Response Informatics
TECHNOLOGY SIMPLIFIED

FINANACIAL YEAR
2025-26

ANNUAL REPORT

Board of Directors

Sri Subramaniyam Seetha Raman

Managing Director

Smt. Bhuvaneswari Seetharaman

Non -Executive Director

Sri. Chandra Sekhar Pattapurathi

Non- Executive Independent Director

Sri. Prakash Babu Kondeti

Non- Executive Independent Director

Name of the Company : *Response informatics Limited* **CIN** L72200TG1996PLC025871 **BOARD OF DIRECTORS** Mr. Subramaniyam Seetha Raman (DIN: 06364310) – Managing Director Mrs. Bhuvaneswari Seetharaman (DIN: 01666421) – Non-Executive Director Mr. Chandra Sekhar Pattapurathi (DIN: 01647212) - Non-Executive - Independent Director Ms. Prakash Babu Kondeti (DIN: 01857170) – Non-Executive - Independent Director **COMPANY SECRETARY** CS Ashwini Mangalampalle **CHIEF FINANCIAL OFFICER (CFO)** Mr. Ramakrishna Prasad Makkena **REGISTERED OFFICE** 3rd Floor, 1-89/3/4, Raghuma Towers, Hi-Tech City Road, Madhapur, Hyderabad, Telangana - 500081 Phone: 040-40037073 Email Id: cs@responseinformatics.com Website: https://www.responseinformaticsltd.com	**STATUTORY AUDITORS** M/s. M Anandam & Co. Chartered Accountants Hyderabad **SECRETARIAL AUDITORS** M/s. P. S. Rao & Associates Company Secretaries Hyderabad **INTERNAL AUDITORS** M/s. Channa & Associates Chartered Accountants Hyderabad **BANKER** HDFC Bank Limited, Karkhana, Hyderabad **REGISTRAR AND SHARE TRANSFER AGENTS** M/s. Aarthi Consultants Private Limited 1-2-285, Domalguda, Hyderabad – 500 029 Phone: 040 – 27638111/4445 Fax: 040 – 2763 2184 E-mail Id: info@aarthiconsultants.com **LISTED WITH** BSE Limited (BSE), Mumbai

NOTICE

Notice is hereby given that the **29th Annual General Meeting ("AGM")** of Response Informatics Limited will be held on Tuesday, September 29, 2026 at 03.30 P.M through video conferencing ("VC") / other audio-visual means ("OAVM") to transact the following businesses:

ORDINARY BUSINESS:

1. **To receive, consider and adopt (a) the audited Financial Statement of the Company for the financial year ended March 31, 2026 and the Reports of the Board of Directors and Auditors thereon; and (b) the audited Consolidated Financial Statement of the Company for the financial year ended March 31, 2026 and the Report of Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as Ordinary Resolutions:**

   a) "**RESOLVED THAT** the audited financial statement of the Company for the financial year ended March 31, 2026, and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby received, considered and adopted."

   b) "**RESOLVED THAT** the audited consolidated financial statement of the Company for the financial year ended March 31, 2026, and the report of Auditors thereon, as circulated to the Members, be and are hereby received, considered and adopted.

2. **To re-appoint Mr. Subramaniyam Seetha Raman (DIN: 06364310), who retires by rotation as a director**

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

   "**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof for the time being in force), Sri Subramaniyam Seetha Raman (DIN: 06364310), who retires by rotation at this meeting be and is hereby re-appointed as a Director of the Company, whose period of office shall be liable to retire by rotation.

SPECIAL BUSINESS:

3. **To ratify the related party transactions**

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

   "RESOLVED THAT pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") and other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related

Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the Members of the Company be and hereby ratify the transactions entered into with and/or continue the Material Related Party Transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with related parties as tabulated in the explanatory statement that are falling within the definition of 'Related Party' under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, on such material terms and conditions as may be mutually agreed between related parties and the Company, at arm's length basis, in the ordinary course of business and for the financial years as specified in the Explanatory Statement to this resolution."

"RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified, and confirmed in all respects."

4. To approve existing as well as new material related party transactions with the Ariston Tek Inc, USA

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

"RESOLVED THAT pursuant to Regulation(s) 23, 2(1) (zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to the Company to enter or continue to enter into Material Related Party Transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with Ariston Tek Inc, USA, being a related party falling within the definition of 'Related Party' under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year 2026-27 on such material terms and conditions as detailed in the explanatory statement to this resolution and as may be mutually agreed between the related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as specified in the explanatory statement to this resolution, provided that the said transaction(s)/ contract(s)/arrangement(s) shall be carried out in the ordinary course of business of the Company at arm's length."

"RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Company and any duly constituted/to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) be and is hereby authorised to do all such acts, deeds, matters, and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred to, without being required to seek further consent or approval of the members and that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

"RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified, and confirmed in all respects."

5. To approve existing as well as new material related party transactions with Technologia Corporation, USA.

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

"**RESOLVED THAT** pursuant to Regulation(s) 23, 2(1) (zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to the Company to enter or continue to enter into Material Related Party Transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with **Technologia Corporation, USA** that are falling within the definition of 'Related Party' under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year 2026-27 on such material terms and conditions as detailed in the explanatory statement to this resolution and as may be mutually agreed between the related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as specified in the explanatory statement to this resolution, provided that the said transaction(s)/ contract(s)/arrangement(s) shall be carried out in the ordinary course of business of the Company at arm's length."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Company and any duly constituted/to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) be and is hereby authorised to do all such acts, deeds, matters, and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred to, without being required to seek further consent or approval of the members and that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

"**RESOLVED FURTHER THAT** all actions taken by the Board in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified, and confirmed in all respects."

6. To approve existing as well as new material related party transactions with Highdata Software Corporation, USA

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

"**RESOLVED THAT** pursuant to Regulation(s) 23, 2(1) (zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to the Company to enter or continue to enter into Material Related Party Transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with **Highdata Software Corporation, USA** that are falling within the definition of 'Related Party' under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year 2026-27 on such material terms and conditions as detailed in the explanatory statement to this resolution and as may be mutually agreed between the related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as specified in the explanatory statement to this resolution, provided that the said transaction(s)/ contract(s)/arrangement(s) shall be carried out in the ordinary course of business of the Company at arm's length."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Company and any duly constituted/to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) be and is hereby authorised to do all such acts, deeds, matters, and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred to, without being required to seek further consent or approval of the members and that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

"**RESOLVED FURTHER THAT** all actions taken by the Board in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified, and confirmed in all respects."

7. To approve existing as well as new material related party transactions with Response Informatics Inc., USA

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

"**RESOLVED THAT** pursuant to Regulation(s) 23, 2(1) (zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to the Company to enter or continue to enter into Material Related Party Transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with **Response Informatics Inc., USA** that are falling within the definition of 'Related Party' under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year 2026-27 on such material terms and conditions as detailed in the explanatory statement to this resolution and as may be mutually agreed between the related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as specified in the explanatory statement to this resolution, provided that the said transaction(s)/ contract(s)/arrangement(s) shall be carried out in the ordinary course of business of the Company at arm's length."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Company and any duly constituted/to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) be and is hereby authorised to do all such acts, deeds, matters, and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred to, without being required to seek further consent or approval of the members and that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

"**RESOLVED FURTHER THAT** all actions taken by the Board in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified, and confirmed in all respects."

8. To approve existing as well as new material related party transactions with Datalabs AI Private Limited

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

"**RESOLVED THAT** pursuant to Regulation(s) 23, 2(1) (zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to the Company to enter or continue to enter into Material Related Party Transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with **Datalabs AI Private Limited** that are falling within the definition of 'Related Party' under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year 2026-27 on such material terms and conditions as detailed in the explanatory statement to this resolution and as may be mutually agreed between the related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as specified in the explanatory statement to this resolution, provided that the said transaction(s)/ contract(s)/arrangement(s) shall be carried out in the ordinary course of business of the Company at arm's length."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Company and any duly constituted/to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) be and is hereby authorised to do all such acts, deeds, matters, and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred to, without being required to seek further consent or approval of the members and that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

"**RESOLVED FURTHER THAT** all actions taken by the Board in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified, and confirmed in all respects."

9. To approve existing as well as new material related party transactions with Ariston Tek Solutions Private Limited

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

"**RESOLVED THAT** pursuant to Regulation(s) 23, 2(1) (zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to the Company to enter or continue to enter into Material Related Party Transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with **Ariston Tek Solutions Private Limited** that are falling within the definition of 'Related Party' under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year 2026-27 on such material terms and conditions as detailed in the explanatory statement to this resolution and as may be mutually agreed between the related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as specified in the explanatory statement to this resolution, provided that the said transaction(s)/ contract(s)/arrangement(s) shall be carried out in the ordinary course of business of the Company at arm's length."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Company and any duly constituted/to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) be and is hereby authorised to do all such acts, deeds, matters, and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred to, without being required to seek further consent or approval of the members and that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

"**RESOLVED FURTHER THAT** all actions taken by the Board in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified, and confirmed in all respects."

10. To approve existing as well as new material related party transactions with Response Informatics UK Limited

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

"**RESOLVED THAT** pursuant to Regulation(s) 23, 2(1) (zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to the Company to enter or continue to enter into Material Related Party Transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with **Response Informatics UK Limited** that are falling within the definition of 'Related Party' under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year 2026-27 on such material terms and conditions as detailed in the explanatory statement to this resolution and as may be mutually agreed between the related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as specified in the explanatory statement to this resolution, provided that the said transaction(s)/ contract(s)/arrangement(s) shall be carried out in the ordinary course of business of the Company at arm's length."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Company and any duly constituted/to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) be and is hereby authorised to do all such acts, deeds, matters, and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred to, without being required to seek further consent or approval of the members and that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.""**RESOLVED FURTHER THAT** all actions taken by the Board in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified, and confirmed in all respects."

By order of the Board
For Response Informatics Limited

Date: August 13, 2026
Place: Hyderabad

Ashwini Mangalampalle
Company Secretary & Compliance Officer
M. No: A44418

NOTES:

1. Pursuant to the General circulars Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to "Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013", General circulars Nos. 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 in relation to "Clarification on holding of Annual General Meeting ('AGM') through Video Conferencing (VC) or Other Audio Visual Means (OAVM)", (collectively referred to as "MCA Circulars") the Company is convening the 29th AGM through Video Conferencing ('VC')/Other Audio Visual Means ('OAVM'), without the physical presence of the Members at a common venue. In compliance with the provisions of the Companies Act, 2013 ('the Act'), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), MCA Circulars, the 29th AGM of the Company is being held through VC/ OAVM on Tuesday, September 29, 2026 at 03:30 P.M. IST. The deemed venue for the AGM will be the Registered Office of the Company.

2. As per the provisions of clause 3.A. II. of the General Circular No. 20/2020 dated May 5, 2020, issued by the MCA, the Special Business as appearing at Item No. 3 to 10 of the accompanying Notice is considered to be unavoidable by the Board and hence form part of this Notice

3. The Explanatory Statement pursuant to Section 102 of the Companies Act,2013 setting out material facts concerning the business under Item Nos. 3 to 10 of the Notice, is annexed hereto. Further, the relevant details with respect to Item No. 2 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.

4. In compliance with the MCA Circulars and SEBI Circulars, Notice of the AGM along with the Annual Report 2025- 26 is being sent only through electronic mode to those members whose e-mail addresses are registered with the Company / Depository Participants / RTA. Members may note that the Notice and the Annual Report 2025-26 will also be available on the Company's website at https://www.responseinformaticsltd.com/wp-content/uploads/2026/09/Annual-Report.pdf , on the website of the Stock Exchanges i.e., BSE Limited at www.bseindia.com, and on the website of CDSL www.evotingindia.com.

5. For receiving all communication (including Annual Report) from the Company electronically:

   a) Members holding shares in physical mode and who have not registered / updated their email address with the Company are requested to register / update the same by writing to the Company with details of folio number and attaching a self-attested copy of PAN card at cs@responseinformatics.com or to the RTA at info@aarthiconsultants.com.
   b) Members holding shares in dematerialised mode are requested to register / update their email addresses with the relevant Depository Participant.

6. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company.

Since this AGM is being held pursuant to the MCA Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxy(ies) by the Members will not be available for the AGM and hence the Proxy Form, Attendance Slip and route map of AGM are not annexed to this Notice.

7. Institutional shareholders/corporate shareholders (i.e. other than individuals, HUFs, NRIs, etc.) are required to send a scanned copy (PDF/JPG Format) of their respective Board or governing body Resolution/Authorization etc., authorizing their representative to attend the AGM through VC/OAVM on their behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by e-mail to jinesh211@gmail.com with a copy marked to helpdesk.evoting@cdslindia.com. Institutional shareholders (i.e. other than individuals, HUFs, NRIs etc.) can also upload their Board Resolution/Power of Attorney/Authority Letter, etc. by clicking on "Upload Board Resolution/Authority Letter" displayed under "e-Voting" tab in their login.

8. Book Closure Date for the purpose of AGM: NA

9. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the Listed Companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR – 4, the format of which is available on the Company's website at https://www.responseinformaticsltd.com/wp-content/uploads/2024/08/Form-ISR-4-Request-for-Duplicate-and-Others.pdf and on the website of the Company's RTA, Aarthi Consultants Private Limited at https://www.aarthiconsultants.com/DownLoads/Form%20ISR-4%20Duplicate%20and%20other%20serices%20in%20demat.pdf. It may be noted that any service request can be processed only after the folio is KYC Compliant.

10. In terms of Regulation 40(1) of SEBI Listing Regulations, as amended from time to time, transfer, transmission and transposition of securities shall be effected only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, members are advised to dematerialize the shares held by them in physical form. Members can contact the Company or Aarthi Consultants Private Limited ("RTA") for assistance in this regard.

11. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or RTA, the details of such folios together with the share certificates along with the requisite KYC Documents for consolidating their holdings in one folio. Requests for consolidation of share certificates shall be processed in dematerialized form.

12. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13, which is available on the Company's website at https://www.responseinformaticsltd.com/wp-content/uploads/2024/08/Form-No-SH-13-Nomination-Form.pdf and the same is available on the RTA's website at https://www.aarthiconsultants.com/DownLoads/Form%20No.%20SH-13.pdf. If a Member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in

Form ISR-3 or SH-14 as the case may be, which are available on the Company's website at https://www.responseinformaticsltd.com/wp-content/uploads/2024/08/Form-ISR-3-Declaration-for-Nomination-Opt-Out.pdf or https://www.responseinformaticsltd.com/wp-content/uploads/2024/08/Form-No-SH-14-Request-for-Cancellation-or-Variation-in-Nomination.pdf and the same are available on the website of the Company's RTA, Aarthi Consultants Private Limited at https://www.aarthiconsultants.com/DownLoads/Form%20ISR-3.pdf or https://www.aarthiconsultants.com/DownLoads/Form%20No.%20SH-14.pdf. Members are requested to submit the said details to their DP in case the shares are held by them in dematerialized form and to Aarthi Consultants Private Limited in case the shares are held in physical form.

13. For updating the signature of the securities holder, the holder / claimant shall furnish original cancelled cheque and banker's attestation of the signature in Form ISR-2. The same is available on the company's website at https://www.responseinformaticsltd.com/wp-content/uploads/2024/08/Form-ISR-2-Confirmation-of-Signature-by-bank.pdf, and the same is available on the RTA's website at https://www.aarthiconsultants.com/DownLoads/Form%20ISR-2.pdf.

14. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on the cut-off date will be entitled to vote during the AGM.

15. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/ OIAE_IAD-1/P/CIR/2023/135 dated August 4, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_IAD-1/P/ CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market. Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login) and the same can also be accessed through the Company's website at https://www.responseinformaticsltd.com/otherinformation/.

16. The Board has appointed Mr. Jineshwar Kumar Sankhala, Practicing Company Secretary (M. No. A21697; C P No. 18365), as the scrutinizer of the company to scrutinize the remote e-voting and voting at the AGM in a fair and transparent manner.

17. INSTRUCTIONS FOR E-VOTING AND JOINING THE AGM ARE AS FOLLOWS:

1. The voting period (remote e-voting) begins on Friday, September 25, 2026, at 09:00 A.M. and ends on Monday, September 28, 2026, at 05.00 P.M. During this period shareholders of the Company holding shares either in physical form or in dematerialized form, as on the cutoff date i.e., Tuesday, September 22, 2026, may cast their vote electronically. The Remote e-voting module shall be disabled by CDSL for voting thereafter. However, the e-voting module shall be enabled for voting by the members during the AGM which shall continue till 15 minutes upon conclusion of the Meeting.
2. The Board of Directors has appointed Mr. Jineshwar Kumar Sankhala, Practicing Company Secretary (M. No. A21697; C P No. 18365), to act as Scrutinizer to conduct and scrutinize the electronic voting process in connection with the ensuing Annual General Meeting in a fair and transparent manner. The members desiring to vote through electronic mode may refer to the detailed procedure on e-voting given hereunder.

3. Shareholders who have already voted prior to the meeting date would not be entitled to vote during the AGM.

4. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of the Listing Regulations, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public noninstitutional shareholders/retail shareholders is at a negligible level.

   Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders. In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

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

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

(i) The voting period begins on Friday 25, 2026 from 09:00 AM and ends on Monday, September 28, 2026 at 05:00 PM. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Tuesday, September 22, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not8 be entitled to vote at the meeting venue.

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

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

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

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

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

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

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

Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

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

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

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

2) Click on "Shareholders" module.

3) Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

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

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

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

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)

	• Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

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

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

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

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

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

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

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

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

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

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

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

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

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

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

- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.

- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

- Alternatively, Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; jinesh211@gmail.com and cs@responseinformatics.com if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & E-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast **five days prior to meeting**

mentioning their name, demat account number/folio number, email id, mobile number at cs@responseinformatics.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **five days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at cs@responseinformatics.com. These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

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

All grievances connected with the facility for voting by electronic means may be addressed to Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

18. The members who have cast their vote(s) by remote e-voting may also attend the Meeting but shall not be entitled to cast their vote(s) again at the Meeting. Once the vote on a resolution is cast by a member, whether partially or otherwise, the member shall not be allowed to change it subsequently or cast the vote again.

