SKYTECH INFINITE PLATFORM LIMITED

17TH ANNUAL REPORT
2025-26

CIN: U51506KA2009PLC049970
Regd. Off: No. 229/3, Oil Mill Compound, Oil Mill Road, Saitpalya,
Lingarajapuram, Bangalore - 560084, Karnataka, India.
e-mail: anjaneyulu@skytechinfinite.com

Skytech Infinite Platform Limited
CIN:U51506KA2009PLC049970
Regd. Off: No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya,
Lingarajapuram, Bangalore - 560084, Karnataka, India.
e-mail: anjaneyulu@skytechinfinite.com

Board of Directors

Mr. PARAMASHIVAM DEIVEEKAN	-	Managing Director
Mrs. SUMA DEIVEEKAN	-	Executive Director & Human Resource Manager
Mr. RAMAPRASAD BELLUR KUMAR	-	Non-Executive Director
Mr. VENUMUDDALA VIVEK REDDY	-	Independent Director
Mr. RAGHU VAMSI ALAMPALLI	-	Independent Director

Senior Management

Mr. BINIL KURIKILAMKATTU SCARIA	-	Chief Financial Officer
Mr. RAJAN M	-	Vice President - Operations
Mr. JINITH N P	-	General Manager – Projects
Mr. VINOTH KUMAR	-	General Manager - Operations
Ms. SHURUTI SAMPATHKUMAR	-	Manager of the Marketing & Applications
Mr. POOSAPATI S N VARMA	-	Senior Manager of the Marketing (Hyderabad)
Mr. NAGARAJ P	-	Regional Manager of the Marketing (Chennai)
Mr. PRAKASH AIGAL	-	Manager Productions
Mr. RAJESH J	-	Manager Purchase
Mr. SANTHOSHA N	-	Manager Design
Mr. SHIVAPRASHANTH	-	Manager Stores

Company Secretary & Compliance Officer

Mr. HARISH KUMAR S

Statutory Auditors

RANGA AND CO.,
No. 112, 2nd Floor, R. V. Road, V. V. Puram
Bangalore – 560004 Karnataka, India
Email: rangaandco@gmail.com

Registrar and Transfer Agent

Integrated Registry Management Services Private Limited
No 30 Ramana Residency, 4th Cross Sampige Road
Malleswaram, Bengaluru - 560 003
Cin: U74900TN2015PTC101466 SEBI Reg No: INR000000544
e-mail: giri@integratedindia.in, alpha123information@gmail.com

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SKYTECH INFINITE PLATFORM LIMITED

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NOTICE TO THE SHAREHOLDERS

NOTICE is hereby given that the 17th Annual General Meeting of the Members of the Company will be held at shorter notice on Wednesday, August 19, 2026 at 11:00 AM at the Registered Office of the Company, at No. 229/3, Oil Mill Compound, Oil Mill Road, Saitpalya, Lingarajapuram, Bangalore 560084, India., to transact the following business:

Ordinary Business

1. **To approve and adopt the annual audited financial statements for the year ended March 31, 2026**

   To pass the following resolution with or without modification as an **Ordinary Resolution**.

   "**RESOLVED THAT** the Audited Annual Financial Statements as at March 31, 2026 (including the balance sheet and the statement of profit and loss together with the notes on accounts, schedules, statement of cash flow, etc.), in the prescribed format, annexed to and forming part of the accounts for the year ended March 31, 2026, together with the report of the Directors' and Auditors' thereon as presented to the meeting, be and are hereby approved and adopted."

2. **To appoint a Director in place of the Director retiring by rotation**

   To pass the following resolution with or without modification as an **Ordinary Resolution.**

   "**RESOLVED THAT** Mr. Paramashivam Deiveekan (DIN: 00774083) Director, who retires by rotation and being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company."

Special Business

3. **Appointment of Mr. Vijaykumar C N, Company Secretary, as Secretarial Auditors of the Company for a term of five consecutive years.**

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

   "**RESOLVED THAT** pursuant to the provisions of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and other applicable provisions, if any, and based on the recommendation of the Board of Directors, **Mr. Vijaykumar C N (ACS Membership No. A32570 and Certificate of Practice No. 11964),** Practicing Company Secretary baring Unique Identification **No. I2013KR1030100** and holding valid Peer Review Certificate **No. 4015/2023** issued by the Institute of Company Secretaries of India, be and are hereby appointed as the Secretarial Auditors of the Company for a term of five (5) consecutive years from FY 2026-2027 to FY 2030-2031 (both inclusive), at such remuneration as may be mutually agreed between the Board of Directors of the Company and the Secretarial Auditors from time to time.

RESOLVED FURTHER THAT the Directors and the Company Secretary, be and are hereby severally authorised to settle any question, difficulty or doubt, that may arise in giving effect to this resolution and to do all such acts, deeds, and things as may be necessary, expedient and desirable for the purpose of giving effect to this resolution."

Date: 09/08/2026
Place: Bengaluru

For and on behalf of the Board
Skytech Infinite Platform Limited

HARISH KUMAR S.

HARISH KUMAR S
Company Secretary & Compliance Officer
A50028

Notes:

1. A member entitled to attend and vote at the meeting is entitled to appoint one or more proxies to attend and vote instead of himself and a proxy need not be a member of the company. The instrument appointing a proxy in order to be valid must be deposited at the registered office of the company not later than 48 hours before the commencement of the meeting.

2. A person can act as a proxy on behalf of members not exceeding fifty and holding in aggregate not more than ten percent of the total share capital of the company carrying voting rights. A member holding more than 10% of the paid up share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

3. A Corporate Member entitled to attend the meeting shall along with their authorized representative(s) send a certified true copy of a resolution passed by the Board of Directors and vote on their behalf at the meeting.

4. All documents referred to in the accompanying Notice will be open for inspection at the Corporate Office and Registered Office of the Company between 10.00 A.M. to 12.00 P.M. from Monday to Friday on all business days up to and including the date of the meeting.

5. The Register of Members and Security holders shall remain closed for a period of 3 days from August 17, 2026 to August 19, 2026 (both days inclusive).

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 ("the Act")

Appointment of Mr. Vijaykumar C N, Company Secretary, as Secretarial Auditors of the Company for a term of five consecutive years.

In terms of the amended provisions of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, every listed Company is required to undertake Secretarial Audit by a Secretarial Auditor who shall be a peer reviewed Company Secretary, and the appointment shall be approved by the shareholders on the recommendation of Board. In light of the aforesaid amended provisions, the Board of Directors, based on the recommendation of the Audit Committee, agreed to appoint **Mr. Vijaykumar C N (ACS Membership No. A32570 and Certificate of Practice No. 11964),** Practicing Company Secretary baring Unique Identification **No. I2013KR1030100** duly registered with the Institute of Company Secretaries of India (ICSI) having Peer Review **No. 4015/2023** for a term of five (5) consecutive years from FY 2026-2026 to FY 2030-2031 on such remuneration as may be mutually agreed upon between the Board of Directors and the Secretarial Auditors, from time to time.

Mr. Vijaykumar C N is a practicing company secretary and having his office in Bangalore, Karnataka. He offers wide range of professional services in the field of corporate laws, SEBI regulations, FEMA regulations including carrying out Secretarial Audits, Due Diligence Audits and Compliance Audits, to his clients.

The Company has received written consent from Mr. Vijaykumar C N and eligibility certificate that they satisfy the criteria provided under the SEBI Listing Regulations and that the appointment, if made, shall be in accordance with the applicable provisions of the said regulations and circulars issued thereunder.

The details required to be disclosed under Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) are as under:

A. Proposed fees payable to the Secretarial Auditor(s):

The proposed fees in connection with the secretarial audit shall for FY 2026-2027, and for subsequent year(s) of their term, such fees as may be mutually agreed between the Board of Directors and Mr. Vijaykumar C N. In addition to the secretarial audit, Mr. Vijaykumar C N shall provide such other services in the nature of certifications and other professional work, as approved by the Board of Directors. The relevant fees will be determined by the Board, as recommended by the Audit Committee in consultation with the Secretarial Auditors.

B. Terms of appointment:

Appointment as Secretarial Auditors of the Company for five consecutive financial years from F.Y. 2026- 2027 to F.Y. 2030- 2031 subject to approval of members.

C. In case of a new auditor, any material changes in the fee payable to such auditor from that paid to the outgoing auditor along with the rationale for such change:

No

D. Basis of recommendation for appointment including the details in relation to and credentials of the Secretarial auditor(s):

The Board of Directors, at their respective meetings held on August 09, 2026, evaluated multiple parameters, including the firm's capability to cater to a diverse and widespread business landscape such as that of the Company, its audit experience across various industries, market reputation, clientele profile, technical expertise, and adherence to high governance standards. Based on this assessment, the board concluded that Mr. Vijaykumar C N is well suited for the role of Secretarial Auditor and, accordingly, recommended their appointment.

None of the Directors or the Key Managerial Personnel and their relatives are, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

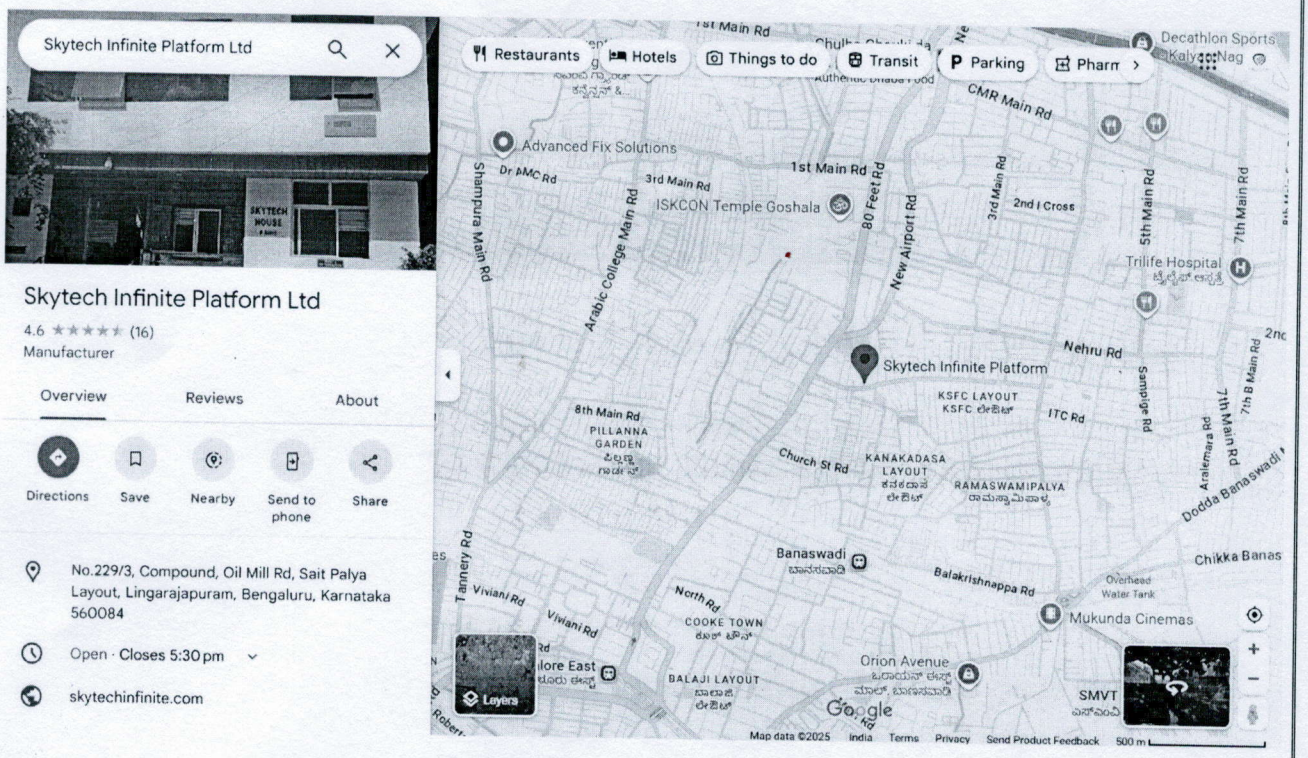
The Board of Directors recommends passing of the resolution as an ordinary resolution for approval by the shareholders.

Sl No.	Details of events that needs to be provided	Information of such events
1.	Name of the Secretarial Auditor	Mr. Vijaykumar C N
2.	Reason for change vix appointment, ~~resignation, removal, death or otherwise~~	Appointment of Mr. Mr. Vijaykumar C N as Secretarial Auditor of the Company
3.	Date of Appointment	09 August, 2026
4.	Brief Profile	Mr. Vijaykumar C N, is a professional with an in-depth knowledge and expertise in providing advisory, secretarial, legal and stator compliance services to companies of all sizes and stature. He has 5+ years of experience with regards to procedural requirements in terms of corporate secretarial, Compliance, Securities related Regulations and laws, corporate restructuring etc.,
5.	Disclosure of relationship between directors	Not Applicable

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Route Map



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Attendance Slip

(To be handed over at the entrance of the Meeting Hall)

I/We hereby record my/our presence at the Annual General Meeting of the Company to be held on the Wednesday, August 19, 2026 at 11:00 AM at the Registered Office of the Company at No. 229/3, Oil Mill Compound, Oil Mill Road, Saitpalya, Lingarajapuram, Bangalore 560084, India.

Full Name of the Member :

Regd. Folio No. :

Client Id :

DP ID :

No. of shares held :

Full Name of the Proxy (in Block Letters) :

Signatures of the Member(s) or Proxy/Proxies present .....

