilities (net)	As at March 31, 2026	As at March 31, 2025
Provision of income tax	1,143.74	789.69
Less: Advance Tax & TDS	(1,129.21)	(753.08)
	14.53	**36.61**

18 Trade payables

	March 31, 2026	March 31, 2025
- Outstanding dues of micro enterprises and small enterprises	35.91	37.05
- Outstanding dues of creditors other than micro enterprises and small enterprises	155.57	169.37
Total	**191.48**	**206.42**

(a) Trade Payable ageing schedule

As at March 31, 2026

	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	35.91	-	-	-	**35.91**
Total outstanding dues of creditors other than micro enterprises and small	153.11	2.46	-	-	**155.57**
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small	-	-	-	-	-
Total	**189.02**	**2.46**	**-**	**-**	**191.48**

As at March 31, 2025

	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	37.05	-	-	-	**37.05**
Total outstanding dues of creditors other than micro enterprises and small	169.37	-	-	-	**169.37**
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small	-	-	-	-	-
Total	**206.42**	**-**	**-**	**-**	**206.42**

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(b) As per Schedule III of the Companies Act, 2013 and as certified by the management, the amount due to Micro and Small Enterprises as defined in Micro, Small and Medium Enterprises Development Act, 2006 is as under:

	As at March 31, 2026	As at March 31, 2025
(i) Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act, 2006:		
-Principal amount due to micro and small enterprises (including capital creditors)	35.91	37.05
-Interest due on above		
(ii) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	-	-
(iv) The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-	-

19 Other financial liabilities

	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Employee Payable	-	-	34.71	124.25
Total	-	-	**34.71**	**124.25**

20 Other current liabilities

	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Statutory Dues Payable	-	-	209.74	234.20
Other Payables	-	-	1,091.79	987.14
Total	-	-	**1,301.52**	**1,221.34**

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21 Revenue From Operations

	For the year ended March 31, 2026	For the year ended March 31, 2025
Income from Services		
Information Services and Consulting Services		
Domestic	1,146.37	1,305.01
Export	19,567.38	18,312.31
	20,713.74	**19,617.32**
Product : computer software		
Domestic	-	-
Export	15.13	10.31
	15.13	**10.31**
Total revenue from operations	**20,728.87**	**19,627.63**
Primary Geographical Market		
-India	1,146.37	1,305.01
-Outside India	19,582.51	18,322.62
Total	**20,728.87**	**19,627.63**
Reconciliation of revenue recognised with contract price		
Contract Price	20,728.87	19,627.63
Less: Discount	-	-
Revenue from Operations	20,728.87	19,627.63

22 Other income

	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest income	411.77	400.84
Interest on from financial assets measured at amortised cost		
- on security deposits	7.45	7.58
Exchange Gain(Net)	314.53	16.36
Profit on Sale of Fixed Assets	0.56	1.48
Remeasurement of financial instruments - FVTPL	9.70	0.57
Provision written back	-	71.27
Gain on sale of investment	3.18	50.81
Dividend of investment on share	0.04	0.04
Miscellaneous Income	27.35	65.21
Provision written back investments	-	20.24
Total	**774.58**	**634.40**

23 Employee benefit expenses

	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries and wages	12,099.85	11,356.57
Contribution to provident and other funds (refer note 35(a))	635.18	552.01
Gratuity expense	168.31	135.87
Share based payments	119.12	225.55
Staff welfare expense	308.96	445.56
Total employee benefits expense	**13,331.43**	**12,715.56**

24 Finance costs

	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest on Lease Liabilities	21.91	46.06
Interest - others	7.78	10.87
Total finance costs	**29.69**	**56.93**

25 Depreciation and amortisation expense

	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation of property, plant and equipment	93.65	148.57
Depreciation of right-of-use assets	248.00	275.62
Amortisation of intangible assets	759.48	6.74
Total depreciation and amortization expense	**1,101.12**	**430.93**

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26 **Other expenses**

	For the year ended March 31, 2026	For the year ended March 31, 2025
Legal & Professional charges	1,207.54	1,740.09
Business Promotion	575.57	316.78
Maintenance Expenses - Computers	392.05	269.64
Maintenance Expenses - Office	101.86	68.26
Travel Expenses - Domestic	312.20	413.42
Travel Expenses - Foreign	123.02	155.28
Impairment & Loss on Assets written off	239.66	-
Rent	152.51	116.21
Recruitment Expenses	97.21	99.95
Insurance Premium	65.70	60.99
CSR Expenditure	51.00	47.24
Electric, Power, Fuel and Water	30.47	32.00
Audit fees	36.02	30.31
Internet and Networking Expenses	36.58	38.45
Conveyance & Taxi Hire Charges	4.78	14.35
Repairs & Maintenance- Plant & Machinery	9.82	12.48
Bank Charges	10.38	8.11
Remeasurement of financial instruments - FVTPL	-	56.45
Communication Expenses	7.98	4.42
Rates and taxes, excluding, taxes on income.	19.85	8.98
Loss of investment in bonds	-	14.76
Donation & Charity	0.50	0.50
Miscellaneous Expenses	29.50	94.41
Balance written off	217.92	-
Provision for Loans & Advances	16.83	6.37
Expected credit loss on trade receivables	-	118.55
Total other expenses	**3,738.95**	**3,728.00**

Notes:
(i) Payment to auditors (excluding taxes):

As Auditor		
For statutory audit including Limited Review	28.52	25.00
For tax audit	1.05	1.05
For other services	4.60	3.47
In other capacity		
Reimbursement of expenses	1.85	0.79
Total	**36.02**	**30.31**

27 **Exceptional Items**

Past service cost of Gratuity	351.45	-
Past service cost of Leave Encashment	96.11	-
Total	**447.56**	**-**

On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the standalone statement of profit and loss for the year ended March 31, 2026. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

28 **Earnings per share**

The earnings per share (EPS) is calculated in accordance with the Ind AS 33 "Earnings per Share" issued by the Institute of Chartered Accountants of India. The earnings considered in ascertaining the Company's EPS comprises the profit available for shareholders i.e. profit after tax. The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year.