19. A member can opt for only single mode of voting per EVSN, i.e., through remote e-voting or voting at the Meeting. If member casts vote(s) by both modes, then voting done through remote e-voting shall prevail and vote(s) cast at the Meeting shall be treated as "INVALID".

    A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the **cut-off date, i.e., Tuesday, September 22, 2026** only shall be entitled to avail the facility of remote e-voting or for participation at the AGM and voting at AGM.

20. Non-Resident Indian members are requested to inform VCC / respective DPs, immediately of:

- Change in their residential status on return to India for permanent settlement.
- Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 and additional information as required under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circulars issued thereunder:

The following Statement sets out all material facts relating to the businesses mentioned under Item Nos. 3 to 10 in the Notice:

ITEM NO. 3 :

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, except with the prior approval of the members by means of an ordinary resolution, a company shall not enter into a transaction or transactions, where the transaction or transactions to be entered into as contracts or arrangements with respect to availing or rendering of any services, directly or through appointment of agent, amounting to ten per cent. or more of the turnover of the company.

The said transaction(s)/contract(s)/arrangement(s) have been recommended by the Audit Committee and the Board of Directors of the Company for consideration and approval of the Members.

Except Subramaniyam Seetha Raman, Managing Director (DIN: 06364310) and Bhuvaneswari Seetharaman, Director (DIN: 01666421) of the Company is also a director on the Board of Ariston Tek Solutions Private Limited, none of the other Directors or Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution.

Pursuant to Section 188 of the Act, Members may also note that no related party of the Company shall vote to approve the Ordinary Resolution set out at Item No.3 whether the entity is a related party to the particular transaction or not.

No member of the company shall vote on such special resolution, to approve any contract or arrangement which may be entered into by the company, if such member is a related party

The Board recommends the Ordinary Resolutions set out at Item No. 3 of the Notice for the ratification of the Members.

ITEM NO. 4:

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, except with the prior approval of the members by means of an ordinary resolution, a company shall not enter into a transaction or transactions, where the transaction or transactions to be entered into as contracts or arrangements with respect to availing or rendering of any services, directly or through appointment of agent, amounting to ten per cent. or more of the turnover of the company.

Response Informatics Limited ("the Company" or "Response") is specialized in Digital Transformation, leveraging cutting-edge technologies to revolutionize processes, and IT Consulting. Response is widely acknowledged for its abilities in extensive knowledge in the domain of technology, resulting in ability to anticipate disruptive market trends and generate innovative strategic guidance aligning with the client's long-term goals to ensure sustained growth and success.

The Board of Directors considering the fact that the list of related parties will change dynamically with no action on the part of the Company and to facilitate seamless contracting and rendering/availing of product and services between the Company and the “related parties”, the Company seeks the approval of the shareholders to approve entering into contracts/arrangements within the thresholds and conditions mentioned in the resolution. All the contracts/arrangements and the transactions with “related parties” are reviewed and approved by the Audit Committee.

Transactions with Ariston Tek Inc, USA:

Sr. No	Description	Particulars
1.	Name of the related party	Ariston Tek Inc, USA
2.	Nature of relationship [including nature of its interest (financial or otherwise)]	Related Party as per the Companies Act, 2013, Accounting Standards and SEBI Listing Regulations
3.	Name of the Director or Key Managerial Personnel, who is related, if any	Subramaniyam Seetha Raman
4.	Type of the proposed transaction	Backoffice Support & Recruiting Services
5.	Nature, duration/tenure, material terms, monetary value and particulars of contract/arrangement	Transactions in the normal course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates in. Monetary value of transactions through contracts/arrangements with a single related party subject to a maximum of Rs.2 Crores per annum which are entered during the FY 2026-27.
6.	Particulars of the proposed transaction	Backoffice Support & Recruiting Services
7.	Tenure of the transaction	For 1 year – FY 2026-27
8.	Value of the proposed transaction	Up to a maximum of Rs.2 Crores
9.	Percentage of the company’s annual turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction.	Standalone – 20.76% Consolidated – 8%
10.	Benefits of the proposed transaction	During the course of such transaction, the Company also leverages niche skills, capabilities and resources of entities.
11.	Details of the valuation report or external party report (if any), enclosed with the Notice	Company’s governance policies with respect to negotiation with third parties are followed for all contracts/ arrangements with related party as defined under SEBI Listing Regulations. These contracts/arrangements are approved by the Audit Committee on quarterly basis.
12.	Following additional disclosures to be made in case loans, inter-corporate deposits, advances or investments made or given	

A.	Source of funds	Not Applicable
B.	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investment: • Nature of indebtedness • cost of funds and • tenure of the indebtedness	Not Applicable
C.	Terms of the loan, inter-corporate deposits, advances or investment made or given (including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security)	Not Applicable
D.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable
13.	Any other relevant information	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act, forming part of this Notice.

ITEM NO. 5:

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, except with the prior approval of the members by means of an ordinary resolution, a company shall not enter into a transaction or transactions, where the transaction or transactions to be entered into as contracts or arrangements with respect to availing or rendering of any services, directly or through appointment of agent, amounting to ten per cent. or more of the turnover of the company.

Response Informatics Limited ("the Company" or "Response") is specialized in Digital Transformation, leveraging cutting-edge technologies to revolutionize processes, and IT Consulting. Response is widely acknowledged for its abilities in extensive knowledge in the domain of technology, resulting in ability to anticipate disruptive market trends and generate innovative strategic guidance aligning with the client's long-term goals to ensure sustained growth and success.

The Board of Directors considering the fact that the list of related parties will change dynamically with no action on the part of the Company and to facilitate seamless contracting and rendering/availing of product and services between the Company and the "related parties", the Company seeks the approval of the shareholders to approve entering into contracts/arrangements within the thresholds and conditions mentioned in the resolution. All the contracts/arrangements and the transactions with "related parties" are reviewed and approved by the Audit Committee.

Transactions with Technologia Corporation,USA:

Sr. No	Description	Particulars
1.	Name of the related party	Technologia Corporation,USA
2.	Nature of relationship [including nature of its interest (financial or otherwise)]	Related Party as per the Companies Act, 2013, Accounting Standards and SEBI Listing Regulations
3.	Name of the Director or Key Managerial Personnel, who is related, if any	Subramaniyam Seetha Raman
4.	Type of the proposed transaction	Backoffice Support & Recruiting Services
5.	Nature, duration/tenure, material terms, monetary value and particulars of contract/arrangement	Transactions in the normal course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates in. Monetary value of transactions through contracts/arrangements with a single related party subject to a maximum of Rs.2 Crores per annum which are entered during the FY 2026-27.
6.	Particulars of the proposed transaction	Backoffice Support & Recruiting Services
7.	Tenure of the transaction	For 1 year – FY 2026-27
8.	Value of the proposed transaction	Up to a maximum of Rs.2 Crores
9.	Percentage of the company's annual turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	Standalone – 23% Consolidated – 8%
10.	Benefits of the proposed transaction	During the course of such transaction, the Company also leverages niche skills, capabilities and resources of entities.
11.	Details of the valuation report or external party report (if any), enclosed with the Notice	Company's governance policies with respect to negotiation with third parties are followed for all contracts/ arrangements with related party as defined under SEBI Listing Regulations. These contracts/arrangements are approved by the Audit Committee on quarterly basis.
12.	Following additional disclosures to be made in case loans, inter-corporate deposits, advances or investments made or given	
A.	Source of funds	Not Applicable
B.	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investment: • Nature of indebtedness • cost of funds and • tenure of the indebtedness	Not Applicable
C.	Terms of the loan, inter-corporate deposits, advances or investment made or given (including covenants, tenure,	Not Applicable

	interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security)	
D.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable
13.	Any other relevant information	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act, forming part of this Notice.

ITEM NO. 6:

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, except with the prior approval of the members by means of an ordinary resolution, a company shall not enter into a transaction or transactions, where the transaction or transactions to be entered into as contracts or arrangements with respect to availing or rendering of any services, directly or through appointment of agent, amounting to ten per cent. or more of the turnover of the company.

Response Informatics Limited ("the Company" or "Response") is specialized in Digital Transformation, leveraging cutting-edge technologies to revolutionize processes, and IT Consulting. Response is widely acknowledged for its abilities in extensive knowledge in the domain of technology, resulting in ability to anticipate disruptive market trends and generate innovative strategic guidance aligning with the client's long-term goals to ensure sustained growth and success.

The Board of Directors considering the fact that the list of related parties will change dynamically with no action on the part of the Company and to facilitate seamless contracting and rendering/availing of product and services between the Company and the "related parties", the Company seeks the approval of the shareholders to approve entering into contracts/arrangements within the thresholds and conditions mentioned in the resolution. All the contracts/arrangements and the transactions with "related parties" are reviewed and approved by the Audit Committee.

Transactions with Highdata Software Corporation, USA:

Sr. No	**Description**	**Particulars**
1.	Name of the related party	Highdata Software Corporation, USA
2.	Nature of relationship [including nature of its interest (financial or otherwise)]	Related Party as per the Companies Act, 2013, Accounting Standards and SEBI Listing Regulations
3.	Name of the Director or Key Managerial Personnel, who is related, if any	Subramaniyam Seetha Raman
4.	Type of the proposed transaction	Backoffice Support & Recruiting Services
5.	Nature, duration/tenure, material terms, monetary value and particulars of contract/arrangement	Transactions in the normal course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates in.

		Monetary value of transactions through contracts/arrangements with a single related party subject to a maximum of Rs.2 Crores per annum which are entered during the FY 2026-27.
6.	Particulars of the proposed transaction	Backoffice Support & Recruiting Services
7.	Tenure of the transaction	For 1 year – FY 2026-27
8.	Value of the proposed transaction	Up to a maximum of Rs.2 Crores
9.	Percentage of the company's annual turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	Standalone – 23% Consolidated – 8%
10.	Benefits of the proposed transaction	During the course of such transaction, the Company also leverages niche skills, capabilities and resources of entities.
11.	Details of the valuation report or external party report (if any), enclosed with the Notice	Company's governance policies with respect to negotiation with third parties are followed for all contracts/ arrangements with related party as defined under SEBI Listing Regulations. These contracts/arrangements are approved by the Audit Committee on quarterly basis.
12.	Following additional disclosures to be made in case loans, inter-corporate deposits, advances or investments made or given	
A.	Source of funds	Not Applicable
B.	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investment: • Nature of indebtedness • cost of funds and • tenure of the indebtedness	Not Applicable
C.	Terms of the loan, inter-corporate deposits, advances or investment made or given (including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security)	Not Applicable
D.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable
13.	Any other relevant information	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act, forming part of this Notice.

ITEM NO. 7:

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, except with the prior approval of the members by means of an ordinary resolution, a company shall not enter into a transaction or transactions, where the transaction or transactions to be entered into as contracts or arrangements with respect to availing or rendering of any services, directly or through appointment of agent, amounting to ten per cent. or more of the turnover of the company.

Response Informatics Limited ("the Company" or "Response") is specialized in Digital Transformation, leveraging cutting-edge technologies to revolutionize processes, and IT Consulting. Response is widely acknowledged for its abilities in extensive knowledge in the domain of technology, resulting in ability to anticipate disruptive market trends and generate innovative strategic guidance aligning with the client's long-term goals to ensure sustained growth and success.

The Board of Directors considering the fact that the list of related parties will change dynamically with no action on the part of the Company and to facilitate seamless contracting and rendering/availing of product and services between the Company and the "related parties", the Company seeks the approval of the shareholders to approve entering into contracts/arrangements within the thresholds and conditions mentioned in the resolution. All the contracts/arrangements and the transactions with "related parties" are reviewed and approved by the Audit Committee.

Transactions with Response Informatics Inc, USA.:

Sr. No	Description	Particulars
1.	Name of the related party	Response Informatics Inc., USA
2.	Nature of relationship [including nature of its interest (financial or otherwise)]	Related Party as per the Companies Act, 2013, Accounting Standards and SEBI Listing Regulations
3.	Name of the Director or Key Managerial Personnel, who is related, if any	Subramaniyam Seetha Raman
4.	Type of the proposed transaction	Backoffice Support & Recruiting Services
5.	Nature, duration/tenure, material terms, monetary value and particulars of contract/arrangement	Transactions in the normal course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates in. Monetary value of transactions through contracts/arrangements with a single related party subject to a maximum of Rs.2 Crores per annum which are entered during the FY 2026-27.
6.	Particulars of the proposed transaction	Backoffice Support & Recruiting Services
7.	Tenure of the transaction	For 1 year – FY 2026-27
8.	Value of the proposed transaction	Up to a maximum of Rs.2 Crores

9.	Percentage of the company's annual turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	Standalone – 23% Consolidated – 8%
10.	Benefits of the proposed transaction	During the course of such transaction, the Company also leverages niche skills, capabilities and resources of entities.
11.	Details of the valuation report or external party report (if any), enclosed with the Notice	Company's governance policies with respect to negotiation with third parties are followed for all contracts/ arrangements with related party as defined under SEBI Listing Regulations. These contracts/arrangements are approved by the Audit Committee on quarterly basis.
12.	Following additional disclosures to be made in case loans, inter-corporate deposits, advances or investments made or given	
A.	Source of funds	Not Applicable
B.	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investment: • Nature of indebtedness • cost of funds and • tenure of the indebtedness	Not Applicable
C.	Terms of the loan, inter-corporate deposits, advances or investment made or given (including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security)	Not Applicable
D.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable
13.	Any other relevant information	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act, forming part of this Notice.

ITEM NO. 8:

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, except with the prior approval of the members by means of an ordinary resolution, a company shall not enter into a transaction or transactions, where the transaction or transactions to be entered into as contracts or arrangements with respect to availing or rendering of any services, directly or through appointment of agent, amounting to ten per cent. or more of the turnover of the company.

Response Informatics Limited ("the Company" or "Response") is specialized in Digital Transformation, leveraging cutting-edge technologies to revolutionize processes, and IT Consulting. Response is widely acknowledged for its abilities in extensive knowledge in the domain of technology, resulting in ability to anticipate disruptive market trends and generate innovative strategic guidance aligning with the client's long-term goals to ensure sustained growth and success.

The Board of Directors considering the fact that the list of related parties will change dynamically with no action on the part of the Company and to facilitate seamless contracting and rendering/availing of product and services between the Company and the "related parties", the Company seeks the approval of the shareholders to approve entering into contracts/arrangements within the thresholds and conditions mentioned in the resolution. All the contracts/arrangements and the transactions with "related parties" are reviewed and approved by the Audit Committee.

Transactions with Datalabs AI Private Limited:

Sr. No	Description	Particulars
1.	Name of the related party	Datalabs AI Private Limited
2.	Nature of relationship [including nature of its interest (financial or otherwise)]	Subsidiary of the Company and, accordingly, a Related Party under the applicable provisions of the Companies Act, 2013, Accounting Standards and SEBI Listing Regulations.
3.	Name of the Director or Key Managerial Personnel, who is related, if any	Bhuvaneswari Seetharaman
4.	Type of the proposed transaction	Loans and Advances
5.	Nature, duration/tenure, material terms, monetary value and particulars of contract/arrangement	Maximum of Rs.2 Crores per annum which are entered during the FY 2026-27.
6.	Particulars of the proposed transaction	Loans and Advances
7.	Tenure of the transaction	For 1 year – FY 2026-27
8.	Value of the proposed transaction	Up to a maximum of Rs.2 Crores
9.	Percentage of the company's annual turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	Standalone – 23% Consolidated – 8%
10.	Benefits of the proposed transaction	During the course of such transaction, the Company also leverages niche skills, capabilities and resources of entities.
11.	Details of the valuation report or external party report (if any), enclosed with the Notice	Company's governance policies with respect to negotiation with third parties are followed for all contracts/ arrangements with related party as defined under SEBI Listing Regulations. These contracts/arrangements are approved by the Audit Committee on quarterly basis.
12.	Following additional disclosures to be made in case loans, inter-corporate deposits, advances or investments made or given	
A.	Source of funds	Internal Accruals
B.	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investment:	

	• Nature of indebtedness • cost of funds and • tenure of the indebtedness	Not applicable
C.	Terms of the loan, inter-corporate deposits, advances or investment made or given (including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security)	Tenure – 5 years i.e., till March 31, 2030 Interest Rate – 8% Unsecured
D.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	Working capital
13.	Any other relevant information	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act, forming part of this Notice.

ITEM NO. 9:

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, except with the prior approval of the members by means of an ordinary resolution, a company shall not enter into a transaction or transactions, where the transaction or transactions to be entered into as contracts or arrangements with respect to availing or rendering of any services, directly or through appointment of agent, amounting to ten per cent. or more of the turnover of the company.

Response Informatics Limited ("the Company" or "Response") is specialized in Digital Transformation, leveraging cutting-edge technologies to revolutionize processes, and IT Consulting. Response is widely acknowledged for its abilities in extensive knowledge in the domain of technology, resulting in ability to anticipate disruptive market trends and generate innovative strategic guidance aligning with the client's long-term goals to ensure sustained growth and success.

The Board of Directors considering the fact that the list of related parties will change dynamically with no action on the part of the Company and to facilitate seamless contracting and rendering/availing of product and services between the Company and the "related parties", the Company seeks the approval of the shareholders to approve entering into contracts/arrangements within the thresholds and conditions mentioned in the resolution. All the contracts/arrangements and the transactions with "related parties" are reviewed and approved by the Audit Committee.