Please complete and sign this attendance slip and hand it over at the entrance of the meeting hall.

Only Member(s) or their proxies with this attendance slip will be allowed entry to the Meeting.

Duplicate slips will not be issued at the entrance.

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Proxy Form

I/We _____, having office at _____being a member of Skytech Infinite Platform Limited and holding _____ Equity shares in the Capital of the Company (Client ID _____ DP ID _____ hereby appoint _____of _____ or failing him/her _____ of _____as my/our proxy to attend and vote for me/us on my/our behalf at the Annual General Meeting of the Company to be held on the ***Wednesday, August 19, 2026 at 11.00 AM*** at No. 229/3, Oil Mill Compound, Oil Mill Road, Saitpalya, Lingarajapuram, Bangalore 560084, India and at any adjournment thereof.

Affix Revenue Stamp

Signed _____ day of _____, 2026

Note

The form should be signed across the stamp as per specimen signatures registered with the Company.

DIRECTOR'S REPORT

2025-2026

[Annexure 1 (MGT-9) Enclosed]

Name:	SKYTECH INFINITE PLATFORM LIMITED
CIN:	U51506KA2009PLC049970
Date of Incorp.:	28/05/2009
Address:	No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya, Lingarajapuram, Bangalore - 560084, Karnataka, India.
Email id:	anjaneyulu@skytechinfinite.com

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To the Members,

Your directors are pleased to present the 17th Annual Report on the business and operations of the Company, together with the Company's Audited Financial Statements for the year ended March 31, 2026.

SUMMARY OF THE FINANCIAL RESULTS:

The company's financial results for the year ended March 31, 2026 are as under:

Financial Overview **Rs. In Thousands**

Particulars	2025-26	2024-25
Revenue from Operations	516,450.02	451,401.27
Other Income	4,960.00	680.16
Total Income	**521,410.00**	**452,081.42**
Operating Expenditure	462,761.11	401,240.84
Profit before tax/(Loss)	58,648.90	50,840.58
Current Tax	17,690.14	13,898.02
Deferred Tax	(1,089.83)	(199.76)
Profit after tax/(Loss)	**42,048.58**	**37,142.31**
Earnings per share basic	6.12	5.40
Earnings per share diluted	6.12	5.40

STATE OF AFFAIRS AND FUTURE OUTLOOK:

During the financial year 2025-26, the company has made a Net Profit of INR 4.20 Crores as against the Net Profit of INR 3.71 Crores in the previous year.

Your directors are pleased to inform the members that the Company has received the in-principle approval from the National Stock Exchange of India Limited (NSE) for listing of its equity shares vide letter dated January 14, 2026. The said approval is valid for a period of twelve months from the date of issuance. The Company is currently undertaking the necessary steps for its proposed Initial Public Offering (IPO) and intends to file the Red Herring Prospectus (RHP) with the relevant regulatory authorities. Subject to receipt of all requisite approvals, prevailing market conditions, and other statutory requirements, the Company proposes to complete the IPO process. Your directors believe that the proposed IPO will enhance the Company's visibility, strengthen its capital base, support future growth initiatives, and create long-term value for all stakeholders.

CHANGE IN THE NATURE OF BUSINESS, IF ANY:

There was no change in the nature of business carried on by the company.

CHANGE IN THE SHARE CAPITAL IF ANY:

The paid-up Equity Share capital as on March 31, 2026 was INR 6,87,50,000/- (Indian Rupees Six Crore Eighty-Seven Lakh Fifty Thousand only). The company has not issued any equity shares during the year under review.

DIVIDEND:

The Board of Directors do not recommend any Dividend to the Equity Shareholders of the Company for the year under review.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

The provision of this section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid during the last year.

MATERIAL CHANGES AND COMMITMENTS:

No material changes and commitments effecting the financial position of the company occurred between the end of the financial year to which these financial statements relate as on the date of this report.

TRANSFER TO GENERAL RESERVE:

No amount has been transferred to reserves during the financial year ending March 31, 2026.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The details of directors or key managerial personnel who were appointed or have resigned during the year

The following changes occurred in the Board and Key Managerial Personnel during the year:

Name	DIN No.	Designation	Appointment / Cessation	Date
Mr. Leo Antony	00774137	Director	Cessation	23/09/2025
Mr. Ramaprasad Bellur Kumar	11311750	Non-Executive Director	Appointment	23/09/2025

DIRECTORS RETIRING BY ROTATION

In accordance with the provisions of the companies Act, 2013 and Articles of Association of the Company Mr. Paramashivam Deiveekan (DIN: 00774083) retires by rotation and at the forthcoming Annual General Meeting and is eligible for re-appointment.

DETAILS OF COMMITTEES OF THE BOARD

The Board of Directors have constituted Three Committees viz., Audit Committee, Nomination and Remuneration Committee, and Stakeholders Relationship Committee. The Composition of the said Committees are as under:

Audit Committee	Mr. Venumuddala Vivek Reddy	Chairman
	Mr. Raghu Vamsi Alampalli	Member
	Mr. Paramashivam Deiveekan	Member
Nomination and Remuneration Committee	Mr. Raghu Vamsi Alampalli	Chairman
	Mr. Venumuddala Vivek Reddy	Member
	Mr. Ramaprasad Bellur Kumar	Member
Stakeholders Relationship Committee	Mr. Venumuddala Vivek Reddy	Chairman
	Mr. Raghu Vamsi Alampalli	Member
	Mr. Paramashivam Deiveekan	Member

All the Audit committee & Stkeholders Relationship Committee of the board were constituted at the board meeting held on February 03, 2025 and the Nomination *and Remuneration Committee was reconstituted on* ***September 29, 2025****.*

DECLARATION BY INDEPENDENT DIRECTORS

The Independent Directors of the Company have provided their declaration of Independence as required under Section 149(7) of the Companies Act, 2013 confirming that they meet the criteria of independence under Section 149(6) of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

MEETINGS OF THE BOARD OF DIRECTORS & Committee of the Board:

During the Financial Year 2025-26, the Company held **8 Meetings** of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. Pertaining to the number of day's gap between the two Board meetings and at least one meeting in each quarter was held.

Sl. No.	Date of Meeting	Board Strength	No. of Directors Present
1	09/04/2025	5	5
2	18/06/2025	5	5
3	03/09/2025	5	5
4	08/09/2025	5	5

5	23/09/2025	5	5
6	29/09/2025	5	5
7	30/09/2025	5	5
8	12/01/2026	5	5

COMPLIANCE WITH SECRETARIAL STANDARD: As per SS 1

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

PUBLIC DEPOSITS:

The Company has not accepted any public Deposit as per the provision of Section 73 of the Companies Act, 2013.

PARTICULARS OF EMPLOYEES:

During the year under review, the company did not have any employees employed throughout the financial year in respect of remuneration of Rs.60 Lakhs or more, or employed for part of the year and in respect of Rs.5 Lakhs or more a month under Rule 5(2) of the companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

A. Energy conservation

i. the steps taken or impact on conservation of energy;
With a view to conserve energy wherever possible and practicable, the Company has implemented suitable plans and devices. 'Power saving' monitors are used in the work stations.

ii. the steps taken by the company for utilising alternate sources of energy;
Natural light is used during the daytime wherever possible. Further, awareness is also created among the employees towards the need to conserve the energy in their workplace & common facilities.

iii. the capital investment on energy conservation equipment; **Nil**

B. Technology absorption-

i. the efforts made towards technology absorption;
ii. The company has neither carried out any research and development activities during the year under review nor incurred any expenditure thereupon.
iii. the benefits derived like product improvement, cost reduction, product development or import substitution;
iv. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-
    a. the details of technology imported; **Nil**
    b. the year of import; **Nil**
    c. whether the technology been fully absorbed; **Nil**
    d. if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; **Nil**
v. the expenditure incurred on Research and Development.: **Nil**

C. Foreign exchange earnings and Outgo-

The company does earn revenue in foreign currency is as follows:

Particulars	Amount in Thousands	
	31st March 2026	31st March 2025
Total Exports of goods/services	444.39	2,713.73
Realisation from export of goods/services	444.39	2,646.01

Details of Expenditure in Foreign Exchange is as follows:

Particulars	Amount in Thousands	
	31st March 2026	31st March 2025
Total Expenditure in Foreign Exchange	**Nil**	**Nil**

DIRECTORS' RESPONSIBILITY STATEMENT:

The Director Responsibility statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013 states that:

a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departure, in any;
b) Appropriate accounting policies have been selected and applied consistently and have made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2026 and of the profit and loss of the Company for the year ended March 31, 2026;
c) Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provision of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The annual accounts have been prepared on a going concern basis;
e) Proper internal financial controls were followed by the Company and such internal financial controls are adequate and were operating effectively;
f) Power system are devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

PREVENTION OF SEXUAL HARASSMENT POLICY:

The Company has in place Prevention of Sexual Harassment policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and redressal) Act, 2013. An Internal Compliance Committee has been set up to redress complaints received regarding sexual harassment. All Employees (Permanent, Contractual, Temporary, Trainees) are covered under this policy.

During the financial year 2025-26, no complaints were received by the company related to sexual harassment.

SUBSIDARY / JV / ASSOCIATE COMPANY IF ANY:

There is no subsidiary or joint venture or associate company; hence the clause is not applicable

AUDITORS AND THEIR REPORT:

M/s. **Ranga & Co., Chartered Accountants (Firm Regn No.003042S)** were appointed as Statutory Auditors of the Company at the Annual General Meeting held on September 30, 2024 for a period of 5 years and the appointment to hold office up to the conclusion of the Annual General Meeting to be held in the year 2029. Hence, their appointment is not required to be ratified at the forthcoming Annual General Meeting and they continue to be auditors till the conclusion of annual general meeting to be held in the year 2029.

The Auditors' Report is self-explanatory and therefore needs no further explanation or clarification.

INTERNAL FINANCIAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company has adequate system of internal financial control to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements. The Company continues to ensure proper and adequate systems and procedures commensurate with its size and nature of its business.

FRAUD REPORTING

There have been no instances of any fraud reported by the Statutory Auditors of the Company under Section 143(12) of the Companies Act, 2013 and Rules made there under.

LOANS, GUARANTEES AND INVESTMENTS:

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

RELATED PARTY TRANSACTIONS:

There were NO CONTRACT OR ARRANGEMENTS ENTERED WITH RELATED PARTIES as defined under Section 188 of the Companies Act, 2013 during the year under review.

SECRETARIAL AUDITOR

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, Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and other applicable provisions, if any, the Board of Directors, based on the recommendation of the Audit Committee, has recommended the appointment of **Mr. Vijaykumar C N** (ACS Membership **No. A32570** and Certificate of Practice **No. 11964**), Practicing Company Secretary baring **Unique Identification No. I2013KR1030100** and holding valid Peer Review Certificate **No. 4015/2023** issued by the Institute of Company Secretaries of India, as the Secretarial Auditors of the Company for a term of five (5) consecutive financial years commencing from FY 2026–27 up to FY 2030–31 (both years inclusive), subject to the approval of the Members.

The proposed appointment is in compliance with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

An Ordinary Resolution seeking the approval of the Members for the appointment of Mr. Vijaykumar C N, Company Secretary, as the Secretarial Auditors of the Company is included in the Notice convening the ensuing Annual General Meeting, together with the explanatory statement setting out the material facts relating to the proposed appointment.

CORPORATE SOCIAL RESPONSIBILITY:

Pursuant to the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, Corporate Social Responsibility (CSR) is applicable to the Company.

As the amount required to be spent by the Company towards CSR activities during the financial year did not exceed ₹50 lakh, the constitution of a Corporate Social Responsibility Committee was not required in terms of Section 135(9) of the Companies Act, 2013. Accordingly, the functions of the CSR Committee were discharged by the Board of Directors. During the financial year ended March 31, 2026, the Company was in the process of identifying suitable CSR initiatives in alignment with the activities specified under Schedule VII of the Companies Act, 2013. Consequently, an amount of ₹6,13,530 required to be spent towards CSR remained unspent as at March 31, 2026.

In compliance with the provisions of Section 135(5) of the Companies Act, 2013, the Company subsequently contributed the aforesaid unspent CSR amount of ₹6,13,530 to the PM CARES Fund, a fund specified under Schedule VII of the Act, on April 29, 2026, within the prescribed statutory timeline.

The CSR Policy of the Company is aimed at undertaking activities specified under Schedule VII of the Companies Act, 2013 and contributing towards social and economic development in a sustainable manner.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

During the financial year under review, no significant or material orders were passed by any regulator, court, tribunal or statutory authority which could impact the going concern status of the Company or its future operations.

RISK MANAGEMENT:

Periodic assessments to identify the risk areas are carried out and management is briefed on the risks in advance to enable the company to control risk through a properly defined plan. The risks are classified as financial risks, operational risks and market risks. The risks are taken into account while preparing the annual business plan for the year. The Board is also periodically informed of the business risks and the actions taken to manage them.

EXTRACT OF ANNUAL RETURN:

In accordance with Section 134(3) (a) of the Companies Act, 2013, an extract of the annual return in the prescribed format is appended as Annexure 1 to the Director's Report.

The Company is having website *https://www.skytechinfinite.com* and annual return of Company has been published on such website.

ACKNOWLEDGEMENT:

We thank our customers, vendors, investors and bankers for their continued support during the year. We place on record our appreciation of the contribution made by our employees at all levels. Our consistent growth was made possible by their hard work, solidarity, cooperation and support.