	For the year ended March 31, 2026	For the year ended March 31, 2025
Basic earning per share (Rs.)		
Profit attributable to equity holders	2,160.22	2,455.08
Face Value per Share (Rs.)	10.00	10.00
Fully paid up equity shares	55,94,878	55,94,878
Partly paid equity shares (Rs. 2.5 paid up)	31,08,681	31,08,681
Weighted average number of equity shares outstanding during the year (Nos)	87,03,559	87,03,559.00
Basic earning per share	24.82	28.21
Diluted earning per share (Rs.)		
Profit attributable to equity holders	2,160.22	2,455.08
Face Value per Share (Rs.)	10	10
Fully paid up equity shares	55,94,878	55,94,878.00
Partly paid equity shares (Rs. 2.5 paid up)	31,08,681	31,08,681.00
Number of options outstanding at the end of the year	6,84,300	17,06,900.00
Weighted average number of equity shares outstanding during the year (Nos)	93,87,859.00	1,04,10,459.00
Diluted earning per share	23.01	23.58

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29 Employees' stock option plan

Company has JK TECHNOSOFT – Employee Stock Option Plan 2021. Same Plan was approved by Board and Shareholders on September 2, 2021. The primary objective of the plan is to reward key employees for their association, dedication, and contribution to the goals of the Company.
Total number of options approved under the plan 2600000 (Twenty-six lacs options).
The Company has used Black Scholes Model for arriving at the fair value of Stock Option.

(A) The options shall vest as follows:

maximum period of 5 (five) years from the date of Grant. The Board at its discretion may grant Option specifying Vesting Period ranging from minimum and maximum period as aforesaid. Provided that in case where Options are granted by the Company under the Plan in lieu of Option held by a person under a similar plan in another company (Transferor Company) which has merged or amalgamated with the Company, the period during which the Option granted by the Transferor Company were held by him shall be adjusted against the minimum Vesting Period required under this Sub-clause.
There were no cancellations or modifications to the stock option in year ending 31 March 2026 or 31 March 2025.

(B) The movement of stock options during the period/year (in No's) :

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options outstanding at the beginning of the year	17,06,900	15,66,600
Add: Number of options granted during the year	-	2,48,300
Less: Number of options forfeited/lapsed during the year*	(10,22,600)	(1,08,000)
Number of options outstanding at the end of the year	6,84,300	17,06,900
Number of options vested during the year	4,39,375	3,85,484

(C) Disclosures as per IND AS 102 for outstanding options

Particulars	As at March 31, 2026	As at March 31, 2025
Weighted average exercise price for outstanding options	225.83	212.93
Range of exercise prices for outstanding options	193-284	193-284

(D) The following tables list the inputs to the models used for stock option for the years ended 31 March 2026 and 31 March 2025, respectively:

Particular	As at March 31, 2026	As at March 31, 2025
Dividend Yield	-	0.00%
Risk-free interest rate	-	7.09%
Expected volatility	-	0.27
Expected life of share options	-	2.87
Weighted average share price (INR)	-	98.55
Model used	-	Black Scholes Model

The expected life of the share options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not necessarily be the actual outcome.

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J K Technosoft Limited
CIN: U64202UP1988PLC209717
Consolidated Statement of Changes in Equity for the year ended March 31, 2026
(All amounts in Rs. lacs, unless otherwise stated)

30 **(i) Fair value measurement and financial instruments**

The fair value of financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values.

A Company has opted to fair value its mutual fund investment and quoted investments in equity share through profit & loss

B Company has opted to fair value its unqouted investement in equity instrument through other comprehensive income.

C As per Para D-15 of Appendix D of Ind AS 101, the first time adopter may chose to measure its investment in subsidiaries, JVs and Associates at cost or at fair value. Company has opted to value its investments in subsidiaries, JVs and Associates at cost.

D Company has adopted effective rate of interest for calculating Interest. This has been calculated as the weighted average of effective interest rates calculated for each loan. In addition processing fees and transaction cost relating to each loan has also been considered for calculating effective interest rate.

* The carrying amounts are considered to be the same as their fair values due to short term nature.

Fair value hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Sl. No	Particulars	Note	Fair value hierarchy	As at March 31, 2026		As at March 31, 2025	
				Carrying Amount	Fair Value	Carrying Amount	Fair Value
1	**Financial assets designated at fair value through profit and loss**						
	a) Derivatives - not designated as hedging instruments			-	-	-	-
	b) Investments :				-		-
	In equity shares, mutual funds and others	A	Level-1	41.31	41.31	76.17	76.17
2	**Investment In Equity shares**						
	Financial assets designated at fair value through other comprehensive income	B	Level-2	4,772.32	4,772.32	3,406.65	3,406.65
3	**Financial assets designated at amortised cost**				-		-
	a) Investment in Bonds / Debentures			12.00	12.00	12.00	12.00
	b) Other Bank Balances			750.00	750.00	1,121.68	1,121.68
	c) Cash & Cash Equivalents			1,039.61	1,039.61	381.15	381.15
	d) Trade receivables			8,193.70	8,193.70	4,417.81	4,417.81
	e) Other receivables			31.22	31.22	564.72	564.72
	f) Other financial assets			6,264.32	6,264.32	7,722.33	7,722.33
*				**21,104.48**	**21,104.48**	**17,702.51**	**17,702.51**