Transactions with Ariston Tek Solutions Private Limited:

Sr. No	**Description**	**Particulars**
1.	Name of the related party	Ariston Tek Solutions Private Limited
2.	Nature of relationship [including nature of its interest (financial or otherwise)]	Related Party as per the Companies Act, 2013, Accounting Standards and SEBI Listing Regulations
3.	Name of the Director or Key Managerial Personnel, who is related, if any	Subramaniyam Seetha Raman and Bhuvaneswar Seetharaman
4.	Type of the proposed transaction	Provide software services
5.	Nature, duration/tenure, material terms, monetary value and particulars of contract/arrangement	Transactions in the normal course of business with terms and conditions that

		are generally prevalent in the industry segments that the Company operates in. Monetary value of transactions through contracts/arrangements with a single related party subject to a maximum of Rs.1 Crore per annum which are entered during the FY 2025-26.
6.	Particulars of the proposed transaction	Provide software services
7.	Tenure of the transaction	For 1 year – FY 2025-26
8.	Value of the proposed transaction	Up to a maximum of Rs.1.2 Crore
9.	Percentage of the company's annual turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	Standalone – 14% Consolidated – 3.57%
10.	Benefits of the proposed transaction	During the course of such transaction, the Company also leverages niche skills, capabilities and resources of entities.
11.	Details of the valuation report or external party report (if any), enclosed with the Notice	Company's governance policies with respect to negotiation with third parties are followed for all contracts/ arrangements with related party as defined under SEBI Listing Regulations. These contracts/arrangements are approved by the Audit Committee on quarterly basis.
12.	Following additional disclosures to be made in case loans, inter-corporate deposits, advances or investments made or given	
A.	Source of funds	Not Applicable
B.	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investment: • Nature of indebtedness • cost of funds and • tenure of the indebtedness	Not Applicable
C.	Terms of the loan, inter-corporate deposits, advances or investment made or given (including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security)	Not Applicable
D.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable
13.	Any other relevant information	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act, forming part of this Notice.

ITEM NO. 10:

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, except with the prior approval of the members by means of an ordinary resolution, a company shall not enter into a transaction or transactions, where the transaction or transactions to be entered into as contracts or arrangements with respect to availing or rendering of any services, directly or through appointment of agent, amounting to ten per cent. or more of the turnover of the company.

Response Informatics Limited ("the Company" or "Response") is specialized in Digital Transformation, leveraging cutting-edge technologies to revolutionize processes, and IT Consulting. Response is widely acknowledged for its abilities in extensive knowledge in the domain of technology, resulting in ability to anticipate disruptive market trends and generate innovative strategic guidance aligning with the client's long-term goals to ensure sustained growth and success.

The Board of Directors considering the fact that the list of related parties will change dynamically with no action on the part of the Company and to facilitate seamless contracting and rendering/availing of product and services between the Company and the "related parties", the Company seeks the approval of the shareholders to approve entering into contracts/arrangements within the thresholds and conditions mentioned in the resolution. All the contracts/arrangements and the transactions with "related parties" are reviewed and approved by the Audit Committee.

Transactions with Response Informatics UK Limited:

Sr. No	Description	Particulars
1.	Name of the related party	Response Informatics UK Limited
2.	Nature of relationship [including nature of its interest (financial or otherwise)]	Related Party as per the Companies Act, 2013, Accounting Standards and SEBI Listing Regulations
3.	Name of the Director or Key Managerial Personnel, who is related, if any	Subramaniyam Seetha Raman
4.	Type of the proposed transaction	Backoffice Support & Recruiting Services
5.	Nature, duration/tenure, material terms, monetary value and particulars of contract/arrangement	Transactions in the normal course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates in. Monetary value of transactions through contracts/arrangements with a single related party subject to a maximum of Rs.2 Crores per annum which are entered during the FY 2026-27
6.	Particulars of the proposed transaction	Backoffice Support & Recruiting Services
7.	Tenure of the transaction	For 1 years –FY 2026-27
8.	Value of the proposed transaction	Up to a maximum of Rs.2 Crores
9.	Percentage of the company's annual consolidated turnover, for the immediately preceding financial year,	2026-27: standalone – 23%

	that is represented by the value of the proposed transaction	consolidated - 8%
10.	Benefits of the proposed transaction	During the course of such transaction, the Company also leverages niche skills, capabilities and resources of entities.
11.	Details of the valuation report or external party report (if any), enclosed with the Notice	Company's governance policies with respect to negotiation with third parties are followed for all contracts/ arrangements with related party as defined under SEBI Listing Regulations. These contracts/arrangements are approved by the Audit Committee on quarterly basis.
12.	Following additional disclosures to be made in case loans, inter-corporate deposits, advances or investments made or given	
A.	Source of funds	Not Applicable
B.	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investment: • Nature of indebtedness • cost of funds and • tenure of the indebtedness	Not Applicable
C.	Terms of the loan, inter-corporate deposits, advances or investment made or given (including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security)	Not Applicable
D.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable
13.	Any other relevant information	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Act, forming part of this Notice.

The approval of the Shareholders sought for the material Related Party Transactions entered during FY 2025-26 as given in Item No. 4, shall be valid up to the date of the next AGM.

The said transaction(s)/contract(s)/arrangement(s) have been recommended by the Audit Committee and the Board of Directors of the Company for consideration and approval of the Members.

Except Subramaniyam Seetha Raman, Managing Director of the Company who is also a director on the Board of all the Companies mentioned above and Ms. Bhuvaneswari Seetharaman, Director of the Company is also a director on the Board of Ariston Tek Solutions Private Limited, none of the other Directors or Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution.

It is pertinent to note that no related party shall vote to approve this Resolution whether the entity is a related party to the particular transaction or not.

The Board commends the Ordinary Resolutions set out at Item No. 4 of the Notice for the approval of the Members.

By order of the Board
For Response Informatics Limited

Date: August 13, 2026
Place: Hyderabad

Ashwini Mangalampalle
Company Secretary & Compliance Officer
M. No: A44418

DIRECTORS' REPORT

Dear Members,

Your directors have great pleasure in presenting the report on the Business and Operations of your Company ('the Company' or 'Response Informatics Limited), along with the audited financial statement, for the financial year ended March 31, 2026.

FINANCIAL HIGHLIGHTS

The financial highlights of the Company are as follows:

(Rs. In Lakhs)

	Standalone		Consolidated	
Particulars	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Revenue from Operations	879.63	963.37	2630.97	3,358.14
Other Income	52.06	15.57	43.69	13.63
Total Income	**931.69**	**978.94**	**2674.66**	**3,371.77**
Total Expenses	868.50	934.52	2450.79	3,157.22
Profit/ (Loss) before exceptional items and tax	**63.19**	**44.42**	**223.87**	**214.55**
Exceptional items	12.00	12.00	12.00	12.00
Profit / (Loss) before tax	**51.19**	**32.42**	**211.87**	**202.55**
Less: Current tax	11.36	-	65.10	51.15
Less: Deferred Tax	7.26	13.30	7.26	13.30
Profit/ (Loss) for the period	**32.57**	**19.12**	**183.74**	**180.95**
Total Comprehensive Income	32.07	24.82	250.98	196.19
Earning per Equity Share				
Basic	0.39	0.24	2.53	2.58
Diluted (in Rs.)	0.39	0.24	2.53	2.58

STATE OF THE COMPANY'S AFFAIRS

During the year under review, your Company achieved a turnover of Rs.879.63 Lakhs (Standalone) and Rs. 2,630.97 Lakhs (Consolidated), as against Rs.963.37 Lakhs (Standalone), Rs.3,358.14 Lakhs (Consolidated) during the previous year 2024-25. The Net profit after tax stood at Rs.32.57 Lakhs (Standalone), Rs.183.74 Lakhs (Consolidated) for the financial year 2025-26 as against Rs.19.12 Lakhs (Standalone) and Rs.180.95 Lakhs (Consolidated) for the previous year 2024-25.

DIVIDEND

No dividend was recommended by the Board of Directors for the FY 2025-26.

DIVIDEND DISTRIBUTION POLICY:

Pursuant to Regulation 43A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), the Board of Directors of the

Company had formulated a Dividend Distribution Policy ('the Policy'). The Policy is available on the Company's website https://www.responseinformaticsltd.com/investor/

SHARE CAPITAL

The paid-up Equity Share Capital of the Company as on 31 March 2026 stood at Rs.844.75 lakhs, comprising 84,47,502 Equity Shares of face value of Rs.10/- each.

The 2,58,000 Convertible Warrants ("Warrants") were allotted to the Promoter on a preferential basis on 31 May 2024, at an issue price of Rs.78/- per Warrant, including a premium of Rs.68/- per Warrant. Subsequently, the Warrant holder exercised the right to convert the Warrants into an equivalent number of Equity Shares and paid the balance consideration of Rs.1,50,93,000/-, being 75% of the issue price. Accordingly, the Board of Directors, through a Circular Resolution passed on 28 November 2025, approved the allotment of 2,58,000 Equity Shares upon conversion of the said Warrants.

Consequently, the paid-up Equity Share Capital of the Company increased by Rs.25.80 lakhs on account of the said allotment.

Further, the Company has neither issued any Equity Shares with differential voting rights nor any Sweat Equity Shares during the year under review.

The Company received trading approval from BSE Limited on January 29, 2026, and the newly allotted equity shares were admitted for trading with effect from January 30, 2026.

CHANGE IN THE NATURE OF THE BUSINESS

There was no change in the nature of business of the Company during the financial year under review.

SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES

Pursuant to the provisions of Section 129(3) of the Act and Rule 8(1) of Companies (Accounts) Rules, 2014, a statement containing the salient features of the financial statement of the company's subsidiaries under the first proviso to sub-section (3) of section 129 is provided in **Form AOC-1** as ***Annexure -III*** to this Report.

Consolidated financial statements have been prepared by the Company in accordance with the requirements of IND AS 110 issued by Institute of Chartered Accountants of India (ICAI) and as per the provisions of the Act.

Further, the Company's policy on determining the material subsidiaries, as approved by the Board is uploaded on the Company's website at: https://www.responseinformaticsltd.com/wp-content/uploads/2025/09/Material-Subsidiary-Policy.pdf

Other than the above, the Company does not have any other Subsidiary / Associate/ Joint Venture Companies as on the beginning of the financial year or close of financial year under report and even as on date. Further, no Company has ceased to become its Subsidiary / Associate/ Joint Venture of the Company during the financial year.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

The provisions of Section 125(2) of the Companies Act, 2013 do not apply to the Company as no dividend has been declared by the Company.

TRANSFER TO RESERVES

During the financial year 2025-26, the Company achieved a **profit of Rs. 32.07 lakhs**. The profit earned during the year has been retained in the business, and **no amount has been transferred to reserves during the financial year under review**.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT.

During the period under review, your Company has no material changes and commitments affecting the financial position of the Company.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company has framed a risk management framework to identify, business risk and challenges across the Company. The risk framework helps us meet the business objectives by aligning operating controls with the mission and vision of the Company. After extensive deliberation on the nature of risk and after adequate risk mitigations steps, the business activities are being carried out under the direct supervision of the Board of Directors of the Company to ensure that no foreseeable risk involved in such an activity which may threaten the existence of the Company.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY (CSR) INITIATIVES:

Pursuant to the provisions of Section 135(1) and read with all other applicable provisions of the Companies Act, 2013 and the Companies (Corporate social responsibility policy) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), corporate social responsibility is not applicable to the Company during the financial year 2025-26.

BOARD OF DIRECTORS:

The Board of Directors of the Company is responsible for overseeing the Corporate Governance framework. The Board adopts strategic plans and policies, monitoring the operational performance, establishing policies and processes that ensure integrity of the Company’s internal controls and risk management. The Board establishes clear roles and responsibilities in discharging its fiduciary and leadership functions and also ensures that the management actively cultivates a culture of ethical conduct and sets the values to which the organization will adhere.

DIRECTOR'S SELECTION, COMPOSITION, APPOINTMENT AND TENURE:

The Directors of your Company are appointed/ re- appointed by the Board on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors/Shareholders. In accordance with the Articles of Association of your Company and provisions of the Act, all the Directors, except the Managing Director and Independent Directors, of your Company, are liable to retire by rotation at the Annual General Meeting ("AGM") each year and, if eligible, offer their candidature for re-appointment.

The Executive Directors on the Board have been appointed as per the provisions of the Act and serve in accordance with the terms of employment with your Company. As regards the appointment and tenure of Independent Directors, following is the policy adopted by the Board.

- Your Company has adopted the provisions with respect to appointment and tenure of Independent Directors which are consistent with the Act and SEBI Listing Regulations.

- In keeping with progressive governance practices, it has resolved to appoint all new Independent Directors for two terms upto 5 (Five) years each.

None of the Independent Director(s) of your Company resigned during the financial year 2025-26.

In compliance with Regulation 26 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, none of the Directors is a member of more than 10 (ten) Committees or acts as an independent director in more than 7 (seven) listed companies. Further, none of the Directors on your Company's Board is a member of more than 10 (ten) committees and chairperson of more than 5 (five) committees (committees being, audit committee and stakeholder's relationship committee) across all the companies in which he/she is a director. All the Directors have made necessary disclosures regarding committee positions held by them in other companies.

The Board comprises an optimum combination of Executive, Non-Executive & Independent Director and Women Director as per the provisions of the Companies Act, 2013 (hereinafter referred as 'Act') and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as 'Listing Regulations'). As on March 31, 2026, The Board of Directors consists of four (4) directors, two (2) of whom are Independent (Non-Executive) Directors, and from the remaining two (2), one 01 Women Director (Non-Executive) and the other one (1) is an Executive Director.
The Composition of the Board as of March 31, 2026 is given below:

S. No	DIN	Name of the Director	Designation	Category
1	06364310	Mr. Subramaniyam Seetha Raman	Managing Director	Promoter Executive
2	01857170	Mr. Prakash Babu Kondeti	Independent Director	Non-Executive
3	01647212	Mr. Chandra Sekhar Pattapurathi	Independent Director	Non-Executive
4	01666421	Mrs. Bhuvaneswari Seetharaman	Director	Promoter Non-Executive

DIRECTOR RETIRING BY ROTATION SEEKING REAPPOINTMENT:

Mr. Subramaniyam Seetha Raman (DIN: 06364310), Director is liable to retire by rotation at the ensuing Annual General Meeting and seeking reappointment, be re-appointed by the shareholders.

In compliance with Regulation 36(3) of the Listing Regulations, brief resume of the director proposed to be re-appointed is attached along with the Notice of the ensuing AGM.

BOARD EVALUATION:

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandates that the Board shall monitor and review the Board evaluation framework. The Companies Act, 2013 states that a formal annual evaluation needs to be made by the Board of its own performance and that of its committees and individual directors. Schedule IV of the Companies Act, 2013 states that the performance evaluation of independent directors shall be done by the entire Board of Directors, excluding the director being evaluated. The board of directors of the company had carried out an annual evaluation of its own performance, board committees and individual directors pursuant to the provisions of the Act and the corporate governance requirements as prescribed by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 ("SEBI Listing Regulations") and the board of directors of the Company had carried out an annual evaluation of its own performance, board committees and individual directors pursuant to the provisions of the Act.

MEETINGS OF THE BOARD

During the financial year 2025-26 The Board met Five (5) times on May 29, 2025, August 14, 2025, October 30, 2025, November 14, 2024, and February 13, 2026.

The Maximum Interval between any two meetings did not exceed 120 days.

The below table gives the composition, meeting dates and attendance of the Board of Directors

Name of the Directors	No. of Board Meeting entitled to attend	No. of Board Meetings attended	Attendance at AGM
Mr. Prakash Babu Kondeti	5	5	Yes
Mr. Chandra Sekhar Pattapurathi	5	5	Yes
Mr. Subramaniyam Seetha Raman	5	5	Yes
Mrs. Bhuvaneswari Seetharaman	5	2	Yes

The below table gives the number of other Boards or Board Committees in which the director of the company is a member or Chairperson.

S. No	Name of Directors	No. of other directorships held *	No. of other Board Committees**		Directorship in other listed entity
			As a Member	As a Chairman	
1	Mr. Prakash Babu Kondeti	-	-	-	-
2	Mr. Chandra Sekhar Pattapurathi	3	1	-	Managing Director in

					Orchasp Limited
3	Mr. Subramaniyam Seetha Raman	-	-	-	-
4	Mrs. Bhuvaneswari Seetharaman	-	-	-	-

Note: * Excluding Private Limited Companies, Foreign Companies and Section 8 Companies.
** Only membership of Audit and Shareholders' Grievances Committees are considered.

All Directors are in compliance with the limit on Directorships as prescribed under Regulation 17A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

None of the Directors are related to each other. Independent Director Means Director as defined in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 149(6) of the Companies Act, 2013. All the Independent Directors have given the declaration of their independence at the beginning of the financial year.

None of the Directors on the Board:

- is a member of more than 10 Board level committees and Chairman of 5 such committees across all the Public Companies in which he or she is a director;

- holds directorships in more than ten public Companies;

- Serves as Director or as Independent Director (ID) in more than seven listed entities; and who are the Executive Directors serves as ID in more than three listed entities. All the Directors of the Company are appointed/re-appointed by the Shareholders on the basis of recommendations of the Board and Nomination and Remuneration Committee.

THE DETAILS OF DIRECTORS OR KEY MANAGERIAL PERSONNEL WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR

There were no changes in the Directors or the KMPs during the financial year under review.

KEY MANAGERIAL PERSONNEL (KMP)

In terms of Section 203 of the Act, the following are the Key Managerial Personnel of the Company as on March 31, 2026:

Mr. Subramaniyam Seetha Raman - Managing Director
Mr. Ramakrishna Prasad Makkena - Chief Financial Officer
Ms. Ashwini Mangalampalle - Company Secretary and Compliance Officer

INDEPENDENT DIRECTORS:

During the financial year under review, Independent Directors of the Company have met once on February 13, 2026 for the following:

- Evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole;

- Evaluation of the performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors;

- Evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties;

- All the Independent Directors were present at the meeting

STATEMENT OF DECLARATION BY INDEPENDENT DIRECTORS:

All Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and Regulation 16 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. They have also complied with the Code for Independent Directors prescribed in Schedule IV of the Companies Act, 2013. In the opinion of Board, Independent Directors fulfil the conditions specified in the Companies Act, 2013 read with schedules and rules thereto as well as the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Independent Directors are independent of management.

POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION AND OTHER MATTERS:

a) Procedure for Nomination and Appointment of Directors:

The Nomination and Remuneration Committee will recommend the remuneration in whatever form/fee to be paid to the Managing Director, Whole-time Director, other Directors, Key Managerial Personnel and Senior Management Personnel to the Board for their approval. The level and composition of remuneration/fee so determined by the Committee shall be reasonable and sufficient to attract, retain and motivate directors, Key Managerial Personnel and Senior Management. The relationship of remuneration/fee to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals. On the recommendation of the Nomination and Remuneration Committee, the Board has adopted and framed a Remuneration Policy for the Directors, Key Managerial Personnel and other Employees pursuant to the provisions of the Companies Act, 2013 and SEBI Listing Regulations and the same is enclosed as Annexure - I and the Remuneration Policy is posted on the website of your Company which may be accessed at https://www.responseinformaticsltd.com/investor/

i. DIRECTOR/ MANAGING DIRECTOR/ WHOLE-TIME DIRECTOR

Besides the above Criteria, the Remuneration/ compensation/ commission/ fee/ incentives to be paid to Director/ Managing Director/ Whole-Time Director shall be governed as per provisions of the Companies Act, 2013 and rules made thereunder or any other enactment for the time being in force.

ii. NON-EXECUTIVE DIRECTORS INCLUDING INDEPENDENT DIRECTORS

The Non-Executive Directors (including Independent Directors) may receive remuneration by way of sitting fees for attending meetings of Board or Committee thereof. Provided that the amount of such fees shall be subject to ceiling/ limits as provided under Companies Act, 2013 and rules made thereunder or any other enactment for the time being in force.

b) Familiarization/ Orientation program for Independent Directors:

A formal familiarization program was conducted apprising the directors on the provisions of the Companies Act, rules prescribed thereunder, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and all other applicable laws to your Company. All the directors were also apprised about the business of your Company. It is the general practice of your Company to notify the changes in all the applicable laws to the Board of Directors, from time to time. The objective of the program is to familiarize Independent Directors on the Board with the business of your Company, industry in which your Company operates, business model, challenges etc. through various programs such as interaction with experts within your Company, meetings with our business leads and functional heads on a regular basis. The details of such familiarization programs for Independent Directors are posted on the website of your Company which may be accessed at https://www.responseinformaticsltd.com/investor/

ANNUAL EVALUATION OF BOARD PERFORMANCE AND PERFORMANCE OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS:

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out the annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination and Remuneration and all other committees. A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, board culture, execution and performance of specific duties, obligations and governance. A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgment, safeguarding the interest of your Company and its minority shareholders etc. The performance evaluation of the Independent Directors was carried out by the entire Board, excluding the Independent Director being evaluated. In a separate meeting of Independent Directors, performance of Non-Independent Directors, the Board as a whole and the Chairman of your Company was evaluated, taking into account the views of the Executive Directors & Non-Executive Directors. The Nomination and Remuneration Committee reviewed the performance of individual directors on the basis of criteria such as the contribution of the individual director to the Board and Committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. The Directors expressed their satisfaction with the evaluation process.

COMMITTEES:

The Committees of the Board focus on certain specific areas and make informed decisions in line with the delegated authority.

The following Committees constituted by the Board function according to their respective roles and defined scope:

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholders Relationship Committee

a) AUDIT COMMITTEE:

The management is responsible for the Company's internal controls and the financial reporting process while the statutory auditors are responsible for performing independent audits of the Company's financial statements in accordance with generally accepted auditing practices and for issuing reports based on such audits. The Board of Directors has constituted and entrusted the Audit Committee with the responsibility to supervise these processes and thus ensure accurate and timely disclosures that maintain the transparency, integrity and quality of financial control and reporting. The constitution of the Audit Committee meets with the requirements of Section 177 of the Companies Act, 2013 and Listing Regulations. The Audit Committee comprises of Independent Directors and Non-Executive Directors. All members of the Audit Committee are financially literate and bring in expertise in the fields of finance, economics, strategy and management.

i. Meetings, Composition, Name of Members and Chairperson including meetings and attendance

During the Financial Year 2025-26, the Audit Committee met 4 (Four) times on May 29, 2025, August 14, 2025, November 14, 2025, and February 13, 2026.

The Audit Committee of the Board is constituted with Three (3) Directors. All of the members of the Committee are financially literate and have adequate accounting knowledge. Accordingly, the Composition of the Audit Committee is in conformity with Regulation 18 of the Listing Regulations.

The Composition, Meetings and Attendance of Members of Audit Committee, is given below:

S. No	Name of Director	Designation	No. of Meetings Held	No. of Meetings attended
1	Mr. Chandra Sekhar Pattapurathi	Chairman	4	4
2	Mr. Prakash Babu Kondeti	Member	4	4
3	Mr. Subramaniyam Seetha Raman	Member	4	4

The Statutory Auditor, Internal Auditor, Chief Financial Officer and Manager (Finance) are invited to the meetings of the Audit Committee. The Company Secretary acts as the Secretary to the Audit Committee.

All the recommendations of the Audit Committee were accepted by the Board of Directors.

ii. Terms of Reference:

The terms of reference of the Audit Committee are formulated pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 entered into with Stock Exchange read with Section 177 of the Companies Act, 2013 and includes such other functions as may be assigned to it by the Board from time to time.

Terms of reference of the Audit Committee, inter alia, includes the following:

- Oversight of the Company's financial reporting process and disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible.
- Recommend for appointment, remuneration and terms of appointment of auditors
- Approval of payment to statutory auditors for any other services rendered by the statutory auditors
- Review, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to
  - matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013
  - changes, if any, in accounting policies and practices and reasons for the same
  - major accounting entries involving estimates based on the exercise of judgment by management
  - significant adjustments made in the financial statements arising out of audit findings
  - compliance with listing and other legal requirements relating to financial statements
  - disclosure of any related party transactions
  - modified opinion(s) in the draft audit report
- review, with the management, the quarterly financial statements before submission to the board for approval
- review, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue or preferential issue or qualified institutions placement , and making appropriate recommendations to the board to take up steps in this matter
- review and monitor the auditor's independence and performance, and effectiveness of audit process
- approval or any subsequent modification of transactions of the listed entity with related parties
- scrutiny of inter-corporate loans and investments
- valuation of undertakings or assets of the listed entity, wherever it is necessary
- evaluation of internal financial controls and risk management systems
- review, with the management, performance of statutory and internal auditors, adequacy of the internal control systems
- review the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit
- discussion with internal auditors of any significant findings and follow up there on
- review the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board
- discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern
- to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors
- to review the functioning of the whistle blower mechanism
- approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate

- review the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision
- consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders
- management discussion and analysis of financial condition and results of operations
- management letters / letters of internal control weaknesses issued by the statutory auditors
- internal audit reports relating to internal control weaknesses
- the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee
- statement of deviations – quarterly and annual

In addition, the Committee is also required to discharge such other roles / functions as may be decided from time to time.

b) NOMINATION AND REMUNERATION COMMIITTEE:

The Board has constituted Nomination & Remuneration Committee consisting of two Independent Directors and one Non-Executive Director. The terms of reference of the Committee covers evaluation of compensation and benefits for Executive Director(s), Non-Executive Director(s), Senior Management Employees.

The Composition, Meetings and Attendance of Members of Nomination and Remuneration Committee, is given below:

The Nomination and Remuneration Committee of the Board is constituted with two Independent Directors and one Non-Executive Director.

S. No	Name of the Director	Designation	No of Meetings Held	No. of meetings attended
1.	Mr. Chandra Sekhar Pattapurathi	Chairman	1	1
2.	Mr. Prakash Babu Kondeti	Member	1	1
3.	Mr. Bhuvaneswari Seetharaman	Member	1	1

During the financial year 2025-26, Nomination and Remuneration committee met Once i.e., on August 14, 2025.

Terms of reference of the Nomination and Remuneration Committee, inter alia, includes the following:

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

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

- use the services of an external agencies, if required;
- consider candidates from a wide range of backgrounds, having due regard to diversity; and
- consider the time commitments of the candidates.

- Formulate the criteria for evaluation of performance of independent directors and the Board of Directors;
- Devise a policy on diversity of board of directors;
- Identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal;
- Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
- Recommend to the board, all remuneration, in whatever form, payable to senior management.

c) STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Board has constituted Stakeholders Relationship Committee consisting of two Independent Directors and a Non-Executive Director. The Stakeholders Relationship Committee is empowered to perform the functions of the Board relating to handling of stakeholder's queries and grievances.

The Composition, Meetings and Attendance of Members of Stakeholders' Relationship Committee, is given below:

No	Name of Director	Designation	No. of meetings held	No. of meetings attended
1	Mr. Chandra Sekhar Pattapurathi	Chairman	4	4
2	Mr. Prakash Babu Kondeti	Member	4	4
3	Mr. Subramaniyam Seetha Raman	Member	4	4

The Stakeholders' Relationship Committee (SRC) of the Board is constituted with two Independent Directors and one executive Director. During the financial year 2025-26, SRC met Four times on May 29,2025,August 14,2025, November 14, 2026 and February 13, 2026,

Terms of reference of the Stakeholders' Relationship Committee, inter alia, includes the following:

- Resolve the grievances of the security holders of the listed entity including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.
- Review of measures taken for effective exercise of voting rights by shareholders.
- Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.
- Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company.
- Resolve grievances of debenture holders related to creation of charge, payment of interest / principal, maintenance of security cover and any other covenants.

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

The particulars as prescribed under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to Conservation of Energy, Technology Absorption, and Foreign Exchange Earnings and Outgo are provided in ***Annexure VIII*** to this Report.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

There were no loans, guarantees or investment made by the company under section 186 of the Companies Act 2013, during the financial year 2025-26.

MANAGEMENT DISCUSSION AND ANALYSIS:

Pursuant to the provisions of Regulation 34(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a report on Management Discussion & Analysis is herewith annexed as ***Annexure – I*** to this report.

STATUTORY AUDITORS

The Members of your Company in their 26th Annual General Meeting held on September 28, 2023 appointed M/s. M. Anandam & Co., Chartered Accountants, (Firm Registration No. 000125S), Hyderabad as the Statutory Auditors of the Company to hold office as such for a term of 5 (five) consecutive financial years from the conclusion of 26th Annual General Meeting till the conclusion of 31st Annual General Meeting i.e., from the FY 2023-24 till FY 2027-28.

AUDITORS' QUALIFICATION AND REMARKS:

There are no qualifications and remarks from the Auditors of the Company. However, the Auditors brought to the notice of the members that there are certain arrears of undisputed statutory dues i.e, Employees Provident Fund (EPF) outstanding for more than 6 months from the date they became payable to which, the Board explained that the delay was because of insufficient cash flows and shortage of working capital.

SECRETARIAL AUDITORS

M/s. P S Rao & Associates, Peer-Reviewed Practicing Company Secretaries were appointed by the Board of Directors in its meeting held on May 30, 2024 to conduct the secretarial audit for the financial year 2024-25.

Pursuant to Section 204 of the Companies Act, 2013 and the Rules made thereunder, the Secretarial Audit Report for the financial year ended March 31, 2026, in **Form MR-3**, is annexed to this Annual Report as ***Annexure IV***.

Secretarial Auditors' Qualification and Remarks:

Auditor's qualification / adverse remark / reservation	Explanations or comments by the Board
In a few instances, the e-forms were filed with the Registrar of Companies after the prescribed time	The Board henceforth ensures that the management files the relevant forms with RoC within the due date.

COST AUDITORS

Your Company was not required to maintain any Cost Records during the financial year under review since the Company's business activity / turnover, during the immediately preceding financial year, did not fall within the purview / limits prescribed under Companies (Cost Records and Audit) Rules, 2014, as amended from time to time.

Therefore, the provisions of Section 148(3) of the Companies Act, 2013 are not applicable to the company and hence Cost Auditor need not be appointed.

INTERNAL AUDITORS

M/s. Channa & Associates, Chartered Accountants (Firm Registration No: 010881S), Hyderabad were appointed as Internal Auditors of the Company for the financial year 2025-26 in the meeting of the Board of Directors held on May 29, 2025.

The Internal Auditors carry out audit as per the audit plan defined by the Audit Committee and regularly update the committee on their internal audit findings at the Committee's meetings.

The Internal Auditors were satisfied with the management response on the observations and recommendations made by them during the course of their audit.

COMPLIANCE WITH SECRETARIAL STANDARDS

Your Company has devised proper systems to ensure compliance with the provisions of all the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively. During the year under review, your Company has complied with the Secretarial Standards issued by the Institute of Company Secretaries of India.

RELATED PARTY TRANSACTIONS:

There are no related party transactions as specified under section 188 of the Companies Act, 2013 and rules made thereunder during the financial year 2025-26. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large except the loan taken from director as disclosed in note 33 of financial statements of the Company.

The policy on related party transactions and dealings in related party transactions, as approved by the Board is available on the website which may be accessed at https://www.responseinformaticsltd.com/investor/

ANNUAL RETURN

Pursuant to Section 92(3) read with Section 134(3) (a) of the Act, the Annual Return as on March 31, 2026 is available on the Company's website at https://www.responseinformaticsltd.com/wp-content/uploads/2026/09/MGT-7.pdf

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements under Section 134, sub-section 3(c) and sub-section 5 of the Companies Act, 2013 ("The Act"), the Board of Directors, to the best of their knowledge and ability, state and confirm that:

a) in the preparation of the annual accounts, the applicable accounting standards have 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 or loss 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:

e) the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

f) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

DEPOSITS

The Company did not accept any deposits within the meaning of provisions of Chapter V – Acceptance of Deposits by Companies of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

LOANS FROM DIRECTORS:

During the Financial Year, the Company has not received unsecured loans from directors.

CORPORATE GOVERNANCE

Since the paid-up capital of the Company is less than Rs. 10 Crores and the net worth of the Company is less than Rs. 25 Crores, the provisions of Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation 2 of Regulation 46 and para-C, D & E of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, are not applicable to the Company.

VIGIL MECHANISM

The Board of Directors, on the recommendation of the Audit Committee, established a vigil mechanism for directors and employees called "Whistle Blower Policy", pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, to report genuine concerns or grievances about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics Policy and to provide adequate safeguards against victimization of persons who use such mechanism and to provide direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases.

The Whistle Blower Policy is posted under the Investors section of the Company's website at https://www.responseinformaticsltd.com/wp-content/uploads/2024/08/Whistle-Blower-Policy.pdf

REPORTING OF FRAUDS BY AUDITOR

During the year under review, neither the Statutory Auditors nor the Internal Auditors has reported to the Audit committee under Section 143(12) of the Companies Act 2013, any instances or fraud committed against the company by its officers or employees, the details of which need to be mentioned in the Board's report.

PARTICULARS OF EMPLOYEES AND REMUNERATION:

The information required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and as amended in respect of our employees, is attached herewith and marked as Annexure- V.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

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

THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

No applications were made and no proceedings were pending under the Insolvency and Bankruptcy Code, 2016 during the year under the review.

INSURANCE

The assets/ properties of the Company are adequately insured against loss due to fire, riots, earthquake, terrorism, etc., and against other perils in the form of Commercial Crime Insurance, Commercial General Liability Insurance, Error and Omissions Insurance that are considered necessary by the management.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All Related Party Transactions (RPT)that were entered into during the financial year are at arm's length basis and are in the ordinary course of business

All Related Party Transactions were placed before the Audit Committee and the Board for approval. The Board of Directors has framed a policy on Related Party Transactions to ensure a process for approval and reporting of transactions between the Company and its related parties. The policy is posted under the Investors' section of the Company's website at website at https://www.responseinformaticsltd.com/investor/

Particulars of contracts or arrangements with related parties that fall under Section 188(1) of the Companies Act, 2013 are disclosed in Form AOC-2, which is appended as **Annexure II** that forms part of this Report. Moreover, the related party transactions that are covered under IND AS are disclosed in the Notes to Accounts as part of financials.

LISTING & TRADING:

Our Equity Shares are listed on BSE Limited, Mumbai. The listing fee for the FY 2025-26 has been duly paid.

COMPLIANCE CERTIFICATE – CERTIFICATION BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER

The Compliance Certificate issued by the Managing Director and Chief Financial Officer pursuant to the applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable, for the financial year ended **31st March, 2026**, is attached to this Annual Report as **Annexure – VI**.

CERTIFICATION BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER

The Compliance Certificate issued by the Managing Director and Chief Financial Officer for the financial year ended 31st March, 2026, is attached to this Annual Report as **Annexure – VII.**

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, and size and complexity of its operations. Internal control systems comprising of policies and procedures designed to ensure reliability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired are used economically.

HUMAN RESOURCE & INDUSTRIAL RELATIONS:

Your Company continues to foster a culture of fair management practices, endeavouring to provide a congenial work environment. It consistently invests in its human assets to recruit, train and retain high-potential talent. A conscientious bottom-up approach to skills training strengthens overall competencies. As a result, your Company's workforce consists of an invaluable mix of fresher's and experienced employees with extensive industry insight – a key cornerstone in the organization's success.

INSIDER TRADING REGULATIONS:

The Company has adopted a 'Code of Conduct to Regulate, Monitor and Report Trading by Insiders ("the Code") in accordance with the SEBI (Prohibition of Insider Trading) Regulations, 2015 (The PIT Regulations). The Code is applicable to Promoters, Member of Promoter's Group, all Directors and such Designated Employees who are expected to have access to unpublished price sensitive information relating to the Company. The Company Secretary is the Compliance Officer for monitoring adherence to the SEBI (Prohibition of Insider Trading) Regulations, 2015. The Company has also formulated 'The Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI)' in compliance with the SEBI (PIT) Amendment Regulations, 2018. This Code is displayed on the Company's website https://www.responseinformaticsltd.com/investor/

CODE OF CONDUCT.

