BENCHMARK COMPUTER SOLUTIONS LIMITED

23RD ANNUAL REPORT

(FOR FINANCIAL YEAR 2025-2026)

- Delivering Smart Solutions.
- Creating Stronger Tomorrow.

PEOPLE
Our Strength

INNOVATION
Our Drive

INTEGRITY
Our Commitment

GROWTH
Our Goal

https://benchmarksolution.com/

CORPORATE INFORMATION

BOARD OF DIRECTORS AND KMP

Mr. Hemant Muddanna Sanil
Chairman & Managing Director

Ms. Sangeeta Dhananjay Wakode
Whole Time Director

Mr. Savita Hemant Sanil
Executive Director

Mr. Girish Kumar Joshi
Independent Director

Mona Mukund Bhide
Independent Director

CHIEF FINANCIAL OFFICER

Ms. Rasika Ramchandra Katkar

COMPANY SECRETARY & COMPLIANCE OFFICER

Ms. Ritika Deepak Paneri

REGISTERED OFFICE

Office No. 501, 5th Floor, Kushwah Chambers
Opp. Apurva Industrial Estate,
Marol Makhawana Road, Marol Naka,
Andheri (East), Mumbai 400059
Contact No: +91- 022-40822100-103

Website: www.benchmarksolution.com
Email Id: info@benchmarksolution.com

STATUTORY AUDITORS

M/s Valawat & Associates

INTERNAL AUDITORS

M/s. Leela Fintech Services LLP

SECRETARIAL AUDITORS

M/s. M K Saraswat & Associates LLP,
Company Secretaries

REGISTRAR & SHARE TRANSFER AGENT

KFIN Technologies Ltd
Address: Selenium Tower-B, Plot 31 & 32,
Gachibowli, Financial District,
Nanakramguda, Serilingampally, Hyderabad,
Telangana – 500032.
Tel No.: 40 6716 2222.
Email Id: einward.ris@kfintech.com

BANKERS:

THE BHARAT CO-OPERATIVE BANK LIMITED
UNION BANK OF INDIA
FEDERAL BANK
AXIS BANK LIMITED

COMPANY CODE: 544052
ISIN: INE0Q2Z01013
CIN: L72000MH2002PLC137752

For more additional information about the Company, log on

www.benchmarksolution.com

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Board of Directors and KEY MANAGERIAL PERSONNEL:

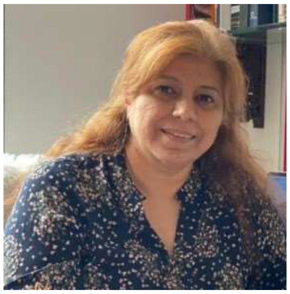
Our Company has five directors and two key managerial personnel of the Company as under:

Mr. Hemant Muddanna Sanil is a Chairman & Managing Director of the Company. He is associated with the Company since 2002. He has completed his Bachelor of Engineering in Electronics and Communication from Mangalore University in the year 1986. He is having experience of more than 35 years in the field of Computer System Industry.

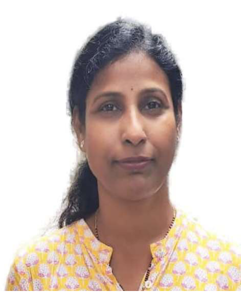
Ms. Sangeeta Dhananjay Wakode is a Whole Time Director of the Company. She has working experience of over 15 years in advertisement field. She Worked as Art Director in Rank Advertising and Vakil & Sons. Since 2008 she is handling Operations part of Benchmark Computer Solutions as Head of Operations.

Ms. Savita Sanil is an Executive Director of the Company. She has completed her Bachelor in Commerce from Mangalore University in the year 1996. She has more than 12 years of experience in the field of Marketing operations related to Lead Data Collection, reporting and analysis. A result driven person with proven ability to develop and strengthen marketing teams in order to take the company to new heights of success.

Mr. Girish Kumar Joshi is a Non-executive Independent Director of the Company from 14th July, 2023. He holds the degree of Chartered Accountant from the Institute of Chartered Accountants of India since year 2016. He has more than 7 years of experience in the field of Accounts, Audit, Finance, Taxation and Compliance.



Ms. Mona Mukund Bhide is Non-executive Independent Director of the Company from 03rd September, 2024. Ms. Mona Bhide has been in legal practice since the year 1989. Mona Bhide is based in Mumbai, India and is the Managing Partner of Dave & Girish & Co, a law firm focusing on corporate laws, Securities law, Structured Finance and Derivatives. The Firm is also a retainer for Securities Exchange Board of India.



Ms. Rasika Ramchandra Katkar is a Chief Financial Officer of the Company from 14th July, 2023. She is commerce graduate and holds an MBA degree in Finance. He is having an experience of 22 years in the field of finance and accounts department.

Ms. Ritika Deepak Paneri is a Company Secretary & Compliance Officer of the company from 14th July, 2023. She is commerce graduate and holds a CS degree from The Institute of Company Secretaries of India. She is having an experience of 9 years in the field of secretarial & legal department.

ABOUT BENCHMARK COMPUTER SOLUTIONS LIMITED

Benchmark Computer Solutions Limited is an IT infrastructure solutions and technology consulting company. Our Company provides end-to-end technology and technology related services including IT Infrastructure and Software Development Services. The Company provides service models such as IaaS (Infrastructure as a Service) and SaaS (Software as a Service). The Service portfolio of the company comprises of IT Infrastructure solutions, Software and Web Based Application Development Services and Annual Maintenance Contract (AMC) and Facility Management Services (FMS). The Company has deep domain knowledge across industry sectors and technology expertise across traditional and new age technologies. Using its extensive understanding of its customers' businesses and leveraging a combination of advanced technologies and expertise, company provides tailored solutions designed to deliver differentiated outcomes.

Our IT infrastructure management services have impressive credentials. We have not only executed complex IT transformation projects and have also helped run efficient IT infrastructure services for enterprise customers. We also have a proven track record of successful, high-complexity delivery, customer satisfaction, and innovative IT solutions. Our IT infrastructure management services offer the experience, talent, and tools required to help you create, run, and manage next-generation IT infrastructure. Our solutions comprising workplace technologies aim at enhancing user satisfaction, freedom, and productivity while optimizing the ROI in workplace technologies. End users can consequently look forward to increased automation and collaboration by adopting workplace technology services. Our managed IT workplace services ensure right-sized infrastructure and support.

BENCHMARK’S MISSION:

Our mission is to provide unparalleled IT services and solutions that exceed customer expectations, while continuously striving for excellence and contributing towards placing our Company and the nation on the global map of Information Technology.

BENCHMARK’S VISION:

Our vision is to build a sustainable organisation founded on strong values, ethical business practices and lasting relationships, while creating greater value for our stakeholders, contributing to society and serving the broader interests of the Company and the community.

KEY FINANCIAL PERFORMANCE:

Particulars	FY 25-26	FY 24-25	FY 23-24
Total Income	6693.68	4,439.05	3,523.95
Total Expenditure	6231.14	4,212.04	3,222.25
Net Profit before tax	462.54	227.01	301.70
Net Profit after tax	338.71	170.05	221.24
Earnings Per Share	4.93	2.48	5.73

PRODUCTS, SERVICES AND SOLUTIONS:

Benchmark Computer Solutions Limited is engaged in providing technology-driven products, services and solutions designed to address the evolving requirements of businesses across various sectors. The Company focuses on delivering reliable, scalable and value-oriented technology solutions by leveraging its domain knowledge, technical capabilities and understanding of customer requirements.

The Company's offerings are aimed at supporting organisations in improving operational efficiency, enhancing productivity, strengthening digital capabilities and adopting technology-led business processes. Through its integrated approach, the Company seeks to provide solutions that are aligned with the changing technological landscape and the specific requirements of its customers.

➢ **IT Infrastructure and Technology Solutions:**

This segment consists of various services such as IT Equipment sales and rental, IT networking solutions, Datacentre Solutions, IT Security and Data backup and recovery. A detailed deliverable of all the above solutions is as follows:

- IT Equipment Sales and Rental
- IT Networking Solution
- Datacentre Solutions
- IT Security
- Data Backup and Recovery Solutions

➢ **Software and Web Based Application Development Services:**

Under Software based applications we have built product namely “My WMS” under SaaS model. It is a WMS (Warehouse Management System) which integrate client system with transporters in an inbound as well as outbound operations. It caters to the client by analysing the product movement in order to utilise the warehouse space efficiently and to achieve right product placement. It provides single-click dashboard visibility across multi warehouse and multi-clients providing efficient planning and resource management.

Apart from above, we also build, enhance web-based application supportive of all types of devices in accordance to the needs of our clients. As per their requirement we provide timely updating of data, better navigation and design for a good user experience.

Following denotes life cycle for the software development projects:

- **Requirement detailing and Analysis:** At the initial stage, we collect the details of fields, restriction, business rules for individual feature and function of the desired system from the customers. Our deliverables at this stage are limited to SRS (System Requirement Specification) Document which describes what the software will do and how it will be expected to perform.
- **UI Prototype and System Architecture:** Our company analyse the requirement to create the UI layouts and build navigation.
- **Application design and development:** Our company evaluate the technical approach and design the components in the system along with coding and unit testing.
- **System testing:** Based on the application design, our company prepare the test plans and test cases which are to be performed on the developed applications which layouts the defects and bugs in the development process, which are later fixed by our company to ensure smooth operations.

- **Provide UAT (User Acceptance Testing) Platform:** Under this phase, we provide UAT Platform along with its credentials to the clients for their feedback and queries. UAT is a platform used for testing by the clients as well as the developers before moving the application/website into the real world.
- **Final Handover:** After the approval from client, the product is moved to the final stages for real world applications.

➢ **Annual Maintenance Contract (AMC) and Facility Management Services (FMS):**

The Company provides Annual Maintenance Contract (AMC) and Facility Management Services (FMS) to support customers in maintaining the effective functioning of their IT infrastructure and technology assets. Under the AMC segment, the Company provides maintenance and technical support services pursuant to formal agreements entered into with customers for an agreed tenure. Such arrangements may be extended by mutual consent, subject to the terms agreed between the parties. The Company's AMC services can be offered as part of an integrated technology solution or as an independent service, depending upon the specific requirements of the customer. The Company provides technical personnel, including onsite technical experts where required, to undertake maintenance, troubleshooting and support activities throughout the contractual period.

The key activities covered under the AMC segment include:

• **Technical Support:**
Providing technical experts and support personnel through online or onsite modes, as may be required under the customer engagement.

• **Routine Inspection and Rectification:**
Conducting periodic checks of systems and equipment, identifying faults and undertaking necessary corrective measures.

• **Preventive Maintenance:**
Undertaking routine and preventive maintenance of computers, printers, peripherals and other IT equipment to support their efficient functioning.

• **Breakdown and Emergency Support:**
Attending to equipment breakdowns, technical issues and emergency service requirements to minimise operational disruptions.

• **Customer-Specific Support:**
Providing such other technical and maintenance services as may be required in accordance with the customer's instructions and the agreed scope of work.

The Company remains responsible for the technical resources deployed under its contractual arrangements and may replace or reassign personnel, wherever required, to ensure continuity and quality of service.

Facility Management Services

Under its Facility Management Services segment, the Company provides experienced and technically qualified resources to support customers in the monitoring, administration, maintenance and management of their IT environments.

The Company's FMS solutions are designed to provide scalable, secure and reliable support for enterprise-wide IT infrastructure. The services may encompass monitoring, administration, diagnostics, troubleshooting and trend-based technical consulting for various components of a customer's technology environment.

CHAIRMAN & MANAGING DIRECTOR'S MESSAGE:

Dear Shareholders,

It gives me immense pleasure to present to you the Annual Report of Benchmark Computer Solutions Limited for the financial year 2025–26. The year under review has been one of continued evolution for the technology industry, marked by rapid digitalisation, increasing adoption of cloud-based solutions, growing emphasis on cybersecurity and data protection, and the emergence of artificial intelligence as a key driver of technology transformation.

Against this evolving backdrop, your Company remained focused on strengthening its business fundamentals, enhancing its service capabilities and creating sustainable value for its customers and stakeholders.

During FY 2025–26, the Company continued to build upon its established presence in the IT infrastructure and technology solutions space. Our business model is supported by a diversified portfolio comprising IT equipment sales and rental, networking solutions, data centre solutions, IT security, data backup and recovery, software and web-based application development, Annual Maintenance Contracts (AMC) and Facility Management Services (FMS).

The Company recorded total income of ₹4,439.05 lakh during FY 2025–26, as compared to ₹3,523.95 lakh in FY 2024–25, reflecting a growth of approximately 25.40%. Profit Before Tax stood at ₹227.01 lakh, while Profit After Tax stood at ₹170.05 lakh for the year under review.

The financial performance reflects the Company's continued focus on expanding its business opportunities while maintaining operational discipline and delivering solutions aligned with customer requirements.

We believe that our diversified business portfolio, customer relationships, technology capabilities and experienced team provide us with a strong foundation for the next phase of growth. While we remain mindful of the challenges and uncertainties inherent in the technology sector, we are confident in our ability to respond to changing market dynamics and capture emerging opportunities.

On behalf of the Board of Directors, I would like to express my sincere gratitude to our shareholders, customers, business partners, employees, bankers, investors, regulators and other stakeholders for their continued trust, support and confidence in the Company.

With your continued support and encouragement, we look forward to taking Benchmark Computer Solutions Limited towards greater growth, innovation and value creation in the years ahead.

ACKNOWLEDGEMENTS:

The Board of Directors of Benchmark Computer Solutions Limited takes this opportunity to express its sincere gratitude to all those who have contributed to the Company's journey and continued progress during the financial year 2025–26.

The Board acknowledges the valuable contribution of the Company's employees and technical professionals, whose commitment, dedication, expertise and teamwork continue to form the foundation of the Company's operations. Their efforts in delivering quality products and services and responding to evolving customer requirements are deeply appreciated.

Regards
For and on behalf of the Board of Directors
Benchmark Computer Solutions Limited

Mr. Hemant Muddanna Sanil
Chairman & Managing Director

NOTICE

Notice is hereby given that the 23rd Annual General Meeting of the members of **M/s. BENCHMARK COMPUTER SOLUTIONS LIMITED** is scheduled to be held on **Tuesday, 29th September, 2026 at 03.00 p.m. IST through Video Conferencing "VC"/ Other Audio-Visual Means ("OAVM")** to transact, with or without modifications the following business:

ORDINARY BUISINESS:

1. **To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended March 31, 2026 together with the Reports of the Board of Directors and the Auditors thereon.**

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

   "RESOLVED THAT the Audited Financial Statements of the Company for the Financial Year ended March 31, 2026 together with the Reports of the Board of Directors and the Auditors thereon be and is hereby received and adopted."

2. **To appoint Ms. Savita Hemant Sanil (DIN: 10192504), who retires by rotation and being eligible, offers herself for re-appointment.**

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

   "RESOLVED THAT in accordance with the provision of section 152 and other applicable provisions of the Companies Act, 2013, Ms. Savita Hemant Sanil (DIN: 10192504), who retires by rotation at this ensuing Annual General Meeting, subject to members approval, be and is hereby re-appointed as a Director of the company as approved by the board of Director and Nomination & Remuneration Committee."

For and on Behalf of the Board of Directors
BENCHMARK COMPUTER SOLUTIONS LIMITED

Hemant Muddanna Sanil
Chairman & Managing Director
(DIN: 01245532)

Date: 26/08/2026
Place: Mumbai

NOTES:

1. The Ministry of Corporate Affairs ("MCA") inter-alia vide its General Circular No.14/2020 dated 8th April, 2020, General Circular No. 17/2020 dated 13th April, 2020, General Circular No. 20/2020 dated 5th May, 2020, General Circular No. 02/2021 dated 13th January, 2021, General Circular No. 19/2021 dated 8th December, 2021, General Circular No. 21/2021 dated 14th December, 2021, General Circular No. 10/2022 dated 28th December, 2022, General Circular No. 09/2023 dated 25th September, 2023, General Circular No. 09/2024 dated 19th September, 2024, latest General Circular No. 03/2025 dated 22nd September, 2025 (collectively referred to as "MCA Circulars") and other applicable circulars issued in this regard, has permitted the holding of the Annual general meeting through Video Conferencing ("VC") or through other audio-visual means ("OAVM"), without physical presence of the Members at a common venue.

   Further, Securities and Exchange Board of India (SEBI), vide its Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12th May, 2020, Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15th January, 2021, Circular No. SEBI/HO/DDHS/P/CIR/2022/0063 dated 13th May, 2022, Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/001 dated 5th January, 2023, Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023, Circular No. SEBI/HO/CFD/CFDPoD-2/P/CIR/2023/167 dated 7th October, 2023 and latest Circular No. SEBI/HO/CFD/CFDPoD-2/P/CIR/2024/133 dated 7th October, 2024 (collectively referred to as SEBI Circulars) and other applicable circulars issued in this regard, have provided relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

   In compliance with the provisions of the Companies Act, 2013 ("the Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") MCA Circulars and SEBI Circulars, the 23rd Annual General Meeting ("AGM") of the Company is being held through VC / OAVM on Tuesday, 29th September, 2026 at 03:00 P.M (IST). The proceedings of the AGM deemed to be conducted at the Corporate Office of the Company.

2. Since this AGM is being held pursuant to the MCA and SEBI circulars through VC/OAVM, physical attendance of Members has been dispensed with and there is no provision for the appointment of proxies. Accordingly, the facility for appointment of proxies by the Members under Section 105 of the Companies Act, 2013 will not be available for the 23rd AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. Participation of Members through VC /OAVM will be reckoned for the purpose of quorum for the AGM as per section 103 of the Companies Act, 2013 ("the Act").

4. Since the AGM will be held through VC/OAVM, the route map of the venue of the meeting is not annexed hereto.

5. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act") is not required, as there is no special business proposed to be transacted at the ensuing Annual General Meeting and all the items of business set forth in the Notice are ordinary business. Further, the relevant details pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director seeking re-appointment at this AGM are also annexed in the Notice. The details of Directors i.e. Ms. Savita Hemant Sanil, retiring by rotation/seeking appointment/re-appointment at the Annual General Meeting are provided in the "Annexure - A" to the Notice.

6. The Members can join the AGM in the VC/OAVM mode within 15 minutes before the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

7. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 as amended, and MCA and SEBI Circulars, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, The Company has engaged the services of KFin Technologies Limited ('KFintech'), to provide VC facility and e-voting facility for the AGM. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by Kfintech.