For and on behalf of the Board of Directors
M/s SKYTECH INFINITE PLATFORM LIMITED

Mr. PARAMASHIVAM DEIVEEKAN
Managing Director
DIN: 00774083

Mrs. SUMA DEIVEEKAN
Executive Director
DIN: 02586858

Place: Bangalore
Date: 09/08/2026

ANNEXURE 1

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31/03/2026

[Pursuant to section 92(3) *of the Companies Act, 2013* and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION & OTHER DETAILS:

1.	CIN	**U51506KA2009PLC049970**
2.	Registration Date	**28/05/2009**
3.	Name of the Company	**SKYTECH INFINITE PLATFORM LIMITED**
4.	Category/Sub-category of the Company	Company Limited by Shares/Indian Non-Government Company
5.	Address of the Registered office & contact details	**No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya, Lingarajapuram, Bangalore - 560084, Karnataka, India.**
6.	Whether listed Company	Unlisted
7.	Name, Address & contact details of Registrar & Transfer Agent, if any.	Integrated Registry Management Services Private Limited No 30 Ramana Residency, 4th Cross Sampige Road Malleswaram, Bengaluru - 560 003 Cin: U74900TN2015PTC101466 SEBI Reg No: INR000000544 e-mail: giri@integratedindia.in

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated;-

Sl. No.	Name and Description of main products / services	NIC Code of the product / service	% to total turnover of the company
1.	BORDS PANLS ETC EQUIPD WTH TWO OR MORE APPRTS OF HDG 8535/8536, INCL THOSE INCORPRTNG INSTRMNTS/APPRTS OF CH 90.	8537	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES –

Sl. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
-	-	-	-	-	-

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Shareholding:

Category of Shareholders	No. of shares held at the beginning of the year				No. of shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
A. Promoters									
1. Indian									
a) Individual/HUF	68,74,945	--	68,74,945	99.99%	68,74,945	--	68,74,945	99.99%	--
b) Central Govt.	--	--	--	--	--	--	--	--	--
c) State Govt. (s)	--	--	--	--	--	--	--	--	--
d) Bodies Corp.	--	--	--	--	--	--	--	--	--
e) Banks / FI	--	--	--	--	--	--	--	--	--
f) Any Other....	--	--	--	--	--	--	--	--	--
Sub-total (A) (1):-	**68,74,945**	**--**	**68,74,945**	**99.99%**	**68,74,945**	**--**	**68,74,945**	**99.99%**	--
2. Foreign									
a) NRI- Individuals	--	--	--	--	--	--	--	--	--
b) Other- Individuals	--	--	--	--	--	--	--	--	--
c) Bodies Corp.	--	--	--	--	--	--	--	--	--
d) Banks / FI	--	--	--	--	--	--	--	--	--
e) Any Other....	--	--	--	--	--	--	--	--	--
Sub-total (A) (2):-	--	--	--	--	--	--	--	--	--
Total shareholding of the Promoter (A) = (A)(1) + (A)(2)	**68,74,945**	**--**	**68,74,945**	**99.99%**	**68,74,945**	**--**	**68,74,945**	**99.99%**	--
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	--	--	--	--	--	--	--	--	--
b) Other- Individuals	--	--	--	--	--	--	--	--	--
c) Banks / FI	--	--	--	--	--	--	--	--	--
d) Central Govt	--	--	--	--	--	--	--	--	--
e) State Govt(s)	--	--	--	--	--	--	--	--	--
f) Venture Capital Funds	--	--	--	--	--	--	--	--	--
g) Insurance Companies	--	--	--	--	--	--	--	--	--
h) FIIs	--	--	--	--	--	--	--	--	--
i) Foreign Venture Capital Funds	--	--	--	--	--	--	--	--	--
j) Others (specify)	--	--	--	--	--	--	--	--	--
Sub-total (B)(1):-	--	--	--	--	--	--	--	--	--

2. Non-Institutions									
a) Bodies Corp									
i) Indian	--	-	-	-	--	-	-	-	--
ii) Overseas	--	--	--	--	--	--	--	--	--
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 Lakh	55	-	55	0.01	55	--	55	0.01	--
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 Lakh	--	--	--	--	--	--	--	--	--
c) Others (specify)	--	--	--	--	--	--	--	--	--
Sub-total (B)(2):-	**55**	**-**	**55**	**0.01**	**55**	**--**	**55**	**0.01**	--
Total Public shareholding (B)=(B)(1) + (B)(2)	--	-	-	-	-	-	-	-	--
C. shares held by custodian for GDRs & ADRs	--	--	--	--	--	--	--	--	--
Grand Total (A+B+C)	**68,75,000**	**--**	**68,75,000**	**100%**	**68,75,000**	**--**	**68,75,000**	**100%**	--

ii) Shareholding of Promoters:

Sl No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
01	PARAMASHIVAM DEIVEEKAN	2750000	40%	-	2750000	40%	--	-
02	SUMA DEIVEEKAN	4124945	59.99%	-	4124945	59.99%	-	-
Total		**68,74,945**	**99.99%**	**--**	**68,74,945**	**99.99%**	--	**--**

iii) Change in Promoters' Shareholding (please specify, if there is no change):

Sl No	Name of the Promoter	For each of the promoter	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Paramashivam Deiveekan	At the beginning of the year	27,50,000	40%	27,50,000	40%
		Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
		At the end of the year	27,50,000	40%	27,50,000	40%
2	Suma Deiveekan	At the beginning of the year	41,24,945	59.99%	41,24,945	59.99%
		Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
		At the end of the year	41,24,945	59.99%	41,24,945	59.99%

iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl No	Name of the shareholders	For each of the top 10 shareholder	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	--	At the beginning of the year	--	--	--	--
		Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	--	--	--	--
		At the end of the year	--	--	--	--

v) Shareholding of Directors and Key Managerial Personnel:

Sl No	Name of the Director/KMP	For each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Paramashivam Deiveekan	At the beginning of the year	27,50,000	40%	27,50,000	40%
		Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
		At the end of the year	27,50,000	40%	27,50,000	40%
2	Suma Deiveekan	At the beginning of the year	41,24,945	59.99%	41,24,945	59.99%
		Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	-	-	-	-
		At the end of the year	41,24,945	59.99%	41,24,945	59.99%

V. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	15,23,09,181.11	--	15,23,09,181.11
ii) Interest due but not paid	--	--	--	--
iii) Interest accrued but not due	--	-	--	--
Total (i+ii+iii)	-	**15,23,09,181.11**	**--**	**15,23,09,181.11**
Change in Indebtedness during the financial year				
Addition	-	13,31,81,250.75	--	13,31,81,250.75
Reduction	-	--	--	--
Net Change	-	**13,31,81,250.75**	**--**	**13,31,81,250.75**
Indebtedness at the end of the financial year				
i) Principal Amount	-	28,54,90,431.86	--	28,54,90,431.86
ii) Interest due but not paid	--	--	--	--
iii) Interest accrued but not due	--	-	-	-
Total (i+ii+iii)	-	**28,54,90,432.00**	**--**	**28,54,90,432.00**

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

A. REMUNERATION TO MANAGING DIRECTOR, WHOLE-TIME DIRECTORS AND/OR MANAGER:

Sl No	Particulars of Remuneration	Name of MD/WTD/Manager				Total Amount in Rs.
		Paramashivam Deiveekan	Suma Deiveekan	Leo Antony		
1	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961	32,02,431	22,49,301	12,00,000	-	66,51,732
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961	--	--	--	--	--
	(c) Profit in lieu of salary u/s 17 (3) of Income Tax Act, 1961	--	--	--	--	--
2	Stock Option	--	--	--	--	--
3	Sweat Equity	--	--	--	--	--
4	Commission					
	- as % of profit	--	--	--	--	--
	- others, specify...	--	--	--	--	--
5	Others, please specify	--	--	--	--	--
	Total (A)	34,98,568	23,30,555	12,00,000	-	66,51,732
	Ceiling as per the Act	NA	NA	NA	--	NA

B. REMUNERATION TO OTHER DIRECTORS:

Sl No	Particulars of Remuneration	Name of the Directors			Total Amount in Rs.
		Venumuddala Vivek Reddy	Raghu Vamsi Alampalli	Ramaprasad Bellur Kumar	
1	Independent Directors				
	Fee for attending board / committee meetings	1,10,000	1,00,000	--	2,10,000
	Commission	--	--	--	--
	Others, please specify	--	--	--	--
	Total (1)	**1,10,000**	**1,00,000**	**--**	**2,10,000**
2	Other Non-Executive Directors				
	Fee for attending board / committee meetings	--	--	30,000	30,000
	Commission	--	--	--	--
	Others, please specify	--	--	--	--
	Total (2)	**--**	**--**	**30,000**	**30,000**
	Total (B) = (1)+(2)	**1,10,000**	**1,00,000**	**30,000**	**2,40,000**
	Total Managerial Remuneration = (A) + (B)	--	--	--	--
	Overall Ceiling as per the Act	--	--	--	--

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD:

Sl No	Particulars of Remuneration	Key Managerial Personnel			Total Amount in Rs.
		CEO	Company Secretary	CFO	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961	--	16,05,372	19,99,500	36,04,872
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961	--	--	--	--
	(c) Profit in lieu of salary u/s 17 (3) of Income Tax Act, 1961	--	--	--	--
2	Stock Option	--	--	--	--
3	Sweat Equity	--	--	--	--
4	Commission				
	- as % of profit	--	--	--	--
	- others, specify...	--	--	--	--
5	Others, please specify	--	--	--	--
	Total	--	**16,05,372**	**19,99,500**	**36,04,872**

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

For and on behalf of the Board of Directors
M/s SKYTECH INFINITE PLATFORM LIMITED

Mr. PARAMASHIVAM DEIVEEKAN
Managing Director
DIN: 00774083

Mrs. SUMA DEIVEEKAN
Executive Director
DIN: 02586858

Place: Bangalore
Date: 09/08/2026

ANNEXURE 2

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 transaction under third proviso thereto.

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

SL. No.	Particulars	Details
	Name (s) of the related party & nature of relationship	-
	Nature of contracts/arrangements/transaction	-
	Duration of the contracts/arrangements/transaction	-
	Salient terms of the contracts or arrangements or transaction including the value, if any	-
	Justification for entering into such contracts or arrangements or transactions'	-
	Date of approval by the Board	-
	Amount paid as advances, if any	-
	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	-

2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
	Name (s) of the related party & nature of relationship	-
	Nature of contracts/arrangements/transaction	-
	Duration of the contracts/arrangements/transaction	-
	Salient terms of the contracts or arrangements or transaction including the value, if any	-
	Date of approval by the Board	-
	Amount paid as advances, if any	-

For and on behalf of the Board of Directors
M/s SKYTECH INFINITE PLATFORM LIMITED

Mr. PARAMASHIVAM DEIVEEKAN
Managing Director
DIN: 00774083

Mrs. SUMA DEIVEEKAN
Executive Director
DIN: 02586858

Place: Bangalore
Date: 09/08/2026

ANNEXURE 3

ANNUAL REPORT OFCORPORATE SOCIAL RESPONSIBILITY ("CSR) ACTIVITIES FOR THE FINANCIALYEAR 2025-26

1. Brief outline on CSR Policy of the Company.

   This Corporate Social Responsibility policy ("Policy") encompasses the Company's philosophy for giving back to the society as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for the welfare and sustainable development of the community at large through its social arm and also through its subsidiaries and associates Companies, other companies and also through various other charitable trusts and organizations.

   This policy shall apply to all CSR initiatives and activities taken up not only at the various work-centers and locations of the Company but also in any other parts of the country, for the benefit of the society. This Policy shall be applicable to all CSR activities of the Company whether carried by itself or through any eligible entities.

2. Composition of CSR Committee:

   During the financial year under review, the Company had not composed any CSR Committee.

   As the amount required to be spent by the Company towards CSR activities during the financial year did not exceed ₹50 lakh, the constitution of a Corporate Social Responsibility Committee was not required in terms of Section 135(9) of the Companies Act, 2013. Accordingly, the functions of the CSR Committee were discharged by the Board of Directors.

3. Provide 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:

   The details shall be published on its website at ***https://www.skytechinfinite.com***

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report). **Not Applicable**

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: Not applicable

Sl. No.	Financial Year	Amount available for set from preceding financial years (In Rs)	Amount required to be set for the financial year, if any (In Rs)
1		Nil	
	Total		

6. Average net profit of the company as per section 135 (5) is – **Rs. 3,06,76,476/-**

7.

a) Two percent of average net profit of the company as per section 135 (5) is **Rs. 6,13,530/-**

b) Surplus arising out of the CSR projects or 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. 6,13,530**

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

Total Amount Spent for the Financial Year (In Rs.)	Amount Unspent {In Rs.)				
	Total Amount transferred to Unspent CSR Account as per section135 (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.
Nil	-	-	-	-	-

b) Details of CSR amount spent against ongoing projects for the financial year: ***NOT APPLICABLE***

(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 number.
1.												
	Total											

c) Details of CSR amount spent against **other than ongoing projects** for the financial year: **NIL**

(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 for the project (in Rs.).**	**Mode of implementation - Direct (Yes/No).**	**Mode of implementation - Through implementing agency.**	
				State.	**District.**			**Name.**	**CSR registration number.**
Total									

(d) Amount spent in Administrative Overheads: **Nil**

(e) Amount spent on Impact Assessment, if applicable: **Not applicable**

(f) Total amount spent for the Financial Year (8b+8c+8d+8e)-**Nil**

(g) Excess amount for set off, if any: **Nil**

Sl. No.	Particular	Amount (In Rs.)
(i)	Two percent of average net profit of the company as persection135(5)	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess' amount spent for the financial year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	

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

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 remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.							
2.							
	Total						

The Company has an unspent amount of Rs. 6,13,530 of the reporting period 2025-26. The said amount has been transferred in the financial year 2026-27 to the fund specified under Schedule VII of Section 135(6) of the Companies Act.