Financial Liabilities:

Sl. No	Particulars	Note	Fair value hierarchy	As at March 31, 2026		As at March 31, 2025	
				Carrying Amount	Fair Value	Carrying Amount	Fair Value
1	**Financial liability designated at fair value through profit and loss**						
	a) Derivatives - not designated as hedging instruments			-	-	-	-
2	**Financial liability designated at amortised cost**						
	a) Borrowings			-	-	-	-
	b) Trade payables			191.48	191.48	206.42	206.42
	c) Lease Liability			108.04	108.04	370.28	370.28
	d) Other financial liability			34.71	34.71	124.25	124.25
				334.23	**334.23**	**700.95**	**700.95**

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31(a) Financial risk management

(i) The Company has exposure to the following risks arising from financial instruments:
- Credit risk ;
- Liquidity risk ;
- Market risk

a) Foreign exchange risk
b) Interest risk

Risk management framework

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors have authorized the Managing Director to establish the processes, who ensures that executive management controls risks through the mechanism of properly defined framework.

The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risks limits and controls, and to monitor risks and adherence to limits.Risk management policies are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

Risk	Exposure arising from	Measurement	Management
Credit risk	Trade receivables, cash and cash equivalents, bank balances other than cash and cash equivalents, loans and other financial assets	Ageing analysis	Regular monitoring and follow ups
Liquidity risk	Trade payables and other financial liabilities	Cash flow forecasts	Availability of committed credit lines and borrowing
Market risk – foreign exchange	Future commercial transactions, recognized financial assets and liabilities not denominated in Indian rupee.	Hedged of risk by taking forward foreign exchange contracts	Forward foreign exchange contracts
Interest risk	interest rates – will affect the Company's income or the value of its holdings of financial instruments. The Company does not have borrowings so the impact of interest risk is limited.	The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.	Company monitors interest rate movements as part of its treasury and liquidity management strategy, especially in relation to potential future financing needs.

(i) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial asset fails to meet its contractual obligations. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each financial asset. The carrying amounts of financial assets represents the maximum credit risk exposure.

A default on a financial asset is when the counterparty fails to make contractual payments as per agreed terms. This definition of default is determined by considering the business environment in which entity operates and other macro-economic factors.

The Company has a credit risk management policy in place to limit credit losses due to non-performance of counterparties. The Company monitors its exposure to credit risk on an ongoing basis. Assets are written off when there is no reasonable expectation of recovery. Where loans and receivables are written off, the Company continues to engage in enforcement activity to attempt to recover the dues.

Trade receivables

The Company closely monitors the credit-worthiness of the receivables through internal systems that are configured to define credit limits of customers, thereby, limiting the credit risk to pre-calculated amounts. The Company uses a simplified approach (lifetime expected credit loss model) for the purpose of computation of expected credit loss for trade receivables. Expected credit losses are measured on collective basis on the basis of Trend of collections made by the Company over a period of three years preceding balance sheet date and considering default to have occurred if receivables are not collected for less than three years.

Cash and cash equivalents and bank balances other than cash and cash equivalent

Credit risk related to cash and cash equivalents and bank deposits is managed by only investing in deposits with highly rated banks and diversifying bank deposits and accounts in different banks. Credit risk is considered low because the Company deals with highly rated banks and financial institution.

Other financial assets

Other financial assets measured at amortized cost includes security deposits, contract assets and other receivables. Credit risk related to these financial assets is managed by monitoring the recoverability of such amounts continuously. Credit risk is considered low because the Company is in possession of the underlying asset (in case of security deposit) or as per trade experience (in case of unbilled revenue). Further, the Company creates provision by assessing individual financial asset for expectation of any credit loss simplified approach expected credit loss model.

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Credit risk exposure

i) Expected credit loss for trade receivables under simplified approach i.e. provision matrix approach using historical trends.

	Less than 180 days	More than 180 days	Total
As at March 31, 2026			
Gross carrying amount (A)	6,045.29	2,157.76	8,203.05
Expected credit loss (B)	-	(9.35)	(9.35)
Net carrying amount (A-B)	6,045.29	2,148.41	8,193.70
As at March 31, 2025			
Gross carrying amount (A)	3,996.99	590.44	4,587.43
Expected credit loss (B)	-	(169.61)	(169.61)
Net carrying amount (A-B)	3,996.99	420.83	4,417.82

(ii) Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

Management monitors rolling forecasts of the Group's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Group takes into account the liquidity of the market in which the Group operates.

Maturities of financial liabilities

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments, where applicable.