8. To support green initiative and in compliance with the MCA and SEBI Circulars; Notice calling the Annual General Meeting, Explanatory Statements, Directors' Report, Audited Financial Statements, Auditors' Report, etc. is being sent only through electronic mode to those Members whose email addresses are registered with the RTA / Depositories. Members may note that the Notice and Annual Report for the financial year 2025-2026 will also be available on the Company's website https://benchmarksolution.com/, website of the Stock Exchanges i.e. BSE Limited at https://www.bseindia.com/ on the website of Kfintech (agency for providing the Remote e-Voting facility) i.e., https://evoting.kfintech.com and also on the website of NSDL i.e. www.evoting.nsdl.com.

9. Members who have not registered their email addresses are requested to register the same for receiving all communication from time to time including Annual Report, Notices, Circulars, etc. from the Company electronically. For Members holding shares in physical form, please send scanned copy of a signed request letter mentioning your folio number, complete address, email address to be registered along with scanned self- attested copy of the PAN and any document (such as Driving License, Passport, Bank Statement, AADHAR) supporting the registered address of the Member, by email to the

Company/RTA at: info@benchmarksolution.com or evoting@kfintech.com For the Members holding shares in demat form, please update your email address through your respective Depository Participant/s.

10. In all correspondence with the Company/RTA, members are requested to quote their Folio Number and in case their shares are held in demat form, they must quote their DP ID & ClientID Number.

11. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

12. Corporate/Institutional Members are entitled to appoint authorized representatives to attend the AGM through VC/ OAVM on their behalf and cast their votes through remote e-voting or at the AGM. Corporate/ Institutional Members intending to authorize their representatives to participate and vote at the Meeting are requested to send a certified copy of the Board resolution/authorization letter to the Company at info@benchmarksolution.com authorizing its representative(s) to attend through VC/OAVM and vote on their behalf at the Meeting, pursuant to section 113 of the Act.

13. The business set out in the Notice will be transacted through electronic voting system and the Company is providing facility for voting by electronic means. Instructions and other information relating to e-voting and remote e – voting are given in this Notice under Note No. 21 and 22. The voting facility through electronic voting system shall be made available during the AGM and members attending the meeting through VC who have not casted their vote by remote e-voting shall be able to exercise their right during the meeting through electronic voting system.

14. The process and manner for e-voting and process of joining meeting through video conferencing along with other details also forms part of the Notice.

15. The Company has close Register of Members and the Share Transfer Books for the purpose of AGM.

16. Members desirous of seeking any information concerning the Accounts of the Company are requested to address their queries in writing to the Company to email at info@benchmarksolution.com at least seven days before the date of the meeting so that the requested information can be made available at the time of the meeting.

17. The Company’s shares are listed on BSE Limited, Mumbai.

18. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under section 170 of the Companies Act, 2013, and other relevant documents referred to in the Notice and in the Explanatory Statements will be available for inspection by the members in electronic mode. Members who wish to inspect the documents are requested to write to the Company by sending e-mail at info@benchmarksolution.com.

19. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc. to the Registrar and Transfer Agent of the Company at the address given below.

M/s. KFin Technologies Limited ('KFintech')
Address: Selenium Tower-B, Plot 31 & 32, Gachibowli, Financial District, Nanakramguda, Serilingampally, Hyderabad, Telangana – 500032.
Tel. No. 40 6716 2222 Email id – einward.ris@kfintech.com

20. Members, who have not registered their e-mail addresses so far, are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from the Company electronically.

21. For shares held in electronic form: to their Depository Participants ("DPs").

- **NOMINATION:** Members holding shares in electronic form may contact their respective Depository Participants for availing this facility.
- **ELECTRONIC DISPATCH OF NOTICE AND ANNUAL REPORT** In accordance with the MCA General Circular Nos. 20/2020 dated 5th May, 2020 and 10/2022 dated 28th December, 2022 and SEBI Circular No. SEBI/HO/ CFD/PoD-2/P/CIR/2023/4 dated 5th January, 2023, the financial statements (including Board's Report, Auditors' Report or other documents required to be attached therewith) for the Financial Year ended 31st March 2026 pursuant to section 136 of the Act and Notice calling the AGM pursuant to section 101 of the Act read with the Rules framed thereunder, such statements including the Notice of AGM are being sent only in electronic mode to those Members whose email addresses are registered with the Company/ RTA or the Depository Participant(s) as at closing business hours on Friday, 21st August, 2026. The physical copies of such statements and Notice of AGM will be dispatched only to those shareholders who request for the same.
- Members are requested to register/update their email addresses, in respect of electronic holdings with the Depository through the concerned Depository Participants.
- **The Board of Directors of the Company has appointed M. K. Saraswat & Associates LLP, Mumbai as Scrutinizer to scrutinize the e-voting and remote e-voting process fairly and transparently and he has communicated his willingness to be appointed and will be available for same purpose.**
- The Scrutinizer shall, immediately after the conclusion of voting at the AGM, unblock the votes cast and make, not later than two working days of conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favor or against, if any, to the Chairman or a person authorized by him in writing, who will acknowledge the receipt of the same and declare the result of the voting forthwith.
- The Scrutinizer after scrutinizing the votes cast at the meeting and through remote e-Voting will not later than two working days from the conclusion of the meeting, make a consolidated Scrutinizer's Report and submit the same to the Chairman. The results declared along with Scrutinizer's Report shall be placed on the website of the Company. The results shall simultaneously be communicated to stock exchanges where the shares of the Company are listed i.e. Bombay Stock Exchange Limited (BSE Limited) and placed on the Company's website https://benchmarksolution.com

- **Subject to approval of the requisite number of votes, the Resolutions set out in this Notice for the AGM shall be deemed to be passed on the date of the meeting i.e. Tuesday, 29th day of September, 2026.**
- The Register of Members and Share Transfer Books of the Company will remain closed from Wednesday, 23rd September, 2026 to Tuesday, 29th September, 2026 (both days inclusive) in connection with the AGM.
- The Companies (Management and Administration) Rules, 2014 stipulate that the remote electronic voting period shall close at 05:00 P.M (IST) on the date preceding the date of AGM. **Accordingly, the remote e-Voting period will commence at 09:00 A.M (IST) on Saturday, 26th September, 2026 and will end at 05:00 P.M (IST) on Monday, 28th September, 2026.** The remote e-Voting will not be allowed beyond the aforesaid period and time, and the remote e-Voting module shall be disabled by Kfintech.
- The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to the Depository Participants with whom they maintain their demat accounts. Members holding shares in physical form should submit their PAN to the RTA of the Company.
- **The cut-off date for the purpose of determining the Members eligible for participation in remote e-voting (e-voting from a place other than venue of the AGM) and voting at the AGM is Tuesday, 22nd September, 2026**. Please note that Members can opt for only one mode of voting i.e., either by voting at the meeting or remote e-voting. If Members opt for remote e-voting, then they should not vote at the Meeting and vice versa. However, once an e-vote on a resolution is cast by a Member, such Member is not permitted to change it subsequently or cast the vote again. Members who have cast their vote by remote e-voting prior to the date of the Meeting can attend the Meeting and participate in the Meeting, but shall not be entitled to cast their vote again.
- Any person who acquires shares of the Company and becomes a Member of the Company after the dispatch of the Notice and holding shares as on the cut-off date, i.e., 22nd September, 2026, may obtain the User ID and password by sending a request at https://ris.kfintech.com/clientservices/isc/isrforms.aspx or info@benchmarksolution.com . However, if you are already registered with Kfin technology for remote e-voting, then you can use your existing user ID and password for casting your vote. If you forgot your password, you may reset your password by using "Forgot User Details/Password" option available on https://evoting.kfintech.com. Only a Member who is entitled to vote shall exercise his/her/its vote through e-voting and any recipient of this Notice who has no voting rights as on the Cut-off Date should treat the same as intimation only.

22. THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:

1. The remote e-voting period begins on Saturday, 26th September, 2026 at 09:00 A.M. and ends on Monday, 28th September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by Kfintech for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday, 22nd September 2026, may cast their vote electronically.

The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday, 22nd September 2026.

2. Members holding shares in dematerialized mode are requested to register/update their KYC details including email address with the relevant Depository Participants. Members holding shares in physical form are requested to register/ update their KYC details including email address by submitting duly filled and signed Form ISR-1 at einward.ris@kfintech.com along with the copy of the share certificate (front and back), self-attested copy of the PAN card and such other documents as prescribed in the Form. Form ISR-1 is available on the website of the Company at https://benchmarksolution.com and on the website of KFin at https://ris.kfintech.com/clientservices/isc/isrforms.aspx

3. In compliance with the provisions of Sections 110 and 108 of the Act read with the Management Rules, SS-2 and Regulation 44 of the SEBI Listing Regulations, as amended, the Company is providing facility to the Members to exercise votes through electronic voting system ("e-voting") on the e-voting platform provided by KFin to enable them to cast their votes electronically.

4. The details of the process and manner for e-voting are explained hereinbelow:

I. Login method for e-voting for Individual shareholders holding securities in demat mode.

Pursuant to SEBI circular - SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9 December 2020 on "e-voting facility provided by Listed Companies", e-voting process has been enabled for all the individual demat account holders, by way of single login credential, through their demat accounts/website of Depository(ies)/Depository Participants ("DPs") in order to increase the efficiency of the voting process. Individual demat account holders would be able to cast their vote without having to register again with the e-voting service provider (ESP) thereby not only facilitating seamless authentication but also ease and convenience of participating in e-voting process.

Shareholders are advised to update their mobile number and e-mail ID with their DPs in order to access e-voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login method

<table>
<tr><td rowspan="3">Individual shareholders holding securities in dematmode with NSDL</td><td>A. Users registered for NSDL IDeAS facility:

1. Open web browser and type the following URL: https://eservices.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page ofe-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under “IDeAS” section.
2. A new screen will open. Enter your User ID and Password. After successful authentication, you will be able to see e-voting services. Click on “Access to e-voting” under e-voting services and you will be able to see e-voting page.
3. Click on options available against Company name or e-voting service provider
- KFintech and you will be re-directed to e-voting service provider website for casting your vote during the e-voting period.</td></tr>
<tr><td>B. Users not registered for IDeAS e-Services:
Option to register is available at https://eservices.nsdl.com Select “Register Online for IDeAS” Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp and proceed with completing the required fields. After successful registration, please follow the steps given above to cast your vote.</td></tr>
<tr><td>C. By visiting the e-voting website of NSDL:
1. Visit the e-voting website of NSDL. Open web browser and type the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-voting system is launched, click on the “Login” icon, available under the ‘Shareholder/Member’ section.
2. A new screen will open. Enter your User ID (i.e., your 16-digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-voting page.
3. Click on options available against Company name or e-voting service provider
- KFintech and you will be re-directed to e-voting service provider website for casting your vote during the e-voting period.</td></tr>
</table>

	D. NSDL Speede Shareholders/Members can also download NSDL Mobile App "NSDL Speede"facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in dematmode with CDSL	A. Existing users who have opted for Easi/Easiest: 1. Open web browser and type: www.cdslindia.com and click on login icon and select New System Myeasi 2. Shareholders can login through their existing user ID and password. Option will be made available to reach e-voting page without any further authentication. 3. After successful login on Easi/Easiest, the user will also be able to see the e-voting Menu. The menu will have links of ESPs. Click on KFintech to cast your vote.
	B. Users who have not opted for Easi/Easiest: Option to register for Easi/Easiest is available at www.cdslindia.com Proceed with completing the required fields. After successful registration, please follow the steps given above to cast your vote.
	C. By visiting the e-voting website of CDSL: 1. The user can directly access e-voting page by providing Demat Account Number and PAN No. from a link in www.cdslindia.com. The system will authenticate the user by sending OTP on registered Mobile & e-mail ID as recorded in the demat Account. 2. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and will also be able to directly access the system of e-Voting Service Provider, i.e., KFintech.

Individual Shareholders (holding securities in dematmode) logging through theirdepository participant(s)	1. Shareholders can also login using the login credentials of their demat account through their Depository Participant registered with NSDL/CDSL for e-voting facility. Once logged-in, you will be able to see e-voting option. 2. Once you click on e-voting option, you will be redirected to NSDL/CDSL website after successful authentication, wherein you can see e-voting feature. 3. Click on option available against Company name or e-voting service provider- KFintech and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period.
Important Note: Members who are unable to retrieve User ID/Password are advised to use Forget User ID andForget Password option available at respective websites.	
Helpdesk for Individual Shareholders holding securities in demat mode who need assistance for any technical issues related to login through Depository i.e., NSDL and CDSL:	
Members facing any technical issue - NSDL	**Members facing any technical issue – CDSL**
Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call on toll free no.: 022 - 4886 7000 and 022 - 2499 7000	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact on 1800 22 55 33

II Login method for e-voting for shareholders other than individual shareholders holding securities in demat modeand shareholders holding securities in physical mode

1. Initial password is provided in the body of the e-mail.
2. Launch internet browser and type the URL: https://evoting.kfintech.com in the address bar.
3. Enter the login credentials i.e., User ID and password mentioned in your e-mail. Your Folio No./DP ID Client ID will be your User ID. However, if you are already registered with KFin for e-voting, you can use your existing User ID and password for casting your votes.
4. After entering the details, click on LOGIN.

5. You will reach the password change menu wherein; you are required to mandatorily change your password. The new password shall comprise of minimum 8 characters with at least one upper case (A-Z), one lower case (a-z), one numeric value (0-9) and a special character (@,#,$,etc.). It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
6. You need to login again with the new credentials.
7. On successful login, the system will prompt you to select the EVENT, i.e., 10190
8. On the voting page, the number of shares (which represents the number of votes) held by you as on the cut-off date will appear. If you desire to cast all the votes assenting/dissenting to the resolution, enter all shares and click 'FOR'/ 'AGAINST' as the case may be or partially in 'FOR' and partially in 'AGAINST', but the total number in 'FOR' and/or 'AGAINST' taken together should not exceed your total shareholding as on the cut- off date. You may also choose the option 'ABSTAIN', in which case, the shares held will not be counted under either head.
9. Members holding multiple folios/demat accounts may choose to vote separately for each folio/demat account.
10. Cast your votes by selecting an appropriate option and click on 'SUBMIT'. A confirmation box will be displayed. Click 'OK' to confirm, else 'CANCEL' to modify. Once you confirm, you will not be allowed to modify your vote subsequently. During the voting period, you can login multiple times till you have confirmed that you have voted on all the resolutions.
11. Corporate/institutional Members (i.e., other than individuals, HUF, NRI, etc.) are required to send scanned image (PDF/JPG format) of certified true copy of relevant board resolution/authority letter etc. together with attested specimen signature of the duly authorized signatory(ies) who is/are authorized to vote, to the Scrutinizer through email at cs.mukeshsaraswat@gmail.com and may also upload the same in the e-voting module in their login. The scanned image of the above documents should be in the naming format 'BFL_EVENT No.'

In case of any queries/grievances, you may refer the Frequently Asked Questions (FAQs) for Members and e-voting User Manual available at the 'download' section of https://evoting.kfintech.com or call KFin on 1-800-309-4001 (toll free).

"ANNEXURE - A"

DETAILS OF DIRECTORS SEEKING APPOINTMENT / RE-APPOINTMENT AT THE FORTHCOMING ANNUAL GENERAL MEETING

(Pursuant to Regulation 36 of SEBI Listing Regulations 2015 and clause 1.2.5 of Secretarial Standard-2 on General Meetings)

Name of Director	**Ms. Savita Hemant Sanil**
DIN	10192504
Date of Birth	31-05-1974
Age	52
Tenure of appointment/ re – appointment	NA
Reason for appointment/ re-appointment	Retire by Rotation
Brief resume & Nature of expertise in specific functional areas	Ms. Savita Hemant Sanil has completed her Bachelor in Commerce from Mangalore University in the year 1996. She has more than 12 years of experience in the field of Marketing operations.
Disclosure of relationship	Mr. Hemant Sanil (Promoter)- Husband
Names of listed entities in which the person also holds the directorship except Benchmark Computer Solutions Limited	N.A.
No. of Equity Shares held in the Company	501
Membership & Chairmanships of Committees of the Board	Not applicable

Note: Membership/Chairmanship in Committees including Benchmark Computer Solutions Limited has been considered.

For and on Behalf of the Board of Directors
BENCHMARK COMPUTER SOLUTIONS LIMITED

Hemant Muddanna Sanil	**Sangeeta Dhananjay Wakode**
Chairman & Managing Director	**Whole Time Director**
DIN: 01245532	**DIN: 10460812**

Date: 26/08/2026
Place: Mumbai

DIRECTORS' REPORT

To,
The Shareholders,

Your directors have pleasure in presenting the 23rd Annual Report, together with the Audited Financial Statements of the Company for the financial year ended March 31, 2026.

1. FINANCIAL HIGHLIGHTS:

The following is the highlight of the standalone financial performance of the Company during the year under review:

(Rs. in Lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Revenue from Operations	6,601.13	4,342.99
Other Income	92.55	96.06
Total Income	**6,693.68**	**4,439.05**
Finance Cost	18.79	34.23
Depreciation	151.26	213.01
Other Operating Expenses	6061.09	3,964.8
Total Expenses	**6,231.14**	**4,212.04**
Profit Before Tax	**462.54**	**227.01**
Current Tax	118.56	69.87
MAT Credit (Entitlement/utilized)	-	-
Deferred Tax	8.57	(12.25)
Profit/(Loss) after Tax	**338.71**	**170.05**
Earnings per Share	**4.93**	**2.48**
Diluted earnings per share	**4.93**	**2.48**

2. STATE OF COMPANY'S AFFAIRS:

During the period under review, Company has achieved a total income of Rs. 6,693.68 Lakhs as against Rs. Rs. 4,439.05 Lakhs in the previous year. The Company has earned a Profit after tax for financial year 2025-2026 is Rs. 338.71 Lakhs as compared to Rs. 170.05 Lakhs in the financial year 2024-2025.

3. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013:

The Company has not transferred any amount to General Reserve during the financial year.

4. DIVIDEND:

With a view to conserve reserves for expansion of business activities, the Board of Directors has decided not to declare any dividend for the current financial year.

5. MATERIAL CHANGES OCCURRED DURING THE FINANCIAL YEAR 2025-2026:

- The Board of Directors of the Company has approved the shifting of the Registered Office of the Company within the city of Mumbai. The Registered office shifted from Unit No 2, 2nd Flr, Jyoti Wire House, Plot No. 23A Shah Indl. Estate, Veera Desai Road, Andheri (W), Mumbai, Maharashtra - 400053 **to** Office No. 501, 5th Floor, Kushwah Chambers Opp. Apurva Industrial Estate, Marol Makhawana Road, Marol Naka, Andheri (East), Mumbai 400059.