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): **Not applicable**

(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.
1								
	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).
(b) Amount of CSR spent for creation or acquisition of capital asset.
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

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). –

During the financial year ended March 31, 2026, the Company was in the process of identifying suitable CSR initiatives in alignment with the activities specified under Schedule VII of the Companies Act, 2013. Consequently, an amount of ₹6,13,530 required to be spent towards CSR remained unspent as at March 31, 2026.

In compliance with the provisions of Section 135(5) of the Companies Act, 2013, the Company subsequently contributed the aforesaid unspent CSR amount of ₹6,13,530 to the PM CARES Fund, a fund specified under Schedule VII of the Act, on April 29, 2026, within the prescribed statutory timeline.

For and on behalf of the Board of Directors
M/s SKYTECH INFINITE PLATFORM LIMITED

Mr. PARAMASHIVAM DEIVEEKAN
Managing Director
DIN: 00774083

Mrs. SUMA DEIVEEKAN
Executive Director
DIN: 02586858

Place: Bangalore
Date: 09/08/2026

INDEPENDENT AUDITOR'S REPORT

To the Members of Skytech Infinite Platform Limited (Formerly known as Skytech Infinite Platform Private Limited)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Skytech Infinite Platform Limited** ("**the company**"), which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended on that date and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as "the financial statements").

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

Basis for Opinion

We conducted our audit of the 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 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 financial statements under the provisions of the Act and the Rules made there under, 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Emphasis of Matter

We draw attention to Note 1 of the financial statements, disclosure stating the conversion of private limited company into public limited company effectively from 09/07/2024.

Further, we draw attention to Note 33 of the financial statements wherein the company has ascertained the gratuity provisions as per the Payment of Gratuity Act, 1972 to the extent of Rs. 14,633.29 thousand as on 31st March 2026 with respect to employees covered under the Karnataka Compulsory Gratuity Insurance Rules 2024. However, as of 31st March 2026, the Company has not made the requisite contribution to the insurance fund as mandated under the said Rules.

Our opinion is not modified in respect of these matters.

RANGA & CO * BANGALORE * CHARTERED ACCOUNTANTS

112, 2nd Floor, R.V. Road, V.V. Puram, Bangalore - 560 004.
Phone : 2661 9200, 2667 8200, 4094 0025 9945860296 E-mail : rangaandco@gmail.com

Information Other than the Financial Statements and Auditor's Report thereon

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

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

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

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

Responsibility of Management and Board of directors for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.



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

- Identify and assess the risks of material misstatement of the 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. For the current reporting period, the Company is an Unlisted Public Company. As per the provisions of Section 134(5) of the Companies Act, 2013, read with Rule 8(5)(viii) and Rule 8(4) of the Companies (Accounts) Rules, 2014, the requirement relating to reporting on Internal Financial Controls in the Board's Report is applicable only to unlisted public companies having a paid-up share capital of ₹25 crore or more as at the end of the preceding financial year. Since the Company's paid-up share capital is below the prescribed threshold of ₹25 crore, the requirement to report on Internal Financial Controls over Financial Reporting (IFCFR) under Clause (i) of Sub-section (3) of Section 143 of the Companies Act, 2013 is not applicable for the current year.

- 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.

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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 in terms of Section 143(11) of the Act, we give in **'Annexure I'** 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.

   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, Statement of Profit and Loss, Statement of Changes in Equity & Cash Flow Statement dealt with by this Report are in agreement with the books of account.

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

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

   f. With respect to the adequacy of the internal financial controls with reference to the financial statements of the company for the current reporting period, the Company is an Unlisted Public Company. As per the provisions of Section 134(5) of the Companies Act, 2013, read with Rule 8(5)(viii) and Rule 8(4) of the Companies (Accounts) Rules, 2014, the requirement relating to reporting on Internal Financial Controls in the Board's Report is applicable only to unlisted public companies having a paid-up share capital of Rs. 25 crore or more as at the end of the preceding financial year. Since the Company's paid-up share capital is below the prescribed threshold of Rs. 25 crore, the requirement to report on Internal Financial Controls over Financial Reporting (IFCFR) under Clause (i) of Sub-section (3) of Section 143 of the Companies Act, 2013 is not applicable for the current year.

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

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

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

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

RANGA & CO. BANGALORE CHARTERED ACCOUNTANTS

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

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

(iii) Based on audit procedures which we 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) contain any material mis-statement.

(iv) The company has not declared or paid any dividend during the year.

V. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

3. 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 of the Act.

Date: 18-06-2026
Place: Bangalore

For RANGA & CO.
Chartered Accountants
FRN: 003042S



K SIVAGURU PRASADA RAO
Partner
M No. 028115
UDIN No: 26028115MQDKMI2186

Annexure I to the Independent Auditors' Report

Annexure referred to in paragraph 1 under report on Other Legal and Regulatory Requirements of the Independent Auditors' Report to the members of **Skytech Infinite Platform Limited** on the financial statements for the year ended 31 March, 2026. We report that:

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

i. In respect of Company's Property, Plant and Equipment and Intangible Assets:

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

B. The Company does not have Intangible Assets. Hence reporting under this clause is not applicable.

(b) The Company have a regular programme of verification where all the property, plant & equipment in a phased manner over period of three years, which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, title deeds of immovable properties, classified as Property, Plant and Equipment are held in the name of the company except for the leasehold property.

(d) According to the information and explanations given to us, the Company has not revalued its property, plant and Equipment and Intangible Assets. Accordingly, the requirements under paragraph 3(i)(d) of the Order are not applicable to the Company.

(e) According to the information and explanations given to me, no proceeding has been initiated or pending against the Company for holding Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.

ii.

(a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management are appropriate. No material discrepancies were noticed on such verification.

(b) According to the information and explanations provided to us, the Company has not been sanctioned working capital limits in excess of 5 Crores, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets. Accordingly, the requirements under paragraph 3(ii)(b) of the Order is not applicable to the Company.

iii.

(a) According to the information and explanations given by the management, the Company has not granted any loans, secured or unsecured to the companies, firms and other parties mentioned in the register-maintained u/s 189 of the Companies Act, 2013. Accordingly, the provisions of Paragraph 3 of the said Order are not applicable to the Company.

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iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.

vi. We have broadly reviewed the books of account maintained by the company pursuant to the Rules made by the Central Government for the maintenance of cost records under section 148 of the Act, and are of the opinion that primafacie, the prescribed accounts and records have been made and maintained.

vii.

(a) According to the information and explanations given to me and the records of the Company examined by us, in my opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, goods and service tax, duty of customs, duty of excise, value added tax, cess have been regularly deposited by the company with appropriate authorities in all cases during the year.

(b) According to the information and explanations given to me, no undisputed amounts payable in respect of goods and service tax, provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, duty of excise, value added tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

(c) According to the information and explanation given to me and the records of the Company examined by us, there are no dues of income tax, goods and service tax, customs duty, cess and any other statutory dues which have not been deposited on account of any dispute.

viii. According to the information and explanations given to me, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

ix.

(a) In my opinion and according to the information and explanations given to me, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.

(b) According to the information and explanations given to us, the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) In my opinion and according to the information explanation provided to us, the loans were applied for the purpose for which loans were obtained.

(d) In my opinion, according to the information explanation provided to us, there are no funds raised on short term basis. Accordingly, the provision stated in paragraph 3(ix)(d) of the Order is not applicable to the Company.

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(e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanations given to us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x.

(a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

xi.

(a) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company nor on the Company.

(b) We have not come across of any instance of material fraud by the Company or on the Company during audit of the financial statement for the year ended March 31, 2026, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.

(c) As represented to me by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.

xii. In my opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

xiii. According to the information and explanations given to me and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. In my opinion and based on our examination, the Company does not require to comply with provisions of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.

xv. According to the information and explanations given to me, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.

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xvi.

(a) In my opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.

(b) In my opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company.

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

(d) The Company does not have any CIC as part of its group. Hence the provisions stated in paragraph clause 3 (xvi) (d) of the order are not applicable to the company.

xvii. Based on the overall review of financial statements, the Company has not incurred cash losses in the current and previous financial year.

xviii. There has been no resignation of the statutory auditors of the company during the year.

xix. On the basis of information and explanations given to me and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, I am of the opinion that no material uncertainty exists as on the date of audit report. However, the Company is 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.

xx. The company has transferred unspent amount to a Fund specified in Schedule VII of the Companies Act, 2013 within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act.

xxi. There is no requirement of preparation of consolidated financial statements for the company. Hence reporting under clause 3(xxi) of the order is not applicable.

Date: 18-06-2026
Place: Bangalore

For RANGA & CO.
Chartered Accountants
FRN: 003042S



K SIVAGURU PRASADA RAO
Partner
M No. 028115
UDIN No: 26028115MQDKMI2186

112, 2nd Floor, R.V. Road, V.V. Puram, Bangalore - 560 004.
Phone : 2661 9200, 2667 8200, 4094 0025 9945860296 E-mail : rangaandco@gmail.com

SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as Skytech Infinite Platform Private Limited)
CIN No. U51506KA2009PLC049970
Balance sheet as at 31st March 2026
(All amounts in Thousands, unless otherwise stated)

Particulars	Note No.	As at 31-Mar-26	As at 31-Mar-25
I. EQUITY AND LIABILITIES			
(1)Shareholders' Funds			
(a)Share capital	3	68,750.00	68,750.00
(b)Reserves and surplus	4	1,21,445.16	79,396.77
(2)Share application money pending for allotment		-	-
(3)Non-current liabilities			
(a)Long-term borrowings	5	27,520.86	22,320.26
(b)Long-term provisions	6	14,587.93	9,860.38
(4)Current liabilities			
(a) Short-term borrowings	7	65,024.14	31,585.64
(b) Trade payables	8		
i) Total outstanding dues of micro enterprises and small enterprises		59,514.36	33,571.84
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		87,956.97	40,814.41
(c) Other current liabilities	9	18,952.28	7,660.42
(d) Short-term provisions	10	11,933.89	6,496.22
Total Equity and Liabilities		**4,75,685.58**	**3,00,455.94**
II. ASSETS			
(1)Non-current assets			
(a)Property, Plant and Eqipment and Intangible Assets			
(i) Property, Plant and Equipment	11	62,920.22	57,920.24
(b) Non-current investments	12	982.86	6,331.57
(c) Deferred tax assets (Net)	13	5,167.48	4,076.98
(d) Long-term loans and advances	14	25.60	-
(e) Other Non-current Assets	15	5,814.47	5,598.99
(2)Current assets			
(a) Inventories	16	86,631.29	46,411.59
(b) Trade receivables	17	2,77,124.33	1,59,255.76
(c) Cash and cash equivalents	18	32,912.72	18,348.98
(d) Short-term loans and advances	19	3,591.25	2,181.83
(e) Other current assets	20	515.36	329.98
Total Assets		**4,75,685.58**	**3,00,455.94**

See accompanying notes to the financial statements 01-40

As per our report of even date
for Ranga & Co.,
Chartered Accountants
Firm Reg No. 003042S

RANGA & CO. BANGALORE CHARTERED ACCOUNTANTS

K. Sivaguru Prasada Rao
Partner
Membership No: 028115
UDIN: 26028115MRDKMI2186

Date: 18.06.2026
Place: Bengaluru

for and on behalf of the Board of Directors
Skytech Infinite Platform Limited

Paramashivam Deiveekan
Managing Director
DIN No: 00774083

Date: 18.06.2026
Place: Bengaluru

Suma Deiveekan
Director
DIN No: 02586858

Date: 18.06.2026
Place: Bengaluru

Binil Kurikilamkattu Scaria
Chief Financial Officer

Date: 18.06.2026
Place: Bengaluru

Skytech Infinite Platform Ltd. Bangalore

Harish Kumar Sreekantan
Company Secretary

Date: 18.06.2026
Place: Bengaluru

SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as Skytech Infinite Platform Private Limited)
CIN No. U51506KA2009PLC049970
Statement of Profit or Loss account for the year ended 31st March 2026
(All amounts in Thousands, unless otherwise stated)

Particulars	Note No.	For the year ended 31-Mar-26	For the year ended 31-Mar-25
Revenue from operations	21	5,16,450.02	4,51,401.27
Other income	22	4,960.00	680.16
Total Income		**5,21,410.00**	**4,52,081.42**
Expenses:			
Cost of Material Consumed	23	3,61,664.42	2,95,980.40
Changes in inventory of Raw Material, Finished Goods,WIP, Stock-in-Trade	24	(13,383.00)	8,533.50
Employee benefits expenses	25	75,543.81	63,783.78
Depreciation and amortisation expenses	26	5,956.12	4,325.49
Finance costs	27	6,821.52	6,782.02
Other expenses	28	26,158.23	21,835.65
Total expenses		**4,62,761.11**	**4,01,240.84**
Profit before tax		**58,648.90**	**50,840.58**
Tax expenses:			
Current tax		17,691.00	13,898.02
Deferred tax		(1,090.49)	(199.76)
Profit/(Loss) for the period		**42,048.39**	**37,142.31**
Earnings per equity shares:(Face Value Rs. 10)			
(1)Basic	35	6.1161	5.4025
(2)Diluted	35	6.1161	5.4025