31 March 2026	Upto 1 years	1 year to 5 years	Over 5 years	Total
Trade payables	189.02	2.46	-	191.48
Lease liabilities	108.04		-	108.04
Other financial liabilities	34.71	-	-	34.71
Total	331.77	2.46	-	334.23

31 March 2025	Upto 1 years	1 year to 5 years	Over 5 years	Total
Trade payables	206.42		-	206.42
Lease liabilities	262.24	108.04	-	370.28
Other financial liabilities	124.25	-	-	124.25
Total	592.91	108.04	-	700.95

(iii) Market risk

Market risk is the risk that changes in market prices - such as foreign exchange rates and interest rates – will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

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a) Foreign exchange risk

The Company has international transactions and is exposed to foreign exchange risk arising from foreign currency transactions (Exports). Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the Company's functional currency. The Company has hedged its foreign exchange receivables as at March 31, 2026 and March 31, 2025

Hedged Foreign Currency Exposures:		As at 31st March 2026	As at 31st March 2025
Particular	Currency	Amount in Foreign Currency	Amount in Foreign Currency
Outstanding Forward Contract*	USD	72.50	81.50
	GBP	10.88	11.75

* Trade Receivables outstanding of USD 94.03 Lakhs and GBP 0.34 Lakhs, out of which USD 72.50 Lakhs & GBP 0.34 Lakhs covered through forward contract.

Unhedged Foreign Currency Exposures:		As at 31st March 2026	As at 31st March 2025
Particular	Currency	Amount in Foreign Currency	Amount in Foreign Currency
Trade Receivables	EURO	0.31	0.38

b) Interest rate risk

The Group currently has no outstanding borrowings and hence does not have direct exposure to interest rate fluctuations. However, the Group monitors interest rate movements as part of its treasury and liquidity management strategy, especially in relation to its short-term deposits and potential future financing needs. Management periodically reviews the interest rate environment to assess any indirect impact on the Group's operations or planned capital structure.

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32. Capital management

For the purpose of the Group's capital management, capital includes issued equity capital, share premium and all other reserves attributable to the equity holder. The primary objective of the Group's capital management is to maximize the shareholder value.

The Group monitors its net debt / equity ratio as well as compliance with financial covenants on regular

Particulars	As at 31 March 2026	As at 31 March 2025
Borrowings	-	-
Less: cash and cash equivalent	1,039.61	381.15
Net debts (A)	**(1,039.61)**	**(381.15)**
Total equity	23,486.43	19,791.08
Total Capital (B)	**23,486.43**	**19,791.08**
Capital & Net debts (A+B)	**22,446.82**	**19,409.94**
Gearing Ratio	**-4.63%**	**-1.96%**

The Group manages its capital structure and makes adjustments in light of changes in economic conditions. No changes were made in the objectives, policies or processes for managing capital as at March 31, 2026 and 31 March 2025.

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33 Contingent liabilities and commitments

(i) Contingent liabilities

Particulars	As At 31st March 2026	As At 31st March 2025
Contingent Liabilities:		
In respect of Income Tax order (AY 2018-19) dated 16.08.23 u/s 154, demand order of Rs.4.92 Lacs adjusted with refund of AY 2022-2023. Company has filed appeal to CIT(A) against demand order.	4.92	4.92
In respect of Income Tax order (AY 2021-22) dated 27.06.23 U/s 156, demand order of Rs.3.70 Lacs adjusted with refund of AY 2022-2023. Company has filed appeal to CIT(A) against demand order.	-	3.70

(ii) Commitments

Guarantee given by bank for Customer Projects	-	-

34 Expenditure on Corporate Social Responsibility

	Particulars	As at March 31, 2026	As at March 31, 2025
a)	Amount required to be spent by the company during the year	51.00	47.24
b)	Amount of expenditure incurred	51.00	47.24
c)	Shortfall at the end of the year	Nil	Nil
d)	Total of previous years shortfall	Nil	Nil
e)	Reason for shortfall	N.A.	N.A.
f)	Nature of CSR activities	Promoting healthcare including preventive healthcare, hospital facilities and infrastructure development	Contribution towards promotion of education and Healthcare related activities etc.
g)	Details of related party transactions	N.A.	N.A
h)	Where a provision is made w.r.t. liability incurred, the movement in the provision during the year should be shown separately	N.A.	N.A.

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35 Disclosures regarding employee benefits

(a) Defined contribution plans

Employee benefits in the form of Provident Fund and Employee State Insurance are considered as defined contribution plan and the contributions to Employees' Provident Fund Organisation established under The Employees' Provident Fund and Miscellaneous Provisions Act 1952 and Employees' State Insurance Act, 1948 are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due.

The Company has recognised the following amount in the Statement of profit and loss:

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Employer's contribution to Employee's Provident Fund & Other Funds	635.09	551.83
Employer's contribution to Employee's State Insurance	0.09	0.18
Total	**635.18**	**552.01**

(b) Other long-term benefits

Retirement benefits in the form of Gratuity and Leave Encashment are considered as defined benefit obligations and is provided for on the basis of third party actuarial valuation, using the projected unit credit method, as at the date of the Balance Sheet. Every Employee who has completed five years or more of service is entitled to Gratuity on terms not less favourable than the provisions of The Payment of Gratuity Act, 1972. As the Company has funded its liability, it has disclose regarding plan assets and its reconciliation

The following table summarises the components of net benefit expense recognised in the Statement of Profit and Loss and the amounts recognised in the balance sheet:

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35(c) Defined benefits plan as per Actuarial Valuation

Actuarial Valuation of Gratuity Liability

(i) Amount recognised in Statement of Profit and Loss and other comprehensive income:

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Current Service Cost	123.35	99.22
Past service cost	351.45	-
Net interest expense	44.97	35.65
Amount recognised in Statement of profit and loss	519.77	135.87
Remeasurement of defined benefit liability:		
Actuarial (gain)/loss from changes in demographic assumptions	-	-
Actuarial (gain)/loss from changes in financial assumptions	(29.00)	17.13
Actuarial (gain)/loss from experience adjustments	55.32	(9.10)
Return on Plan Assets (Greater) / Less than Discount rate	(0.07)	8.39
Amount recognised in other comprehensive (income)/expense	26.25	16.42