- The company has re-appointed M/s Valawat & Associates, Chartered Accountant as Statutory Auditor of the company for Five consecutive financial years commenced from 2025-2026 till 2029-30 in 22nd AGM of the company held on 29th September, 2025.

- The Company has appointed M.K. Saraswat & Associates LLP, Company Secretaries as Secretarial Auditor of the company for five consecutive financial years commenced from 2025-2026 till 2029-30, in 22nd AGM of the company held on 29th September, 2025.

6. MATERIAL CHANGES OCCURRED AFTER FINANCIAL YEAR 2025-26 TILL THE ISSUANCE OF ANNUAL REPORT:

- The Company approved the financial statements and auditors report for the Financial Year 2025-2026 at the Board meeting held on 26th May, 2026.
- The Company has re-appointed Leela fintech, as Internal Auditor of the company for the Financial Year 2026-2027 at the board meeting held on 26th August, 2026.

7. SHARE CAPITAL:

➢ AUTHORISED SHARE CAPITAL:

The Authorised Share Capital of the Company as on 31st March, 2026 was Rs. 7,50,00,000 /- (Rupees Seven Crore Fifty lakh only) divided into 75,00,000 (Seventy-Five Lakh) Equity Shares of Rs. 10/- each.

➢ PAID UP SHARE CAPITAL:

The Paid-up Equity Share Capital of the Company as on 31st March, 2026 was Rs. 6,86,40,000/- (Rupees Six Crore Eighty-Six Lakhs Forty Thousand Only) divided into 68,64,000/- (Sixty-Eight Lakhs Sixty-Four Thousand) Equity Shares of Rs. 10/- each.

8. TRANSFER OF SHARES:

No share transfers held during the period starting from 1st April, 2025 to 31st March, 2026.

9. TRANSMISSION OF SHARES:

There was no transmission of shares during the period starting from 1st April, 2025 to 31st March, 2026.

10. DETAILS OF SUBSIDIARY/JOINT VENTURE/ASSOCIATE COMPANIES:

The Company does not have any subsidiary/joint venture/associate companies.

11. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP):

As on March 31, 2026, the Board of Directors and KMP of the Company comprises of 5 (Five) Directors, of which 2 (Two) are Non-Executive Independent Directors & 3 (Three) are Executive Directors and 1 (One) Company Secretary and 1 (One) Chief Financial Officer. The constitution of the Board of the Company is in accordance with Section 149(6) of the Companies Act, 2013 and Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The details are as follows:

Sr. No.	Name of Directors	Designation
1.	Mr. Hemant Muddanna Sanil	Managing Director and Chairman
2.	Ms. Sangeeta Dhananjay Wakode	Whole Time Director
3.	Ms. Savita Hemant Sanil	Executive Director
4.	Ms. Mona Mukund Bhide	Non-Executive and Independent Director
5.	Mr. Girish Kumar Joshi	Non-Executive and Independent Director
6.	Ms. Rasika Ramchandra Katkar	Chief Financial Officer
7.	Ms. Ritika Deepak Paneri	Company Secretary and Compliance Officer

Changes in Directors:

There was no change in the composition of the Board of Directors of the Company during the financial year 2025-26.

Changes in KMP:

During the period under review there was no changes in the and Key Managerial Personnel (KMPs).

12. CHANGE IN THE NATURE OF BUSINESS:

During the year under review, there was no change in the nature of the business of the company.

13. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The details of loans, advances and/or guarantee provided by the Company and investments as per section 186 of the Companies Act, 2013, which are required to be disclosed in the annual accounts of the Company are provided in Notes to the financial statements.

14. COMPOSITION OF BOARD COMMITTEES:

The Board of Directors of the Company has constituted the following three Committees, namely, the **Audit Committee, Nomination and Remuneration Committee, and Stakeholders' Relationship Committee,** in accordance with the applicable provisions of the Companies Act, 2013, the rules made thereunder, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Committees were constituted by the Board at its meeting held on 17th July, 2023 and were subsequently reconstituted on 08th February, 2024 and 03rd September, 2024.

The composition of the various Committees is in compliance with the applicable statutory and regulatory requirements.

A. AUDIT COMMITTEE:

The Audit Committee of the Company is constituted in accordance with the provisions of **Section 177 of the Companies Act, 2013** and **Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**. The Committee comprises three members, including **two Non-Executive Independent Directors and one Executive Director**. All the members of the Committee possess the requisite financial and accounting knowledge.

The Audit Committee functions in accordance with its terms of reference as specified by the Board of Directors from time to time.

During the financial year 2025-26, the Audit Committee met **four (4) times**, on **23rd May, 2025, 18th August, 2025, 13th November, 2025 and 20th January, 2026**. The gap between two consecutive meetings did not exceed one hundred and twenty days, and the requisite quorum was present at all the meetings.

The composition of the Audit Committee and the details of meetings attended by its members during the financial year 2025-26 are given below:

Name of the Members	Category	Audit Committee Meetings Dates (2025-2026)				No. Meetings Entitled to Attend	No. of Meetings Attended
		23rd May, 2025	18th August, 2025	13th November, 2025	20th January, 2026		
Ms. Mona Mukund Bhide	Chairperson of the Committee (Independent Director Non-Executive Director)	Yes	Yes	Yes	Yes	4	4
Mr. Girish Kumar Joshi	Member of the Committee (Independent Director- Non-Executive Director)	Yes	Yes	Yes	Yes	4	4
Mr. Hemant Muddanna Sanil	Member of the Committee (Chairman and Managing Director - Executive Director)	Yes	Yes	Yes	Yes	4	4

B. <u>NOMINATION AND REMUNERATION COMMITTEE:</u>

The Nomination and Remuneration Committee of the Company is constituted in accordance with the provisions of **Section 178 of the Companies Act, 2013** and **Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**. The Committee comprises three (3) qualified members, including **two (2) Non-Executive Independent Directors and one (1) Executive Director**.

The role and responsibilities of the Committee have been defined in accordance with **Section 178 of the Companies Act, 2013** and the applicable provisions of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**.

The Nomination and Remuneration Committee functions in accordance with its terms of reference as specified by the Board of Directors from time to time.

During the financial year **2025-26**, the Nomination and Remuneration Committee met Two **(2) time on 18th August, 2025 and 20th January, 2026**. The requisite quorum was present at the meeting.

The composition of the Nomination and Remuneration Committee and the details of meetings attended by its members during the financial year 2025-26 are given below:

Name of the Members	Category	NRC Meetings Date (2025-2026)		No. of Meetings Entitled to Attend	No. of Meetings Attended
		18th August, 2025	20th January, 2026		
Ms. Mona Mukund Bhide	Chairperson of the Committee (Independent Director Non-Executive Director)	Yes	Yes	1	1
Mr. Girish Kumar Joshi	Member of the Committee (Independent Director- Non-Executive Director)	Yes	Yes	1	1
Mr. Hemant Muddanna Sanil	Member of the Committee (Chairman and Managing Director -Executive Director)	Yes	Yes	1	1

Nomination and Remuneration Policy is hosted on the website of the Company i.e. https://benchmarksolution.com/inv_pdf/Nomination%20&%20Remuneration%20Policy%20-%201.pdf

C. STAKEHOLDER RELATIONSHIP COMMITTEE:

The Stakeholders' Relationship Committee of the Company is constituted in accordance with the provisions of **Section 178 of the Companies Act, 2013** and **Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**.

The role and functions of the Stakeholders' Relationship Committee include the **effective redressal of grievances of shareholders, debenture holders and other security holders**, including complaints relating to transfer/transmission of shares, non-receipt of annual reports, non-receipt of declared dividends and other investor-related matters. The Committee also oversees the measures undertaken by the Company for enhancing the quality of services provided to investors.

The Company has designated the e-mail ID: accounts@benchmarksolution.com info@benchmarksolution.com exclusively for the purpose of registering complaint by investors electronically. This e-mail ID is displayed on the Company's website i.e. https://benchmarksolution.com/.

The Stakeholders' Relationship Committee functions in accordance with its terms of reference as specified by the Board of Directors from time to time.

The following table shows the nature of complaints received from the shareholders during the years 2025-2026.

S. No.	Nature of Complaints	Received	Pending	Disposed
1.	Non receipt of Annual Report	-	-	-
2.	Non-Receipt of Share Certificates after transfer	-	-	-
3.	Non-Receipt of Demat Rejected S/C's	-	-	-
4.	Others	-	-	-
	Total	-	-	-

There were no complaints pending as on 31st March, 2026.

The Stakeholder Relationship Committee acts in accordance with the terms of reference specified from time to time by the Board.

The Committee met Once (1) during the year on 20th March, 2026. The necessary quorum was present at the meeting.

The composition of the Stakeholders Relationship Committee and the details of meetings attended by its members are given below

Name of the Members	Category	Stakeholder Relationship Committee Meetings Dates (2025-2026)	No. of Meetings entitled to Attend	No. of Meetings Attended
		20th March, 2026		
Mr. Girish Kumar Joshi	Chairperson of the Committee (Independent Director - Non-Executive Director)	Yes	1	1
Ms. Mona Mukund Bhide	Member of the Committee (Independent Director- Non-Executive Director)	Yes	1	1
Mr. Hemant Muddanna Sanil	Member of the Committee (Chairman and Managing Director-Executive Director)	Yes	1	1

D. INDEPENDENT DIRECTORS MEETING:

In accordance with the provisions of **Schedule IV to the Companies Act, 2013** and the applicable provisions of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, the Independent Directors of the Company are required to hold at least **one meeting in every financial year**, without the presence of Non-Independent Directors and members of the management.

During such meeting, the Independent Directors review, inter alia, the performance of the Non-Independent Directors and the Board as a whole, assess the quality, quantity and timeliness of the flow of information between the management and the Board, and evaluate the performance of the Chairperson of the Company.

All the Independent Directors shall endeavour to attend such meeting.

The independent Directors in their meeting shall, inter alia-

(a) review the performance of non-independent Directors and the board of Directors as a whole;

(b) review the performance of the chairperson of the listed entity, taking into account the views of executive Directors and non-executive Directors;

(c) assess the quality, quantity and timeliness of flow of information between the management of the listed entity and the board of Directors that is necessary for the board of Directors to effectively and reasonably perform their duties.

Independent Directors met once during the year on 20th March, 2026 and was attended by all Independent Directors.

None of the Non-Executive Independent Directors hold Equity Shares of the Company in their own name.

15. DECLARATION GIVEN BY INDEPENDENT DIRECTORS:

The Company has received the necessary declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under **Section 149(6) of the Companies Act, 2013** and **Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**.

The Independent Directors have also confirmed that they are not aware of any circumstance or situation which exists or may be reasonably anticipated to impair or impact their ability to discharge their duties with an objective of independent judgment and without any external influence.

The declarations received from the Independent Directors are duly maintained in the records of the Company.

16. MEETING OF THE BOARD OF DIRECTORS AND SHAREHOLDERS:

The following Meetings of the Board of Directors were held during the financial year 2025-2026:

Sr. No.	Date of Meeting	Board Strength	No. of Directors Present
1.	23/05/2025	5	5
2.	18/08/2025	5	5
3.	13/11/2025	5	5
4.	20/01/2026	5	5

The following Meetings of the Shareholders were held during the financial year 2025-2026:

Sr. No.	Particulars	Mode of Meeting	Date of Meeting	No. of Members Present
1.	Annual General Meeting	Video Conferencing	29/09/2025	7

17. ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3)(a) of the Companies Act, 2013, the Annual Return of the Company in **Form MGT-7 for the financial year ended 31st March, 2026** shall be made available on the website of the Company at https://benchmarksolution.com/ after filing of the same with the Registrar of Companies.

18. STATUTORY AUDITORS:

M/s. Valawat & Associates, Chartered Accountants (FRN: 003623C), was appointed as Statutory Auditors by the shareholders at the Annual General Meeting held on 29th September, 2025 for a period of 5 years from the financial year 2025-2026 to financial year 2029-30.
There are no qualifications, reservations or adverse remarks or disclaimers made by Statutory Auditors - M/s. Valawat & Associates, Chartered Accountants (FRN: 003623C), in their Report on the financial statements of the Company for the financial year under review.

19. SECRETARIAL AUDITOR:

M. K. Saraswat & Associates LLP was appointed as Secretarial Auditors by shareholders at the Annual General Meeting held on 29th September, 2025 for period of 5 years from financial year 2025-2026 to financial year 2029-2030.

The Secretarial Audit Report issued by M K Saraswat & Associates LLP for the financial year 2025- 2026 does not contains any qualifications or adverse remarks. The Secretarial Audit report is annexed to the Director Report in Form MR-3 as **'Annexure - B'**.

20. INTERNAL AUDITOR:

The Company has re-appointed M/s. LEELA FINTECH SERVICES LLP, as Internal Auditor at the Board Meeting held on 18th August, 2025, for the financial year 2025-2026.

The Internal Audit Report issued by M/s. LEELA FINTECH SERVICES LLP, for the financial year 2025-2026 does not contain any qualifications or adverse remarks.

21. BOARD'S COMMENT ON THE AUDITOR'S REPORT:

a) Statutory Auditor:

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self- explanatory and does not call for any further comment from Board of Directors.

b) Internal Auditor:

The management has replied on the observations made by the internal auditor. The changes suggested by the internal auditor in the accounting system will be taken care from the current financial year.

c) Secretarial Auditor:

There are no observations from secretarial auditors in their report, the report is self-explanatory and does not call for any further comment by the Board of Directors.

22. PUBLIC DEPOSITS:

The Company has not accepted Public Deposits within the purview of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

23. MAINTENANCE OF COST RECORDS:

The Central government has not prescribed the maintenance of cost records under section 148 (1) of the Companies Act, 2013.

24. CORPORATE GOVERNANCE REPORT:

The Company is listed on SME platform of Bombay Stock Exchange; provisions related to corporate governance are not applicable to the company.

25. ANNUAL SECRETARIAL COMPLIANCE REPORT:

The Company is listed on SME platform of Bombay Stock Exchange does not require to submit the secretarial compliance report for the financial year 2025-2026 as per regulation 24A of SEBI (Listing and Obligations Disclosure Requirements), Regulations, 2015.

26. VIGIL MECHANISM / WHISTLE BLOWER POLICY:

The Company has established a Vigil Mechanism, known as the **"Whistle Blower Policy"**, to provide a mechanism for Directors and employees of the Company to raise concerns regarding any violation of legal or regulatory requirements, unethical conduct, or any incorrect or misrepresentation of financial statements and reports, etc. The Policy provides adequate safeguards against victimization of Directors and employees and provides direct access to the Chairman of the Audit Committee in exceptional cases.

During the year under review, no Director or employee was denied access to the Chairman of the Audit Committee, and no complaints were received under the Vigil Mechanism.

The details of the Whistle Blower Policy are available on the Company's website at https://benchmarksolution.com/inv_pdf/Vigil_Mechanism_Whistle_Blower_Policy.pdf

27. INSIDER TRADING:

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre- clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code. Further the Directors and all the designated persons have confirmed that they have adhere to the code.

The details of the Code of Conduct have been posted on the Company's website https://benchmarksolution.com/inv_pdf/Code%20of%20Conduct.pdf

28. MANAGERIAL REMUNERATION:

During the period under review, the Company has complied with the provisions of Section 197 of the Companies Act, 2013 read with the applicable rules made thereunder.

The disclosures required under Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are provided in "Annexure – C" forming part of this Report.

29. CFO CERTIFICATION:

CFO Compliance Certificate as required under Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is given in **'Annexure –D'.**

30. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report, as required under Regulation 34 read with Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), forms an integral part of this Annual Report.

The Management Discussion and Analysis Report contain certain statements that may be regarded as forward-looking statements. Actual results may differ materially from those expressed or implied in such statements due to various factors, including economic conditions, changes in the business environment and other risks and uncertainties.

The Management Discussion and Analysis Report is provided in "Annexure – E" forming part of the Directors' Report.

31. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS:

The details of familiarization programme for Independent Directors are given in **'Annexure –F".**

The details of the familiarization programme for independent directors have been posted on the Company'swebsitehttps://benchmarksolution.com/inv_pdf/Familiarization%20of%20IDs%20Policy.pdf

32. CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS:

The certificate of non-disqualification of directors for the financial year 31st March, 2026, is annexed as **'Annexure – G'.**

33. RELATED PARTY TRANSACTIONS:

All related party transactions that were entered into during the financial year ended March 31, 2026, were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

There are no materially significant related party transactions during the financial year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

However, the disclosure of transactions with related parties for the financial year, as per Accounting Standard -18 Related Party Disclosures is given in Note 33 to the Balance Sheet as on March 31, 2026.

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

The particulars as required under the provisions of Section 134 (3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption, foreign exchange earnings and outgo.

The Company has not spent any substantial amount on Conservation of Energy or technology absorption as per the provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014.

The Foreign Exchange Earnings and Foreign Exchange Outgo for the period under review:

(Amount in USD)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Foreign Exchange Earnings	6,76,840.00	3,66,700.00
Foreign Exchange Outgo	6,630.40	-

35. HUMAN RESOURCES AND INDUSTRIAL RELATIONS:

The Company recognizes that its employees are an integral part of its growth and success and takes pride in the commitment, competence and dedication demonstrated by its employees across all areas of business.

During the year under review, the Company continued to undertake various initiatives aimed at enhancing organizational efficiency, supporting process improvements and strengthening employee engagement, which contributed to improved productivity levels. The Company also focused on developing leadership capabilities and enhancing technical and functional competencies to meet its present and future talent requirements.

36. CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 of the Companies Act, 2013 relating to the constitution of the Corporate Social Responsibility ("CSR") Committee, formulation and adoption of a CSR Policy, and undertaking and spending on CSR activities are not applicable to the Company, as the Company does not meet the thresholds prescribed under the Act and the rules made thereunder.

37. INTERNAL CONTROLS:

The Company has in place adequate internal controls with reference its nature of business which meets the following objectives:

- providing assurance regarding the effectiveness and efficiency of operations;
- efficient use and safeguarding of resources;
- compliance with policies, procedures and applicable laws and regulations; and
- transactions being accurately recorded and promptly reported.

During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

38. INTERNAL FINANCIAL CONTROLS:

Internal Financial Controls are an integral part of the risk management framework and process that address financial and financial reporting risks. The key internal financial controls have been documented, automated wherever possible and embedded in the business process. The Company has in place adequate internal financial controls with reference to Financial Statement.

Assurance on the effectiveness of internal financial controls is obtained through management reviews and self-assessment, continuous control monitoring by functional experts as well as testing of the internal financial control systems by the Statutory Auditors and Internal Auditors during the course of their audits.