The Board has laid down Codes of Conduct for all the Board Members and Senior Management of the Company. The Code for Board of Directors is posted on the Company's website at https://www.responseinformaticsltd.com/wp-content/uploads/2024/08/Code-of-Conduct-for-Board-of-Directors-1.pdf and for the Senior Management at https://www.responseinformaticsltd.com/wp-content/uploads/2025/09/2025.02.14-Code-of-Conduct-for-Senior-Management.pdf

All the Board Members and Senior Management have affirmed compliance with these Codes. A declaration signed by the Chairman and Managing Director to this effect is enclosed at the end of this Report as ***Annexure VI.*** The Code of Conduct for the Board Members of the Company is in line with the provisions of the Companies Act, 2013, which includes Code for Independent Directors, which is a guide to professional conduct for Independent Directors of the Company pursuant to section 149(8) and Schedule IV of the Companies Act, 2013.

STATEMENT IN RESPECT OF THE SEXUAL HARASSMENT AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has adopted a policy on Prevention of Sexual Harassment of Women at Workplace in accordance with The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company has taken several initiatives across the organization to build awareness amongst employees about the Policy and the provisions of the Prevention of Sexual Harassment of Women at Workplace Act. The Company has constituted Internal Complaints Committee as required under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The details regarding cases pertaining to Sexual Harassment are as follows:

Particulars	**Number of complaints /cases**
Number of complaints of sexual harassment received in 2024-25	0
Number of complaints disposed off during the year	0
Number of cases pending for more than ninety days	0

GREEN INITIATIVE IN CORPORATE GOVERNANCE:

The Ministry of Corporate Affairs (MCA) has taken a green initiative in Corporate Governance by allowing paperless compliances by the Companies and permitted the service of Annual Reports and documents to the shareholders through electronic mode subject to certain conditions and your Company continues to send Annual Reports and other communications in electronic mode to the members who have registered their email addresses with your Company/RTA.

COMPLIANCE TO THE PROVISIONS RELATING TO THE MATERNITY BENEFITS ACT, 1961

The company is fully compliant with the provisions of the Maternity Benefit Act, 1961, ensuring all eligible employees receive the mandated maternity benefits.

APPOINTMENT OF THE REGISTRAR & SHARE TRANSFER AGENT:

Aarthi Consultants Private Limited is the Registrar & Share Transfer Agent of the Company.

Aarthi Consultants Private Limited
1-2-285, Domalguda, Hyderabad – 500 029
Telephone No.: +040-27638111, 040-27634445
Fax: 040-27632184
E-mail Id: info@aarthiconsultants.com

Members may contact the RTA for resolving any query related to shares or for effecting transfer of shares, etc.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS IN THEIR REPORT AND EXPLANATION/COMMENTS BY THE BOARD:

There are no qualifications, reservations or adverse remarks made by the Statutory Auditors in their report.

RESPONSE INFORMATICS EMPLOYEE STOCK OPTION PLAN 2022 ("ESOP 2022")

The Shareholders of your Company in the 25th Annual General Meeting held on September 30, 2022 approved the Response Informatics Employee Stock Option Plan ("ESOP 2022"). The Shareholders authorized the Board of Directors to create, offer, grant, issue and allot the Employee Stock Options ("Stock

Options") under ESOP 2022 from time to time, in one or more tranches, to the "eligible employees" of the Company. The Board shall grant not more than 7,45,000 options to such eligible employees which are convertible into equivalent number of Equity Shares of the Face Value of Rs.10/- each amounting to Rs. 74,50,000 (Seventy-Four Lakhs and Fifty Thousand only).

The Scheme is in compliance with the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) {SEBI (SBEB)} Regulations, 2021.

However, the Company has not granted any Stock Options to any employees of the Company as the Company did not start implementing the ESOP 2022 Scheme as on the beginning of the financial year or close of financial year under report and even as on date.

Disclosures pursuant to Rule 12 of Companies (Share Capital and Debentures) Rules, 2014 and Regulation 14 read along with Part F of Schedule-I of SEBI (SBEB) Regulations, 2021 are placed on the Company's: Website at: https://www.responseinformaticsltd.com/wp-content/uploads/2026/09/ESOP-Disclouser-2025-26.pdf

Further, a certificate from the Secretarial Auditors of the Company certifying that the ESOP's Scheme is being implemented in accordance with Regulation 13 of SEBI (SBEB) Regulations, 2021 and in accordance with the resolution passed in the general meeting of the company forms part of this Annual Report. The same is placed on the Company's Website at https://www.responseinformaticsltd.com/wp-content/uploads/2026/09/12.Compliance-Cert_PCS_Reg-13_SBEB_ESOP_F.pdf

ACKNOWLEDGMENTS

Your Directors thank the Company's employees, customers, vendors, and investors for their continuous support. The Directors also thank the Government of India, Governments of various states in India, and concerned Government departments and agencies for their co-operation.

For and on behalf of the Board
Response Informatics Limited

Date: August 13, 2026
Place: Hyderabad

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310

Bhuvaneswari Seetharaman
Director
DIN: 01666421

Annexure-I

MANAGEMENT DISCUSSION AND ANALYSIS

Company Overview:

Response Informatics Limited has entered FY 2025–26 as a significantly transformed enterprise. The year marked a decisive step in our strategic journey—evolving from a traditional IT consulting firm into a data-driven intelligent solutions company. Building upon our foundation in IT services, ERP, and infrastructure management, we have accelerated investments in Artificial Intelligence (AI), Machine Learning (ML), Generative AI, SaaS platforms, and intelligent automation.

Our subsidiary, Datalabs AI Private Limited, continued to strengthen its role as a dedicated AI innovation hub. This, combined with the acquisition of Technologia Corp, has allowed us to expand our talent pool, diversify offerings, and enter newer markets with confidence.

Today, Response Informatics is not just delivering IT consulting—it is engineering the future of enterprise automation, with proprietary products, advanced platforms, and scalable SaaS models that address real-world industry needs.

A. INDUSTRY STRUCTURE AND DEVELOPMENTS

Industry Landscape:

The global IT and AI services industry is witnessing rapid transformation, driven by:

- Explosion of Data: Enterprises are shifting from legacy IT systems to data-first strategies.
- Generative AI & Automation: Use cases across content creation, predictive analytics, and intelligent process automation are becoming mainstream.
- SaaS Dominance: Subscription-driven SaaS adoption ensures scalability and long-term customer retention.
- Global Talent Demand: AI/ML engineers, data scientists, and automation experts are among the most sought-after professionals.

Amid these trends, Response Informatics has repositioned itself at the intersection of IT consulting and AI-led solutions, ensuring relevance and growth in a dynamic environment.

B. STRATEGIC TRANSFORMATION AND ACHIEVEMENTS IN 2024-25:

1. Proprietary Products and Platforms

In FY 2024–25, Response Informatics strengthened its AI-driven product portfolio, achieving milestones in both pilot deployments and market rollouts:

- B.R.I.D.G.E – An integrated ecosystem enabling enterprises to consolidate AI tools, BOTs, and automation workflows.
- Chatbot Factory – A scalable platform empowering businesses to design and manage unlimited custom chatbots.
- Datalabs Translation Extension – Advanced multilingual extension, enabling seamless cross-border collaboration across 30+ languages.
- PDF Bots – AI-powered automation for parsing, indexing, and extracting data from complex documents.
- Text-to-SQL to Visualization Bot – Converts unstructured data queries into SQL statements with visual dashboards, empowering non-technical users.
- Applicant Tracking System (ATS) – An intelligent recruitment solution leveraging AI to reduce hiring cycles and eliminate bias.
- Agentic API Automation Testing – A next-generation automation framework ensuring faster, more reliable API testing for enterprises.

2. Acquisition of Technologia Corp

The acquisition of Technologia Corp has significantly boosted our service offerings, talent base, and client portfolio. It has enabled:

- Expanded Service Lines: Diversification into specialized tech consulting and staffing solutions.
- Client Base Expansion: Cross-selling opportunities through Technologia's established international clients.
- Innovation Synergies: Combining AI capabilities with deep tech expertise, creating differentiated offerings like AI-driven project management and predictive workforce analytics.

3. Market Expansion & Client Engagement

- North America & Europe: Early-stage partnerships with technology providers and consulting firms have accelerated our entry into these geographies.
- Domestic Market: Deepened engagement with sectors like BFSI, healthcare, logistics, and government projects that require multilingual BOTs, automation, and intelligent data systems.
- Global Alliances: Collaborations with AI ecosystems strengthen our risk analytics, cybersecurity, and data intelligence portfolio.

C. OPPORTUNITIES AND THREATS

Opportunities

1. **AI-Driven Global Demand** – Rising adoption of AI, automation, and multilingual platforms.
2. **RegTech and Compliance** – Growing need for AI-enabled risk management and compliance advisory.
3. **Healthcare & BFSI** – Deployment of BOTs for multilingual patient support, fraud detection, and digital financial services.

4. **Strategic Partnerships** – Global collaborations for product co-development and market penetration.
5. **Talent Leadership** – Our AI/ML upskilling programs and internal academies position us as a talent-rich partner for enterprises.

Threats

1. **Intense Competition** – Global tech giants and well-funded startups racing for dominance.
2. **Regulatory Uncertainty** – Data privacy, AI ethics, and compliance may slow adoption in sensitive sectors.
3. **Economic Volatility** – Enterprise IT spending remains vulnerable to global economic shifts.
4. **Talent Retention** – Retaining top-tier AI experts in a competitive environment.
5. **Technological Obsolescence** – Continuous innovation is critical to stay ahead of fast-evolving AI trends.

D. SEGMENT-WISE PERFORMANCE

- IT Consulting Services: Continued to deliver consistent revenue through ERP and IT management.
- AI & SaaS Products: Fastest-growing segment, led by Chatbot Factory, B.R.I.D.G.E, and ATS solutions.
- Talent Solutions: Enhanced by Technologia Corp acquisition, expanding both IT consulting capabilities.
- Global Expansion: Initial success in international markets, positioning the company for larger-scale rollouts in FY 2025–26.

E. FUTURE OUTLOOK – VISION 2025 AND BEYOND

Response Informatics has defined Vision 2025, a roadmap towards becoming a global leader in data intelligence, AI-driven automation, and SaaS platforms.

Strategic Pillar	**Key Initiatives (2025–27)**
Product Expansion	Launch of BOTs for healthcare, BFSI, education, cybersecurity, and logistics
Global Presence	Strengthen partnerships in North America, Europe, and Middle East
Talent Development	Establish in-house AI/ML academies, certification programs, and leadership tracks
Revenue Growth	Targeting 30% CAGR via SaaS subscriptions, licensing, and global consulting
ESG & CSR Impact	Deploying AI for education access, sanitation monitoring, and digital inclusion

We envision Response Informatics as a data-first, innovation-led enterprise, solving global challenges through intelligent automation, multilingual inclusivity, and scalable SaaS offerings.

Conclusion: A Compelling Investment Case

FY 2024–25 marks a pivotal chapter in the evolution of Response Informatics Limited. With our expanded AI-driven product suite, successful acquisition of Technologia Corp, strategic partnerships, and a resilient SaaS-led business model, we are uniquely positioned to lead in a highly competitive industry.

Our transformation into a future-ready AI enterprise is not only shaping client success but also delivering sustainable value to our stakeholders. With a skilled workforce, robust innovation pipeline, and a visionary growth plan, we offer a compelling long-term investment opportunity.

Strategic Positioning in a Transforming Tech Landscape:

A SWOT Analysis of Response Informatics Limited:

As the global IT industry pivots toward intelligent automation, data-centric solutions, and sustainable business models, Response Informatics Ltd has embraced a bold transformation. This SWOT analysis offers a comprehensive view of the company's strategic posture—highlighting its strengths, addressing internal challenges, and mapping the external forces that shape its future.

Strengths: Building on a Foundation of Innovation and Talent

- Response Informatics has made decisive investments in human capital and product innovation, positioning itself as a frontrunner in the AI and data science domain. The company's proprietary suite of BOTs—including multilingual transcription tools, chatbot creation platforms, and intelligent interview assistants—reflects its commitment to solving real-world problems with scalable technology.
- The adoption of a Software-as-a-Service (SaaS) model further strengthens its business fundamentals, offering predictable revenue streams and high customer retention. Backed by a skilled workforce and an agile organizational structure, the company is well-equipped to respond to dynamic client needs and emerging market demands.

Weaknesses: Navigating Early-Stage Challenges

- While the strategic direction is sound, certain internal challenges warrant attention. Many of the company's products are still in pilot or project stages, with full-scale commercialization yet to be realized. Brand visibility in global markets remains modest, and the company's reliance on a few strategic clients during early deployment phases introduces concentration risk.
- Additionally, integrating environmental, social, and governance (ESG) metrics into core business KPIs will be essential to meet investor expectations and align with global sustainability standards.

Opportunities: Tapping into a Global Wave of AI Adoption

- The road ahead is rich with opportunity. Enterprises across sectors are actively seeking generative AI tools, multilingual interfaces, and intelligent automation platforms—areas where Response Informatics has already built strong capabilities. The company's multilingual BOT, capable of transcribing and translating in 30 languages, opens doors to government, education, and healthcare sectors in emerging markets.

- Strategic partnerships in North America and Europe can accelerate market penetration, while the rising demand for quality AI/ML talent positions the company as a preferred innovation partner. Furthermore, aligning its products with CSR initiatives—such as digital inclusion and sanitation—can unlock new funding channels and social impact recognition.

Threats: Staying Ahead in a Competitive and Regulated Environment

- The AI landscape is fiercely competitive, with global tech giants and well-funded startups racing to dominate the space. Rapid technological evolution demands continuous product upgrades and R&D investment. Regulatory uncertainties around AI ethics, data privacy, and cross-border compliance could impact deployment timelines and client onboarding.
- Economic volatility may also affect enterprise tech spending, particularly among startups. Finally, retaining top-tier AI talent in a competitive market will require robust career development programs and incentive structures.

Conclusion: A Resilient, Visionary Path Forward

Response Informatics Limited stands at a strategic inflection point. Its strengths in innovation, talent, and SaaS alignment offer a solid foundation for growth. By addressing internal challenges and proactively navigating external risks, the company is poised to scale its impact across industries and geographies.

This SWOT analysis reaffirms our confidence in the company's direction and invites stakeholders to participate in a journey defined by intelligence, inclusivity, and long-term value creation.

F. KEY FINANCIAL RATIOS:

S. No.	Financial Ratios	FY 2026	FY 2025
i.	Debtors Turnover Ratio	1.40	1.88
ii.	Inventory Turnover Ratio	NA	NA
iii.	Interest Coverage Ratio	1.51	0.38
iv.	Current Ratio	6.39	7.19
v.	Debt Equity Ratio	0.02	0.03
vi.	Operating Profit Margin (%)	0.07	0.05
vii.	Net Profit Margin (%)	0.04	0.02
viii.	Return on Net Worth (%)	0.05	0.04

G. Since the Net Profit of the Company has increased from Rs. 19.12 Lakhs for FY 2025 to Rs. 32.57 Lakhs for FY 2026, there is an increase in the Return on Net Worth (Equity) Ratio. This is due to the higher growth in net profit compared to the increase in total equity, which rose from Rs. 1,217.63 Lakhs to Rs. 1,400.63 Lakhs primarily driven by additions to other equity and a slight increase in share capital during the year.

CAUTIONARY STATEMENT:

The Statement in this section describes the Company's objectives, projections, estimates, expectations and predictions which may be "forward looking statements" within the meaning of the applicable laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make difference to the Company's operations include economic conditions affecting demand/supply and price conditions in the domestic and overseas markets in which the Company operates changes in the Government regulations, tax laws and other incidental factors.

Disclosure of Accounting Treatment:

Where in the preparation of financial statements, a treatment different from that prescribed in an Accounting Standard has been followed, the fact shall be disclosed in the financial statements, together with the management's explanation as to why it believes such alternative treatment is more representative of the true and fair view of the underlying business transaction. – Not Applicable.

The Company has not followed any treatment different from that prescribed in an Accounting Standard.

Annexure-II

FORM NO. AOC.2

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

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

1) Details of contracts or arrangements or transactions not at arm's length basis: Nil

All the contracts or arrangements or transactions entered into by the Company with related parties during the financial year 2025-26 were at arm's length basis.

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

Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts /arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advance, if any Rs.
Ariston Tek Inc, USA Entities owned by common Promoter	Backoffice Support & Recruiting Services	1 Year	The Company has entered into specific arrangements with Ariston Tek Inc for providing Backoffice support & Recruiting services. Transactions are in line with such arrangements.	Appropriate approvals have been taken for RPT	Nil
Technologia Corporation (USA) Entities owned by common Promoter	Backoffice Support & Recruiting Services	1 Year	The Company has entered into specific arrangements with Ariston Tek Inc for providing Backoffice support & Recruiting services. Transactions are in line with such arrangements.	Appropriate approvals have been taken for RPT	Nil

Highdata Software Corporation (USA) Entities owned by common Promoter	Backoffice Support & Recruiting Services	1 Year	The Company has entered into specific arrangements with Ariston Tek Inc for providing Backoffice support & Recruiting services. Transactions are in line with such arrangements.	Appropriate approvals have been taken for RPT	Nil
Response Informatics INC (USA) Entities owned by common Promoter	Backoffice Support & Recruiting Services	1 Year	The Company has entered into specific arrangements with Ariston Tek Inc for providing Backoffice support & Recruiting services. Transactions are in line with such arrangements.	Appropriate approvals have been taken for RPT	Nil
Ariston Tek Solutions Private Limited Entities owned by common Promoter	Software services	1 Year	The Company has entered into specific arrangements with Ariston Tek Solutions for providing software Services. Transactions are in line with such arrangements.	Appropriate approvals have been taken for RPT	1.09 Crores
Response Informatics UK Limited	Backoffice Support & Recruiting Services	1 Year	The Company has entered into specific arrangements with Response Informatics UK Limited for providing Back Office Support and Recruiting Services. Transactions are in line with such arrangements.	Appropriate approvals have been taken for RPT	Nil

The above contract was entered into in the ordinary course of business.

The above contract/transactions were entered into in the ordinary course of business

For and on behalf of the Board
Response Informatics Limited

Date: August 13, 2026
Place: Hyderabad

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310

Bhuvaneswari Seetharaman
Director
DIN: 01666421

Annexure - III

FORM NO. AOC.1
(Pursuant to first proviso to sub-section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)

STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT OF SUBSIDIARIES / ASSOCIATE COMPANIES / JOINT VENTURES

PART A: SUBSIDIARIES

Amount in INR(Lakhs).