(ii) Reconciliation of fair value plan assets and defined benefit obligation

	As at March 31, 2026	As at March 31, 2025
Fair value of plan assets	(27.11)	(24.53)
Defined benefit obligation	1,116.93	603.51
Effect of asset ceiling/onerous liability	-	-
Net defined (asset) / liability recognised in the balance sheet	1,089.82	578.98
Classified as non-current	999.97	551.95
Classified as current	89.85	27.03
	1,089.82	578.98

(iii) Change in Plan Assets

	As at March 31, 2026	As at March 31, 2025
Fair Value of Plan Assets at the beginning of the year	24.53	22.85
Expected return on plan Assets	1.66	1.64
Employer contributions	35.19	125.13
Benefit paid	(34.34)	(116.70)
Actuarial Gain/(loss) on plan assets	0.07	(8.39)
Fair Value of Plan Assets at the end of the year	27.11	24.53

(iv) Changes in the present value of the defined benefit obligation are as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Defined benefit obligation at beginning of the year	603.51	574.67
Current Service Cost	123.35	99.22
Acquisition adjustment	-	-
Past service cost	351.45	-
Interest expense	46.64	38.29
Remeasurement (gains)/losses	26.32	8.03
Benefits paid	(34.34)	(116.70)
Defined benefit obligation at end of the year	1,116.93	603.51

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(v) **The principal assumptions used in determining obligations for the Company's plan are shown below:**

Particulars	As at March 31, 2026	As at March 31, 2025
Plan Coverage	All Permanent Employees	All Permanent Employees
Normal Retirement Age	60 years	60 years
Discount Rate	7.18%	6.82%
Salary Escalation Rate	10.00% first year; 7.50% thereafter	10.00% first year; 7.50% thereafter
Mortality Rate Table	IALM (2012-14) Ultimate	IALM (2012-14) Ultimate

(vi) **Sensitivity analysis**

Item	March 31, 2026	March 31, 2025
Discount Rate		
Discount rate - 100 basis points	1201.02	653.07
Discount rate - 100 basis points impact (%)	7.53%	8.21%
Discount rate + 100 basis points	1043.07	560.21
Discount rate + 100 basis points impact (%)	-6.61%	-7.18%
Salary increase rate		
Rate - 100 basis points	1056.48	563.18
Rate - 100 basis points impact (%)	-5.41%	-6.68%
Rate + 100 basis points	1179.40	647.20
Rate + 100 basis points impact (%)	5.59%	7.24%

(vii) **The table below summarises the maturity profile and duration of gratuity liability**

Particulars	As at March 31, 2026	As at March 31, 2025
Year 1	116.96	51.56
Year 2	118.62	53.48
Year 3	116.14	60.45
Year 4	122.79	58.86
Year 5	119.33	66.48
Years 6 to 10	491.63	265.52
Above 10 Years	407.72	222.61

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35(d) Defined benefits plan as per Actuarial Valuation

Actuarial Valuation of Leave Encashment Liability :

(i) Amount recognised in Statement of Profit and Loss:

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Current Service Cost	34.52	39.57
Past service cost	96.11	-
Net interest expense	17.80	20.03
Immediate Recognition of (Gains)/ Losses - Other Long Term Benefits	(25.98)	(55.10)
Amount recognised in Statement of profit and loss	**122.45**	**4.50**

(ii) Reconciliation of fair value plan assets and defined benefit obligation

	As at March 31, 2026	As at March 31, 2025
Fair value of plan assets	-	-
Defined benefit obligation	358.75	257.09
Effect of asset ceiling/onerous liability	-	-
Net defined (asset) / liability recognised	**358.75**	**257.09**
Classified as non-current	295.87	215.00
Classified as current	62.88	42.09
	358.75	**257.09**

(iii) Changes in the present value of the defined benefit obligation are as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Defined benefit obligation at beginning of the year	257.09	307.52
Current Service Cost	34.52	39.57
Acquisition adjustment	-	-
Past service cost	96.11	-
Interest expense	17.80	20.03
Remeasurement (gains)/losses	(25.98)	(55.10)
Benefits paid	(20.79)	(54.93)
Defined benefit obligation at end of the year	**358.75**	**257.09**

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(iv) **The principal assumptions used in determining obligations for the Company's plan are shown below:**

Particulars	As at March 31, 2026	As at March 31, 2025
Plan Coverage	All Permanent Employees	All Permanent Employees
Normal Retirement Age	60 years	60 years
Discount Rate	7.18%	6.82%
Salary Escalation Rate	10.00% first year; 7.50% thereafter	10.00% first year; 7.50% thereafter
Mortality Rate Table	IALM (2012-14) Ultimate	IALM (2012-14) Ultimate

(v) **Senstivity analysis**

Item	March 31, 2026	March 31, 2025
Discount Rate		
Discount rate - 100 basis points	380.61	273.04
Discount rate - 100 basis points impact (%)	6.09%	6.20%
Discount rate + 100 basis points	339.32	242.93
Discount rate + 100 basis points impact (%)	-5.42%	-5.51%
Salary increase rate		
Rate - 100 basis points	338.49	242.93
Rate - 100 basis points impact (%)	-5.65%	-5.51%
Rate + 100 basis points	381.11	272.72
Rate + 100 basis points impact (%)	6.23%	6.08%

(vi) **The table below summarises the maturity profile and duration of leave encashment liability**

Particulars	As at March 31, 2026	As at March 31, 2025
Year 1	62.88	42.09
Year 2	48.82	36.34
Year 3	40.53	30.56
Year 4	40.25	25.89
Year 5	34.27	25.57
Years 6 to 10	143.95	100.68
Above 10 Years	233.83	162.30

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36 SEGMENT REPORTING

As required by Ind AS 108 the Group evaluates the performance of the Group on the basis of a single segment i.e., Information Technology and Consulting Services. Geographical information is collated based on individual customers for whom revenue is recognized on the basis of their physical location. The information of noncurrent assets is reported on the basis of the physical location of those assets.