The Company believes that these systems provide reasonable assurance that the Company's internal financial controls are adequate and are operating effectively as intended.

39. DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;

c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) The directors had prepared the annual accounts on a going concern basis; and

e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

40. COMPLIANCE WITH SECRETARIAL STANDARDS:

During the year under review, the Company has complied with the applicable provisions of the Secretarial Standards on Meetings of the Board of Directors (SS-1) and on General Meetings (SS-2) issued by the Institute of Company Secretaries of India (ICSI) and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

41. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE:

In accordance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ("POSH Act") and Rules made thereunder, the Company has in place a policy which mandates no tolerance against any conduct amounting to sexual harassment of women at workplace.

The Company has an Internal Committee to redress and resolve any complaints arising under the POSH Act. Training / Awareness programs are conducted throughout the year to create sensitivity towards ensuring respectable workplace.

Your director's further state that during the period under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

42. MATERNITY BENEFIT:

As part of our ongoing commitment to employee welfare, diversity, and inclusion, we continue to support our staff through a comprehensive maternity policy. This policy reflects our dedication to creating a family-friendly workplace and ensuring that all employees feel supported during key life events.

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

43. DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 OR ANY OTHER REGULATORY AUTHORITY:

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the period under review.

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

44. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

As Company has not done any one-time settlement during the year under review hence no disclosure is required.

45. INFORMATION TO SHAREHOLDERS:

- **Annual General Meeting – Date, Time, Venue**

Annual General Meeting	23rd Annual General Meeting
Day & Date	Tuesday, 29th September, 2026
Time	03:00 PM.
Venue	Through Video conferencing

For details, please refer to the Notice of this AGM.

As required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard 2 on General Meetings, particulars of Directors seeking re-appointment at this AGM, the brief details are mentioned to the Notice of this AGM.

- **Listed on Stock Exchange:**

The Company is listed on SME Platform of BSE Limited.

- **Re – Appointed of Director**

The particulars of directors seeking re-appointment at the ensuing AGM are mentioned in the '**Annexure- A'** to the Notice of this AGM.

- **Stock Code:**

  BSE Scrip Name: 544052

  Depository Connectivity: NSDL & CDSL

  ISIN Number for equity shares of the Company: INE0Q2Z01013

- **Market price data:**

  High & Low during the financial year 2025-2026 on BSE:

Month	High	Low	Closing
June 2025	26.11	26.11	26.11
September, 2025	35.65	26.11	29.00
December, 2025	36.58	27.35	28.00
March, 2026	32.00	18.00	20.00

The Company got listed on BSE on 21st December, 2023:

- **Distribution of Shareholding as on 31st March, 2026:**

S. no	Category (Shares)	No. of Holders	% To Holders	No. of Shares	% To Equity
2	501 - 1000	2	0.48	1002	0.01
3	1001 - 2000	314	74.58	627050	9.14
5	3001 - 4000	53	12.59	212000	3.09
7	5001 - 10000	25	5.94	186000	2.71
8	10001 - 20000	13	3.09	200000	2.91
9	20001 - 9999999999	14	3.33	5637948	82.14

- **Shareholding Pattern as on 31st March, 2026:**

Sr. No.	Category of Shares	No. of Shares	% of total shares
(A)	**Promoter & Promoter Group:**		
	(a) Individuals/Hindu Undivided Family	49,59,900	72.26
	Sub Total:	49,59,900	72.26

(B)	**Public Shareholding:**		
	1. Institutions		
	(a) Financial Institutions/Banks/Any Others	0	0.00
	(b) Foreign Institutional Investors	0	0.00
	2. Non-Institutions		
	(a) Directors and their relatives (excluding Independent Directors and Nominee Directors)	0	0
	(b) Individuals	1320100	19.23
	(c) Trust	0	0
	(d) Hindu Undivided Family	74000	1.08
	(e) Non-Resident Indians (NRI)	40000	0.58
	(f) Bodies Corporate	470000	6.85
	Sub Total:	1904100	27.74
	GRAND TOTAL	**6864000**	**100.00**

- **Dematerialization of Shares:**

  As on March 31, 2026, 6864000 Equity Shares were held in dematerialized form with NSDL and CDSL. The 100% shareholding of Promoters & Promoters Group is in dematerialised form in compliance with Regulation 31(2) of the Listing Regulations.

- **Outstanding GDRs/ADRs/Warrants or any Convertible instruments, conversion date &likely impact on equity:**

  No GDRs/ADRs/Warrants or convertible instruments have been issued by the Company.

- **Details of shares in suspense account:**

  The are no shares in suspense account.

46. ACKNOWLEDGEMENT:

The Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review.

The Directors appreciate & value the contribution made by every member of the company.

For and on Behalf of the Board of Directors
BENCHMARK COMPUTER SOLUTIONS LIMITED

Hemant Muddanna Sanil	**Sangeeta Dhananjay Wakode**
Chairman & Managing Director	**Whole Time Director**
DIN: 01245532	**DIN: 10460812**

Date: 26.08.2026
Place: Mumbai

'ANNEXURE – B'

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members
M/s. Benchmark Computer Solutions Limited
Registered Office: Office No. 501, 5th Floor, Kushwah Chambers,
Opposite Apurva Industrial Estate, Marol Makhawana Road,
Marol Naka, Andheri (East), Mumbai 400059.

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

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representative during the conduct of secretarial audit, we hereby report that in our opinion the Company has during the period covering April 1, 2025 to March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

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

(ii) The Securities Contract (Regulation) Act, 1956 ("SCRA") and the rules made there under;

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

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent applicable;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"):
  (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; [Not applicable as the Company has not issued any further Share Capital during the period under review];

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; [Not applicable to the company during the review period]

(e) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(f) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

(g) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and the Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the company during the review period)

(h) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(i) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; [Not applicable to the company during the review period]

(j) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021: [Not applicable to the company during the review period].

(k) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; [Not applicable to the company during the review period]

(l) Maternity benefit Act, 1961 Maternity Benefit (Amendment) Act 2017.

(vi) Other specifically applicable laws to the Company:

(a) Securities and Exchange Board of India (Merchant Bankers) Regulation, 1992.

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

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

(ii) The Listing Agreements entered into by the Company with SME Platform-BSE read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the extent applicable.

We have relied on the representation made by the Company and its officers and as confirmed by the management, there are no sector specific laws that are applicable to the Company.

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

We further report that

The Board of Directors of the Company is duly constituted with proper combination of Executive Directors, Non-Executive Directors and Independent Directors including Woman Director. The Key Managerial Persons (KMPs) required by the Companies Act, 2013 under the provisions of section 203 has been appointed.

During the year under review, the following changes in the composition of the Board of Directors were carried namely:

(i) Re -appointment of Ms. Sangeeta Dhanjay Wakode, as Whole Time Director who retires by rotation at the ensuing Annual General Meeting.

During the year under review, adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. company have 4 (Four) Board meetings and the gap between two consecutive board meetings has not exceed 120 days.

We further report that the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this audit since the same have been subject to review by the statutory auditors, tax auditors and other designated professionals. We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We were informed that there were no dissenting views of the members on any of the members on any of the matters during the year that were required to be captured and recorded as part of the minutes of the meetings.

We further report that the company has installed the SDD software on place. The company is maintaining the entries and data in SDD software.
We further report that during the audit period under review; there was change in registered office of the Company which is as under:

a. The Registered office of the Company shifted within the city of Mumbai from Unit No 2, 2nd Floor, Jyoti Wire House, Plot No. 23A, Shah Industrial Estate, Veera Desai Road, Andheri (West), Mumbai, Maharashtra **to** 501, 5th Floor, Kushwaha Chambers, Opp. Apurva Industrial Estates, Marol Makhwana Road, Marol Naka, Andheri (East), Mumbai – 400059 with effect from 20th January, 2026.

There were no other specific events / actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

As informed, the Company has responded appropriately to notices received from various statutory/regulatory authorities including initiating actions.

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

For M K Saraswat & Associates LLP

Mukesh Saraswat
Partner
M. No. F9992
COP No. 10856
UDIN: F009992H001235370
Peer Review Certificate No.: 2172/2022

Place: Mumbai
Date: 26/08/2026

Annexure - A

To,
The Members,
Benchmark Computer Solutions Limited
Registered Office: Office No. 501, 5th Floor, Kushwah Chambers,
Opposite Apurva Industrial Estate, Marol Makhawana Road,
Marol Naka, Andheri (East), Mumbai 400059.

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

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

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

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

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

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

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

For M K Saraswat & Associates LLP

Mukesh Saraswat
Partner
M. No. F9992
COP No. 10856
UDIN: F009992H001235370
Peer Review Certificate No.: 2172/2022
Place: Mumbai
Date: 26/08/2026

"ANNEXURE - C"
MANAGERIAL REMUNERATION

The information required under section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given below:

1. The ratio of the remuneration of each director to the median remuneration of the employee of the Company for the financial year:

Name of Directors	Ratio to median remuneration
Executive Directors	
Mr. Hemant Muddanna Sanil	4.92
Mrs. Sangeeta Dhananjay Wakode	4.92
Mrs. Savita Hemant Sanil	3.56
Non – Executive Directors	
Mr. Girish Kumar Joshi	0.31
Ms. Mona Mukund Bhide	1.85

2. The percentage increase in remuneration of each director, chief executive officer, chief financial officer, company secretary in the financial year:

Directors, Chief Executive Officer, Chief Financial Officer and Company Secretary	% Increase in remuneration in the financial year
Mr. Hemant Muddanna Sanil	23.06
Mrs. Sangeeta Dhananjay Wakode	5.93
Mrs. Savita Hemant Sanil	-7.29
Mr. Girish Kumar Joshi	0
Ms. Mona Mukund Bhide	57.14
Ms. Rasika Ramchandra Katkar	12.18
Ms. Ritika Deepak Paneri	14.06

3. The percentage increase in the median remuneration of employees in the financial year as compare to previous financial year: -7.25%

4. The number of permanent employees on the rolls of Company: 112

5. Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:
   The increase in remuneration was determined after considering various factors, including the performance of the Company, individual performance, responsibilities, experience, industry standards and prevailing market conditions. There were no exceptional circumstances warranting any disproportionate increase in the remuneration of the managerial personnel during the financial year under review.

6. There has been increase in the salaries of employees other than the managerial personnel for the financial year i.e. 2025-26: 8%

7. Affirmation that the remuneration is as per the remuneration policy of the Company:

   The Nomination and Remuneration Committee of the company has affirmed that the remuneration paid is as per the remuneration policy of the Company.

8. The Policy is available on the Company's Website: https://benchmarksolution.com/

For and on Behalf of the Board of Directors
BENCHMARK COMPUTER SOLUTIONS LIMITED

Hemant Muddanna Sanil	**Sangeeta Dhananjay Wakode**
Chairman& Managing Director	**Whole Time Director**
DIN: 01245532	**DIN: 10460812**

Date: 26/08/2026
Place: Mumbai

‘ANNEXURE – D’

COMPLIANCE CERTIFICATE PURSUANT TO REGULATION 17(8) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors,
Benchmark Computer Solutions Limited,
Registered Office: Office No. 501, 5th Floor, Kushwah Chambers,
Opposite Apurva Industrial Estate, Marol Makhawana Road,
Marol Naka, Andheri (East), Mumbai 400059.

I, Rasika Ramchandra Katkar, Chief Financial Officer of the Company hereby certify that:

A. I have reviewed financial statements for the entire financial year ended 2025-2026 and that to the best of our knowledge and belief:

i) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

ii) These statements together present a true and fair view of the Company’s affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are to the best of my knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violative of the company’s code of conduct.

C. I accept responsibility for establishing and maintaining internal controls for financial reporting and that they have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and I have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. I have indicated to the auditors and the Audit Committee:

1. That there are no significant changes in internal control over financial reporting during the year;
2. That there are no significant changes in accounting policies during the year; and

3. That there is no significant fraud of which they become aware and the involvement therein, if any, of the management or an employee having significant role in the entity's internal control system over financial reporting.

For and on Behalf of
Benchmark Computer Solutions Limited

Rasika Ramchandra Katkar
Chief Financial Officer

Place: Mumbai
Date: 26/05/2026

‘ANNEXURE – E’
MANAGEMENT DISCUSSION ANALYSIS REPORT

BUSINESS INTRODUCTION

Benchmark Computer Solutions Limited is an IT infrastructure solutions and technology consulting company provides end-to-end technology and technology related services including:

i. IT Infrastructure Solutions
ii. Software and Web Based Application Development Services
iii. Annual Maintenance Contract (AMC) and Facility Management Services (FMS)

The Information Technology ("IT") hardware and solutions industry continue to play a significant role in supporting digital transformation across businesses, institutions and government organisations. The increasing adoption of digital technologies, cloud-based applications, data management systems, networking infrastructure, cybersecurity solutions and remote working platforms has contributed to sustained demand for IT hardware and related technology products and services.

Benchmark Computer Solutions Limited ("the Company") is engaged in the business of providing technology-related products and solutions to its customers. The Company operates in a competitive and rapidly evolving business environment where technological developments and changing customer expectations necessitate continuous adaptation.

During the financial year under review, the Company continued to focus on its core business activities while seeking opportunities to strengthen its operational capabilities and expand its customer base.

The management remains focused on maintaining a balanced approach towards growth, profitability, working capital management and operational efficiency. The Company continues to evaluate emerging opportunities in the technology sector and intends to leverage its experience, customer relationships and operational capabilities to achieve sustainable growth.

The Company provides all service models such as IaaS (Infrastructure as a Service), PaaS (Platform as a Service) and Saas (Software as a Service). The Service portfolio of the company comprises of IT Infrastructure and Solution Services, Software and web-based applications and Annual Maintenance Contract (AMC) and Facility Management Services (FMS). The Company has deep domain knowledge across industry sectors and technology expertise across traditional and new age technologies. Using its extensive understanding of its customers' businesses and leveraging a combination of advanced technologies and expertise, company provides tailored solutions designed to deliver differentiated outcomes.

The Company believes that its ability to understand customer requirements, provide appropriate technology solutions and maintain service quality will remain important factors in strengthening its competitive position.

GLOBAL OUTLOOK

The global technology industry continues to evolve at a rapid pace, supported by increasing adoption of cloud computing, Artificial Intelligence ("AI"), Generative AI, automation, cybersecurity, data analytics, enterprise software and digital infrastructure.

Organisations globally are increasingly investing in technology to enhance operational efficiency, automate business processes, improve customer experience and support data-driven decision-making. The growing dependence on digital platforms and technology-enabled business processes is expected to continue supporting demand for computing devices, IT infrastructure, networking solutions and related technology products and services.

Artificial Intelligence and Generative AI have emerged as important drivers of technology investment. The increasing adoption of AI-enabled applications across business functions is expected to create new opportunities across the broader technology ecosystem.

At the same time, the industry continues to face challenges arising from rapid technological changes, product obsolescence, semiconductor availability, global supply-chain disruptions, cybersecurity threats, data privacy concerns and geopolitical developments. Foreign exchange fluctuations and changes in international trade policies may also affect the cost and availability of technology products and components.

The global technology ecosystem is also witnessing increasing emphasis on sustainable and energy-efficient technology infrastructure. Growing awareness regarding responsible resource utilisation, electronic waste management and environmental sustainability is expected to influence technology procurement and product development over the medium to long term.

Overall, the global technology industry outlook remains positive over the medium to long term, supported by continued digital transformation and technology adoption. However, businesses are expected to remain focused on operational resilience, cost efficiency, innovation, cybersecurity and adaptability.

INDIAN ECONOMIC AND INDUSTRY OUTLOOK:

India continues to remain one of the world's major growing economies, supported by domestic consumption, infrastructure development, increasing digitalisation and continued investment in technology.

The Indian technology ecosystem is undergoing significant transformation, driven by increasing adoption of digital platforms, cloud-based solutions, Artificial Intelligence, cybersecurity, automation and data-driven business models.

The expansion of digital infrastructure and increasing technology adoption by enterprises, small and medium-sized businesses and institutions are expected to create sustained opportunities for companies operating in the IT and technology sector.

The increasing penetration of digital services, growth of e-commerce, expansion of remote and hybrid working models and ongoing modernisation of IT infrastructure are contributing to demand for computing devices, networking equipment and related technology solutions.

The Government of India's continued focus on digitalisation, digital public infrastructure, electronics manufacturing and technology-led economic development is also expected to support the growth of the broader technology ecosystem.

However, the Indian technology industry remains competitive and is subject to various challenges, including pricing pressures, rapid technological changes, product obsolescence, supply-chain dependencies, fluctuations in foreign exchange rates and changing customer preferences.

In this environment, companies with strong customer relationships, efficient supply-chain management, operational flexibility and the ability to adapt to emerging technologies are expected to be better positioned to benefit from future growth opportunities.

The management of Benchmark Computer Solutions Limited remains cautiously optimistic about the medium- to long-term prospects of the Indian IT and technology market. The Company intends to focus on strengthening its existing operations, expanding its customer base, improving operational efficiency and identifying emerging opportunities in line with market developments.

INDIAN OUTLOOK

The Indian Information Technology ("IT") industry continues to be a significant contributor to the country's economic growth and remains an important pillar of India's global services and digital economy. The sector continues to benefit from sustained demand from international markets, particularly across digital transformation, cloud migration, Artificial Intelligence ("AI"), cybersecurity, data analytics and other technology-led services.

According to the latest NASSCOM Strategic Review 2026, the Indian technology sector is expected to cross USD 315 billion in revenue in FY 2025–26, reflecting continued expansion of the industry and a shift from scale-led growth towards value creation and innovation. The sector's direct technology workforce is projected to reach approximately 6 million professionals, representing an estimated 2.3% year-on-year increase and a net addition of approximately 135,000 employees.

The Indian IT ecosystem is undergoing a significant transformation, driven by rapid technological advancements, increasing adoption of cloud-native technologies, growing investments in AI and automation, and the continued modernisation of enterprise IT infrastructure. At the domestic level, accelerating digital adoption across businesses, government institutions and consumers is creating additional opportunities for technology companies.

STRONG GROWTH OPPORTUNITIES:

According to recent industry reports and analyses, the Indian IT services sector continues to present significant growth opportunities, supported by increasing adoption of digital technologies, cloud computing, infrastructure management, digital engineering and technology-led business transformation. The sector is expected to witness moderate yet sustainable growth, driven by increasing technology investments and the continued digitalisation of enterprises across industries.