1.	Sl. No.	1
2.	Name of the subsidiary	**Technologia Corporation, USA**
3.	The date since when subsidiary was acquired	February 20, 2023
4.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	1st January – 31st December
5.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	Reporting Currency – USD Exchange Rate – Rs. 94.65/USD
6.	Share capital – INR	0.09
7.	Reserves & surplus	626.04
8.	Total assets	1361.42
9.	Total Liabilities	526.82
10.	Investments	Nil
11.	Turnover	1864.37
12.	Profit before taxation	238.77
13.	Provision for taxation	53.74
14.	Profit after taxation	185.02
15.	Proposed Dividend	NIL
16.	Extent of shareholding in percentage	100%

Amount in INR (Lakhs)

1.	Sl. No.	2
2.	Name of the subsidiary	**Data Labs AI Private Limited**
3.	The date since when subsidiary was acquired	January 03, 2024
4.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	-
5.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	Reporting Currency – INR
6.	Share capital – INR	1
7.	Reserves & surplus	(151.54)
8.	Total assets	2.63
9.	Total Liabilities	153.17
10.	Investments	Nil
11.	Turnover	6.53
12.	Profit before taxation	(78.09)

13.	Provision for taxation	Nil
14.	Profit after taxation	(78.09)
15.	Proposed Dividend	Nil
16.	Extent of shareholding in percentage	66.70%

Notes:

1. Names of subsidiaries which are yet to commence operations - Nil

2. Names of subsidiaries which have been liquidated or sold during the year- Nil

PART B: ASSOCIATES AND JOINT VENTURES

Statement pursuant to Section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures- Not Applicable

1. Names of associates or joint ventures which are yet to commence operations - Nil

2. Names of associates or joint ventures which have been liquidated or sold during the year- Nil

For and on behalf of the Board
Response Informatics Limited

Date: August 13, 2026
Place: Hyderabad

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310

Bhuvaneswari Seetharaman
Director
DIN: 01666421

Ramakrishna Prasad Makkena
Chief Financial Officer

Ashwini Mangalampalle
Company Secretary

Annexure-IV

Form MR-3
Secretarial Audit Report
for the financial year ended March 31, 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,
Response Informatics Limited,
Hyderabad.

We, P.S.Rao & Associates, Company Secretaries have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Response Informatics Limited** (hereinafter called "the company") bearing Corporate Identification Number **L72200TG1996PLC025871** for the financial year ended on **31st March 2026**. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

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

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(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 thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -

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

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

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

d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;

e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - *Not Applicable as the Company did not issue any debt securities during the financial year under review;*

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client - *Not Applicable as the Company is not registered as Registrar to an issue and Share Transfer Agent during the financial year under review;*

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - *Not Applicable as the Company did not delist equity shares from any stock exchange during the financial year under review;*

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - *Not Applicable as the Company did not buyback equity shares during the financial year under review;*

i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015;

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 Agreement entered into by the Company with BSE Limited

We further report that the applicable financial laws, such as Direct and Indirect Tax Laws, have not been reviewed under our audit as the same falls under the review of statutory auditor and by other designated professionals.

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

- *In a few instances, the e-forms were filed with the Registrar of Companies after the prescribed time*.

We further report that

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

- Adequate notice is given to all the 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.

- As a general practice of the Board, decisions were taken on unanimous consent.

- Based on our verifications and the declarations received from the respective directors, the directors were not disqualified to act as such as per the provisions of Companies Act, Rules, Orders/ Circulars/ Regulations issued by SEBI or such other acts for the time being enforceable.

- No prosecutions were initiated and no fines or penalties were imposed during the year under the Companies Act, SEBI Act, SCRA Act or other SEBI Regulations on the Company or its Directors and officers of the Company.

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

We further report that during the audit period, the following specific event/actions having a major bearing on Company's affairs in pursuance of the above-referred laws, rules, regulations, guidelines, standards, etc. took place:

The paid-up Equity Share Capital of the Company as on 31 March 2026 stood at Rs. 844.75 lakhs, comprising 84,47,502 Equity Shares of face value of Rs. 10/- each.

On 31 May 2024, the Company had allotted 2,58,000 Convertible Warrants ("Warrants") to Mr. Subramaniya Seetharaman, Promoter of the Company, on a preferential basis at an issue price of Rs. 78/- per Warrant, including a premium of Rs. 68/- per Warrant. Subsequently, the Warrant holder exercised the option to convert the Warrants into an equivalent number of Equity Shares and paid the balance consideration of Rs. 1,50,93,000/-, being 75% of the issue price.

Accordingly, on 28 November 2025, the Board of Directors, by way of a resolution passed through circulation pursuant to Section 175 of the Companies Act, 2013, approved the conversion of 2,58,000 Convertible Warrants into 2,58,000 fully paid-up Equity Shares of face value of Rs. 10/- each at an issue price of Rs. 78/- per share, comprising a premium of Rs. 68/- per share, allotted to the Promoter.

Upon completion of the requisite statutory and regulatory compliances, the Company received trading approval from BSE Limited on 29 January 2026, and the aforesaid Equity Shares were admitted for trading with effect from 30 January 2026, in accordance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For P S Rao & Associates
Company Secretaries

Date : August 13, 2026
Place: Hyderabad

P S Rao
Sr. Partner
FCS No: F10322
C P No: 3829
P R. No: 6678/2025
UDIN: F010322H001103238

*This report is to be read with our testimony of even date, which is annexed as '**Annexure A**' and forms an integral part of this report.*

Annexure A

To
The Members,
Response Informatics Limited,
Hyderabad.

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

1) Maintenance of Secretarial records 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. I believe that the process and practices, we have followed provide a reasonable basis for my opinion.

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

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

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

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 P S Rao & Associates
Company Secretaries

P S Rao
Sr.Partner
FCS No: F10322
C P No: 3829
P R.No :6678/2025
UDIN: F010322H001103238

Date: August 13, 2026
Place: Hyderabad

Annexure V

Details in accordance with the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

i. The ratio of remuneration of each director to the median remuneration of the employees and the percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary of the Company for the financial year:

S. No	Name of the Director/KMP, Designation	Ratio of remuneration to the median remuneration of the employees	Percentage increase in remuneration
1	Mr. Subramaniyam Seetha Raman, Managing Director	3.37: 1	-
2	Mrs. Bhuvaneswari Seetha Raman, Director	2.25: 1	100
3	Mr. Chandra Sekhar Pattapurathi, Independent Director	0.18: 1	2.29
4	Mr. Prakash Babu Kondeti, Independent Director	0.18: 1	2.29
5	Mr. Ramakrishna Prasad Makkena, CFO	3.37: 1	33.33
7	Ms. Ashwini Mangalampalle, Company Secretary and Compliance Officer **	1.01: 1	-

Note: Independent Directors were paid sitting fees for attending the Meetings.

ii. The percentage increase/decrease in the median remuneration of employees in the financial year: -21.25%

iii. The number of permanent employees on the rolls of company: 126 Employees

iv. Average percentile increase~~/decrease~~ already made in the salaries of employees other than the managerial personnel in the last financial year: 10.45%

v. Percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: NIL

vi. The key parameters for any variable component of remuneration availed by the directors: Not Applicable

vii. It is hereby affirmed that the remuneration paid is as per the Nomination and Remuneration Policy, applicable for Directors, Key Managerial Personnel and other employees, adopted by the Company.

viii. Particulars of Employees in accordance with the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment of Remuneration of Managerial Personnel) Rules, 2014:

S. No	**Employee Name**	**Designation & Nature of Employment**	**Educational Qualifications**	**Age**	**Experience**	**Date of Joining**	**Gross Remuneration Paid**	**Previous Employment and Designation, if any**	**%. of share held, if any**	**Whether any such employee is a relative of any director / manager**
1	Imran Khan Mohmed	General Manager	MBA - HR	40yrs	17 yrs	March 21, 2022	20.42	Systel Technologies Services Private Limited	-	-
2	Rohan Yadav	Senior Maximo Developer	B. Tech	30 yrs	10 yrs	August 19, 2024	33.91	Comtec Infotec	-	-
3	Naman Mittal	Software Architect	BSc	30yrs	8 yrs	October 15, 2024	21.48		-	-
4	Sunil Sharma	VP - Engagement	PGDBA	54 yrs	26yrs	June 01, 2020	14.52	iprocess Business Solutions Private Limited	-	-
5	Swapnil Subhash Tale	AngularJS Lead_Senior Developer	ME	37yrs	11 yrs	March 17, 2025	17.59	Zensar	-	-
6	Mahnad Arabaz Ahmad	BMS - Implementation Specialist	BE	29yrs	6yrs	January 18, 2024	13.48	Hussmann	-	-
7	Prithpal Singh	Vice President – Business Development	BA	56yrs	20yrs	february 21, 2022	12.80	Skyshade Daylights Pvt Ltd	-	-
8	Mohsin Mohamed Ilyas	BMS – Implementation Specialist Engineer	BE	29 yrs	6 yrs	February 21, 2024	14.59	75F Smart Innovation Private Limited	-	-

9	Ganesh Premraj Barwal	Senior Project Manager – IWMS	Master of Management Studies	51yrs	24yrs	Ocotber 28, 2025	12.56	JLL Technologies	-	-
10	Zuber Ulla	Sr. US IT Recruiter	B.com	40 yrs	15 yrs	January 02, 2024	12.00	mBridge Solutions Inc	-	-

For and on behalf of the Board
Response Informatics Limited

Date: August 13, 2026
Place: Hyderabad

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310

Bhuvaneswari Seetharaman
Director
DIN: 01666421

Annexure VI

DECLARATION BY THE MANAGING DIRECTOR UNDER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Members of Response Informatics Limited

I, Subramaniyam Seetha Raman, Managing Director (DIN:06364310) of Response Informatics Limited declare that all Board Members and Senior Management personnel have affirmed in writing their adherence to the Code of Conduct adopted by the Company for the year ended 31st March 2026.

For Response Informatics Limited

Date: August 13, 2026
Place: Hyderabad

Seetha Raman Subramaniyam

Managing Director

DIN: 06364310

Annexure VII

COMPLIANCE CERTIFICATE
CERTIFICATION BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER

We, the Managing Director and the Chief Financial Officer of Response Informatics Limited, certify that:

1. We have reviewed financial statements and the cash flow statement of the company for the financial year ended 31st March 2026 and that to the best of our knowledge and belief:

    - These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
    - These statements together present a true and fair view of Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent, illegal or in violation of Company's Code of Conduct.

3. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we 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.

4. We have indicated to the Auditors and Audit Committee:

    (i) Significant changes in internal control over financial reporting during the year.

    (ii) Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements and

    (iii) That there have been no instances of significant fraud of which we have become aware, involving of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For Response Informatics Limited

Place: Hyderabad
Date: August 13, 2026

Subramaniyam Seetha Raman	Ramakrishna Prasad Makkena
Managing Director	Chief Financial Officer
DIN: 06364310	

Annexure-VIII

CONSERVATION OF ENERGY, RESEARCH & DEVELOPMENT, TECHNOLOGYABSORPTION AND FOREIGN EXCHANGE EARNINGS/ OUTGO:

The particulars as prescribed under Section 134 (3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are as follows:

A. Conservation of Energy :

i. the steps taken or impact on conservation of energy: Adopted the latest technologies available for maximum energy savings.
ii. the steps taken by the company for utilizing alternate sources of energy: Nil
iii. the capital investment on energy conservation equipments: Nil

B. Technology Absorption :

i. the efforts made towards technology absorption: The company leverages AI to enhance technology absorption by automating processes, improving data analysis, optimizing operations.
ii. the benefits derived like product improvement, cost reduction, product development or import substitution: seamless workflow with ease to handle.
iii. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- N.A
(a) the details of technology imported; -
(b) the year of import; -
(c) whether the technology been fully absorbed; -
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof: and
iv. the expenditure incurred on Research and Development - NIL

C. Foreign Exchange Earnings and Outgo during the year:

i.	Foreign Exchange Earned	Rs. 6,21,13,524
ii.	Foreign Exchange Outgo	Rs. 94,627

For and on behalf of the Board
Response Informatics Limited

Date: August 13, 2026
Place: Hyderabad

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310

Bhuvaneswari Seetharaman
Director
DIN: 01666421

Independent Auditor's Report

To the Members of Response Informatics Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **Response Informatics Limited** ("the Company"), which comprise the Standalone Balance Sheet as at 31^{st} March 2026, the Standalone Statement of Profit and Loss (including Other Comprehensive Income), Standalone Statement of Cash Flows and Standalone Statement of Changes in Equity for the year then ended, and notes to the standalone financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit (including other comprehensive income), changes in equity 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 SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Key Audit Matters

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

Sr. No.	Key Audit Matter	Auditor's Response
1.	Revenue Recognition Revenue from staffing services is recognized as the related services are performed in accordance with contractual terms. The Company's invoicing cycle is on contractual pre-determined dates and recognized as receivables based on customer acceptances for delivery of work/ attendance of resources. Revenue for the post billing period is recognized as unbilled revenues. Unbilled revenues are invoiced subsequent to the year-end based on customer acceptances. Refer Note – 2 (iv) of Material Accounting Policies	Principal Audit Procedures • Tested the effectiveness of controls relating to accuracy and occurrence of unbilled revenues. • Assessed the appropriateness of the revenue recognition accounting policies in line with Ind AS 115 "Revenue from Contracts with Customers: • Performed substantive testing of revenue transactions, recording during the year by verifying the agreeing key terms used for recording revenue with terms in the signed contracts and confirmation received from customers for efforts incurred / resources deployed. • Tested unbilled revenues with subsequent invoicing based on customer acceptances.

Other Information

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

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained 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 that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

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

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

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

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

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

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

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matter stated in the paragraph 1(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

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

(d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act.

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

(f) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 1(b) above.

(g) With respect to the adequacy of the internal financial controls with reference to the standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

(h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provision of section 197 of the Act.

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

i. The Company has no pending litigations on its financial position in its standalone financial statements;

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

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

iv. (a) The Management has represented (Refer Note 43 of the standalone financial statements) that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented (Refer Note 43 of the standalone financial statements) that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

v. No dividend was declared or paid during the year by the Company, hence, the provisions of section 123 of the Act are not applicable.

vi. The Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log facility) and the same has operated from 13th May 2025 to 31st March 2026 for all relevant transactions recorded in the software impacting books of account at application level. Further, during the course of our audit we did not come across any instances of audit trail feature being tampered with. However, the accounting software used by the Company has not been enabled with the feature of audit trail at the server or database to log direct file level changes.

The audit trail was not maintained in the prior year hence, the question of commenting on whether the audit trail was preserved by the company as per the statutory requirements for record retention does not arise.

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

For M. Anandam & Co.,
Chartered Accountants
(Firm's Registration No. 000125S)

M R Vikram
Partner
Membership No. 021012

UDIN: 26021012YCXOMI3734

Place: Hyderabad
Date: 29th May, 2026

Annexure "A" to the Independent Auditor's Report
(Referred to in paragraph 1(g) under 'Report on Other Legal Regulatory Requirements' section of our report to the Members of the Company of even date)

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

Opinion

We have audited the internal financial controls with reference to standalone financial statements of **Response Informatics Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to the standalone financial statements and such internal financial controls with reference to the standalone financial statements were operating effectively as at 31 March 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.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('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 Companies Act, 2013.

Inherent Limitations of Internal Financial Controls with reference to the Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to the standalone financial statements, 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 with reference to the standalone financial statements to future periods are subject to the risk that the internal financial control with reference to the standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to the standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to the standalone financial statements included obtaining an understanding of internal financial controls with reference to the standalone financial statements, 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 standalone 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 with reference to the standalone financial statements.

Meaning of Internal Financial Controls with reference to the Standalone financial statements

A company's internal financial control with reference to the standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to the standalone financial statements 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 standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

For M. Anandam & Co.,
Chartered Accountants
(Firm's Registration No. 000125S)

M R Vikram
Partner
Membership No. 021012

UDIN: 26021012YCXOMI3734

Place: Hyderabad
Date: 29th May, 2026

Annexure "B" to the Independent Auditor's Report

With reference to Paragraph 2 under 'Report on Other Legal Regulatory Requirements' section of our report to the Members of the Company, we report that:

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

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company does not have intangible assets and hence reporting under clause 3(i)(b) of the Order is not applicable.

(b) According to the information and explanations given to us and the records of the company examined by us, the property, plant and equipment have been physically verified by the management in a periodical manner, which in our opinion is reasonable, having regard to the size of the Company and the nature of its business. No material discrepancies were noticed on such physical verification.

(c) The Company does not own immovable properties and hence reporting under clause 3(i)(c) of the Order is not applicable.

(d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) and rules made thereunder.

ii. (a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not taken working capital limits in excess of Rs.5 Crore during the year, from banks or financial institutions on the basis of security of current assets. Hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. During the year, the company has granted an unsecured loan of Rs 81.00 lakhs to the Datalabs AI Private Limited, a subsidiary company. The Company has not made investments, has not provided any guarantee or security.

The details of the loan given and investments made are as follows:

Particulars	**Loans (Amt in lakhs)**
Aggregate amount granted during the year to - Subsidiaries - Others	 81.00 -
Balance outstanding as at balance sheet date in respect of above cases to - Subsidiaries - Others	 141.55 -

The Company does not have any joint ventures or associates.

(b) In respect of the aforesaid loans and investment made, the terms and conditions are not prejudicial to the Company's interest. The Company has not made any investments or provided any guarantee or security.

(c) In respect of the loans granted, there is no schedule for repayment of principal and interest as the same is repayable on demand. Therefore, in the absence of stipulation of repayment terms, we are unable to comment on the regularity of repayment of principal and interest for the loans granted.

(d) In respect of loan granted by the Company, there is no overdue principal amount remaining outstanding as at the balance sheet date.