Geographical Information

Particulars	March 31, 2026	March 31, 2025
1) Revenue from external customers		
Within India	1,146.37	1,305.01
Outside India		
- United States of America	15,934.12	14,368.43
- United Kingdom	2,576.00	3,523.13
- Others	1,072.38	431.06
Total revenue per statement of profit and loss	**20,728.87**	**19,627.63**

The revenue information above is based on the locations of the customers

2) Non-current operating assets (refer note below)	March 31, 2026	March 31, 2025
Within India	2,439.95	1,782.34
Outside India		
- United States of America	1,869.61	1,459.62
- United Kingdom		29.80
- Others	-	-
Total	**4,309.56**	**3,271.76**

Note:

Non-current assets for this purpose consist of property, plant and equipment, right to use assets and intangible assets.

Revenue from major customers

Revenue from two customers amounted to Rs. 9,651.85 Lakhs (March 31, 2025: 6,529.78 Lakhs)

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37 **Lease**

On application of Ind AS 116, the nature of expenses has changed from lease rent to depreciation cost for the right-of-use asset, and finance cost for interest accrued on lease liability.

Right-of-use assets:

Set out below are the carrying amounts of Right-of-use assets and the movement during the year:

Particulars	Leasehold land	Building
Right of use as at March 31, 2024	**12.58**	**612.20**
Addition during the year		-
Depreciation	(0.22)	(275.40)
Right of use as at March 31, 2025	**12.36**	**336.80**
Addition during the year	-	-
Depreciation	(0.22)	(247.78)
Adjustments		3.45
Right of use as at March 31, 2026	**12.14**	**92.47**

Lease liabilities:

Set out below are the carrying amounts of lease liabilities and the movement during the year:

Particulars	Amount
Lease liabilities as at March 31, 2024	631.51
Addition during the year	-
Accretion of interest	46.05
Payments (including interest)	(307.28)
Lease liabilities as at March 31, 2025	**370.28**
Addition during the year	-
Accretion of interest	21.91
Payments (including interest)	(284.15)
Lease liabilities as at March 31, 2026	**108.04**

	As at March 31, 2026	As at March 31, 2025
Current	108.04	262.24
Non-current	-	108.04
	108.04	**370.28**

Below are the amounts recognised by the Company in the Statement of Profit and Loss:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation of right-of-use assets	248.00	275.62
Interest on lease liabilities	21.91	46.05
Expenses relating to leases of low-value assets and short-term leases	152.51	116.21
Total	**422.42**	**437.88**

Below is the amount recognised by the Company in the statement of cash flows:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash outflow included in financing activity for repayment of principal during the year	262.24	261.24
Cash outflow included in financing activity for repayment of interest during the year	21.91	46.05

Cash flows from operating activities include cash flows from short-term lease and leases of low-value assets. Cash flows from financing activities include the payment of interest and the principal portion of lease liabilities.

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38 Related party disclosures

In accordance with the requirement of Ind AS - 24 on "Related Party Disclosures' the names of the related parties where control exists /able to exercise significant influence along with the aggregate transactions/year end balances with them as identified and certified by the management are given below:

(a) Names of the related parties and related party relationship:

Relationship	Name of party
Parent Company	Jaykay Enterprises Limited (w.e.f. 27th March 2025)
Enterprises having common director	Wow Softech Private Limited
	Ayodhya Finlease Limited
	Wen Women Entrepreneur Network
	Wen Womentech Pvt Ltd
	JK Education Foundation
Enterprises in which relative of Key Managerial Personnel is a director	Sir Padampat Singhania Memorial Education Centre
	Dr. Gaur Hari Singhania Institute Of Management and Research
	JK Business School
	J K Traders Ltd
Enterprises over which directors have significant influence	JK Urbanscapes Developers Limited
	Diensten Tech Limited
	Sophia Portland Ltd
Key Managerial Personnel	Abhishek Singhania (Director)
	Renu Nanda (Independent Director) w.e.f. 27.08.2025
	Partho Pratim Kar (Director)
	Vipul Prakash (Independent Director)
	Arvind Thakur (Director)
	Satish Chandra Gupta (Whole Time Director)
	Saiyad Amir(Company Secretary) upto 16.05.2025
	Kajal Rai(Company Secretary) w.e.f. 27.08.2025
	Aloke Paskar (CEO) Resigned w.e.f. 30.04.2025
	Sameer Nagpal (CEO)
Relative to Key Management Personnel	Vedang Hari Singhania

(b) Transactions with the related parties:

Nature of transaction	For the year ended March 31, 2026	For the year ended March 31, 2025
Remuneration paid		
Saiyad Amir(Company Secretary)	1.54	10.15
Kajal Rai (Company Secretary)	6.13	-
Vedang Hari Singhania	96.81	81.92
Aloke Paskar	-	360.33
Sameer Nagpal	407.42	-
Total	**511.90**	**452.40**
Reimbursement of Expenses/Debit Note		
Diensten Tech Limited	-	0.45
Vedang Hari Singhania	-	6.83
Aloke Paskar	-	52.28
Sameer Nagpal	7.98	-
Total	**7.98**	**59.56**
Sitting Fees		
Vipul Prakash (Director)	4.00	-
Renu Nanda (Director)	4.00	-
Arvind Thakur (Director)	4.50	4.50
Total	**12.50**	**4.50**
Professional Charge Paid:		
Arvind Thakur (Director)	48.00	48.00
Diensten Tech Limited	2.26	-
Total	**50.26**	**48.00**

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Rent Charges Paid:		
Sophia Portland Ltd.	49.30	43.24
Ayodhya Finlease Ltd	18.15	18.00
Total	**67.45**	**61.24**
Rent Charges Received		
Diensten Tech Limited	0.40	0.60
Total	**0.40**	**0.60**
Other Services Paid:		
Wen Womentech Pvt Ltd		2.68
Ayodhya Finlease Ltd	3.65	3.60
Total	**3.65**	**6.28**
Sale of Fixed Assets		
Sir Padampat Singhania Memorial Education Centre	-	0.53
Dr. Gaur Hari Singhania Institute Of Management and Research	-	0.62
JK Business School	-	0.78
J K Traders Ltd.	-	1.69
Total	**-**	**3.62**
Interest Income		
Diensten Tech Limited	-	9.56
Sophia Portland Ltd.	28.79	26.16
Total	**28.79**	**35.72**

(c) Outstanding balances:

Nature of transaction	As at March 31, 2026	As at March 31, 2025
Receivables including unbilled revenue		
Diensten Tech Limited	0.30	0.03
Sir Padampat Singhania Memorial Education Centre	-	0.62
Dr. Gaur Hari Singhania Institute Of Management and Research	0.71	0.71
JK Business School	0.73	0.73
Vedang Hari Singhania	-	50.90
Total	**1.74**	**52.99**
Payables		
Diensten Tech Limited	2.44	
Ayodhya Finlease Ltd	2.12	
Total	**4.56**	**-**
Provision for Expenses		
Sophia Portland Ltd.	12.81	11.04
Total	**12.81**	**11.04**
Loan and Advance Receivable (Principal Amount)		
Sophia Portland Ltd		485.67
Total	**-**	**485.67**
Interest Receivable		
Sophia Portland Ltd.	-	70.48
Total	**-**	**70.48**

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39 Particulars of Subsidiaries

Name of Entity	Country of Incorporation	Relationship	% of Holding	
			March 31, 2026	March 31, 2025
JK Tech UK Limited (f.k.a JK Technosoft (UK) Limited)	United Kingdom	Subsidiary	100%	100%
JK Tech US Inc. (f.k.a Proserve Consulting Inc.)	USA	Subsidiary	100%	100%
JKT Bangladesh Private Limited	Bangladesh	Subsidiary	100%	100%
JKT Europe B.V.	Netherlands	Subsidiary	-	-
JKT Netherland B.V. (step down subsidiary of the Company and susbidiary	Netherlands	Subsidiary	-	-

JKT Europe B.V, subsidiary company incorporated in Netherlands on September 5, 2019. The Company controls the subsidiary company by virtue of controlling the board of subsidiary company.

Additional information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III to the Companies Act, 2013.

Name of the entity	Net Assets, i.e. total assets minus liabilities		Share in profit or loss	
	As % of Consolidated Net Assets	Amount (in Rs. Lakhs)	As % of Consolidated Profit or (Loss)	Amount (in Rs. Lakhs)
Parent Company				
JK Technosoft Limited	73.70%	17,308.42	136.08%	2,939.70
Foreign Subsidiaries				
JK Tech US Inc.	23.14%	5,435.91	-25.85%	(558.51)
JK Tech UK Limited	3.16%	742.99	-5.69%	(122.99)
JKT Bangladesh Private Limited	0.00%	0.02	-0.10%	(2.10)
JKT Netherland B.V (step down subsidiary of the Company and susbidiary of JKT Europe B.V)	0.11%	25.73	-0.09%	(1.84)
Minority Interest	-	-	-	-
Adjustments arising out of consolidation	-0.11%	(26.64)	-4.35%	(94.04)
Total	**100%**	**23,486.43**	**100%**	**2,160.22**

Name of the entity	Share in Other comprehensive Income (net of taxes)		Share in Total comprehensive Income	
	As % of consolidated other comprehensive Income	Amount (in Rs. Lakhs)	As % of consolidated other comprehensive Income	Amount (in Rs. Lakhs)
Parent Company				
JK Technosoft Limited	-1.39%	(19.64)	81.65%	2,920.06
Foreign Subsidiaries				
JK Tech US Inc.	87.77%	1,242.86	19.14%	684.35
JK Tech UK Limited	6.27%	88.83	-0.96%	(34.16)
JKT Bangladesh Private Limited	-	-	-0.06%	(2.10)
JKT Netherland B.V (step down subsidiary of the Company and susbidiary of JKT Europe B.V)	-	-	-0.05%	(1.84)
Minority Interest	-	-	-	-
Adjustments arising out of consolidation	7.34%	103.97	0.28%	9.93
Total	**100%**	**1,416.02**	**100%**	**3,576.24**

40 During the previous FY 2024-2025, the Company's wholly-owned subsidiary, JKT Bangladesh Private Limited, ceased its operations and has applied for voluntary winding up in accordance with applicable local laws. Consequently, the financial statements of the subsidiary have not been prepared on a going concern basis. The assets and liabilities of the subsidiary have been measured at their realizable values. The financial results of the subsidiary up to the reporting date have been consolidated in these financial statements. The Company is still in the process of completing the requisite legal formalities for closure, which are expected to be finalised in due course.