OUTLOOK FOR OUR COMPANY:

Benchmark Computer Solutions Limited remains cautiously optimistic about its business prospects and the growth opportunities emerging from the continued digital transformation of the global and Indian economy. The increasing adoption of cloud computing, IT infrastructure modernisation, automation, Artificial Intelligence ("AI"), cybersecurity and other emerging technologies is expected to drive sustained demand for technology products and solutions.

The Company intends to leverage the favourable industry environment by strengthening its existing business operations, deepening customer relationships and exploring opportunities to expand its customer base and market presence. The Company will continue to focus on understanding evolving customer requirements and providing reliable, efficient and cost-effective technology solutions.

With its continued focus on business development, customer-centricity, operational discipline and adaptability, Benchmark Computer Solutions Limited aims to strengthen its market position and create sustainable value for its shareholders and other stakeholders in the years ahead.

ANALYSIS OF FINANCIAL PERFORMANCE

Standalone performance for the year ended 31st March, 2026:

The Company's revenues from operations in FY 2025-26 is Rs. 6601.13 Lakhs as compared to Rs. 4342.99 Lakhs in the FY 2024-25 Profit Before Tax is Rs. 462.54 Lakhs 2025-26 as compared 227.01 Lakhs in FY 2024-25. Profit After Tax is Rs. 338.71 Lakhs in FY 2025-26 as compared 170.05 Lakhs in FY 2024-2025.

Rs. in Lakhs

Particulars	FY 2025-2026	FY 2024-2025
Revenue from operations	6601.13	4342.99
Other Income	92.55	96.06
Total Income	**6693.68**	**4,439.05**
Profit Before Tax	462.54	227.01
Profit After Tax	338.71	170.05

Segment Wise revenue

Rs. in Lakhs

Particulars	FY 2025-2026	FY 2024-2025
IT infrastructure solutions	5462.89	3543.33
Software and web-based Application development services	808.13	480.00
Application management service (AMS)	330.10	310.16

Leasing of Services	0.00	9.50
Total Revenue	**6601.13**	**4342.99**
Particulars	**FY 2025-2026**	**FY 2024-2025**
Services	1558.44	1428.82
Product	5042.69	2914.17
Total Revenue	**6601.13**	**4342.99**

Financial Ratios

Sr. No.	Ratio	31.03.26	31.03.25	% Variance	Remarks
1	Current Ratio	2.32	2.54	-8.66%	-
2	Debt – Equity Ratio	0.10	0.22	-57.40%	The reduction in the Debt-Equity Ratio is on account of increased profits and prepayment of term loans by the Company.
3	Debt – Service Coverage Ratio	4.15	2.56	62.25%	-
4	Return on Equity Ratio	11.77%	6.48%	81.58%	-
6	Trade Receivables Turnover Ratio	8.41	5.95	41.26%	The Increase in Trade receivable turnover ratio is primarily due to increase in Turnover during the current financial year.
7	Trade Payables Turnover Ratio	6.02	4.62	30.50%	The increase in Trade Payables Turnover Ratio is attributable to increase in cost of goods sold and an increase in trade payables during the year.

8	Net Capital Turnover Ratio	3.37	2.38	41.63%	-
9	Net Profit Ratio	5.13%	3.92%	31.05%	-
10	Return on Capital Employed	15.30%	8.17%	87.17%	-

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

Human resources continue to be a key enabler of the Company's sustainable growth and long-term success. In an increasingly technology-driven and competitive business environment, the knowledge, skills, commitment and adaptability of employees play an important role in strengthening organisational capabilities and delivering value to customers.

During FY 2025–26, the Company continued to focus on maintaining a conducive, inclusive and professional work environment that encourages employee engagement, teamwork, accountability and continuous learning. The Company recognises that attracting, developing and retaining capable talent is essential to support its business objectives and respond effectively to evolving market and technological requirements.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

Our internal control framework comprises appropriate policies, procedures, processes and monitoring mechanisms that are implemented across relevant operational and financial functions. The controls are designed to ensure that transactions are authorised, recorded and reported in accordance with established policies and applicable statutory and regulatory requirements.

The management periodically reviews the adequacy and effectiveness of the internal control systems and takes appropriate corrective measures, wherever required. The internal control framework is also supported by appropriate segregation of duties, defined levels of authority and regular review of financial and operational performance.

The Company remains committed to continuously strengthening its internal control environment in line with evolving business requirements, regulatory expectations and best practices

RISKS AND CONCERNS

The Company is exposed to normal industry risk factors. The management believes that the Company's existing risk management practices and internal control systems are adequate to identify and address material risks associated with its operations. However, the Company remains vigilant and continues to review and strengthen its risk management framework in line with evolving business conditions and emerging risks.

CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis describing the Company's objectives, expectations, estimates or predictions may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations.

Actual results may differ materially from those expressed or implied in such statements due to various factors, including changes in economic conditions, market demand, competition, technological developments, government policies, regulatory changes, availability of resources, supply-chain conditions, foreign exchange fluctuations and other risks and uncertainties affecting the Company's operations.

The Company assumes no responsibility for updating or revising any forward-looking statements in light of subsequent developments, events or circumstances.

‘ANNEXURE – F’
FAMILIARIZATION PROGRAMME DETAILS FOR INDEPENDENT DIRECTORS:

(In Hours)

Sr. No.	Particulars	Name of Independent Directors	
		Mr. Girish Kumar Joshi	**Ms. Mona Mukund Bhide**
1.	Internal financial controls and internal control systems	1	1
2.	Industry overview and business environment	1	1
3.	Risk management framework	2	2
4.	Governance & Operations	1	1
	Total	**5**	**5**

For and on Behalf of the Board of Directors
BENCHMARK COMPUTER SOLUTIONS LIMITED

Hemant Muddanna Sanil
Chairman& Managing Director
DIN: 01245532

Sangeeta Dhananjay Wakode
Whole Time Director
DIN: 10460812

Date: 26/08/2026
Place: Mumbai

'ANNEXURE – G'

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (LODR)Regulations, 2015)

To,
M/s. Benchmark Computer Solutions Limited
Registered Office Address: Office No. 501, 5th Floor, Kushwah Chambers,
Opposite Apurva Industrial Estate, Marol Makhawana Road,
Marol Naka, Andheri (East), Mumbai 400059.

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Benchmark Computer Solutions Limited having CIN Number: L72000MH2002PLC137752** having its registered Office at Office No. 501, 5th Floor, Kushwah Chambers, Opposite Apurva Industrial Estate, Marol Makhawana Road, Marol Naka, Andheri (East), Mumbai 400059 **(**hereinafter referred as Company) produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para - C Sub-clause 10(i) of the SEBI (LODR) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in as considered necessary and explanations furnished to us by the Company & its officers.

Whereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Directors	DIN	Designation	Date of Appointment
1.	Mr. Hemant Muddanna Sanil	01245532	Chairman & Managing Director	31/10/2002
2.	Mrs. Sangeeta Dhananjay Wakode	10460812	Whole Time Director	20/01/2024
3.	Mrs. Savita Hemant Sanil	10192504	Executive Director	07/06/2023
4.	Mr. Girish Kumar Joshi	09659780	Independent Director	14/07/2023
5.	Ms. Mona Mukund Bhide	05203026	Independent Director	03/09/2024

Ensuring the eligibility for the appointment /continuity of every Director on the Board is the responsibility of the management of the Company.

Our responsibility is to express an opinion on these, based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For M K Saraswat & Associates LLP

Mukesh Saraswat
Partner
M. No. F9992
COP No. 10856
UDIN: F009992H001236030

Place: Mumbai
Date: 26/08/2026

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
BENCHMARK COMPUTER SOLUTIONS LIMITED
Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of **BENCHMARK COMPUTER SOLUTIONS LIMITED** (here in after referred to as "the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit & Loss and Statement of Cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (collectively referred to as '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 (here in after referred to as "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 (financial position) of the Company as at March 31, 2026, and profits (financial performance), and its cash flows for the year ended on that date.

Basis for Opinion

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

Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the 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 statement or our knowledge obtained in the 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 the fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance 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, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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, the 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities 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.

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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Sub-section (11) of Section 143 of the Act and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the

information and explanations given to us, we give in the Annexure-A a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 appears from our examination of those books;

c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this report are in agreement with the books of account;

d) In our opinion, the 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 written representations received from the directors as on March 31, 2026, and 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) In our opinion and according to the information and explanations given to us, we report that the remuneration paid/provided to the Directors during the year ended March 31, 2026 is in accordance with the provisions of Section 197 of Companies Act, 2013 read with Schedule V to the Act;

g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**";

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

   i. The Company did not have any pending litigations during the year which would impact its financial position.

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

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

iv. (a) As per the information and explanation given to us by the management, 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 or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) As per the information and explanation given to us by the management, no funds have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) On the basis of above representations, nothing has come to our notice that has cause us to believe that the above representations contained any material mis-statement.

v. Based on the information and explanation provide to us, no dividend has been declared or paid during the year by the company.

vi. Based on our examination, which include test checks, the company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further during the course of our audit we did not come across any instance of audit trail feature being tampered with.
As per proviso to Rule 3(1) of the Act, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Valawat & Associates
Chartered Accountants
Firm Reg. No. 003623C

Priyansh Valawat	**Place: Mumbai**
Partner	**Date: 26th May, 2026**
M. No.:434660	**UDIN: 26434660OTTLOV7758**

ANNEXURE-A TO INDEPENDENT AUDITOR'S REPORT

Annexure referred to in paragraph 1 under the 'Report on Other Legal and Regulatory Requirements' of our report to the members of **BENCHMARK COMPUTER SOLUTIONS LIMITED**, ('the Company') for the year ended on March 31, 2026.

We report that:

i. In respect of its Property, Plant & Equipment and intangible assets:

a) (A) The Company is maintaining proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment;
(B) The Company is maintaining proper records showing full particulars of intangible assets.

b) The Company has a regular program of physical verification of fixed assets which is, in our opinion, reasonable having regard to the size of the Company and the nature of its assets. In accordance with this programme, fixed assets have been physically verified by the management during the year and no material discrepancies have been noticed on such verification;

c) As per the information and explanation given to us by the management, we report that the title deed of the immovable property is not held in the name of the Company as at the balance sheet date;

Descriptionof Property	**Gross Carrying Value**	**Held in the name of**	**Whether promoter, director or their relative or employee**	**Period held- indicate a range, where appropriate**	**Reason for not being held in the name of company**
Office Premises	187.32 Lacs	(1) Ms. Sangeeta Wakode (Wife of Late Dhananjay Wakode) (2) Hemant Sanil	Yes	Since 18th October, 2015	The property was purchased through an agreement dated 20th October, 2015 by Ms. Sangeeta Wakode (Wife of Late Dhananjay Wakode) & Hemant Sanil who are the directors of the company.

d) As per the information and explanation given to us by the management, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year and hence provisions of Clause 3(i)(d) of the Order are not applicable to the Company;

e) As per the information and explanation given to us by the management, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder and hence provisions of Clause (i)(e) of the Order are not applicable to the Company.

ii. In respect of its inventories & working capital:

a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were **more than 10%** in the aggregate of each class of inventory.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of **Rupees five crores**, in aggregate, from banks or financial institution on the basis of the security of current assets at any point of time during the year. Accordingly, reporting under clause 3(ii)(b) of the Order is not applicable to the company.

iii. According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to any company, firm, Limited Liability Partnership or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of Clause 3 (iii) of the Order are not applicable to the Company.

iv. In our opinion and according to the information and explanations given to us, the Company has not provided any guarantee or security to the parties covered under Section 185 and Section 186 of the companies Act, 2013. Hence, provisions of Clause 3(iv) of the aforesaid Order in this regard 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 deposits or amounts which are deemed to be deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed thereunder to the extent notified.

vi. As per the information and explanation given to us, maintenance of cost records has not been specified by the Central Government under section 148(1) of the Act for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the Order is not applicable to the company.

vii. (a) According to the records of the Company, the Company is generally been regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, cess and any other statutory dues applicable to the Company to the appropriate authorities;

Further, according to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, GST, sales tax, wealth tax, duty of customs, duty of excise, value added tax or cess and other statutory dues were outstanding, as at March 31, 2026, for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of income tax, GST, sales tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited by the company on account of disputes.

viii. According to the information and explanations given to us, there are no transactions that are not recorded in the books of accounts and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix. In Respect of borrowings:

a) According to information and explanations given to us, the company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any financial institution or bank as at the balance sheet date. The company has not taken any loans from the government.
b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
c) In our opinion, term loans availed by the Company were, applied by the Company during the year for the purposes for which the loans were obtained.
d) On an overall examination of the financial statements of the Company, funds raised on short- term basis have, prima facie, not been used during the year for long-term purposes by the Company.
e) The company does not have any subsidiary or associate or joint venture during the year and hence, reporting under clause 3(ix)(e) of the Order is not applicable.
f) The Company does not have any subsidiary or associate or joint venture and hence reporting on clause 3(ix)(f) of the Order is not applicable.

x. (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and hence provisions of Clause 3(x)(a) of the Order are not applicable to the Company;

(b) According to information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company noticed or reported during the year, nor have we been informed of any such case by the management. Clause 3 (xi) (a) to (c) of the Order is, therefore, not applicable to the Company for the year under audit. As represented to us by the management, there are no whistle blowers' complaints received by the company during the year.

xi. The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to the Company and hence provisions of Clause 3(xii)(a) to (c) of the Order are not applicable to the Company.

xii. The Company has entered into the transaction with the related parties in compliance with the provisions of the Section 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under Accounting Standard 18, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

xiii. In our opinion and based on the information and explanations given to us, the company has an adequate internal audit system commensurate with the size and nature of its business. The Internal audit reports of the company issued from April 1, 2025 to March 31, 2026.

xiv. The Company has not entered into any non-cash transactions with its directors or the persons connected with him and hence provisions of Clause 3(xv) of the Order are not applicable to the Company.

xv. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
(b) In our opinion, there is no core investment company within the Group (as defined in the Core
Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvi. According to the information and explanations given to us, the company has not incurred cash losses in current financial year and immediately preceding financial year.

xvii. There has been no resignation of the statutory auditors during the year, and hence provisions of Clause 3(xviii) of the Order is not applicable to the Company.

xviii. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and

Management plans and based on our examination of the evidence supporting the assumptions nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xix. According to the information and explanations given to us, Schedule VII and CSR provisions under section (5) of section 135 of Companies Act is not applicable to the Company. Accordingly, provisions of Clause 3(xx) (a) and (b) of the Order are not applicable to the Company.

xx. According to the information and explanations given to us, the Company need not prepare consolidated financial statements. Accordingly, provisions of Clause 3(xxi) (a) and (b) of the Order are not applicable to the Company.

For Valawat & Associates
Chartered Accountants
Firm Reg. No. 003623C

Priyansh Valawat
Partner
M. No.:434660

Place: Mumbai
Date: 26th May, 2026
UDIN: 26434660OTTLOV7758

ANNEXURE-B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in para 2(g) under "Report on other Legal and Regulatory Requirement" of our report of even date)

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

We have audited the internal financial controls over financial reporting of **BENCHMARK COMPUTER SOLUTIONS LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and Directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

For Valawat & Associates
Chartered Accountants
Firm Reg. No. 003623C

Priyansh Valawat	**Place: Mumbai**
Partner	**Date: 26th May,2026**
M. No.:434660	**UDIN: 26434660OTTLOV7758**

Benchmark Computer Solutions Limited
[CIN:L72000MH2002PLC137752]
Balance Sheet as at 31st March, 2026

(₹ In Lakhs)

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I.	**EQUITY AND LIABILITIES**			
1	**Shareholder's Funds**			
	Share Capital	2	686.40	686.40
	Reserves and Surplus	3	2,360.54	2,021.83
			3,046.94	**2,708.23**
2	**Non-Current Liabilities**			
	Long-Term Borrowings	4	72.62	157.26
	Deferred Tax Liabilities (Net)	5	0.91	-
	Long Term Provisions	6	16.38	39.77
			89.91	**197.03**
3	**Current Liabilities**			
	Short - Term Borrowings	7	216.96	446.96
	Trade Payable	8		
	(i) Total outstanding dues of micro enterprises and small enterprises; and		225.59	116.12
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		836.88	519.61
	Other Current Liabilities	9	195.03	170.86
	Short Term Provisions	10	30.59	9.89
			1,505.05	**1,263.44**
	TOTAL		**4,641.90**	**4,168.70**
II.	**ASSETS**			
1	**Non-Current Assets**			
	Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipment	11	333.74	393.34
	(ii) Intangible Assets	11	204.42	148.17
	Non Current Investments	12	551.19	378.06
	Deferred Tax Assets (Net)	5	-	7.66
	Other Non Current Assets	13	67.30	38.25
			1,156.65	**965.48**
2	**Current Assets**			
	Inventories	14	527.21	527.19
	Trade Receivebles	15	848.23	721.50
	Cash and Cash Equivalents	16	1,959.58	1,719.50
	Short Term Loans & Advances	17	44.97	32.61
	Other Current Assets	18	105.26	202.42
			3,485.25	**3,203.22**
	TOTAL		**4,641.90**	**4,168.70**
	Significant Accounting Policies	1		

See accompanying Notes 1 to 40 forming part of the Financial Statements
As per our Report of even date attached

For Valawat & Associates
Chartered Accountants
Firm Reg. No. 003623C

For and on behalf of the Board of Directors
of Benchmark Computer Solutions Limited

Priyansh Valawat
Partner
Membership No. 434660

Hemant Sanil
Managing Director
DIN: 01245532

Sangeeta Wakode
Whole-time Director
DIN: 10460812

Ritika Paneri
(Company Secretary)
PAN : AVAPV2948M

Rasika Katkar
(CFO)
PAN : APPPK7086J

Place : Mumbai
Date : 26th May, 2026
UDIN : 26434660OTTLOV7758

Place : Mumbai
Date : 26th May, 2026

Benchmark Computer Solutions Limited

[CIN:L72000MH2002PLC137752]

Statement of Profit and Loss for the period ended 31st March, 2026

(₹ In Lakhs)

Particulars	Note No.	Year ended 31st March, 2026	Year ended 31st March, 2025
REVENUE			
Revenue from Operations	19	6,601.13	4,342.99
Other Income	20	92.55	96.06
Total Income		**6,693.68**	**4,439.05**
EXPENSES			
Cost of Operations	21	5,114.60	3,578.75
Changes in Inventories of Stock-in-trade	22	(0.02)	(426.22)
Employee Benefits Expense	23	494.87	526.00
Finance Costs	24	18.79	34.23
Depreciation and Amortization Expense	25	151.26	213.01
Other Expenses	26	451.63	286.26
Total Expenses		**6,231.14**	**4,212.04**
Profit/(Loss) Before Tax		**462.54**	**227.01**
Less : Tax Expense			
Current Tax		118.56	69.87
Deferred Tax		8.57	(12.25)
Excess/Short Provision of Tax of Earlier Years		(3.30)	(0.66)
Total Tax Expense		**123.83**	**56.96**
Profit/(Loss) for the period		**338.71**	**170.05**
Earning per equity share:			
(Face Value Rs. 10/- per Share)			
Basic and Diluted (Rs.)	27	4.93	2.48
Significant Accounting Policies	1		
Accompanying Notes to Financial Statements	1 - 40		