(e) The loan granted during the year has not fallen due nor has it been renewed or extended or settled by granting fresh loan. Hence, reporting under clause 3(iii)(e) is not applicable.

(f) The company has granted loans which are repayable on demand as follows:

Particulars	**Loans (Amt in lakhs)**	**% of total loans granted**
- Aggregate amount of loans granted which are repayable on demand.	141.55	100%
- Out of the above, loans/advances given to Related Parties: ➢ Subsidiaries ➢ Others	 141.55 -	 100% -

iv. In our opinion, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of the loans given and investments made. The Company has not provided any guarantees and security to the parties covered under Section 185 and 186 of the Companies Act, 2013.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. According to the information and explanation given to us, the maintenance of cost records has not been specified by the Central Government under subsection (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause 3(vi) of the Order is not applicable to the Company.

vii. In respect of statutory dues:

a) In our opinion, the Company is not regular in depositing undisputed statutory dues in respect of Provident Fund, Goods and Services tax, Employees' State Insurance, and Tax deducted at Source applicable to it with the appropriate authorities.

The extent of the arrears of undisputed statutory dues outstanding as at March 31, 2026, for a period of more than six months from the date they became payable are as follows:

Name of the Statue	**Nature of the dues**	**Amount in Rs.**	**Period to which the amount relates**	**Due date**	**Date of Payment**

Employees' Provident Fund Scheme, 1952	EPF	4,050/-	May 2025	15/06/2025	Not paid

b) There are no disputed statutory dues that have not been deposited on account of any dispute by the Company.

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

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

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

c) According to the information and explanations given to us, and on the basis of our examination of the records of the Company, the term loans obtained during the year have been applied for the purposes for which they were obtained.

d) On an overall examination of the standalone 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) On an overall examination of the standalone financial statements, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary. The Company does not have associates or joint ventures.

f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiary. The Company does not have associates or joint ventures.

x. a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

b) According to the information and explanations given to us, and based on our examination of the records of the Company, the Company has made preferential allotment during the year. The Company has complied with the provisions of Sections 42 and 62 of the Companies Act, 2013 to the extent applicable, and the funds raised have been used for the purposes for which the funds were raised.

xi. a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

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

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

b) We have considered, the internal audit reports of the company issued till date, for the year under audit.

xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. 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) of the Order is not applicable.

b) The Company is not engaged in any non-banking financial housing finance activities. Accordingly, the requirement to report on clause 3(xvi)(b) of the Order is not applicable to the Company.

c) The Company is not a core investment company as defined in the regulations made by the Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable to the Company.

d) 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.

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

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

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In our opinion and according to the information and explanations given to us, the provisions of Section 135 of the Act are not applicable to the Company and hence reporting under clause 3 (xx) (a) and (b) of the Order are not applicable.

For M. Anandam & Co.,
Chartered Accountants
(Firm's Registration No. 000125S)

M R Vikram
Partner
Membership No. 021012

UDIN: 26021012YCXOMI3734

Place: Hyderabad
Date: 29th May, 2026

RESPONSE INFORMATICS LIMITED
STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026

All amounts in Rs.lakhs,unless otherwise stated

PARTICULARS	Note	As at March 31, 2026	As at March 31, 2025
I. ASSETS:			
Non-current assets			
(a) Property, plant and equipment	3	6.47	3.73
(b) Right-of-use assets	4	10.15	30.44
(c) Financial assets	5		
(i) Investments		315.96	327.96
(ii) Application money paid against securities		240.00	100.00
(d) Deferred tax assets (net)	6	6.59	13.68
(e) Other non-current assets	7	-	7.28
Total Non - current assets		**579.17**	**483.09**
Current assets			
(a) Financial assets			
(i) Trade receivables	8	727.24	533.34
(ii) Cash and cash equivalents	9	0.14	234.72
(iii) Loans	10	141.55	59.44
(b) Current tax assets(Net)	11	4.21	19.44
(c) Other current assets	12	132.94	61.29
Total current assets		**1,006.08**	**908.23**
TOTAL ASSETS		**1,585.25**	**1,391.31**
II. EQUITY AND LIABILITIES:			
Equity			
(a) Equity Share Capital	13	844.75	818.95
(b) Other Equity	14	555.88	398.68
Total equity		**1,400.63**	**1,217.63**
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	15	13.50	25.08
(ii) Lease liabilities	4	-	11.76
(b) Provisions	16	13.58	10.50
(c) Deferred tax liabilities (net)		-	-
Total Non current Liabilities		**27.08**	**47.34**
Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	17	11.57	9.92
(ii) Trade payables	18		
a) Total outstanding dues of micro enterprises and small enterprises		6.97	7.18
b) Total outstanding dues of creditors other than micro enterprises and small enterprises		16.02	23.18
(iii) Lease liabilities	4	11.86	21.61
(iv) Other financial liabilities	19	91.43	52.83
(b) Other current liabilities	20	13.35	9.29
(c) Provisions	21	6.34	2.33
Total current liabilities		**157.54**	**126.34**
TOTAL EQUITY AND LIABILITIES		**1,585.25**	**1,391.31**
Summary of material accounting policies	2		

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date
For M.Anandam & Co.,
Chartered Accountants
(Firm Registration Number: 000125S)

On behalf of Board of Directors

M.R.Vikram
Partner
Membership Number: 021012

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310
Place: London, UK
Date: 29th May, 2026

Bhuvaneswari Seetharaman
Director
DIN: 01666421
Place: Hyderabad
Date: 29th May, 2026

Place: Hyderabad
Date: 29th May, 2026

Makkena Ramakrishna Prasad
Chief Financial Officer
PAN: AHIPM0313M
Place: Hyderabad
Date: 29th May, 2026

Ashwini Mangalampalle
Company Secretary
PAN: BXZPM8624F
Place: Hyderabad
Date: 29th May, 2026

RESPONSE INFORMATICS LIMITED

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

All amounts in Rs.lakhs,unless otherwise stated

	PARTICULARS	Note	For the Year ended March 31,2026	For the Year ended March 31,2025
	Income			
I	Revenue from operations	22	879.63	963.37
II	Other Income	23	52.06	15.57
III	**Total Income (I+II)**		**931.69**	**978.94**
	Expenses:			
	Employee Benefits Expense	24	562.34	591.41
	Finance Costs	25	6.45	6.78
	Depreciation and Amortisation Expense	26	21.88	21.52
	Other Expenses	27	277.83	314.82
IV	**Total Expenses(IV)**		**868.50**	**934.52**
V	**Profit before Exceptional items and Tax (III-IV)**		**63.19**	**44.42**
VI	Exceptional Items	28	12.00	12.00
VII	**Profit before tax (V-VI)**		**51.19**	**32.42**
VIII	Tax Expense			
	- Current tax		11.36	-
	- Deferred tax		7.26	13.30
IX	**Profit for the year (VII-VIII)**		**32.57**	**19.12**
X	Other Comprehensive Income (OCI)			
	i) Items that will not be reclassified to profit or loss		-	-
	a) Remeasurements on defined benefit plans		0.67	(7.61)
	ii) Income tax relating to items that will not be reclassified to profit or loss		(0.17)	1.92
	Other comprehensive income for the year (net of tax)		**0.50**	**(5.70)**
XI	Total Comprehensive Income (IX+X)		**32.07**	**24.82**
XII	Earnings per equity share: (Equity shares of face value of Rs.10/- each)			
	- Basic	29	0.39	0.24
	- Diluted	30	0.39	0.24
	Summary of material accounting policies	2		

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date
For M.Anandam & Co.,
Chartered Accountants
(Firm Registration Number: 000125S)

On behalf of Board of Directors

M.R.Vikram
Partner
Membership Number: 021012

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310
Place: London, UK
Date: 29th May, 2026

Bhuvaneswari Seetharaman
Director
DIN: 01666421
Place: Hyderabad
Date: 29th May, 2026

Place: Hyderabad
Date: 29th May, 2026

Makkena Ramakrishna Prasad
Chief Financial Officer
PAN: AHIPM0313M
Place: Hyderabad
Date: 29th May, 2026

Ashwini Mangalampalle
Company Secretary
PAN: BXZPM8624F
Place: Hyderabad
Date: 29th May, 2026

RESPONSE INFORMATICS LIMITED

STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

All amounts in Rs.lakhs,unless otherwise stated

PARTICULARS	For the Year ended March 31,2026	For the Year ended March 31,2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Profit before tax	51.19	32.42
Adjustments for:		
Depreciation and amortisation expense	21.88	21.52
Bad debts written off	0.13	2.43
Provision for bad and doubtful loss	3.86	-
Interest income	(8.43)	(2.87)
Provision for diminution in the value of Investments	12.00	12.00
Finance Costs	6.45	6.78
Operating profit before working capital changes	**87.09**	**72.28**
Changes in Operating Assets and Liabilities		
(Increase)/ Decrease in Trade receivables	(197.89)	(46.75)
(Increase)/Decrease in Other Current Assets and Other Non-Current Assets	(64.37)	(40.57)
(Increase)/Decrease in Loans & Advances	0.60	1.70
(Increase) / Decrease in Current Tax Assets	15.23	2.40
Increase/ (Decrease) in Trade Payables	(7.38)	0.33
Increase / (Decrease) in Provisions	6.41	5.88
Increase/(Decrease) in Other financial liabilities	38.34	(24.46)
Increase/(Decrease) in Other current liabilities	4.06	(101.21)
Cash Generated from Operations	**(117.92)**	**(130.41)**
Less: Income taxes paid	(11.36)	-
Net Cash inflow (outflow) from operating activities (A)	**(129.28)**	**(130.41)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for Property Plant & Equipment	(4.33)	(2.86)
Investment in equity Shares of Subsidiary	-	(0.67)
Application money paid against securities	(140.00)	(100.00)
Loan to Subsidiary	(74.28)	(56.90)
Interest income received	-	0.93
Net Cash inflow (outflow) from investing activities (B)	**(218.60)**	**(159.50)**
C.CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	-	556.22
Proceeds from issue of Share Warrants	150.93	50.31
Proceeds from borrowings	-	35.00
Repayment of borrwings	(9.92)	(100.50)
Interest paid	(4.29)	(2.82)
Interest on lease liabilities	(1.90)	(3.51)
Payment for principal component of lease liabilities	(21.51)	(18.88)
Net Cash inflow (outflow) from financing activities (C)	**113.31**	**515.83**
NET INCREASE/DECREASE IN CASH & CASH EQUIVALENTS [A+B+C]	(234.58)	225.92
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	234.72	8.80
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	**0.14**	**234.72**

Reconciliation of cash and cash equivalents

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
a) Balances with banks		
in current accounts	0.14	234.72
b) Cash on hand	-	-
Total cash and cash equivalents	**0.14**	**234.72**

Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies Act, 2013.

Net Debt Reconciliation

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
Opening balance of borrowings	35.00	100.50
Add: Net Proceeds from borrowings	-	35.00
Less: Repayment of borrowings	(9.92)	(100.50)
Add: Proceeds/ (repayment) from current borrowings	-	
Fair value adjustments	-	-
Closing balance of borrowings	**25.08**	**35.00**

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date
For M.Anandam & Co.,
Chartered Accountants
(Firm Registration Number: 000125S)

M.R.Vikram
Partner
Membership Number: 021012

Place: Hyderabad
Date: 29th May, 2026

On behalf of Board of Directors

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310
Place: London, UK
Date: 29th May, 2026

Bhuvaneswari Seetharaman
Director
DIN: 01666421
Place: Hyderabad
Date: 29th May, 2026

Makkena Ramakrishna Prasad
Chief Financial Officer
PAN: AHIPM0313M
Place: Hyderabad
Date: 29th May, 2026

Ashwini Mangalampalle
Company Secretary
PAN: BXZPM8624F
Place: Hyderabad
Date: 29th May, 2026

RESPONSE INFORMATICS LIMITED

STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH 2026

All amounts in Rs.lakhs,unless otherwise stated

a. Equity share capital

Particulars	**Note**	**As at 31st March, 2026**	**As at 31st March, 2025**
Balance at the beginning of the year	13	818.95	747.64
Add: Changes in equity share capital due to prior period errors		-	-
Restated balance at the beginning of the year		818.95	747.64
Changes in equity share capital during the year		25.80	71.31
Balance at the end of the year		**844.75**	**818.95**

b. Other equity

Year ended 31st March, 2026

Particulars	**Note**	**Reserves and surplus**				**Total**
		Capital Reserve	**Securities premium**	**Retained earnings**	**Money received against share warrants**	
Balance as at 01st April, 2025	14	3.70	634.91	(290.24)	50.31	398.68
Total comprehensive income for the year		-	-	32.07	-	32.07
Money received against share warrants		-	-	-	150.93	150.93
Increase/(Decrease) on account of conversion of share warrants		-	175.44	-	(201.24)	(25.80)
Balance as at 31st March, 2026		**3.70**	**810.35**	**(258.17)**	**-**	**555.88**

Year ended 31st March, 2025

Particulars	**Note**	**Reserves and surplus**				**Total**
		Capital Reserve	**Securities premium**	**Retained earnings**	**Money received against share warrants**	
Balance as at 01st April, 2024	14	3.70	150.00	(315.06)	-	(161.36)
Total comprehensive income for the year		-	-	24.82	-	24.82
Increase on account of fresh issue		-	484.91	-	-	484.91
Money received against share warrants		-	-	-	50.31	50.31
Balance as at 31st March, 2025		**3.70**	**634.91**	**(290.24)**	**50.31**	**398.68**

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date
For M.Anandam & Co.,
Chartered Accountants
(Firm Registration Number: 000125S)

On behalf of Board of Directors

M.R.Vikram
Partner
Membership Number: 021012

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310
Place: London, UK
Date: 29th May, 2026

Bhuvaneswari Seetharaman
Director
DIN: 01666421
Place: Hyderabad
Date: 29th May, 2026

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Date: 29th May, 2026

Makkena Ramakrishna Prasad
Chief Financial Officer
PAN: AHIPM0313M
Place: Hyderabad
Date: 29th May, 2026

Ashwini Mangalampalle
Company Secretary
PAN: BXZPM8624F
Place: Hyderabad
Date: 29th May, 2026

1 Company Information:

Response Informatics Limited ('the Company') is a public limited company incorporated in India having its registered office at Hyderabad, Telangana. The company is engaged in providing software Staffing, Consultancy and allied services.

2 Material Accounting Policies:

This note provides a list of the material accounting policies adopted in the preparation of the financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

i) Statement of Compliance:

The financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, notified under section 133 of the Companies Act, 2013, ("Act") and other relevant provisions of the Act.

ii) Basis of preparation:

The financial statements have been prepared under the historical cost convention with the exception of certain assets and liabilities that are required to be carried at fair values as per Ind AS. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

iii) Use of estimates and critical accounting judgements:

In preparation of the financial statements, the Company makes judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and the associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

Significant judgements and estimates relating to the carrying values of assets and liabilities include useful lives of property, plant and equipment and intangible assets, impairment of property, plant and equipment, intangible assets and investments, provision for employee benefits and other provisions, recoverability of deferred tax assets, commitments and contingencies.

iv) Revenue Recognition:

The Company derives revenue primarily from Staffing, Consultancy and allied services.

Revenues from customer contracts are considered for recognition and measurement when the contract has been approved by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. Revenue is recognised upon transfer of control of promised products or services ("performance obligations") to customers in an amount that reflects the consideration the Company has received or expects to receive in exchange for these products or services ("transaction price"). When there is uncertainty as to collectability, revenue recognition is postponed until such uncertainty is resolved.

The contract with customer for staffing services, generally contains a single performance obligation and is measured based on the transaction price, which is the consideration, adjusted for volume discounts, service level credits, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers

v) Employee Benefits:

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

(ii) Gratuity obligations

The liabilities or assets recognized in the balance sheet in respect of gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognized immediately in profit or loss.

(iii) Defined contribution plans

The Company pays provident fund contributions to publicly administered funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognized as employee benefit expense when they are due.

vi) Income Taxes:

Tax expense for the year comprises current and deferred tax.

Current Tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income-tax Act, 1961 and other applicable tax laws that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary differences arise from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Tax relating to items recognized directly in equity or other comprehensive income is recognised in equity or other comprehensive income and not in the Statement of Profit and Loss.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets and they are related to income taxes levied by the same tax authority, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

vii) Property, plant and equipment (PPE):

Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant and equipment comprises of purchase price, applicable duties and taxes, any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying fixed assets, upto the date the asset is ready for its intended use.

All other repair and maintenance costs, including regular servicing, are recognised in the statement of profit and loss as incurred. When a replacement occurs, the carrying value of the replaced part is de-recognised. Where an item of property, plant and equipment comprises major components having different useful lives, these components are accounted for as separate items.

Property, Plant and equipment retired from active use and held for sale are stated at the lower of their net book value and net realizable value and are disclosed separately.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

viii) Depreciation and amortisation expenses:

Depreciation is the systematic allocation of the depreciable amount of PPE over its useful life and is provided on the straight line method over the useful lives as prescribed in Schedule II to the Act.

The amortized period and amortization method are reviewed at each financial year end.

ix) Financial instruments:

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Financial assets

(i) Financial assets carried at amortised cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Further, in case where the company has made an irrevocable selection based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income.

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

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

(iv) The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised is recognized as an impairment gain or loss in statement of profit or loss.

Financial liabilities and equity instruments

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Financial Liabilities

Trade and other payables are initially measured at fair value, net of transaction costs, and are subsequently measured at amortised cost, using the effective interest rate method where the time value of money is significant.

Interest bearing bank loans, overdrafts and unsecured loans are initially measured at fair value and are subsequently measured at amortised cost using the effective interest rate method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in the statement of profit and loss.

Derecognition of financial instruments

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

Fair value of financial instruments

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may or may not be realized.

Offsetting financial instruments

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

x) Earnings Per Share :

The basic earnings per share is computed by dividing the profit/(loss) for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, profit/(loss) for the year attributable to the equity shareholders and the weighted average number of the equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

xi) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

xii) Transactions in Foreign Currencies:

The financial statements of the Company are presented in Indian rupees (Rs.), which is the functional currency of the Company and the presentation currency for the financial statements.