See accompanying notes to the financial statements `01-40

As per our report of even date
for Ranga & Co.,
Chartered Accountants
Firm Reg No. 003042S

RANGA & CO. BANGALORE CHARTERED ACCOUNTANTS

K. Sivaguru Prasada Rao
Partner
Membership No: 028115
UDIN : 26028115MQDKMI2186
Date: 18.06.2026
Place: Bengaluru

for and on behalf of the Board of Directors
Skytech Infinite Platform Limited

Paramashivam Deiveekan
Managing Director
DIN No: 00774083
Date: 18.06.2026
Place: Bengaluru

Suma Deiveekan
Director
DIN No: 02586858
Date: 18.06.2026
Place: Bengaluru

Binil Kurikilamkattu Scaria
Chief Financial Officer
Date: 18.06.2026
Place: Bengaluru

Harish Kumar Sreekantan
Company Secretary
Date: 18.06.2026
Place: Bengaluru

Skytech Infinite Platform Ltd. Bangalore

SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as Skytech Infinite Platform Private Limited)
CIN No. U51506KA2009PLC049970
Cash Flow Statement for the year ended 31st March 2026
(All amounts in Thousands, unless otherwise stated)

	Particulars	Year Ended 31st March 2026		Year Ended 31st March 2025	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Profit after tax		**42,048.39**		**37,142.31**
	Adjustments For:				
	Adjustment due to prior period items	-		(576.34)	
	(Gain)/Loss of derecognition of fixed asset	(2,107.33)		71.55	
	Depreciation and amortisation expenses	5,956.12		4,325.49	
	Tax expenses	(1,090.49)		(199.76)	
	Finance cost	6,821.52		6,782.02	
	Interest income from Deposits	(2,806.34)	6,773.46	(680.16)	9,722.80
	Operating profit before working capital changes		48,821.85		46,865.11
	(Increase)/Decrease in trade receivables	(1,17,868.57)		(51,505.88)	
	(Increase)/Decrease in Inventories	(40,219.70)		19,362.67	
	(Increase)/Decrease in short term loans and advances	(1,409.42)		(227.26)	
	(Increase)/Decrease in other current assets	(185.38)		636.48	
	(Increase)/Decrease in long-term loans and advances	(25.60)		3,979.66	
	(Increase)/Decrease in non-current assets	(215.47)			
	Increase/(Decrease) in short-term and long-term provisions	10,165.22		4,722.62	
	Increase/(Decrease) in trade payables	73,085.07		(12,951.14)	
	Increase/(Decrease) in other current liabilities	11,291.86		(2,813.96)	
			(65,382.00)		(38,796.82)
	Cash generated from in operations		(16,560.14)		8,068.28
	Net cash generated from in operating activities		**(16,560.14)**		**8,068.28**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of property, plant and equipment	(12,013.47)		(358.33)	
	Proceeds from sale of property, plant and equipment	3,164.70			
	Net proceeds from Maturity of Deposits with Banks	5,348.72		(4,608.79)	
	Interest income from Deposits	2,806.34	(693.70)	680.16	(4,286.97)
	Net cash used in investing activities		**(693.70)**		**(4,286.97)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Increase/(Decrease) in short-Term Borrowings	33,438.50		24,621.17	
	Increase/(Decrease) in long-term borrowings	5,200.60		(9,682.08)	
	Finance cost	(6,821.52)	31,817.59	(6,782.02)	8,157.07
	Net cash generated from/(used in) finance activities		**31,817.59**		**8,157.06**
	Net (Decrease)/Increase in cash and cash equivalents (A+B+C)		**14,563.74**		**11,938.38**
	Cash and cash equivalents as at beginning of the year		**18,348.98**		**6,410.60**
	Cash and cash equivalents as at end of the year (Refer note 18)		**32,912.72**		**18,348.98**

Note: The above Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard 3 on "Cash Flow Statements".

See accompanying notes to the financial statements `01-40

As per our report of even date
for Ranga & Co.,
Chartered Accountants
Firm Reg No. 003042S

RANGA & CO. BANGALORE CHARTERED ACCOUNTANTS

K. Sivaguru Prasada Rao
Partner
Membership No: 028115
UDIN:26028115MQDKMI2186

Date: 18.06.2026
Place: Bengaluru

for and on behalf of the Board of Directors
Skytech Infinite Platform Limited

Paramashivam Deiveekan
Managing Director
DIN No: 00774083

Date: 18.06.2026
Place: Bengaluru

Suma Deiveekan
Director
DIN No: 02586858

Date: 18.06.2026
Place: Bengaluru

Binil Kurikilamkattu Scaria
Chief Financial Officer

Date: 18.06.2026
Place: Bengaluru

Harish Kumar Sreekantan
Company Secretary

Date: 18.06.2026
Place: Bengaluru

Skytech Infinite Platform Ltd. Bangalore

SKYTECH INFINITE PLATFORM LIMITED

(Formerly known as Skytech Infinite Platform Private Limited)

CIN No. U51506KA2009PLC049970

Notes forming part of financial statements

(All amounts in Thousands, unless otherwise stated)

NOTE 1 : COMPANY INFORMATION

The company is carrying on business of Marketing, Distributing, Trading, Servicing & Installation of Industrial Automation Equipments, Electronic & Electrical equipments and company in the business of Marketing, selling and servicing of Hardware items and provide solutions to customers Global Supply Business requirements.

Skytech Infinite Platform Limited which was originally incorporated on 28/05/2009 under Companies Act, 1956 as Skytech Infinite Platform Private Limited. The management has decided to raise the funds through Initial Public Offer and applied for conversion into public company under Section 18 of the Companies Act, 2013 on 05/07/2024. The same has been approved by ROC on 09/07/2024 effectively name of the company is changed to SKYTECH INFINITE PLATFORM LIMITED.

NOTE 2 : BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation and Measurement

2.1 Basis of Preparation

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the accounting standards specified in section 133 of the Companies Act, 2013. The company follows accounting policies consistently in accordance with generally accepted accounting principles, other than those specifically stated.

(a) The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under section 133 of Companies Act 2013.

(b) The financial statements are prepared under the historical costs convention, on the accounting principles of a going concern.

(c) Accounting Policies not specifically referred to otherwise are consistent and in consonance with the applicable accounting standards prescribed by the Companies Act 2013 under section 133.

(d) All expenses and income to the extent ascertainable with reasonable certainty are accounted for on accrual basis.

(e) The preparation of financial statements in conformity with generally accepted accounting principles (IGAAP) requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the date of financial statements and reported amounts of revenue and expenses for that year. Actual result could differ from these estimates. Any revision to accounting estimates is recognized prospectively.

(f) All assets and liabilities have been classified as current and non-current as per the company's normal operating cycle and other criteria set out in the schedule III to the companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

Deferred Tax Assets and Liabilities are classified as non-current assets and liabilities.

2.2 Key Accounting Estimates and Judgements

The preparation of standalone financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively

2.3 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under :

a **Property, Plant and Equipment**

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts,rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the standalone statement of profit and loss during the period in which they are incurred.

RANGA & CO. BANGALORE CHARTERED ACCOUNTANTS

Skytech Infinite Platform Ltd. Bangalore

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

Depreciation is calculated on pro rata basis on straight-line / WDV method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013. Freehold land is not depreciated.

The useful life of major components of Property, Plant and Equipment is as follows

PPE	Useful Life (Years)
Land	Infinite
Buildings	30
Lease hold Improvements	11
Temporary Erections	3
Plant and Machinery	15
Tools and Offcie Equipments	5
Data Processing Equipments	3
Furniture and Fixtures	10
Vehicles	8

Assets costing Rs. 5,000 or less are fully depreciated in the year of purchase.
Accelerated Depreciation is charged in case of assets forming part of a restructuring project basis planned remaining useful life of assets.
Leasehold improvements are depreciated on a straight line basis over the useful life of the asset or the lease period, whichever is lower.
Temporarily suspended projects do not include those projects where temporary suspension is a necessary part of the process of getting an asset ready for its intended use.

b **Goodwill and Other Intangible Assets**

Intangible assets purchased are initially measured at cost.

The cost of an intangible asset comprises its purchase price including duties and taxes and any costs directly attributable to making the asset ready for their intended use

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortised on a straight-line basis over the period of their estimated useful lives. Estimated useful lives by major class of finite-life intangible assets are as follows:

Intangible Assets	Useful Life (Years)
Goodwill	-
Brands and Trademarks	-
Computer Software	-
Mastheads and Publishing Titles	-
Mining rights	-
Copyrights, patents and IPR	-
Recipe, Formulae, Models, Designs , prototypes	-
Licences and Franchises	-
Others	-

Development expenditures on an individual project are recognized at cost as an intangible asset when the following conditions are satisfied.

a) The company can demonstrate the technical feasibility of completing the intangible asset so that the asset will be available for use or sale
b) The company can demonstrate its intention to complete and its ability and intention to use or sell the asset
c) It is probable that the asset will generate future economic benefits.
d) Adequate resources are allocated to complete the development and to use or sell of the asset.
e) Expenditure attributable to the intangible asset during development can be measured reliably.

Goodwill is initially recognised based on the accounting policy for business combinations and is tested for impairment annually.

Assessment for impairment is done at each Balance Sheet date as to whether there is any indication that an intangible asset may be impaired. If any such indication exists, the Company estimates the recoverable amount (higher of net realisable value and value in use) of the asset. If such recoverable amount of the asset is less than the carrying amount, the carrying amount is reduced to the recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss.

RANGA & CO. BANGALORE CHARTERED ACCOUNTANTS

Skytech Infinite Platform Ltd. Bangalore

c **Revenue Recognition**

Revenue from rendering of services is recognized in accordance with Accounting Standard (AS) 9 – Revenue Recognition, based on the stage of completion of the transaction at the reporting date, when the outcome of the transaction can be estimated reliably.

Revenue from sale of goods is recognized in accordance with the provisions of Accounting Standard (AS) 9 – Revenue Recognition, when significant risks and rewards of ownership of the goods are transferred to the buyer and no significant uncertainty exists regarding the amount of consideration or its ultimate collection.

In certain cases, revenue is recognized prior to physical delivery of goods where, as per the terms of the contract, the significant risks and rewards of ownership have been transferred to the customer (for example, in bill-and-hold arrangements or where goods are identified and set aside as per the contract). In such cases, delivery is deferred at the request of the customer or due to contractual terms, and the goods are held by the Company on behalf of the customer.

Such recognition is made only when it is ensured that:
(i) the goods are complete and ready for delivery;
(ii) the goods are specifically identified and set aside for the customer; and
(iii) there is reasonable certainty regarding the ultimate collection of consideration.

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Based on past experiences the estimate for provisions of such discounts and rebates are made. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Unbilled revenue represents earnings on ongoing fixed price and time and material contracts over and above the amounts invoiced to customers.

d **Other revenues**
Income from interest is being accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

e **Employee benefits**
Employee benefits payable wholly within 12 months of leaving employee services are classified as short term employee benefits. These benefits include salaries and wagesbonus and ex- gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognized as an expense as the related services is rendered by employees.

f **Provident Fund**
Eligible employees receive benefits from the provident fund, which is a defined contribution plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to specified percentage of the covered employees' basic salary. The Company has no further obligations under the plan beyond its monthly contributions. Contributions to provident fund are charged to the statement of profit and loss on accrual basis.

g **Gratuity**
For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost. Gratuity is unfunded.

h **Compensated absences**
The Company has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an external actuary at each Balance Sheet date using projected unit credit method on the additional amount expected to be paid / availed as a result of the unused entitlement that has accumulated at the Balance Sheet date. Expense on non-accumulating compensated absences is recognized in the period in which the absences occur.