In terms of our Report of even date

For Valawat & Associates
Chartered Accountants
Firm Reg. No. 003623C

For and on behalf of the Board of Directors
of Benchmark Computer Solutions Limited

Priyansh Valawat
Partner
Membership No. 434660

Hemant Sanil
Managing Director
DIN: 01245532

Sangeeta Wakode
Whole-time Director
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Place : Mumbai
Date : 26th May, 2026
UDIN : 26434660OTTLOV7758

Place : Mumbai
Date : 26th May, 2026

Benchmark Computer Solutions Limited

[CIN:L72000MH2002PLC137752]

Statement of Cash Flow for the period ended 31st March, 2026

(₹ In Lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash Flow From Operating Activities:		
Net Profit before Tax	462.54	227.01
Adjustments for:		
Depreciation & Amortisation Expense	151.26	213.01
Finance Cost	18.79	34.23
Interest Income	(82.20)	(75.50)
Dividend Income	(1.16)	(1.06)
Net Gain/Loss on Sale of Investments	(8.86)	(1.42)
Operating Profit Before Working Capital Changes	**540.38**	**396.27**
Adjusted for Changes in Working Capital		
Increase / (Decrease) in Other Current Liablities	24.17	12.33
(Increase) / Decrease in Inventories	(0.02)	(426.22)
(Increase) / Decrease in Short Term Loans & Advances & Other Current Assets	84.80	(29.17)
(Increase) / Decrease in Trade Receivables	(126.73)	15.85
Increase / (Decrease) in Trade Payable	426.74	(279.25)
(Increase) / Decrease in Other Non Current Assets	(29.05)	(7.97)
Increase / (Decrease) in Short & Long Term Provisions	(2.69)	(1.25)
Cash Generated From Operations	**917.59**	**(319.42)**
Net Income Tax Paid	(115.26)	(69.21)
Net Cash Flow from/(used in) Operating Activities:	**802.33**	**(388.64)**
Cash Flow From Investing Activities:		
Acquisition of Property, Plant & Equipment & Intangible Assets	(147.91)	173.32
Investment in Fixed Deposits (Net of Maturity)	(362.61)	408.09
Addition to Investments	(164.27)	(195.84)
Interest Income	82.20	75.50
Dividend Income	1.16	1.06
Net Cash Flow from/(used in) Investing Activities:	**(591.43)**	**462.14**
Cash Flow from Financing Activities:		
Repayment of Borrowings (Net)	(314.63)	39.05
Finance Cost	(18.79)	(34.23)
Net Cash Flow from/(used in) Financing Activities:	**(333.43)**	**4.82**
Net Increase/(Decrease) in Cash & Cash Equivalents	(122.53)	78.32
Cash & Cash Equivalents at the Beginning of the Year	967.11	888.79
Cash & Cash Equivalents at the End of the Year	**844.57**	**967.11**

Note :1

Cash and Cash Equivalents at the end of the year consists of cash in hand and balances with banks are as follows:

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash in Hand	6.43	10.15
Balance With Banks		
In Current accounts	838.15	956.96
	844.57	**967.11**

In terms of our Report of even date

For Valawat & Associates
Chartered Accountants
Firm Reg. No. 003623C

For and on behalf of the Board of Directors
of Benchmark Computer Solutions Limited

Priyansh Valawat
Partner
Membership No. 434660

Hemant Sanil
Managing Director
DIN: 01245532

Sangeeta Wakode
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Ritika Paneri
(Company Secretary)
PAN : AVAPV2948M

Rasika Katkar
(CFO)
PAN : APPPK7086J

Place : Mumbai
Date : 26th May, 2026
UDIN : 26434660OTTLOV7758

Place : Mumbai
Date : 26th May, 2026

Benchmark Computer Solutions Limited

[CIN:L72000MH2002PLC137752]

Notes to Financial Statements for the period ended 31st March, 2026

Note 1: Statement of Significant Accounting Policies and Other Explanatory Notes

1 Company Overview

Benchmark Computer Solutions Limited ("the Company") is a limited company incorporated in India on 31st October, 2002 having its registered office at Office No. 501, 5th Floor, Kushwah Chambers Opposite Apurva Industrial Estate, Marol Makhwana Road, Marol Naka, Andheri (East), Mumbai. The Company's business consist of IT infrastructure solutions and technology consulting, the company harnesses the power of cognitive computing, automation, cloud, analytics and emerging technologies to adapt to the digital world.

2 Basis of Preparation of Financial Statements

The Financial Statements have been prepared under the historical cost convention, on an accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles in India and in compliance with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III of the Companies Act, 2013.

Ministry of Corporate Affairs ("MCA") through a notification dated March 24, 2021, amended Division I of Schedule III of the Companies Act, 2013 and applicable for the reporting period beginning on or after April 1, 2021. The amendment encompasses certain additional disclosure requirements. The Company has applied and incorporated the requirements of amended Division I of Schedule III of the Companies Act, 2013, to the extent applicable on it while preparing these financial statements.

3 Use of estimates

The preparation of financial statements in conformity with GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosures of contingent liabilities on the date of financial statements and the reported amount of revenues & expenses during the reporting period. Difference between the actual results and estimated are recognised in the period in which the results are known/ materialized.

4 Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable net of discounts, returns and rebates taking into account contractually defined terms and excluding taxes or duties collected on behalf of the government.

i) Revenue from sale of goods is recognised when all the significant risks and rewards of ownership of the goods have been passed to the buyer and no significant uncertainty exists regarding the amount of consideration that will be derived from the sale of goods. Sales are recorded net of returns and trade discount. The Company collects GST on behalf of the Government and, therefore, these are excluded from revenue.

ii) Income from Service rendered is recognised based on the terms of the agreements as and when services are rendered and are net of Goods and Service Tax (GST)/Service Tax.

iii) Interest income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.

iv) Dividend income from investments is recognised when the shareholder's rights to receive payment have been established.

5 Investment

Investments, which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are long term investments and classified as non current Investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the long term investments, if any. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

6 Property, Plant & Equipments

(i) **Tangible Assets**

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discounts and rebates, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price, borrowing costs, and all other directly attributable expenses incurred in bringing the asset to its intended location and working condition for its intended use. Cost also includes net gains or losses on foreign exchange contracts and adjustments arising from exchange rate fluctuations attributable to the acquisition of such assets.

(ii) **Intangible Assets**

Intangible assets comprises of costs relating to development of computer software which are capitalised in accordance with the AS-26 'Intangible Assets' as notified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.

Benchmark Computer Solutions Limited

[CIN:L72000MH2002PLC137752]

Notes to Financial Statements for the period ended 31st March, 2026

7 Depreciation and Amortization

Depreciation on all property, plant & equipment is provided on straight line value method as per the useful life prescribed under schedule II of Companies Act 2013. Wherever useful life has been taken different from as prescribed in schedule II of the companies act, Management has made separate disclosures for the same. Management estimates the useful life for the property, plant & equipment as follows: -

Assets Category-

Tangible Assets

Office Premises	60 Years
Furnitures & Fixtures (incl. Leasehold Improvement)	3 Years & 10 Years
Vehicles	8 Years
Computers & Accessories	3 Years
Server	6 Years
Office Equipment	5 Years & 15 Years

Intangible Assets

Software	10 Years

8 Impairment of Tangible & Intangible Assets

The carrying amounts of assets are reviewed at each balance sheet date for any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and its value in use.

Impairment loss, if any, is charged to the Statement of Profit and Loss in the year in which the asset is identified as impaired.

9 Inventories:

Inventories are valued at the lower of cost or net realizable value. Net realizable value refers to the estimated selling price in the normal course of business, after deducting the estimated costs of completion and any costs necessary to make the sale. The cost is determined using the Specific Identification method for each inventory item and includes expenses incurred to acquire the inventories and bring them to their current location and condition.

10 Employee Benefits

(i) Provident Fund

The Company's contribution as per Employee Provident Fund Law towards Provident Fund as provided for and payments thereof are made to the relevant authorities on actual basis and relevant employer's contribution are recognized as expenditure and are charged to the Statement of Profit & Loss on accrual basis.

(ii) Gratuity

Gratuity liability is defined benefit obligation and is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. The liability so provided is represented substantially by creation of provision and is considered sufficient to meet the liability as and when it accrues for payment in future.

11 Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or production of the qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to the statement of profit and loss.

12 Foreign Currency Transactions

a)Functional and presentation currency:

Items included in the financial statements are presented in Indian Rupee (`) which is functional and presentation currency of the Company.

b)Transactions and balances:

Foreign-currency denominated monetary assets and liabilities are translated at exchange rate in effective at balance sheet date. The gains or losses resulting from such transactions are included in the Statement of Profit & Loss. Non-monetary assets and non-monetary liabilities denominated in a foreign currency are translated at the exchange rate prevalent at the date when the fair value was determined. Non-monetary assets and Non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction. Revenue, expense & cash flow items denominated in foreign currencies are translated using the exchange rate in effect on the date of the transaction. Transaction gains or losses realized upon settlement of foreign currency transaction are included in determining net profit for the period in which the transaction is settled.

13 Taxes on income

i Current Tax:

Current income tax is measured at the amount expected to be paid to taxation authorities in accordance with the Income Tax Act, 1961 enacted in India by using tax rates and the tax laws that are enacted at the reporting date.

ii **Deferred Tax:** Deferred income tax reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws those are enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognised for all taxable timing differences. Deferred tax assets are recognised and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

Company has recognised Deferred tax asset on losses only to the extent of deferred tax liability brought forward from earlier years. Company has not recognised Deferred Tax Asset on the basis of AS -22 as management does not have reasonable certainty of it getting netted off.

Benchmark Computer Solutions Limited
[CIN:L72000MH2002PLC137752]
Notes to Financial Statements for the period ended 31st March, 2026

14 Earnings per share

Basic earnings per share are computed by dividing the profit / (loss) after tax by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for the events for bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares) to the extent applicable.
Diluted earnings per share is computed by dividing the profit / (loss) after tax as adjusted for dividend, interest and other charges to expense or income (net off any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on conversion of all dilutive potential equity shares.

15 Leases

i Operating Lease :

A. Where Co is lessee

Lease of assets under which all the risk and rewards of ownership are effectively retained by the lessor are classified as operating leases. Lease payments under operating leases are recognized as an expense on accrual basis in accordance with the respective lease agreements.

B.Where Co is lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight line basis over the term of the relevant lease.

ii Finance Lease :

A finance lease is a long-term lease agreement where the lessee effectively finances the purchase of an asset over its useful life. While legal ownership remains with the lessor, the lessee assumes most of the risks and rewards associated with ownership.

16 Research and Development

Revenue expenditure on research is expensed under respective heads of account in the period in which it is incurred. Capital expenditure is shown as addition to Property, Plant & Equipment and Intangible Assets.

17 Provisions and Contingent Liabilities & Contingent Assets

(i) **Provisions**

A provision is recognised when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

(ii) **Contingent liabilities & Contingent Assets**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognise a contingent liability but discloses its existence in the financial statements.

Contingent assets are not recognised in the financial statements. If the inflow of economic benefits is probable, then it is disclosed in the financial statements.

18 Cash Flow Statement

The Cash Flow Statement is prepared by the indirect method set out in Accounting Standard 3 on Cash Flow Statements and presents the cash flows by operating, investing and financing activities of the Company. Cash and cash equivalents presented in the Cash Flow Statement consist of cash on hand and demand deposits with banks.

As per our report of even date attached

For Valawat & Associates
Chartered Accountants
Firm Reg. No. 003623C

Priyansh Valawat
Partner
Membership No. 434660

Place : Mumbai
Date : 26th May, 2026
UDIN : 26434660OTTLOV7758

For and on behalf of the Board of Directors
Benchmark Computer Solutions Limited

Hemant Sanil	**Sangeeta Wakode**
Managing Director	**Whole-time Director**
DIN: 01245532	**DIN: 10460812**
Ritika Paneri	**Rasika Katkar**
(Company Secretary)	**(CFO)**
PAN : AVAPV2948M	**PAN : APPPK7086J**

Place : Mumbai
Date : 26th May, 2026

Benchmark Computer Solutions Limited
[CIN:L72000MH2002PLC137752]
Notes to Financial Statements for the period ended 31st March, 2026

Note : 2 : Share Capital (₹ In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
AUTHORIZED CAPITAL		
75,00,000 Equity Shares of Rs.10/- each (PY 75,00,000 equity shares of Rs. 10 each)	750.00	750.00
Total	**750.00**	**750.00**
ISSUED , SUBSCRIBED & PAID UP CAPITAL		
68,64,000 Equity Shares of Rs. 10 each (PY 68,64,000 equity shares of Rs.10 each)	686.40	686.40
Total	**686.40**	**686.40**

Note 2.1 : Terms & Conditions :

The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity share is entitled to one vote per share.
In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts.

The distribution will be in proportion to the number of equity shares held by the shareholders.

Note 2.2: Reconciliation of Number of Shares Outstanding at the end of the Year (Number of

No. of equity Shares at the beginning of the year	68,64,000	68,64,000
Add: Shares issued during the year	-	-
No. of Equity Shares at the end of the year	**68,64,000**	**68,64,000**

Note 2.3 : Shareholders Holding more than 5% of the Aggregate Shares of the Company (Number of Shares Not in Lakhs)

Name of Shareholders	As at 31st March, 2026			As at 31st March, 2025		
	No. of Shares Held	% of Holding	% Change	No. of Shares Held	% of Holding	% Change
Sangeeta Dhananjay Wakode	24,79,449	36.12%	0.00%	24,79,449	36.12%	0.00%
Hemant Sanil	24,79,449	36.12%	0.00%	24,79,449	36.12%	0.00%
Total	**49,58,898**	**72.25%**	**0.00%**	**49,58,898**	**72.25%**	**0.00%**

Note 2.4: Shareholding Of Promoters (Number of Shares not in Lakhs):

Promoter Name	As at 31st March, 2026			As at 31st March, 2025		
	No. of Shares Held	% of Holding	% Change	No. of Shares Held	% of Holding	% Change
Sangeeta Dhananjay Wakode	24,79,449	36.12%	0.00%	24,79,449	36.12%	0.00%
Hemant Sanil	24,79,449	36.12%	0.00%	24,79,449	36.12%	0.00%
Total	**49,58,898**	**72.25%**	**0.00%**	**49,58,898**	**72.25%**	**0.00%**

Promoter here means promoter as defined in the Companies Act, 2013, as amended

Benchmark Computer Solutions Limited
[CIN:L72000MH2002PLC137752]
Notes to Financial Statements for the period ended 31st March, 2026

Note : 3 Reserve & Surplus (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Profit & Loss Account		
Opening Balance	1,141.34	971.29
Add: Current Year Profit	338.71	170.05
Closing Balance	**1,480.05**	**1,141.34**
Securities Premium		
Opening Balance	842.49	842.49
Add: Securities Premium received on fresh issue of shares	-	-
Closing Balance	**842.49**	**842.49**
General Reserve		
Opening Balance	38.00	38.00
Add: Transfer from profit and Loss account	-	-
Closing Balance	**38.00**	**38.00**
Total	**2,360.54**	**2,021.83**

Note: 4 Long Term Borrowings (₹ in Lakhs)

Particulars	Non Current Portion		Current Maturities	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
Secured				
Term Loans				
- from Banks	72.62	157.26	15.96	66.64
Total	**72.62**	**157.26**	**15.96**	**66.64**

Note : 4.1 - Additional Information to Secured Long Term Borrowings
The Non-Current portion of term loans are shown under long term borrowings and the current maturities of the long term borrowings are shown under short term borrowings as per disclosure requirements of the Schedule III of the Companies Act, 2013.

Note 4.2 : Term Loan from Banks
A) Secured by way of:
Primary Security

Bank Name	Security
Deutsche Bank-300033397150019	Mortgage of Commercial Property in the name of directors
Deutsche Bank-300033397150028	Mortgage of Commercial Property in the name of directors
Axis Bank-Vehicle Loan	Secured against earmarked vehicle
Deutsche Bank-300033397150046	Mortgage of Commercial Property in the name of directors

B) Details of Terms of Repayment

Bank Name	Sanction Amount (₹ in Lakhs)	Outstanding as on 31st March, 2026 (₹ in Lakhs)	Interest Rate (March 26, Wherever applicable)	No. of Installments	Terms of Repayment	First Installment Date
Deutsche Bank-300033397150019	135.35	0.00	9.65%	180	Monthly	5-Dec-17
Deutsche Bank-300033397150028	76.00	0.00	9.70%	180	Monthly	5-Mar-19
Axis Bank-Vehicle Loan	71.00	41.17	8.10%	84	Monthly	10-Nov-22
Deutsche Bank-300033397150046	73.00	47.41	8.30%	168	Monthly	5-Nov-24

Note 5 : Deferred Tax Liabilities/(Assets) (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Deferred Tax Liabilities		
-on Account of Depreciation	4.99	3.72
-on Account of Gratuity	(4.08)	(11.38)
Total	**0.91**	**(7.66)**

Note 6 : Long Term Provisions (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for Employee Benefits		
Provision for Gratuity	16.28	38.65
Salary Retention Payable	0.10	1.12
Total	**16.38**	**39.77**

Note : 7 Short Term Borrowings (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured		
Loans repayable on demand		
Over draft from Banks (Note 7.1)	201.00	380.31
Current Maturities of Long Term Borrowings (Refer Note 4.1)	15.96	66.64
Total	**216.96**	**446.96**

Note 7.1: Security for Over draft from Bank

Lender	Nature of Facility	Sanctioned Amount	Outstanding as on 31st March, 2026	Rate of Interest/Margin	Security/ Principal terms and conditions	Collateral Security/ other Condition	Personal/Corporate Guarantee
Union Bank of India	Over draft Facility	220.50	201.00	8.30%	Fund Based Limit SOD	Fixed Deposits	NA
The Bharat Co-Op.Bank	Over draft Facility	180.31	0.00	8.75%	Fund Based Limit SOD	Fixed Deposits	NA

Note : 8 Trade Payable (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
(i) MSME (See Note 8.1)	225.59	116.12
(ii) Others	836.88	519.61
(iii) Disputed Dues - MSME	-	-
(iv) Disputed Dues - Others	-	-
Total	**1,062.47**	**635.73**

Note 8.1:Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Management has identified enterprises which have provided goods and services to the Company and which qualify under the definition of micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Accordingly, the disclosure in respect of amounts payable to such enterprises as at 31st March, 2026 has been made based on the information available with the Company. Further, in the view of the Management, the impact of interest, if any, that may be payable in accordance with the Act is not expected to be material. The Company has not received any claims for interest from any supplier under this Act. These disclosures are based on the identification of such enterprises as per the information available to the Company. Auditors have placed reliance on such information provided by the Management.