The consolidated financial statements reflect the net assets of Rs.0.02 lakh (previous year 31st March 2025 Rs. 2.05), total income of NIL (previous year Rs. 63.93 lakh), Net profit/(loss) of Rs. (2.10) Lakh (previous year Rs. 51.54 lakh associated with JKT Bangladesh Private Limited.

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41 Income tax

a) Income tax expense/(income) recognised in statement of profit and loss

Particulars	For year ended March 31, 2026	For year ended March 31, 2025
Current tax expense		
Current tax for the year	1,141.44	819.93
Deferred tax expense/ benefit		
Relating to origination and reversal of temporary differences	(439.36)	91.40
Income tax recognised in other comprehensive income		
Deferred tax related to items recognised in OCI during the year	219.43	210.10
Deferred tax on remeasurement of defined benefit plans	(6.61)	(4.13)
Total income tax expense including other comprehensive income	**914.90**	**1,117.30**

b) Reconciliation of tax expense and the accounting profit multiplied by statutory income tax rate

	For year ended March 31, 2026	For year ended March 31, 2025
Profit before tax	2,854.70	3,330.61
Tax at statutory rate @25.17%	718.47	838.31
Other non deductible expenses and income		
Capital gain taxed at lower rates	(1.83)	(4.05)
Other permanent differences	43.91	70.80
Impact of Fair value gain through OCI	219.43	210.10
Others	(65.08)	2.13
	914.90	**1,117.30**

c) Breakup of deferred tax (net) recognised in the balance sheet

	As at March 31, 2026	As at March 31, 2025
Property plant and equipment, Intangible & ROU asset	(219.18)	(332.62)
Profit/(Loss) on Forward Cover M2M(Net)	13.18	3.59
Provision for Doubtful Debts(Advance, Loan & Others) CY	4.23	6.81
Provision of Expenses	86.61	76.80
Provision for Diminution in value of investment	1.32	(5.21)
Expected credit loss on Trade receivables	2.89	43.11
Lease liability	27.19	76.80
Gratuity Payable	274.28	145.72
Leave Encashment Payable	97.69	66.42
Fair value gain on remeasurement of financial asset (FVTOCI)	(264.57)	(333.69)
Others	45.29	119.45
Total Deferred Tax Asset (net)	**68.93**	**(132.82)**

d) Breakup of deferred tax (net) recognised in the statement of profit and loss and other comprehensive income

	For year ended March 31, 2026	For year ended March 31, 2025
Property plant and equipment, Intangible & ROU asset	(113.44)	84.33
Profit/(Loss) on Forward Cover M2M(Net)	(9.59)	(2.33)
Provision for Doubtful Debts(Advance, Loan & Others) CY	2.59	0.67
Provision of Expenses	(9.81)	57.82
Provision for Diminution in value of investment	(6.53)	24.14
Expected credit loss on Trade receivables	40.22	(4.32)
Lease liability	49.61	42.94
Gratuity Payable	(128.56)	(6.84)
Leave Encashment Payable	(31.27)	17.81
Fair value gain on remeasurement of financial asset (FVTOCI)	(69.12)	210.51
Others	49.36	(127.36)
	(226.54)	**297.37**

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

42 **Other Regulatory Information:**

(i) Details of Benami Property Held :-
There are no proceedings that have been initiated or pending against the Company for holding any benami property under prohibition of Benami Property transaction act,1988 (as amended time to time) (earlier Benami Transaction prohibition act, 1988) and rules made thereunder.

(ii) Wilful defaulter :-
The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(iii) Relationship with Struck off Companies :-
The Company has no transactions with the companies struck off under companies act, 2013 or companies act 1956.

(iv) Registration of Charges or satisfaction with Registrar of companies :-
There are no charges or satisfaction which are yet to be registered with the registrar of companies beyond the statutory period.

(v) Compliance with Number of layers of Companies: -
The Company has complied with number of layers prescribed under clause (87) of section 2 of the act read with Companies (Restriction on Number of layers) Rules 2017, and there are no companies beyond the specified layers.

(vi) Compliance with Approved Schemes of arrangement:-
The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(vii) Utilization of Borrowed funds and securities premium:-
(a) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(viii) Undisclosed Income:-
There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of accounts.

(ix) Details of crypto currency or virtual currency:-
The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(x) Valuation of property, plant and equipment, intangible assets and investment property:-
The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.

(xi) Events occurring after balance sheet date :-
No adjusting or Significant non adjusting events occurred between the reporting date and date of authorization of Financial Statements.

43 Figure of previous year have been regrouped & rearranged whenever necessary to make them comparable with those of the current year.

44 Figure have been round off to the nearest Rs. in Lakhs except where stated otherwise.

AS PER OUR REPORT OF EVEN DATE ATTACHED HEREWITH
For S S Kothari Mehta & Co. LLP
Chartered Accountants
FRN.000756N/N500441

Naveen Aggarwal
Partner
M.No. 094380
Place : New Delhi
Date : 25-May-2026

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

For and on behalf of Board of Directors of
J K Technosoft Limited,

Satish Chandra Gupta	**Partho Pratim Kar**
Director	Director
DIN: 01595040	DIN: 00508567
M.S. Natarajan	**Kajal Rai**
Senior VP Finance	Company Secretary
	M.No. A71104