RANGA & CO. CHARTERED ACCOUNTANTS BANGALORE

Skytech infinite Platform Ltd. Bangalore

i **Foreign currency transactions:**

Foreign exchange transactions are recorded at the rate prevailing on the date of the respective transaction. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. Non monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year and on restatement as at the balance sheet date are recognized in the statement of profit and loss for the year.

j **Income Taxes**

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in profit or loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

k **Provisions, contingent liabilities and contingent assets**

A provision is recognized when the Company has a present obligation as a result of past event i.e., 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 are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs

l **Earnings per Share**

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. In computing dilutive earnings per share, only potential equity shares that are dilutive and that decrease profit per share are included.

m **Inventories**

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

RANGA & CO. BANGALORE CHARTERED ACCOUNTANTS

Infinite Platform Ltd. Bangalore

SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as Skytech Infinite Platform Private Limited)
CIN No. U51506KA2009PLC049970
Notes forming part of financial statements(Continued)
(All amounts in Thousands, unless otherwise stated)

3 **Share Capital**

Particulars	As at 31 March 2026		As at 31 March 2025	
	No of Shares	Amount	No of Shares	Amount
Equity Share Capital				
Authorised Share Capital (Current Year 1,00,00,000 shares of Rs. 10/- each and Previous Year 1,00,00,000 shares of Rs. 10/- each)	1,00,00,000	1,00,000.00	1,00,00,000	1,00,000.00
Issued,Subscribed & Fully paid-up (Current Year 68,75,000 shares of Rs. 10/- each andPrevious Year 68,75,000 shares of Rs. 10/- each)	68,75,000	68,750.00	68,75,000	68,750.00
	68,75,000	**68,750.00**	**68,75,000**	**68,750.00**

a) Reconciliation of number of shares outstanding and the amount of share capital:

Particulars	As at 31 March 2026		As at 31 March 2025	
	No of Shares	Amount	No of Shares	Amount
Equity Shares				
Opening balance at the beginning of the reporting period	68,75,000	68,750.00	6,25,000	6,250.00
Issued during the reporting period	-	-	62,50,000	62,500.00
Closing balance at the end of the reporting period	**68,75,000**	**68,750.00**	**68,75,000**	**68,750.00**

***On 19 July 2024, the company made a bonus issue on the basis of 10 bonus share for every 1 existing shares held by shareholders. A total of 62,50,000 ordinary shares were issued pursuant to the bonus issue.**

b) Details of each shareholder holding more that 5% of the aggregate shares in the Company:

Particulars	As at 31 March 2026		As at 31 March 2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Deiveekan Paramasivam	27,50,000	40%	27,50,000	40.00%
Suma Deiveekan	41,24,945	60%	41,24,945	60.00%

Equity shares: The Company has one class of equity shares having a par value of Rs 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

c) Details of Shares held by Promoters at the end of the year:

Particulars	As at 31 March 2026			As at 31 March 2025	
	No. Shares	% of Holding	% change during the period	No. Shares	% of Holding
Deiveekan Paramasivam	27,50,000	40%	0%	27,50,000	40.00%
Suma Deiveekan	41,24,945	60%	0%	41,24,945	60.00%

d) Aggregate number of equity shares issued as bonus during the period of five years immediately preceding the reporting date:

Particulars	As at 31 March 2026	As at 31 March 2025
Number of bonus shares issued	-	62,50,000

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RANGA & CO. CHARTERED ACCOUNTANTS BANGALORE

Skytech Infinite Platform Ltd. Bangalore

SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as Skytech Infinite Platform Private Limited)
CIN No. U51506KA2009PLC049970
Notes forming part of financial statements(Continued)
(All amounts in Thousands, unless otherwise stated)

4 **Reserves and surplus**

Particulars	As at 31/Mar/2026	As at 31/Mar/2025
a) Surplus in Statement of Profit and Loss		
Balance at the beginning of the year	79,396.77	1,05,330.80
Add: Net profit transferred from the statement of profit and loss	42,048.39	37,142.31
Less: Issue of Bonus shares	-	(62,500.00)
Less: Adjustment due to prior period items	-	(576.34)
Balance at the end of the year	**1,21,445.16**	**79,396.77**

5 **Long-term borrowings**

Particulars	As at 31/Mar/2026	As at 31/Mar/2025
(A) Secured*		
(a) Term loans:		
(A) from banks.	22,509.48	21,641.03
(B) Unsecured		
(a) Loans and advances from related parties		
(A) from directors	5,011.38	679.23
Total	**27,520.86**	**22,320.26**

*** Term loans secured against the Buildings and Vehicles.(Refer Note No. 11)**

6 **Long-term provisions**

Particulars	As at 31/Mar/2026	As at 31/Mar/2025
Provision for employee benefits		
Provision for gratuity	13,168.89	9,860.38
Provision for leave encashment	1,419.04	-
Total	**14,587.93**	**9,860.38**

7 **Short-term borrowings**

Particulars	As at 31/Mar/2026	As at 31/Mar/2025
(A)Secured		
(a) Loans repayable on demand		
(A) from banks- Overdrafts	57,183.13	23,116.42
(B) Current maturities of long term debt	7,550.58	7,868.11
(B)Un-Secured		
(A) from other parties.-Credit Card	290.44	601.11
Total	**65,024.14**	**31,585.64**

8 **Trade payables**

Particulars	As at 31/Mar/2026	As at 31/Mar/2025
(A) Total outstanding dues of micro enterprises and small enterprises	59,514.36	33,571.84
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	87,956.97	40,814.41
Total	**1,47,471.33**	**74,386.26**

Refer Annexure 30 for Ageing Schedule

RANGA & CO. CHARTERED ACCOUNTANTS BANGALORE

Skytech Infinite Platform Ltd Bangalore

The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum in accordance with the 'Micro, Small and Medium Enterprises Development Act, 2006' ('the Act'). Accordingly, the disclosure in respect of the amounts payable to such enterprises as at March 31, 2025 has been made in the financial statements based on information received and available with the Company. Further in view of the Management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material. The Company has not received any claim for interest from any supplier as at the Balance Sheet date.

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31/Mar/2026	As at 31/Mar/2025
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	59,514.36	33,571.84
Interest		-
Total	**59,514.36**	**33,571.84**
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period 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.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

9 **Other current liabilities**

Particulars	As at 31/Mar/2026	As at 31/Mar/2025
(A) Advances received from Customers	1,952.55	3,599.00
(B) Interest Accrued but not due	22.58	3.26
(C) Others payable		
Statutory liabilities	9,802.52	3,127.01
Salary Payable	5,016.08	23.38
Audit Fee Payable	562.50	562.50
Rent payable	532.52	345.28
CSR Payable	613.53	-
Other payables	450.00	-
Total	**18,952.28**	**7,660.42**

10 **Short-term provisions**

Particulars	As at 31/Mar/2026	As at 31/Mar/2025
a) Provision for employee benefits		
Provision for gratuity (net)	1,464.41	1,057.52
Provision for leave encashment	158.46	-
b) Others		
Income Tax Payable	9,309.79	5,438.71
Bonus Payable	1,001.23	-
Total	**11,933.89**	**6,496.22**

RANGA & CO. CHARTERED ACCOUNTANTS BANGALORE

Skytech Infinite Platform Ltd. Bangalore

SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as Skytech Infinite Platform Private Limited)
CIN No. U51506KA2009PLC049970
Notes forming part of financial statements(Continued)
(All amounts in Thousands, unless otherwise stated)
Note No. 11

Particulars	Gross Block				Depreciation and Amortization				Net Block	
	01-Apr-25	Additions	Deletions	31-Mar-26	01-Apr-25	For The Year	Reversals	31-Mar-26	31-Mar-26	31-Mar-25
I. Property, Plant & Equipment										
(a) Buildings*	56,106.78	-	-	56,106.78	7,181.62	2,382.80	-	9,564.42	46,542.36	48,925.16
(b) Computers	1,097.02	508.54	-	1,605.56	1,042.17	187.56	-	1,229.73	375.83	54.85
(c) Furniture and Fixtures	710.25	-	-	710.25	418.31	75.57	-	493.88	216.37	291.94
(d) Vehicles	11,419.22	11,464.25	5,767.92	17,115.55	9,663.91	2,331.91	4,710.55	7,285.27	9,830.28	1,755.31
(e) Office Equipment	631.33	40.68	-	672.01	272.86	161.57	-	434.43	237.58	358.47
(f) Lease Hold Improvements	8,984.62	-	-	8,984.62	2,450.11	816.70	-	3,266.81	5,717.81	6,534.51
Total	**78,949.22**	**12,013.47**	**5,767.92**	**85,194.77**	**21,028.97**	**5,956.12**	**4,710.55**	**22,274.55**	**62,920.22**	**57,920.24**
For the previous year ended 2024-2025	**79,460.64**	**358.00**	**870.00**	**78,949.00**	**17,502.00**	**4,325.00**	**798.00**	**21,029.00**	**57,920.00**	**61,959.00**

Notes:
1. The Vehicles are hypothecated against Secured Loans. Charge has been created against Vehicles amounting for Rs. 13,290 thousands with the Bank.
2. The Buidling is hypothecated against Secured Loans. Charge has been created against Building amounting for Rs. 41,200.00 thousands with the Bank.

RANGA & CO BANGALORE CHARTERED ACCOUNTANTS

Skytech Infinite Platform Ltd. Bangalore

SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as Skytech Infinite Platform Private Limited)
CIN No. U51506KA2009PLC049970
Notes forming part of financial statements(Continued)
(All amounts in Thousands, unless otherwise stated)

12 **Non-current investments**

Particulars	As at	
	31/Mar/2026	31/Mar/2025
Deposits with more than 12 months maturity		
Fixed deposits with banks*	982.86	6,331.57
Total	**982.86**	**6,331.57**

*The terms deposits of Rs. 982.96 thousands for the FY 2025-2026 and Rs.1328.94 thousands in FY 2024-25 are pledged with Banks against Bank Guarantee.(Refer Annexure to note.34)

13 **Deffered Tax Asset**

Particulars	As at	
	31/Mar/2026	31/Mar/2025
Expenses provided but allowable in Income Tax on payment basis	4,190.06	2,747.81
Difference between book depreciation & tax depreciation	977.42	1,329.17
Total	**5,167.48**	**4,076.98**

14 **Long-term loans and advances**

Particulars	As at	
	31/Mar/2026	31/Mar/2025
Other advances	25.60	-
Total	**25.60**	-

15 **Other Non Current Assets**

Particulars	As at	
	31/Mar/2026	31/Mar/2025
Unsecured advances : Considered Good		
Rental Deposits	4,900.00	4,150.00
Security Deposits	430.98	808.33
EMD	483.49	640.66
Total	**5,814.47**	**5,598.99**

16 **Inventories**

Particulars	As at	
	31/Mar/2026	31/Mar/2025
(Valued at lower of cost and net realizable value, unless stated other wise)		
Raw Materials including Raw Materials in-transit	68,333.59	41,496.89
Work In Progress	17,041.87	4,914.70
Finished Goods	1,255.83	-
Total	**86,631.29**	**46,411.59**

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17 **Trade receivables**

Particulars	As at	
	31/Mar/2026	31/Mar/2025
Secured, considered good	-	-
Unsecured, considered good	2,77,124.33	1,59,255.76
Unsecured, considered doubtful	-	-
	2,77,124.33	1,59,255.76
Less: Provision for doubtful receivables	-	-
Total	**2,77,124.33**	**1,59,255.76**

Refer Annexure 31 for Ageing Schedule

18 **Cash and cash equivalents**

Particulars	As at	
	31/Mar/2026	31/Mar/2025
Cash on hand	5.00	5.43
Balances with banks:		
Fixed deposits with maturity of less than 3 months*	21,479.62	-
Other Bank balances:		
a) Fixed deposit with maturity for more than 3 months but less than 12 months from balance sheet date*	11,428.09	18,343.55
Total	**32,912.72**	**18,348.98**

*The terms deposits of Rs. 887.63 thousands for the FY 2025-26 and Rs. 8269.88 thousands in FY 24-25 are pledged with Banks against Bank Guarantee. (Refer Annexure to note.34)

19 **Short-term loans and advances**

Particulars	As at	
	31/Mar/2026	31/Mar/2025
Unsecured advances : Considered Good		
Loans and advances to employees	1,053.26	567.76
Advances paid to vendors	2,537.99	1,614.07
Total	**3,591.25**	**2,181.83**

20 **Other current assets**

Particulars	As at	
	31/Mar/2026	31/Mar/2025
Prepaid expenses	515.36	329.98
Total	**515.36**	**329.98**

21 **Revenue from operations**

Particulars	For the Year Ended	
	31/Mar/2026	31/Mar/2025
Domestic		
Sale of Products	4,82,686.88	4,25,767.61
Sale of Services	33,318.74	22,921.20
Export		
Sale of Products	434.39	2,444.19
Sale of Services	10.00	268.274
Total	**5,16,450.02**	**4,51,401.27**

22 **Other income**

Particulars	For the Year Ended	
	31/Mar/2026	31/Mar/2025
Interest Income	2,806.34	680.16
Gain on sale of fixed assets	2,107.33	-
Other Income	46.32	-
Total	**4,960.00**	**680.16**

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SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as Skytech Infinite Platform Private Limited)
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Notes forming part of financial statements(Continued)
(All amounts in Thousands, unless otherwise stated)

23 **Cost of Material Consumed**

Particulars	For the year ended	
	31-Mar-26	31-Mar-25
Raw Material		
Opening stock	41,496.89	52,326.06
Purchases	3,82,998.10	2,50,730.49
Less : Closing stock	68,333.59	41,496.89
Direct Expenses	5,503.02	34,420.74
Total	**3,61,664.42**	**2,95,980.40**

24 **Changes in inventory of Raw Material, Finished Goods, WIP and Stock-in-Trade**

Particulars	For the year ended	
	31-Mar-26	31-Mar-25
Inventories at the beginning of the year:		
Work-in-progress	4,914.70	10,277.67
Finished goods	-	3,170.53
Inventories at the close of the year:		
Work-in-progress	17,041.87	4,914.70
Finished goods	1,255.83	-
Total	**(13,383.00)**	**8,533.50**

25 **Employee benefits expenses**

Particulars	For the year ended	
	31-Mar-26	31-Mar-25
Salaries and wages	63,627.10	56,034.96
Staff Welfare Expenses	4,342.11	4,110.70
Gratuity Expense*	4,152.97	1,805.41
Leave encashment	1,577.50	-
Contributions to ESI	38.37	49.92
Contributions to Provident fund	1,805.77	1,782.80
Total	**75,543.81**	**63,783.78**

*Gratuity Expenses disclosure - Refer Note No. 33

26 **Depreciation and Amortisation Expenses**

Particulars	For the year ended	
	31-Mar-26	31-Mar-25
Depreciation on property, plant and equipment (owned assets)	5,139.42	3,508.78
Depreciation on property, plant and equipment (leased assets)	816.70	816.70
Prior period depreciation		-
Total	**5,956.12**	**4,325.48**