Trade Payables Ageing (₹ in Lakhs)

Particulars	As at 31st March, 2026				
	Outstanding for following period from the date of payment				
	Less Than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	225.59	-	-	-	225.59
(ii) Others	830.37	0.76	1.08	4.67	836.88
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	**1,055.96**	**0.76**	**1.08**	**4.67**	**1,062.47**

(₹ in Lakhs)

Particulars	As at 31st March, 2025				
	Outstanding for following period from the date of payment				
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	116.12	-	-	-	116.12
(ii) Others	512.45	2.48	3.68	1.00	519.61
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	**628.57**	**2.48**	**3.68**	**1.00**	**635.73**

Disclosures as required under Section 22 of MSMED Act, 2006 :

The information regarding Micro & Small Enterprises has been determined on the basis of information available with the Company which is as follows :

Particulars	As at 31st March, 2026	As at 31st March, 2025
The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of accounting year;	225.59	116.12
The amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the due date during each accounting year;*	-	-
The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not paid);	-	-
The amount of interest accrued and remaining unpaid at the end of accounting year; and	-	-
The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	-	-

Note : 9 Other Current Liabilities (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Deposit from Customers	21.60	1.35
Statutory Liabilities Payable	19.87	22.28
Interest accrued but not paid	0.19	1.26
Employee Benefit Expenses Payable	50.44	43.43
Director Remuneration Payable	2.93	2.55
Security Deposit*	100.00	100.00
Total	**195.03**	**170.86**

* The security deposit of Rs. 100 Lakhs, as part of the total receivables, has been received from M/s. Vardhan SK Healthcare Private Limited.

Note : 10 Short Term Provisions (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for Gratuity	12.70	6.56
Provision for Income Tax (Net of Advance Tax & TDS)	14.29	-
Provision for Expenses	3.60	3.33
Total	**30.59**	**9.89**

Note : 12 Non Current Investment (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Quoted Investments		
Investments in Equity Instruments		
12 (PY 11) Equity Shares of FV Rs. 10/- in Abott India Limited	2.90	2.61
258 (PY Nil) Equity Shares of FV Rs. 1/- in Bajaj Finance Limited	2.68	-
Nil (PY 137) Equity Shares of FV Rs. 2/- in Blue Star Limited	-	2.47
51 (PY 46) Equity Shares of FV Rs. 10/- in Bajaj Auto Limited	2.97	2.48
56 (PY 51) Equity Shares of FV Rs. 10/- in Bayer Cropscience Limited	2.87	2.65
61 (PY 56) Equity Shares of FV Rs. 1/- in Britiannia Industries Limited	2.79	2.49
371 (PY 111) Equity Shares of FV Rs. 10/- in Computer Age Management Service Limited	1.74	2.59
273 (PY 50) Equity Share of FV Rs. 10/- in Coforge Limited	2.50	1.97
130 (PY 119) Equity Share of FV Rs. 1/- in Colgate Palmolive (India) Limited	2.24	1.98
227 (PY 236) Equity Shares of FV Rs. 1/- in Coromandel International Limited	2.25	2.34
76 (PY 68) Equity Shares of FV Rs. 2/- in Cummins India Limited	2.63	2.27
41 (PY 61) Equity Share of FV Rs. 1/- in Crisil Limited	1.81	2.66
122 (PY 91) Equity Share of FV Rs. 5/- in HDFC Asset Management Company Limited	1.66	2.51
117 (PY 122) Equity Shares of FV Rs. 10/- in Hindustan Aeronautics Limited	1.43	1.49
71 (PY Nil) Equity Shares of FV Rs. 10/- in Muthoot Finance Limited	2.67	-
1432 (PY 1316) Equity Shares of FV Rs. 2/- in Indraprashta Gas Limited	2.78	2.64
430 (PY 638) Equity Share of FV Rs. 10/- in Nippon Life India Asset management Limited	1.76	2.58
670 (PY 583) Equity Shares of FV Rs. 1/- in ITC Limited	1.80	1.57
Nil (PY 49)Equity Shares of FV Rs. 1/- in LTIMindtree Limited	-	3.11
508 (PY 462) Equity Shares of FV Rs. 1/- in Marico Limited	2.66	2.31
147 (PY 127) Equity Shares of FV Rs. 1/- in Sun Pharmaceuticals Industries Limited	2.62	2.26
81 (PY 74) Equity Shares of FV Rs. 1/- in Tata Consultancy Services Limited	2.67	2.44
Total (A)	**47.42**	**47.41**
Investments in Mutual Funds		
Aditya Birla Sun Life Dividend Yield Fund - Gr {734.501 (PY 734.501) Units with NAV Rs. 408.9915 (PY Rs. 416.02)}	3.00	3.00
Aditya Birla Sun Life Consumption Fund - Gr {8757.953 (PY 7319.275) Units with NAV Rs. 190.2771 (PY Rs. 197.29)}	16.66	13.74
Axis Focused Fund - Gr {20644.864 (PY 20282.523) Units with NAV Rs. 39.7390 (PY Rs. 51.05)}	8.20	7.50
DSP Small Cap Fund - Gr {3816.560 (PY Nil) Units with NAV Rs. 193.3582 (PY Rs. Nil)}	7.38	-
HDFC Balanced Advantage Fund - Gr {2133.585 (PY 2133.585) Units with NAV Rs. 501.6265 (PY Rs. 490.33)}	10.70	10.70
HDFC Defence Fund - Gr {229.622 (PY Nil) Units with NAV Rs. 21.77 (PY Rs. Nil)}	0.05	-
HDFC Equity Savings Fund - Growth {30060.123 (PY Nil) Units with NAV Rs. 64.9310 (PY Rs. Nil)}	20.00	-
HDFC Equity Savings Fund - Gr {15034.109 (PY Nil) Units with NAV Rs. 66.548 (PY Rs. Nil)}	10.00	-
HDFC Low Duration Fund - Growth {17277.403 (PY Nil) Units with NAV Rs. 60.1593 (PY Rs. Nil)}	10.00	-
HDFC Mid Cap Fund - Gr {14867.173 (PY 9526.615) Units with NAV Rs. 122.06 (PY Rs. 173.51)}	18.15	7.63
HSBC Value Fund - Gr {17463.332 (PY 14829.928) Units with NAV Rs. 58.9783 (PY Rs. 98.38)}	10.30	7.50
ICICI Prudential Short Term Fund - Growth Option {16554.54 (PY Nil) Units with NAV Rs. 62.484 (PY Rs. Nil)}	10.00	-
Invesco India Contra Fund - Gr {12212.488 (PY 11595.436) Units with NAV Rs. 105.2149 (PY Rs. 123.92)}	12.85	12.05
Kotak Equity Savings Fund - Gr {40145.414 (PY 40145.414) Units with NAV Rs. 24.9082 (PY Rs. 24.91)}	10.00	10.00
Kotak Flexicap Fund - Gr {37312.088 (PY 30800.640) Units with NAV Rs. 57.6438 (PY Rs. 77.37)}	21.51	15.91
Mirae Asset Arbitrage Regular-Growth {432092.917 (PY 200551.545) Units with NAV Rs. 13.5920 (PY Rs. 12.465)	55.00	25.00
Mirae Asset Large Cap Fund - Gr {12594.172 (PY 4183.921) Units with NAV Rs. 84.1830 (PY Rs. 1569.811)	10.60	9.20
Nippon India Multi Cap Fund - Gr {7383.389 (PY 3793.898) Units with NAV Rs. 280.4253 (PY Rs. 269.24)	20.70	10.06
Nippon India Focused Fund - Gr {17535.582 (PY 15168.942) Units with NAV Rs. 77.5552 (PY Rs. 110.45)}	13.60	10.90
Quant Multi Cap Fund - Gr {1083.562 (PY 1083.562) Units with NAV Rs. 692.1270 (PY Rs. 584.21)}	7.50	7.50
SBI Blue Chip Fund - Gr {Nil (PY 9343.248) Units with NAV Rs. Nil (PY Rs. 86.53)}	-	6.27
SBI Multicap Fund - Reg(G) {236552.918 (PY 236552.918) Units with NAV Rs. 14.8779 (PY Rs. 15.7388)}	34.41	34.41
HDFC Low Duration Fund - Gr {Nil (PY 35365.476) Units with NAV Rs. Nil (PY Rs. 56.58)}	-	20.00
SBI Equity Savings Fund - Gr {62282.377 (PY Nil) Units with NAV Rs. 24.0968 (PY Nil)}	15.01	-
SBI Large Cap Fund - Gr {14701.591 (PY Nil) Units with NAV Rs. 77.3626 (PY Rs. Nil)}	11.37	-
SBI Liquid Fund - Gr {146.863 (PY 498.793) Units with NAV Rs. 4059.3071 (PY Rs. 4015.73)}	5.96	20.00
SBI Liquid Fund - Reg(G) {470.919 (PY Nil) Units with NAV Rs. 4259.303 (PY Rs. Nil)}	20.00	-
SBI Low Duration Fund - Regular Plan - Growth {285.581 (PY Nil) Units with NAV Rs. 3633.0542 (PY Rs. Nil)}	10.00	-
WhiteOak Capital Multi Asset Allocation Fund - Gr {32900.833 (PY Nil) Units with NAV Rs. 15.0597 (PY Rs. Nil)}	4.95	-
Nippon India ETF Nifty Midcap 150 {Nil (PY 48) Units with NAV Rs. Nil (PY Rs. 197.29)}	-	0.07
Nippon India ETF Nifty BeES {Nil (PY 51) Units with NAV Rs. Nil (PY Rs.263.22)}	-	0.11
Nippon India ETF Junior BeEs {Nil (PY 10) Units with NAV Rs. Nil (PY Rs. 672.10)}	-	0.07
Total (B)	**377.93**	**231.62**
Unquoted Investments		
Investments in Equity Instruments		
50000 (PY 50000) Equity Shares of FV Rs.10/- in Money Master Leasing and Finance Limited	6.00	6.00
The Bharat Co-Op Bank Ltd	0.52	0.52
Investments in Private Equity Fund		
Capital Contribution as per Contribution Agreement		
JM Financial India Growth Fund III - 119.320 (PY 92.509) Units	119.32	92.51
Total (C)	**125.84**	**99.03**
Total (A + B + C)	**551.19**	**378.06**
Aggregate Market Value of Quoted Investments	**470.45**	**337.30**

Note : 13 Other Non Current Assets (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Security Deposits	67.30	38.25
Total	**67.30**	**38.25**

Note : 14 Inventories (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
(As taken, valued & certified by Management)		
Stock in Trade	527.21	527.19
Total	**527.21**	**527.19**

Note : 15 Trade receivables (Refer Note 15.1) (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured		
(i) Undisputed Trade Receivables – considered good	697.86	571.13
(ii) Undisputed Trade Receivables – considered doubtful	-	-
(iii) Disputed Trade Receivables - considered good	146.65	146.65
(iv) Disputed Trade Receivables - considered doubtful	3.72	3.72
Total	**848.23**	**721.50**

Note 15.1 : Trade Receivables Ageing (₹ in Lakhs)

Particulars	As at 31st March 2026 Outstanding for following period from the date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
Unsecured, (considered good)						
(i) Undisputed Trade receivables – considered good	690.18	6.31	0.01	0.00	1.36	697.86
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	63.65	36.35	46.65	146.65
(iv) Disputed Trade Receivables considered doubtful	-		3.72	-	-	3.72
Total	**690.18**	**6.31**	**67.38**	**36.35**	**48.01**	**848.23**

(₹ in Lakhs)

Particulars	As at 31st March 2025 Outstanding for following period from the date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
Unsecured, (considered good)						
(i) Undisputed Trade receivables – considered good	533.49	36.27	-	0.70	0.66	571.13
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	11.95	-	88.05	-	46.65	146.65
(iv) Disputed Trade Receivables considered doubtful	3.72	-	-	-	-	3.72
Total	**549.15**	**36.27**	**88.05**	**0.70**	**47.32**	**721.50**

Trade receivables include an amount of Rs. 103.71 Lakhs due from M/s. Vardhan SK Healthcare Private Limited as on 31st March 2026, which is currently under dispute. The Company has commenced legal proceedings for the recovery of the said amount by issuing a legal notice. However, these outstanding receivables are backed by a security deposit of Rs. 100.00 Lakhs received from the said party.

Note : 16 Cash and cash equivalents (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash & Cash Equivalents		
Balance with Banks	838.15	956.96
Cash on Hand	6.43	10.15
Other Bank balances		
Fixed Deposits*		
-With Less Than 3 Months Maturities	52.46	8.23
-More than 3 months but less than 12 months Maturity	297.47	54.65
-With more than 12 months maturity	765.07	689.52
Total	**1,959.58**	**1,719.50**

* Out of the total fixed deposits, an amount of Rs.180.69 Lakhs is under lien against the contingent liability.

Note : 17 Short Term Loans and Advances (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Loans and Advances- Others		
(Unsecured, considered good)		
Advance to Suppliers	29.20	24.67
Loans and Advances (Others)	15.77	7.94
Total	**44.97**	**32.61**

Note : 18 Other Current Assets (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Prepaid Expenses	3.99	33.70
Balances with Revenue Authorities	22.70	118.98
Security Deposit	0.13	5.00
Interest Accured but not received	78.44	44.20
Unbilled Reveue	-	0.54
Total	**105.26**	**202.42**

Benchmark Computer Solutions Limited

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Notes to Financial Statements for the period ended 31st March, 2026

Note : 11 Fixed Assets

(₹ in Lakhs)

	Gross Block				Depreciation				Net Block	
	As at 01.04.2025	Additions	Deductions	As at 31.03.2026	Upto 01.04.2025	During the year	Deductions during the year	As at 31.03.2026	As at 31.03.2026	As at 31.03.2025
Property, Plant & Equipments										
Office Premises	187.32	-	-	187.32	73.61	5.54	-	79.15	108.17	113.71
Furnitures & Fixtures	116.93	42.09	-	159.03	41.30	22.95	-	64.25	94.78	75.63
Vehicles	77.48	-	-	77.48	43.30	10.67	-	53.98	23.50	34.17
Computers & Accessories	11.16	1.67	-	12.84	8.83	1.99	-	10.81	2.02	2.34
Server	287.00	-	-	287.00	130.19	61.63	-	191.81	95.19	156.81
Office Equipment	18.80	2.97	-	21.77	8.13	3.56	-	11.69	10.08	10.68
Total (A)	**698.70**	**46.73**	**-**	**745.43**	**305.36**	**106.33**	**-**	**411.70**	**333.74**	**393.34**
Intangible Assets										
Software- CA Suite	13.75	10.33	-	24.08	0.67	4.17	-	4.85	19.23	13.08
Software-PM Suite	-	51.79	-	51.79	-	2.04	-	2.04	49.75	-
Software-SPC	-	6.23	-	6.23	-	0.80	-	0.80	5.42	-
Softare WMS	141.28	32.83	-	174.11	6.19	37.91	-	44.09	130.02	135.09
Total (B)	**155.03**	**101.18**	**-**	**256.21**	**6.86**	**44.93**	**-**	**51.79**	**204.42**	**148.17**
Grand Total (A+B)	**853.73**	**147.91**	**-**	**1,001.64**	**312.22**	**151.26**	**-**	**463.49**	**538.15**	**541.51**
Previous Year	**1,389.23**	**183.63**	**719.13**	**853.73**	**461.39**	**213.01**	**362.18**	**312.22**	**541.51**	**927.84**

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Notes to Financial Statements for the period ended 31st March, 2026

Note : 19 Revenue from Operations (₹ in Lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Sale of Products	5,042.69	2,914.17
Sale of Services	1,558.44	1,428.82
Total	**6,601.13**	**4,342.99**

Note : 20 Other Income (₹ in Lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Interest Income	82.27	75.50
Dividend Income	1.16	1.06
Net Gain/Loss on Sale of Investments	8.86	1.42
Other Non-operating income	0.26	18.08
Total	**92.55**	**96.06**

Note : 21 Purchase of Stock-in-trade (₹ in Lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Purchase of Stock-in-trade	5,114.60	3,578.75
Total	**5,114.60**	**3,578.75**

Note : 22 Changes in Inventories of Stock-in-trade (₹ in Lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Opening Stock	527.19	100.97
Less: Closing Stock	527.21	527.19
Total	**(0.02)**	**(426.22)**

Note : 23 Employee Benefit Expenses (₹ in Lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Salaries & Wages	414.92	441.56
Remuneration to Directors	51.80	48.25
Contribution to Provident and Other Funds	15.08	16.73
Gratuity Expense (Refer Note 34)	3.38	10.40
Staff Welfare Expenses	9.70	9.06
Total	**494.87**	**526.00**

Note : 24 Finance Cost (₹ in Lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Interest Expense	16.54	31.03
Other Borrowing Cost	2.25	3.20
Total	**18.79**	**34.23**

Note : 25 Depreciation and Amortization		(₹ in Lakhs)
Particulars	**Year ended 31st March, 2026**	**Year ended 31st March, 2025**
Depreciation	106.33	206.15
Amortisation	44.93	6.86
Total	**151.26**	**213.01**

Note : 26 Other Expenses		(₹ in Lakhs)
Particulars	**Year ended 31st March, 2026**	**Year ended 31st March, 2025**
Power and Fuel	6.63	7.88
Office Rent	25.50	14.40
Repairs & Maintenance	6.20	14.96
Travelling & Conveyance Expenses	38.22	28.99
Business Promotion Expenses	3.92	2.79
Commission Charges	161.92	119.84
Office Expenses	14.23	7.00
Legal & Professional Fees	146.31	50.07
Auditor's Remuneration (Refer Note 26.1)	3.65	3.65
Internet Charges	8.06	6.82
Postage & Courier Expenses	6.98	3.98
Transportation, Freight, Packing, etc	2.42	2.31
Misc. Expenses	27.57	23.58
Total	**451.63**	**286.26**

Note 26.1 : Auditor's Remuneration		(₹ in Lakhs)
Particulars	**Year ended 31st March, 2026**	**Year ended 31st March, 2025**
For Statutory Audit	3.65	3.65
Total	**3.65**	**3.65**

Benchmark Computer Solutions Limited

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Notes to Financial Statements for the period ended 31st March, 2026

Note 27 : Earnings Per Share

Disclosure as required by Accounting Standard – AS 20 "Earnings Per Share" notified under The Companies (Accounting Standards) Rules, 2006 (as amended).

The Company has not issued any potential diluted equity share and therefore the Basic and Diluted earnings per Share will be the same. The earnings per share is calculated by dividing the profit after tax by weighted average number of shares outstanding.

(₹ In Lakhs except No. of Shares & per share data)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Profit after tax (₹ in Lakhs)	338.71	170.05
Number of outstanding equity shares at the beginning of the year (not in lakhs)	68,64,000	68,64,000
Equity Shares allotted during the year	-	-
Number of shares outstanding at the year end	68,64,000	68,64,000
Weighted Average Number of shares Outstanding	68,64,000	68,64,000
Nominal value of equity share	10	10
Earnings Per Share	**4.93**	**2.48**

Note 28 : Contingent Liabilities

(₹ in Lakhs)

Particulars	Status	Financial Year	Year ended 31st March, 2026	Year ended 31st March, 2025
Income Tax	Appeal to Commissioner of Income tax(Appeals)	2015-16	-	0.73
Capital Committed as per Contribution Agreement to JM Financial India Growth Fund III	Undrawn Capital Commitment of Rs.1,00,000/- per Unit	-	18.69	52.49
Bank Guarantee	-	-	146.52	99.46
Total			**165.20**	**152.68**

Note 29 : Expenditure in Foreign Currency (on accrual basis)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Purchase in USD	6,630.40	-
Total	**6,630.40**	**-**

Note 30 : Earnings in Foreign Exchange

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Exports in USD	6,76,840.00	3,66,700.00
Total	**6,76,840.00**	**3,66,700.00**

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Notes to Financial Statements for the period ended 31st March, 2026

Note 31 : Disclosures in respect of operating leases are given as follows:

A) Leases as lessee

The Company has taken premises on Operating cancellable Lease and License Agreements from Ramesh Hingorani. Period of lease being 12 months commencing from 01/04/2025 to 31/03/2026. However, during January 2026, the Company shifted its office premises and accordingly entered into a new lease arrangement for the new office location.

During January 2026, the Company shifted its office premises and entered into a new cancellable Lease and License Agreement with Surendra Saligram Anand and Kalpana Surendra Anand for the new office premises. Period of lease being 3 Years commencing from 15/01/2026 to 14/01/2029.

Lease payments under an operating lease should be recognised as an expense on a straight line basis over the lease term.

Details of the expenses recorded in the books of account are as follows:

(₹ in Lakhs)

Name of Lessor	Year ended March 31st, 2026	Year ended March 31st, 2025
Mr. Ramesh Hingorani	13,00,000	14,40,000
Ms. Kalpana Anand & Mr. Surendra Anand	12,50,000	-
Total	**25,50,000**	**14,40,000**

Future minimum lease payments payable under cancellable operating leases in aggregate for the following periods:

(₹ in Lakhs)

Particulars	Year ended March 31st, 2026	Year ended March 31st, 2025
a) Within one year	60.75	15.60
b) Between 1 and 2 years	64.40	-
c) Between 2 and 3 years	53.37	-
d) Between 3 and 4 years	-	-
e) Between 4 and 5 years	-	-
f) More than Five years	-	-

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Notes to Financial Statements for the period ended 31st March, 2026

Note 32 : Analytical Ratios

(₹ in Lakhs)

Ratio	As at 31st March 2026			As at 31st March 2025			% Variances	Reason for Variance (where the change in the ratio is more than 25% as compared to the preceeding year)
	Numerator	Denominator	Current Period	Numerator	Denominator	Previous Period	Ratio	
Current ratio	3,485.25	1,505.05	2.32	3,203.22	1,263.44	2.54	-8.66%	NA
Debt-equity ratio	289.58	3,046.94	0.10	604.21	2,708.23	0.22	-57.40%	The reduction in the Debt-Equity Ratio is on account of increased profits and prepayment of term loans by the Company.
Debt Service Coverage ratio	630.34	151.86	4.15	471.06	184.13	2.56	62.25%	The Debt Service Coverage Ratio increased during the year due to repayment of loans and higher profits, resulting in improved debt servicing capacity.
Return on equity ratio	338.71	2,877.58	11.77%	170.05	2,623.20	6.48%	81.58%	The Company's net profits have been increased.
Inventory turnover ratio	6,601.13	527.20	12.52	4,342.99	314.08	13.83	-9.45%	NA
Trade receivables turnover ratio	6,601.13	784.86	8.41	4,342.99	729.42	5.95	41.26%	The Increase in Trade receivable turnover ratio is primarily due to increase in Turnover during the current financial year.
Trade payables turnover ratio	5,114.60	849.10	6.02	3,578.75	775.36	4.62	30.50%	The increase in Trade Payables Turnover Ratio is attributable to increase in cost of goods sold and an increase in trade payables during the year.
Net capital turnover ratio	6,601.13	1,959.99	3.37	4,342.99	1,826.30	2.38	41.63%	The Net Capital Turnover Ratio increased due to increase in turnover and increase in average working capital.
Net profit ratio	338.71	6,601.13	5.13%	170.05	4,342.99	3.92%	31.05%	The increase in net profit is attributable to growth in turnover during the year.
Return on capital employed	479.08	3,131.20	15.30%	258.04	3,156.61	8.17%	87.17%	The increase in the ratio is due to higher net profit, despite a decline in the company's tangible net worth during the year.
Return on Investments	92.29	464.63	19.86%	77.98	279.44	27.91%	-28.82%	The Return on Investment ratio increased due to higher investments and corresponding returns.

Ratio	As at 31st March 2025			As at 31st March 2024			% Variances	Reason for Variance (where the change in the ratio is more than 25% as compared to the preceeding year)
	Numerator	Denominator	Current Period	Numerator	Denominator	Previous Period	Ratio	
Current ratio	3,203.22	1,263.44	2.54	3,093.43	1,380.60	2.24	13.15%	NA
Debt-equity ratio	604.21	2,708.23	0.22	565.17	2,538.18	0.22	0.20%	NA
Debt Service Coverage ratio	471.06	184.13	2.56	464.54	81.81	5.68	-54.95%	Due to reduced profits and the prompt settlement of principal repayments of loans, this ratio has been increased during the year.
Return on equity ratio	170.05	2,623.20	6.48%	221.24	1,913.62	11.56%	-43.93%	The Company's net profits have been decreased.
Inventory turnover ratio	4,342.99	314.08	13.83	3,461.68	69.65	49.70	-72.18%	During the year, the company recorded an increase in both sales and inventory levels as compared to the previous financial year.
Trade receivables turnover ratio	4,342.99	729.42	5.95	3,461.68	729.35	4.75	25.45%	The Increase in Trade receivable turnover ratio is primarily due to increase in Turnover during the current financial year.
Trade payables turnover ratio	3,578.75	775.36	4.62	2,404.58	689.68	3.49	32.38%	The increase in the creditors turnover ratio is primarily due to higher Cost of Goods Sold during the year and a reduction in the trade payables balance.
Net capital turnover ratio	4,342.99	1,826.30	2.38	3,461.68	1,414.56	2.45	-2.83%	NA
Net profit ratio	170.05	4,342.99	3.92%	221.24	3,461.68	6.39%	-38.74%	The decrease in the ratio is due to a decline in net profits during the year, despite an increase in sales.
Return on capital employed	258.04	3,156.61	8.17%	352.76	2,989.29	11.80%	-30.73%	The decrease in the ratio is due to decrease in net profits while the net worth of the company has been incresed for the year.
Return on Investments	77.98	279.44	27.91%	62.16	169.36	36.70%	-23.97%	NA

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Notes to Financial Statements for the period ended 31st March, 2026

Note 33 : Related Party Disclosure

As required under Accounting Standard 18 “Related Party Disclosure” (AS-18), following are the details of transactions during the year with the related parties of the Company as defined in AS 18 :

A. Key Management Personnel

Name of the Party	Relation
Mr. Hemant Sanil	Managing Director
Ms. Sangeeta Wakode	Whole Time Director
Mr. Girish Kumar Joshi	Independent Director
Mrs. Mona Mukund Bhide	Independent Director
Mrs. Savita Sanil	Director
Ms. Ritika Paneri	Company Secretary
Mrs.Rasika Katkar	Chief Financial Officer
Ms. Disha Sanil	Relative of Director
Ms. Riddhika Wakode	Relative of Director

B. Disclosure in respect of transactions with Related Parties **(₹ in Lakhs)**

Particulars	Nature of Transaction	Year ended 31st March, 2026	Year ended 31st March, 2025
Mr. Hemant Sanil	Directors Remuneration	19.02	15.46
	Reimbursement	-	6.49
Ms. Sangeeta Wakode	Directors Remuneration	19.02	17.96
	Reimbursement	1.14	3.15
	Loan Received	1.03	-
	Loan Repaid	1.03	-
Mrs. Savita Sanil	Directors Remuneration	13.75	14.83
Ms. Riddhika Wakode	Salary	13.75	11.53
Ms. Ritika Paneri	Salary	3.45	3.03
Mrs.Rasika Katkar	Salary	6.93	6.18
Mr. Girish Kumar Joshi	Sitting Fee	1.20	1.20
Mr. Satish Inani	Sitting Fee	-	0.50
Mrs. Mona Mukund Bhide	Sitting Fee	7.15	4.55
Ms. Disha Sanil	Service Charges	3.21	-

C. Disclosure in respect of Outstanding Balances of Related Parties **(₹ in Lakhs)**

Particulars	Nature of Transaction	Year ended 31st March, 2026	Year ended 31st March, 2025
Mr. Hemant Sanil	Directors Remuneration Payable	1.15	0.14
Ms. Sangeeta Wakode	Directors Remuneration Payable	1.15	1.07
Mrs. Savita Sanil	Directors Remuneration Payable	0.63	1.36
Ms. Ridhika Wakode	Salary Payable	0.63	0.60
Mr. Girish Kumar Joshi	Sitting Fees Payable	-	0.09
Mrs. Mona Mukund Bhide	Sitting Fees Payable	-	0.59
Mrs.Rasika Katkar	Salary Payable	0.61	0.52
Ms. Ritika Paneri	Salary Payable	0.28	0.27

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Notes to Financial Statements for the period ended 31st March, 2026

Note 34 : Employee Benefits

Note 34.1: Provident Fund

In accordance with the Employee's Provident Fund and Miscellaneous Provisions Act, 1952, eligible employees of the Company are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary. The contributions, as specified under the law, are made to the employee provident fund organization (EPFO).

Note 34.2: Gratuity

The benefits payable under this plan are governed by "Gratuity Act 1972". Under the Act, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age.

The following tables summarise the components of net benefit expense recognised in the summary statement of profit or loss and the funded status and amounts recognised in the statement of assets and liabilities for the respective plans:

The disclosure in respect of the defined Gratuity Plan are given below:

1. Assumptions

Assumptions	As at 31st March, 2026	As at 31st March, 2025
Discount Rate	7.23%	6.64%
Rate of increase in Compensation Levels	6.00%	6.00%
Rate of Return on Plan Assets	7.23%	7.13%
Average future services (in Years)	7 Years	22.45 Years

2. Change in the Present value of Defined Benefit obligation **(₹ in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Present value of obligation as at the beginning of the year:	45.21	38.98
Acquisition adjustment	-	-
Interest cost	3.00	2.78
Past service cost*	-	-
Current service cost	5.14	5.46
Curtailment Cost/(Credit)	-	-
Settlement Cost/(Credit)	-	-
Benefits paid	-	(4.11)
Actuarial (gain)/loss on obligations	(3.42)	2.09
Present Value of Benefit Obligation at the End of the Period	**49.93**	**45.21**

3. Change in the Fair Value of Plan Assets **(₹ in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Fair value of Plan Assets as at the beginning of the year:	16.60	15.58
Acquisition Adjustments	-	-
Expected Return on Plan Assets	1.18	1.11
Employers' Contributions	3.00	3.87
Benefits Paid	-	(4.11)
Actuarial Gains/(Losses) on Plan Assets	0.16	0.15
Fair Value of Plan Assets at the End of the Year	**20.94**	**16.60**

4. Fair Value of Plan Assets **(₹ in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Fair value of plan asset at the beginning of year	16.60	15.58
Acquisition Adjustments	-	-
Actual return on plan assets	1.34	1.26
Employers' Contributions	3.00	3.87
Benefits Paid	-	(4.11)
Fair value of plan assets at the end of year	20.94	16.60
Funded Status	(28.99)	(28.61)
Excess of actual over estimated return on plan assets	**-**	**-**

5. Actuarial Gain/Loss Recognised (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Actuarial (gain)/loss for the year - Obligation	(3.42)	(2.09)
Actuarial (gain)/loss for the year - Plan Assets	(0.16)	(0.15)
Total (gain) / loss for the year	**(3.58)**	**1.94**
Actuarial (gain) / loss recognized in the year	(3.58)	1.94
Unrecognized actuarial (gains)/losses at the end of the year	-	-

6. Amount recognized in Balance Sheet & Statement Of Profit & loss (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Present Value of Benefit Obligation at the end of the Year	(49.93)	(45.21)
Fair Value of Plan Assets at the end of the Period	20.94	16.60
Funded Status	(28.99)	(28.61)
Unrecognized Actuarial (gains)/losses	-	-
Net (Liability)/Asset Recognized in the Balance Sheet & Profit & Loss	**(28.99)**	**(45.21)**

7. Expenses recognized in Profit and Loss (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Current Service Cost	5.14	5.46
Past Service Cost	-	-
Interest Cost	1.82	2.78
Expected Return on Plan Assets	-	(1.11)
Curtailment Cost / (Credit)	-	-
Settlement Cost / (Credit)	-	-
Net actuarial (gain)/ loss recognized in the year	(3.58)	3.27
Expenses Recognized in the statement of Profit & Loss	**3.38**	**10.40**

Details of Gratuity Expense and Provision Amount (₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Current Liability	12.70	6.56
Non-Current Liability	16.28	38.65
Total Liability at the end of the Year	**28.99**	**45.21**
Total Gratuity Expense recognized	**3.38**	**10.40**

Note 35 : Segment Information

The Company has oragnised its business into four segments , description of each segment is as follows:

i) IT Infrastructure Solutions
ii) Software and Web based Application Development Services
iii) Application Management Services (AMS)
iv) Leasing of Services

Information about Reportable Segments

Segment Assets and Liabilities		**(₹ in Lakhs)**
Particular	**As at 31st March, 2026**	**As at 31st March, 2025**
Segment Assets		
Unallocated Corporate Assets	4,443.00	3,897.91
Leasing of Services	95.19	156.81
Sundry Debtor- Leasing Services	103.71	113.97
Total Assets	**4,641.90**	**4,168.70**
Segment Liabilities		
Unallocated Corporate Liabilities	1,494.96	1,360.47
Security Deposit received for Leasing of Services	100.00	100.00
Total Liabilities	**1,594.96**	**1,460.47**
Depreciation & Amortization expenses		
Unallocated Corporate Depreciation	89.64	60.58
Leasing of Services	61.63	152.43
Total Depreciation & Amortization expenses	**151.26**	**213.01**
Segment Revenue		
IT Infrastructure Solutions	5,462.89	3,543.33
Software and Web based Application Development Services	808.13	480.00
Application Management Service (AMS)	330.10	310.16
Leasing of Services	-	9.50
Total Segment Revenue	**6,601.13**	**4,342.99**
Segment Expenses		
IT Infrastructure Solutions	4,956.80	2,978.59
Software and Web based Application Development Services	-	2.86
Application Management Service (AMS)	157.78	164.25
Leasing of Services	-	6.83
Total Segment Expenses	**5,114.58**	**3,152.53**
Segment Results		
IT Infrastructure Solutions	506.09	564.74
Software and Web based Application Development Services	808.13	477.14
Application Management Service (AMS)	172.32	145.91
Leasing of Services	-	2.67
Total Segment Results	**1,486.55**	**1,190.46**
Unallocated corporate expenses		
Employee Benefits Expense	494.87	526.00
Finance Costs	18.79	34.23
Other Expenses	451.63	286.26
Total Unallocated corporate expenses	**965.29**	**846.50**

Note 36

Certain Trade receivables, Advances and Trade payables as at March 31st, 2026 are subject to confirmation of balances and reconciliation with the respective parties, the impact of which is not ascertained. The financial statements do not include the impact of adjustments, if any, which may arise out of the confirmation and reconciliation process. Management is of the opinion that there will be no significant impact on the financial statements.

Note 37

In the opinion of the Board the Current Assets, Loans & Advances are realisable in the ordinary course of business atleast equal to the amount at which they are stated in the Balance Sheet. The provision for all known liabilities is adequate and not in excess of amount reasonably necessary.

Note 38 : Other Statutory Information

i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

ii) The company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period

iii) The Company has not been declared as wilful defaulter by any bank or financial institutions or other lenders.

iv) During the audited period, the Company has not revalued its Property, Plant and Equipments.

v) The Company have not traded or invested in Crypto currency or Virtual Currency during the audited period.

vi) The Company have 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.

vii) The Company have 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,

viii) The Company have not any such transaction which is not recorded in the books of accounts that 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.

ix) Based on the information available with the Company, the Company do not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Note 39

The Balance sheet, Statement of profit and loss, Statement of significant accounting policies and the other explanatory Notes form an integral part of the financial statements of the Company for year ended 31st March 2025 & 31st March, 2026.

Note 40

Previous year figures have been reclassified/ regrouped/ rearranged wherever necessary to conform to this year's classification.

In terms of our report of even date

For Valawat & Associates	**For and on behalf of the Board of Directors**	
Chartered Accountants	**of Benchmark Computer Solutions Limited**	
Firm Reg. No. 003623C		
Priyansh Valawat	**Hemant Sanil**	**Sangeeta Wakode**
Partner	**Managing Director**	**Whole-time Director**
Membership No. 434660	**DIN: 01245532**	**DIN: 10460812**
	Ritika Paneri	**Rasika Katkar**
	(Company Secretary)	**(CFO)**
	PAN : AVAPV2948M	**PAN : APPPK7086J**
Place : Mumbai	**Place : Mumbai**	
Date : 26th May, 2026	**Date : 26th May, 2026**	
UDIN : 26434660OTTLOV7758		