27 **Finance costs**

Particulars	For the year ended	
	31-Mar-26	31-Mar-25
Interest Expense on		
(i) Term Loans	2,640.99	3,308.86
(ii) OD	2,950.27	1,347.64
Bank Guarantee charges	184.32	458.66
LC discounting charges	590.71	1,241.70
Other Borrowing Costs	450.93	413.04
Net gain/loss on foreign currency transactions and translation	4.30	12.12
Total	**6,821.52**	**6,782.02**

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(All amounts in Thousands, unless otherwise stated)

28 **Other expenses**

Particulars	For the year ended	
	31-Mar-26	31-Mar-25
Rent	5,378.88	3,727.00
Power, water and fuel	346.58	264.02
Repairs and maintenance		
-Building	-	127.86
-Vehicle	41.04	142.89
Insurance	125.89	200.61
Rates and taxes	1,359.96	327.87
Communication expenses	1,235.75	877.63
Travelling Expenses	5,386.68	7,237.18
Printing and stationery	332.50	7.75
Freight and forwarding	4,567.63	4,340.17
Stamp duty for Increase in authorised capital	-	1,165.02
Donation	-	20.00
Payments to auditors*	1,325.00	625.00
Legal and professional	2,067.78	551.80
Loss of derecognition of fixed asset	-	71.55
Bad debts written off	402.34	452.76
Office Expenses	1,886.14	1,601.81
Miscellaneous expenses	521.68	11.57
Hire charges	-	57.40
Late delivery charges	326.86	25.76
CSR expenses	613.53	-
Sitting Fee (Refer Note No. 31)	240.00	-
Total	**26,158.23**	**21,835.65**

*Payment to Auditors		
Statutory Audit	400.00	400.00
Tax Audit	225.00	225.00
Other Services	700.00	-

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Notes forming part of financial statements(Continued)
(All amounts in Thousands, unless otherwise stated)

Note 29
Key Ratios as at 31 March 2026 and 31 March 2025

Particulars	31/Mar/2026	31/Mar/2025	Variance	Reasons for Variance(> 25%)
(a) Current Ratio	1.65	1.89	-13%	No Significant moment
- Current Assets	4,00,774.95	2,26,528.14		
- Current Liabilities	2,43,381.64	1,20,128.54		
(b) Debt-Equity Ratio	0.49	0.36	34%	Varainace on account of increase in profit for the current year and increasae in loan liability
- Total Debt	92,545.00	53,905.90		
- Shareholders Equity	1,90,195.16	1,48,146.77		
(c) Debt Service Coverage Ratio	4.45	4.66	-5%	No Significant moment
-Earnings available for debt service	71,426.53	61,948.08		
-Debt Service	16,060.60	13,281.69		
(d) Return on Equity Ratio	22.11%	25.07%	-12%	No Significant moment
(Net Profits after taxes-Preference Dividend (if any))	42,048.39	37,142.31		
- Shareholder's Equity	1,90,195.16	1,48,146.77		
(e) Inventory turnover ratio	5.24	5.43	-4%	No Significant moment
- Cost of Goods Sold or Sales	3,48,281.42	3,04,513.90		
- Average Inventory	66,521.44	56,092.93		
(f) Trade Receivables turnover ratio	2.37	3.38	-30%	Varaiance on account of increase in revenue and increase in clsoing balance of trade receivables
- Net Credit Sales	5,16,450.02	4,51,401.27		
- Average Trade Debtors / Accounts receivable	2,18,190.05	1,33,502.82		
(g) Trade payables turnover ratio,	3.50	3.53	-1%	No Significant moment
- Net Credit Purchases	3,88,501.12	2,85,151.23		
- Avergae Trade Payables	1,10,928.79	80,861.83		
(h) Net capital turnover ratio,	3.92	4.97	-21%	No Significant moment
- Net Sales	5,16,450.02	4,51,401.27		
- Average Working Capital	1,31,896.45	90,898.88		
(i) Net profit ratio,	8.14%	8.23%	-1%	No Significant moment
- Net profit after tax	42,048.39	37,142.31		
- Net Sales	5,16,450.02	4,51,401.27		
(j) Return on Capital employed,	25.45%	33.10%	-23%	No Significant moment
- Earnings Before Interest and tax	60,510.42	56,942.44		
- Capital employed	2,37,774.18	1,72,035.87		
(k) Return on investment.	9.58%	4.75%	102%	No Significant moment
Income generated from investing activities	2,806.34	680.16		
Average Investment	29,282.85	14,331.90		

30 Ageing schedule for Trade Payables

As at March 2026	Current						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME			59,508.56	1.85	0.41	3.54	59,514.36
(ii) Disputed dues – MSME			-	-	-	-	-
(iii) Others			86,879.09	969.89	-	108.00	87,956.98
(iv)Disputed dues - Others							-
Total	-	-	**1,46,387.65**	**971.73**	**0.41**	**111.54**	**1,47,471.33**

As at March 2025	Current						
Particulars	Unbilled Payables	Payables Not Due	Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	33,565.27	3.03	3.54	-	33,571.84
(ii) Disputed dues – MSME	-	-				-	-
(iii) Others	-	-	40,659.98	46.43	-	108.00	40,814.41
(iv)Disputed dues - Others	-	-	-	-	-	-	-
Total	-	-	**74,225.25**	**49.47**	**3.54**	**108.00**	**74,386.26**

31 Ageing schedule for Trade Receivables

As at March 2026	Current							
Particulars	Unbilled Dues	Not Due	Outstanding for following periods from due date of Receipts					
			Less than 6 months	6 months - 1 year	1-2 years years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	242.97	-	2,27,494.61	10,848.99	17,483.78	10,627.43	2,962.55	**2,69,660.34**
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables–considered good	-	-	-	-	-	-	7,464.00	**7,464.00**
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	-
Total	**242.97**	-	**2,27,494.61**	**10,848.99**	**17,483.78**	**10,627.43**	**10,426.55**	**2,77,124.34**

As at March 2025	Current							
Particulars	Unbilled Dues	Not Due	Outstanding for following periods from due date of Receipts					
			Less than 6 months	6 months - 1 year	1-2 years years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	-	-	1,17,148.79	11,390.33	15,352.40	7,019	881.27	**1,51,791.77**
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables–considered good	-	-	-	-	-	7,464.00	-	**7,464.00**
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	-
Total	-	-	**1,17,148.79**	**11,390.33**	**15,352.40**	**14,482.97**	**881.27**	**1,59,255.77**

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32. Related party disclosure

a) Name of related parties and description of relationship:

Name of related party	**Description of relationship**
Suma Deiveekan	Whole Time Director
Paramashivam Deiveekan	Managing Director
Leo Antony*	Non executive Director
(* Leo Antony appointed as non executive director of the company from 2nd December 2024 and resigned with effect from 8th September 2025.)	
Venumuddala Vivek Reddy	Independent Director
Raghu Vamsi Alampalli	Independent Director
Binil Kurikilamkattu Scaria	Chief Financial Officer
Harish Kumar Sreekantan	Company Secretary
Ramaprasad Bellur Kumar	Non executive Director
(Appointed with effect from 23rd September 2025)	
Key Managerial Personnel	
Paramashivam Deiveekan	Managing Director
Suma Deiveekan	Whole Time Director
Binil Kurikilamkattu Scaria	Chief Financial Officer
(With effect from 3rd February 2025)	
Harish Kumar Sreekantan	Company Secretary
(With effect from 3rd February 2025)	

Related parties are identified by the management and relied upon by the auditors

b) Related party transactions and closing balances:

Particulars	**March 31, 2026**	**March 31, 2025**
Transactions with related parties		
A. Remuneration		
- Suma Deiveekan	2,249.30	2,330.56
- Paramashivam Deiveekan	3,202.43	3,498.57
- Leo Antony	1,200.00	800.00
B. Salary paid to KMP		
- Binil Kurikilamkattu Scaria	1,999.50	275.84
- Harish Kumar Sreekantan	1,605.37	295.15
B. Sitting Fee paid Independent Directors		
- Venumuddala Vivek Reddy	110.00	-
- Raghu Vamsi Alampalli	100.00	-
B. Sitting Fee paid Non-Executive directors		
- Ramaprasad Bellur Kumar	30.00	-
C. Loan from directors		
-Opening Balance		
- Suma Deiveekan	21.60	343.50
- Paramashivam Deiveekan	657.62	2,155.98
-Additions during the year		
- Suma Deiveekan	5,075.00	4,230.00
- Paramashivam Deiveekan	3,000.00	184.11
-Repaid to director		
- Suma Deiveekan	160.19	4,551.90
- Paramashivam Deiveekan	3,582.65	1,682.47
-Closing Balance		
- Suma Deiveekan	4,936.41	21.60
- Paramashivam Deiveekan	74.98	657.62

33 Employee benefit plans:

a) **Defined contribution plans:**
The company contributes to provident fund which are defined contribution plans. During the year to date the Company has recognised Rs. 1730.78 Thousands (Previous year - Rs. 1,713.60 Thousands) in the Statement of Profit and loss under defined contribution plan.

b) **Defined Benefit plans:**
The Company provide Gratuity for employees who are in continuous service for a period of five years for regular employees and one year for fixed term employees. The amount of Gratuity is payable on retirement/termination, computed based on employee last drawn basic salary per month. During the year to date, the Company has recognised Rs. 4152.97 thousands in the Statement of Profit and loss under Gratuity expenses. (Previous year -1805.409 Thousands Gratuity expense)
Gratuity expense outstanding is Rs. 14,633.29 Thousands (Previous year - Rs. 10917.895 Thousands)
The Company has a defined benefit gratuity plan for its employees. Gratuity is paid to the employees on separation in accordance with the provisions of Payment of Gratuity Act, 1972.

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Statement of profit and loss :

(A) Net benefit expense recognised in statement of profit and loss

Particulars	For the year ended	
	March 31, 2026	March 31, 2025
Current service cost	1,354.29	1,128.14
Past Service Cost*	2,449.05	-
Interest (income) / expenses	733.68	716.62
Transfer In / (Out)	-	-
Actuarial (gain)/loss	(384.05)	(39.36)
Net benefit expenses	**4,152.97**	**1,805.41**

***The Past Service Cost has arrived due to implemantion of New Labour Codes notified and approved by the Parliament as on 21st Nov 2025. A portion will go in the Current service cost and rest is take as Past Service liability.**

Balance sheet :

(B) Changes in the defined benefit obligation

Particulars	As at	
	March 31, 2026	March 31, 2025
a. Defined benefit obligation		
Opening defined benefit obligation	10,917.90	9,939.30
Current service cost	1,354.29	1,128.14
Past Service Cost	2,449.05	-
Interest cost	733.68	716.62
Actuarial (gains)/ losses	(384.05)	(39.36)
Benefits paid	(437.57)	(826.82)
Closing defined benefit obligation	**14,633.29**	**10,917.90**
Non-current	13,168.89	9,860.38
Current	1,464.41	1,057.52

(C) The principal assumptions used in determining gratuity obligations for the Company's plans are shown below:

Particulars	For the year ended	
	31/03/2026	31/03/2025
Discount rate	6.72%	6.72%
Future salary increases	10%	10%
Attrition rate	12%	12%
Mortality rate	100% of IALM 2012-14	100% of IALM 2012-14
Retirement age	58 years	65 years

(D) The Government of Karnataka on January 10, 2024 has notified the Karnataka Compulsory Gratuity Insurance Rules, 2024("Rules"). As per Rule 3(3) of the said notification all establishments falling under the purview of Section 4A of the Payment of Gratuity Act, 1972 to obtain a valid Insurance Policy towards their gratuity liability within sixty days i.e. on or before March 09, 2024. Later, by way of corrigendum bearing no. LD 325 LET 2023, on July 4, 2024, the Karnataka government substituted the time limit for an employer to obtain a valid insurance policy under the above-mentioned provision to six months (i.e. July 09,2024) instead of the initial requirement of sixty days. As required under the aforesaid Rules, the Company is obligated to obtain a valid gratuity insurance policy or contribute to an approved gratuity fund to ensure adequate funding of its gratuity liabilities. However, the Company has not yet complied with this requirement. The management has represented that the Company is in the process of taking necessary steps to regularize the position and ensure compliance with the applicable regulatory requirements.

34 Contingent Liability

(i) Contingent Liabilities not provided for in respect of –

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Bank Guarantee	9,062.49	25,906.11
Total	**9,062.49**	**25,906.11**

The Company has availed the above mentioned bank guarantees from the PNB Bank in respect of performance obligation of various trade receivables as per the annexure to this note.

35 Earnings per share

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Earnings for the year	42,048.39	37,142.31
Weighted average number of equity shares outstanding during the year for calculation of EPS	68,75,000.00	68,75,000.00
Basic/Dilute Earnings per Share	**6.12**	**5.40**

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Annexure to Note No. 34

Skytech BG data as on 31st March 2026

Sl no.	BG no.	Liability Amount	issue date	Expiry date	Margin	FD Amount	FD Number	Customer Name	Claim expiry	Balance as on 31.03.2026
1	12020ILG001325	184.79	19/Apr/25	31/Oct/26	100	185.00	120200DP00017267	Karnataka Power Corporation Limited	31/Oct/26	194.87
2	12020ILG000125	113.68	15/Jan/25	31/May/26	15	17.10	120200DP00016107	Karnataka Power Corporation Limited	31/May/26	18.41
3	12020ILG002624	2,234.40	21/Sep/24	30/Jun/26	15	336.00	120200DP00015038	Karnataka Power Corporation Limited	30/Jun/26	368.77
4	12020ILG000525	101.49	29/Jan/25	31/Jul/26	100	102.00	120200DP00016347	Karnataka Power Corporation Limited	31/Jul/26	109.56
5	12020ILG001225	184.79	19/Apr/25	31/Oct/26	100	185.00	120200DP00017258	Karnataka Power Corporation Limited	31/Oct/26	196.01
6	12020ILG002724	340.00	24/Oct/24	23/Apr/27	15	51.00	120200DP00015409	Takraf India Pvt.Ltd.	23/Apr/27	55.81
7	12020ILG002824	340.00	24/Oct/24	23/Apr/27	15	51.00	120200DP00015418	Takraf India Pvt.Ltd.	23/Apr/27	55.81
8	12020ILG002924	340.00	24/Oct/24	23/Apr/27	15	51.00	120200DP00015427	Takraf India Pvt.Ltd.	23/Apr/27	55.81
9	12020ILG002024	1,223.34	31/Jul/24	31/Jul/26	15	184.00	120200DP00014622	Rail Wheel Factory	31/Jul/27	204.28
10	12020ILG001024	3,675.00	08/Dec/25	05-Mar-27	15	552.00	120200DP00019140	Karnataka Power Corporation Limited	08-Jun-27	562.03
11	12020ILG000826	325.00	12/Feb/26	25-Jun-27	15	48.75	120200DP00019557	Bosch Global Software Technologies Private Limited	25-Sep-27	49.13
	TOTAL	**9,062.49**				**1,762.85**				**1,870.49**

Skytech BG data as on 31st March 2025

Sl no.	BG no.	Liability Amount	Issue Date	Expiry Date	Margin	FD Amount	FD Number	Customer Name	Claim expiry	Balance as on 31.03.2025
1	12020ILG000821	153.92	02/Jul/21	01/Jul/24	100	154.00	120200PU00026732	NLC India Limited	01/Jul/24	187.61
2	12020ILG002923	467.28	02/Nov/23	09/Apr/25	100	468.00	120200DP00012873	Karnataka Power Corporation Limited	09/Apr/25	512.29
3	12020ILG002124	15,000.00	06/Aug/24	02/Aug/25	15	2.25	120200DP00014233	Mitsubhishi Electric India Pvt.Ltd	02/Nov/25	2,357.96
4	12020ILG000722	240.00	23/Sep/22	16/Sep/25	100	0.24	120200PU00029748	Megha Engineering & Infrastructures Limited	16/Sep/25	272.45
5	12020ILG001224	141.00	15/Apr/23	31/Oct/25	100	0.14	120200DP00013942	Karnataka Power Corporation Limited	31/Oct/25	149.91
6	12020ILG001124	465.00	15/Apr/24	31/Oct/25	100	0.47	120200DP00013951	Karnataka Power Corporation Limited	31/Oct/25	493.00
7	12020ILG001824	321.00	25/Jun/24	24/Dec/25	15	0.05	120200DP00014215	NLC India Limited	24/Dec/25	50.46
8	12020ILG001024	3,675.00	06/Apr/24	05/Jan/26	100	3.68	120200DP00013845	Karnataka Power Corporation Limited	05/Jan/26	3,902.58
9	12020ILG000523	750.00	23/Jan/23	17/Jan/26	100	0.75	120200PU00033015	Megha Engineering & Infrastructures Limited	17/Jan/26	855.92
10	12020ILG002624	2,234.40	21/Sep/24	30/Jun/26	15	336.00	120200DP00015038	Karnataka Power Corporation Limited	30/Jun/26	347.04
11	12020ILG002024	1,223.34	31/Jul/24	31/Jul/26	15	184.00	120200DP00014622	Rail Wheel Factory	31/Jul/27	191.90
12	12020ILG002724	340.00	24/Oct/24	23/Apr/27	15	0.05	120200DP00015409	Takraf India Pvt.Ltd.	23/Apr/27	52.43
13	12020ILG002824	340.00	24/Oct/24	23/Apr/27	15	0.05	120200DP00015418	Takraf India Pvt.Ltd.	23/Apr/27	52.43
14	12020ILG002924	340.00	24/Oct/24	23/Apr/27	15	0.05	120200DP00015427	Takraf India Pvt.Ltd.	23/Apr/27	52.43
15	12020ILG000125	113.68	15/Jan/25	31/May/26	15	17.10	120200DP00016107	Karnataka Power Corporation Limited	31/May/26	17.33
16	12020ILG000525	101.49	29/Jan/25	31/Jul/26	100	102.00	120200DP00016347	Karnataka Power Corporation Limited	31/Jul/26	103.11
	TOTAL	**25,906.11**				**1,268.82**				**9,598.83**

RANGA & CO. CHARTERED ACCOUNTANTS BANGALORE

Skytech Infinite Platform Ltd. Bangalore

36 Deferred tax

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Deferred tax assets		
Opening Balance	4,076.98	3,877.23
-Unabsorbed depreciation	(351.75)	(46.54)
-Employee benefits	1,442.24	246.29
	5,167.48	4,076.98
Net deferred tax asset/(liability)	5,167.48	4,076.98
Deferred tax asset restricted to utlisation of deferred tax liability	-	-
Balance at the end of the year	**5,167.48**	**4,076.98**

37 Previous year amounts have been regrouped/reclassified wherever necessary to conform to the current year's presentation/disclosure.

38 Corporate social responsibility

As per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. A CSR committee has been not formed by the Company as company not met the requirements as prescribed by the Companies Act, 2013.

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
a) Gross amount required to be spent by the Company during the year	613.53	-
b) Amount spent during the year		
(i) Construction/acquisition of any assets	-	-
(ii) On purpose other than (i) above:	-	-
c) Shortfall at the end of the year	613.53	-
d) Total of previous year shortfall	613.53	-
e) Reason for shortfall		
The unspent CSR amount has contributed towards PM CARES Fund on 29th April 2026		
f) Nature of CSR activities		
(i) PM CARES Fund	-	-

39 Other Statutory Information

- The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.
- The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- The Company has not been declared as a wilful defaulter by any lender who has powers to declare a Company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved.
- Compliance with approved scheme(s) or arrangements - The company has not entered any scheme or arrangements.
- (i) 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:
  (a) 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
  (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (ii) 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:
  (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
  (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- The Company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, except as disclosed in the financial statements.
- The Company does not enter into any derivative instruments to hedge its foreign currency exposures.
- The Company does not have any transaction which is not recorded in the books of account but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

- **Expenditure in Foreign Currency**
- The company has incurred expenditure in foreign currency towards of Import of Raw Materials amounting to Rs. 34.029 thousands for the year 2025-26.

- **Earning in Foreign Currency**
- The company does earn revenue in foreign currency is as follows:

Paritculars	Amount in Thousands	
	31st March 2026	31st March 2025
Total Exports of goods/services	444.39	2,713.73
Realisation from export of goods/services	444.39	2,646.01

- The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

RANGA & CO CHARTERED ACCOUNTANTS BANGALORE

Skytech Infinite Platform Ltd. Bangalore

SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as Skytech Infinite Platform Private Limited)
CIN No. U51506KA2009PLC049970
Notes forming part of financial statements(Continued)
(All amounts in Thousands, unless otherwise stated)

40 The Company has borrowed money from banks during the current and previous financial year against security of current assets.

FY 25-26	Name of Bank	Particulars of securities provided	Stock as per books of accounts	Debtors as per books of accounts	Stock as per Monthly statements	Debtors as per Monthly statements	Amount of difference - Stock	Amount of difference - Debtors	Reason for material discrepancies
Apr-25	PNB	Stock and Debtors	51,130.75	1,12,823.75	51,130.75	1,14,059.85	-	(1,236.11)	The difference is due to cutoff, BRS and TDS receivable entries
May-25	PNB	Stock and Debtors	52,842.50	1,17,116.62	52,842.50	1,19,257.34	-	(2,140.72)	The difference is due to cutoff, BRS and TDS receivable entries
Jun-25	PNB	Stock and Debtors	47,089.12	1,26,770.83	47,089.12	1,28,604.23	-	(1,833.40)	The difference is due to cutoff, BRS and TDS receivable entries
Jul-25	PNB	Stock and Debtors	61,505.65	1,11,085.14	61,505.65	1,13,235.51	-	(2,150.37)	The difference is due to cutoff, BRS and TDS receivable entries
Aug-25	PNB	Stock and Debtors	69,035.38	1,17,728.05	69,035.38	1,19,866.27	-	(2,138.22)	The difference is due to cutoff, BRS and TDS receivable entries
Sep-25	PNB	Stock and Debtors	74,722.90	1,29,155.61	74,722.90	1,31,190.33	-	(2,034.72)	The difference is due to cutoff, BRS and TDS receivable entries
Oct-25	PNB	Stock and Debtors	85,086.94	1,25,079.94	85,086.94	1,26,364.13	-	(1,284.20)	The difference is due to cutoff, BRS and TDS receivable entries
Nov-25	PNB	Stock and Debtors	74,074.90	1,30,472.00	74,074.90	1,31,385.39	-	(913.39)	The difference is due to cutoff, BRS and TDS receivable entries
Dec-25	PNB	Stock and Debtors	84,436.86	1,42,663.19	84,436.86	1,44,152.90	-	(1,489.71)	The difference is due to cutoff, BRS and TDS receivable entries
Jan-26	PNB	Stock and Debtors	1,02,864.28	1,46,296.77	1,02,864.28	1,49,344.56	-	(3,047.79)	The difference is due to cutoff, BRS and TDS receivable entries
Feb-26	PNB	Stock and Debtors	96,329.73	2,03,557.65	96,329.73	2,04,328.72	-	(771.07)	The difference is due to cutoff, BRS and TDS receivable entries
Mar-26	PNB	Stock and Debtors	86,631.29	2,76,882.72	86,631.29	2,76,878.98	-	3.74	The difference is due to cutoff, BRS and TDS receivable entries

FY 2024-2025	Name of Bank	Particulars of securities provided	Stock as per books of accounts	Debtors as per books of accounts	Stock as per Monthly statements	Debtors as per Monthly statements	Amount of difference - Stock	Amount of difference - Debtors	Reason for material discrepancies
Apr-24	PNB	Stock and Debtors	68,002.64	1,00,341.80	68,002.64	1,06,015.74	-	(5,673.93)	The difference is due to cutoff, BRS and TDS receivable entries
May-24	PNB	Stock and Debtors	67,154.95	1,14,692.63	67,154.95	1,20,273.53	-	(5,580.89)	The difference is due to cutoff, BRS and TDS receivable entries
Jun-24	PNB	Stock and Debtors	67,074.98	1,23,480.46	67,074.98	1,27,963.56	-	(4,483.09)	The difference is due to cutoff, BRS and TDS receivable entries
Jul-24	PNB	Stock and Debtors	78,923.94	1,05,231.58	78,923.94	1,05,418.86	-	(187.28)	The difference is due to cutoff, BRS and TDS receivable entries
Aug-24	PNB	Stock and Debtors	78,923.94	1,14,292.04	78,923.94	1,14,643.39	-	(351.36)	The difference is due to cutoff, BRS and TDS receivable entries
Sep-24	PNB	Stock and Debtors	79,705.64	1,26,564.38	73,337.76	1,26,994.10	6,367.87	(429.72)	The difference is due to cutoff, BRS and TDS receivable entries
Oct-24	PNB	Stock and Debtors	82,262.03	1,20,289.18	82,262.03	1,22,946.89	-	(2,657.71)	The difference is due to cutoff, BRS and TDS receivable entries
Nov-24	PNB	Stock and Debtors	82,905.67	1,23,517.97	82,905.67	1,24,733.01	-	(1,215.04)	The difference is due to cutoff, BRS and TDS receivable entries
Dec-24	PNB	Stock and Debtors	67,451.87	1,36,809.83	67,451.87	1,37,678.43	-	(868.60)	The difference is due to cutoff, BRS and TDS receivable entries
Jan-25	PNB	Stock and Debtors	61,999.39	1,35,297.13	61,999.39	1,36,352.52	-	(1,055.39)	The difference is due to cutoff, BRS and TDS receivable entries
Feb-25	PNB	Stock and Debtors	85,435.65	1,17,201.06	85,435.65	1,18,437.17	-	(1,236.11)	The difference is due to cutoff, BRS and TDS receivable entries
Mar-25	PNB	Stock and Debtors	46,411.59	1,59,255.76	46,411.59	1,61,220.49	-	(1,964.73)	The difference is due to cutoff, BRS and TDS receivable entries

See accompanying notes to the financial statements **'01-40**

As per our report of even date
for Ranga & Co.,
Chartered Accountants
Firm Reg No. 003042S

K. Sivaguru Prasada Rao
Partner
Membership No. 028115
UDIN: 26028115MQDKMS2086
Date 18.06.2026
Place Bengaluru

for and on behalf of the Board of Directors
Skytech Infinite Platform Limited

Parameshvam Deiveekan
Managing Director
DIN No. 00774083
Date 18.06.2026
Place Bengaluru

Suma Deiveekan
Director
DIN No. 02586858
Date 18.06.2026
Place Bengaluru

Harish Kumar Sreekantan
Company Secretary
Date 18.06.2026
Place Bengaluru

Binil Kurikilamkattu Scaria
Chief Financial Officer
Date 18.06.2026
Place Bengaluru