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction.

Foreign currency monetary assets and liabilities such as cash, receivables, payables, etc., are translated at year end exchange rates.

Exchange differences arising on settlement of transactions and translation of monetary items are recognised as income or expense in the year in which they arise.

xiii) Leases

As a lessee:

The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the company assesses whether:

(1) The Contract involves the use of an identified asset;

(2) The Company has substantially all the economic benefits from use of the asset through the period of the lease and

(3) The Company has the right to direct the use of the asset.

The Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease. Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives.

They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the balance lease term of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of the leases. Lease liabilities are re-measured with a corresponding adjustment to the related right of use asset if the company changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset shall be separately presented in the Balance Sheet and lease payments shall be classified as financing cash flows.

xiv) Rounding off amounts

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

xv) Standards issued but not yet effective

There is no such notification is applicable from April 1, 2026.

RESPONSE INFORMATICS LIMITED

Notes forming part of the standalone financial statements for the year ended 31st March 2026

3(a): Property, Plant and Equipment:

All amounts in Rs.lakhs,unless otherwise stated

Particulars	Gross carrying amount				Accumulated Depreciation				Net carrying amount
	As at 1st April 2025	Additions	Deletions	As at 31st March 2026	As at 1st April 2025	For the Year	On disposals	As at 31st March 2026	As at 31st March 2026
Computers	47.75	4.33	-	52.08	45.69	1.30	-	47.00	5.08
Furniture and fixtures	9.96		-	9.96	8.56	0.13	-	8.69	1.27
Office Equipment	0.65	-	-	0.65	0.38	0.15	-	0.53	0.12
Total	**58.36**	**4.33**	**-**	**62.68**	**54.62**	**1.59**	**-**	**56.21**	**6.47**

3(b): Property, Plant and Equipment:

Particulars	Gross carrying amount				Accumulated Depreciation				Net carrying amount
	As at 1st April 2024	Additions	Deletions	As at 31st March 2025	As at 1st April 2024	For the Year	On disposals	As at 31st March 2025	As at 31st March 2025
Computers	45.21	2.54		47.75	44.74	0.95	-	45.69	2.06
Furniture and fixtures	9.64	0.32		9.96	8.42	0.13	-	8.56	1.40
Office Equipment	0.65			0.65	0.24	0.14	-	0.38	0.27
Total	**55.50**	**2.86**	**-**	**58.36**	**53.40**	**1.23**	**-**	**54.62**	**3.73**

#Property, Plant and Equipment of the Company are free from any charge and have not been pledged as security against any borrowings.

All amounts in Rs.lakhs,unless otherwise stated

4 Right-of-use assets

Following are the changes in the carrying value of right of use assets:

Particulars	As at 31st March 2026	As at 31st March 2025
Opening Balance	30.44	50.73
Add: Additions during the year	-	-
Less: Deletions during the year	-	-
Less: Amortisation during the year	(20.29)	(20.29)
Closing Balance	**10.15**	**30.44**

The aggregate depreciation expense on ROU assets is included under depreciation and amortisation expense in the Statement of Profit and Loss.

The following is the break-up of current and non-current lease liabilities:

Particulars	As at 31st March 2026	As at 31st March 2025
Current lease liabilities	11.86	21.61
Non-current lease liabilities	-	11.76
Total	**11.86**	**33.37**

The following is the movement in lease liabilities:

Particulars	As at 31st March 2026	As at 31st March 2025
Balance at the beginning of the year	33.37	52.25
Additions during the year	-	-
Finance Cost accrued during the year	1.90	3.51
Deletions	-	-
Payment of lease liabilities	(23.41)	(22.39)
Balance at the end of the year	**11.86**	**33.37**

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

Particulars	As at 31st March 2026	As at 31st March 2025
Interest expenses	1.90	3.51
Amortisation of right- of- use assets	20.29	20.29

The table below provides details regarding the contractual maturities of lease liabilities on an undiscounted basis:

Particulars	As at 31st March 2026	As at 31st March 2025
Less than one year	12.04	23.51
One to two years	-	12.04
Two to three years	-	-
Total	**12.04**	**35.55**

The Company does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

The incremental borrowing rate used for the measurement of lease liability is 8% per annum which is the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

RESPONSE INFORMATICS LIMITED

Notes forming part of the standalone financial statements for the year ended 31st March 2026

All amounts in Rs.lakhs,unless otherwise stated

5 Financial Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
5.1 Investments in equity instruments		
(unquoted - fully paid up)		
At amortised cost		
Wholly Owned Subsidiary Company		
Technologia Corporation	249.30	249.30
1000 (PY: 1000) equity shares at Rs.24,930/- each per share		
Subsidiary Company		
Data Labs AI Pvt Ltd	0.67	0.67
6,667 (PY: 6,667) equity shares at Rs. 10/- each per share		
Other Companies		
Unofin Technology Solutions Private Limited	66.00	78.00
3836 (PY: 3836) shares at Rs. 2606.74/- each per share		
TOTAL	**315.96**	**327.96**
Aggregate amount of quoted investments	-	-
Aggregate amount of unquoted investments	315.96	327.96
Aggregate amount of impairment in value of investments	12.00	12.00

5.2 Application money paid against securities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Accubits Technologies Pvt Ltd	240.00	100.00
TOTAL	**240.00**	**100.00**

The Company has not traded or invested in Crypto currency or Virtual currency during the current year and previous year.

6 Deferred tax Assets (Net)

Particulars	As at 31st March, 2026	As at 31st March, 2025
(i) Deferred tax liabilities on account of:		
WDV of assets	-	-
(ii) Deferred tax assets on account of:		
WDV of assets	0.17	0.37
Employee benefits, brought forward losses, leases etc.,	6.42	13.31
Deferred tax Assets (Net)	**6.59**	**13.68**

Movement in Deferred tax Assets (net)

Particulars	Lease assets and liabilities	Business Losses	WDV of assets	Expenses allowable on payment basis	Total
As at 31st March, 2024	0.38	24.32	0.52	3.67	**28.89**
(Charged)/Credited					
to Statement of profit and loss	0.36	(14.98)	(0.15)	1.48	**(13.29)**
to Other comprehensive income	-	-	-	(1.92)	-
As at 31st March, 2025	0.74	9.34	0.37	3.23	**13.68**
(Charged)/Credited					
to Statement of profit and loss	(0.31)	(9.34)	(0.20)	2.58	**(7.26)**
to Other comprehensive income	-	-	-	0.17	**0.17**
As at 31st March, 2026	**0.43**	**-**	**0.17**	**5.98**	**6.59**

7 Other non-current assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good		
Security Deposit - Rent	-	7.28
TOTAL	**-**	**7.28**

8 Trade receivables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good	731.10	533.34
(less): Allowance for credit losses	(3.86)	-
TOTAL	**727.24**	**533.34**

8.1. Trade receivables are non-interest bearing and generally on credit term of 30 to 90 days.

8.2 For Company's exposure to the market risk and credit risk, refer note no. 32 to the financial statements.

Trade Receivables ageing schedule
As at 31st March, 2026

Particulars	Outstanding for following periods from date of transaction						
	Unbilled	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	84.40	408.51	233.04	5.15	-	-	**731.10**
(ii) Undisputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
(iii) Undisputed Trade receivables – credit impaired	-	-	-	-	-	-	**-**
(iv) Disputed Trade receivables– considered good	-	-	-	-	-	-	**-**
(v) Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
(vi) Disputed Trade receivables – credit impaired	-	-	-	-	-	-	**-**
(vii) Expected credit loss rate (in %)	-	-	-	75%	-	-	**-**
(viii) Expected credit loss	-	-	-	(3.86)	-	-	**(3.86)**
Total	**84.40**	**408.51**	**233.04**	**1.29**	**-**	**-**	**727.24**

Trade Receivables ageing schedule
As at 31st March, 2025

Particulars	Outstanding for following periods from date of transaction						
	Unbilled	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	80.45	357.68	87.54	7.67	-	-	**533.34**
(ii) Undisputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade receivables– considered good	-	-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade receivables – credit impaired	-	-	-	-	-	-	-
(vii) Expected credit loss rate (in %)	-	-	-	-	-	-	-
(viii) Expected credit loss	-	-	-	-	-	-	-
Total	**80.45**	**357.68**	**87.54**	**7.67**	**-**	**-**	**533.34**

9 Cash and cash equivalents

Particulars	As at 31st March, 2026	As at 31st March, 2025
a) Balances with banks		
in current accounts	0.14	234.72
b) Cash on hand	-	-
TOTAL	**0.14**	**234.72**

10 Loans (current)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good		
Staff Loans	-	0.60
Loan to Related Party (Refer Note 37)	141.55	58.84
TOTAL	**141.55**	**59.44**

10.1 Loan to related party represents loan given to Data Labs AI Pvt Ltd, subsidiary at an interest rate of 8% p.a, granted to support business purpose of the recipient.

10.1.2 Disclosure for loans given to related parties

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Loan or advance in nature of loan outstanding	% to the total loand and advances in the nature of loan	Loan or advance in nature of loan outstanding	% to the total loand and advances in the nature of loan
Advances to Related parties:				
Promoter	-	0%	0.00	0%
Directors	-	0%	0.00	0%
KMPs	-	0%	0.00	0%
Subsidiary company	141.55	100%	58.84	100%
Total	**141.55**	**100.00%**	**58.84**	**100.00%**

11 Current tax assets (net)

Particulars	As at 31st March, 2026	As at 31st March, 2025
TDS Receivable	15.57	19.44
Less: Provision for Current Tax	(11.36)	-
TOTAL	**4.21**	**19.44**

12 Other current assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Prepaid expenses	14.16	22.26
Advances to suppliers	111.50	39.03
Security Deposit - Rent	7.28	-
TOTAL	**132.94**	**61.29**

13 Equity share capital

Particulars	As at 31st March, 2026	As at 31st March, 2025
AUTHORIZED		
2,50,00,000 Equity Shares of Rs 10/- each	2,500.00	2,500.00
(P.Y - 2,50,00,000 equity shares of Rs. 10/- each)		
TOTAL	**2,500.00**	**2,500.00**
ISSUED		
1,06,46,445 Equity Shares of Rs. 10/- each	1,064.64	1,064.64
(P.Y - 1,06,46,445 equity shares of Rs. 10/- each)		
(Refer foot note below)		
SUBSCRIBED		
85,21,402 equity shares of Rs. 10/- each fully paid up	852.14	826.34
(P.Y - 82,63,402 equity shares of Rs. 10/- each)		
TOTAL	**852.14**	**826.34**
Paid Up Capital		
84,47,502 Equity shares of 10 each	844.75	818.95
(PY- 81,89,502 equity shares of Rs. 10/- each)		
TOTAL	**844.75**	**818.95**

Note 13.1

a) Share allotted as fully paid pursuant to contract without payment being received in cash or as fully paid up bonus shares during the period of five years immediately preceding 31st March, 2025: Nil

b) 2,58,000 share warrants are converted into equivalent number of equity shares of face value of Rs. 10 each issued at a premium of Rs. 68 per share on 12/12/2025 by way of preferential basis.

(A) Movement in equity share capital:

Particulars	Number of shares	Amount
Balance at April 1, 2023	74,76,400	747.64
Movement during the year	-	-
Balance at March 31, 2024	**74,76,400**	**747.64**
Movement during the year	7,13,102	71.31
Balance at March 31, 2025	**81,89,502**	**818.95**
Movement during the year	2,58,000	25.80
Balance at March 31, 2026	**84,47,502**	**844.75**

(B) Details of shareholders holding more than 5% shares in the company

As at 31st March, 2026

Name of the shareholder	No. of Shares	% holding
Subramaniyam Seetha Raman	32,31,681	38.26
Kishore Ganji	4,90,633	5.81

As at 31st March, 2025

Name of the shareholder	No. of Shares	% holding
Subramaniyam Seetha Raman	29,73,681	36.31
Kishore Ganji	4,90,633	5.99

(C) Terms/Rights attached to equity shares

The company has only one class of equity shares having a face value of Rs. 10/- each (P.Y Rs. 10/- each). Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the equity shareholders 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.

(D) (i) Shareholding of promoters at the end of March 31, 2026

Name of the promoter	No. of shares	% of total shares	% of change during the year
1 Subramaniyam Seetha Raman	32,31,681	38.26	8.68%
2 Bhuvaneswari Seetharaman	3,48,790	4.13	-
3 Sarita Suresh Bhumkar	3,00,000	3.55	-
4 Bhagwan Bhumkar Suresh	3,00,000	3.55	-
5 S. Seetharaman Manchapara	3,00,000	3.55	-
Total	**44,80,471**	**53.04**	-

(ii) Shareholding of promoters at the end of March 31, 2025

Name of the promoter	No. of shares	% of total shares	% of change during the year
1 Subramaniyam Seetha Raman	29,73,681	36.31	(3.5%)
2 Bhuvaneswari Seetharaman	3,48,790	4.26	(0.4%)
3 Sarita Suresh Bhumkar	3,00,000	3.66	(0.3%)
4 Bhagwan Bhumkar Suresh	3,00,000	3.66	(0.3%)
5 S. Seetharaman Manchapara	3,00,000	3.66	(0.3%)
	42,22,471	**51.55**	-

14 Other equity

Particulars	As at 31st March, 2026	As at 31st March, 2025
Reserves and surplus		
Capital Reserve	3.70	3.70
Securities premium	810.35	634.91
Money received against share warrants	-	50.31
Retained earnings	(258.17)	(290.24)
TOTAL	**555.88**	**398.68**

Retained earnings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening balance	(290.24)	(315.06)
Add: Profit for the year	32.07	24.82
Closing balance	**(258.17)**	**(290.24)**

Nature and purpose of other reserves

(i) Securities premium

Securities premium is used to record the premium on issue of shares. The reserve can be utilized in accordance with the provisions of the Companies Act, 2013.

(ii) Retained earnings

Retained earnings represents the cumulative profits of the Company and effects of remeasurement of defined benefit obligations. This reserve can be utilized in accordance with the provisions of the Companies Act, 2013.

(iii) Capital Reserve

By creating a capital reserve, a business can ensure that it has a reliable source of funds to tap into for future growth opportunities or unexpected financial needs. This can help the business maintain financial stability and position itself for long-term success.

(iv) Money received against share warrants

During the year, the Company has allotted 2,58,000 fully Convertible Warrants (“Warrants”), each warrant convertible into 1 fully paid-up equity share of the company, having face value of Rs.10/- each, at an issue price of Rs.78/- (Rupees Seventy Eight) each, including a premium of Rs.68/- (Rupees Sixty Eight) each, aggregating up to Rs.2,01,24,000/- (Rupees Two Crores One Lakh and Twenty Four Thousand Only) on a preferential basis, against the 25% application money received. (25% of the Warrant Price is paid at the time of subscription and allotment)

The conversion of warrants into equivalent number of equity shares of the Company can be exercised by the warrant holder at any time during the period of eighteen months from the date of allotment of Warrants i.e., May 31, 2024, in one or more tranches, upon payment of the remaining 75% of the amount payable against each such warrant before the last date of conversion of warrants.

15 Borrowings (Non- current)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured Loans		
From Banks	13.50	25.08
TOTAL	**13.50**	**25.08**

15.1 Unsecured loans from banks:

The company has availed term loans from HDFC Bank. The loan is repayable in 36 equal monthly installments starting from April'2025.
The loan is availed for working capital requirments.

15.1.1 Repayment Schedule with rate of interest:

Name of the bank	Rate of interest	2026-27	2027-28
HDFC Bank	16.58%	11.57	13.50

16 Provisions (non-current)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Employee benefits		
Gratuity	13.58	10.50
TOTAL	**13.58**	**10.50**

17 Borrowings (Current)

	As at 31st March, 2026	As at 31st March, 2025
Unsecured Loans		
From Banks (Refer Note 15.1)	11.57	9.92
TOTAL	**11.57**	**9.92**

18 Trade payables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Dues to micro enterprises and small enterprises (Refer Note below)	6.97	7.18
Dues to creditors other than micro enterprises and small enterprises	16.02	23.18
TOTAL	**22.99**	**30.36**

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

Particulars	As at 31st March, 2026	As at 31st March, 2025
i) Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year		
Principal amount	6.97	7.18
Interest due		0.01
ii) Amount of interest paid by the Company under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during the accounting year	-	-
iii) Amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006.	-	-
iv) Amount of interest accrued and remaining unpaid at the end of accounting year	-	-
v) Amount of further interest remaining due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprises, for the purpose of disallowance of a deductible expenditure under section 23 of MSMED Act, 2006.	-	-

Dues to micro and small enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management.

Trade payables aging schedule
As at March 31,2026

Particulars	Outstanding for following periods from date of transaction					
	Unbilled	Less than 1 year	2-3 years	1-2 years	More than 3 years	Total
(i) MSME	4.98	1.99	-	-	-	6.97
(ii) Others	9.12	6.90	-	-	-	16.02
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
Total	**14.09**	**8.89**	**-**	**-**	**-**	**22.99**

Trade payables aging schedule
As at March 31,2025

Particulars	Unbilled	Outstanding for following periods from date of transaction				
		Less than 1 year	2-3 years	1-2 years	More than 3 years	Total
(i) MSME	5.54	1.64	-	-	-	7.18
(ii) Others	0.78	22.41		-	-	23.18
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
Total	**6.32**	**24.04**	**-**	-	-	**30.36**

19 Other financial liabilities (current)		
Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
Employee benefits payable	91.17	52.38
Interest accrued but not due	0.26	0.45
TOTAL	**91.43**	**52.83**

Note 19.1: Interest accrued but not due indicates interest on HDFC Bank loan for the month of March 2026 (Refer Note 15.1.1)

20 Other current liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Statutory liabilities	13.35	9.29
TOTAL	**13.35**	**9.29**

21 Provisions (current)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Employee benefits		
Gratuity	6.34	2.33
TOTAL	**6.34**	**2.33**

RESPONSE INFORMATICS LIMITED

Notes forming part of the standalone financial statements for the year ended 31st March 2026

All amounts in Rs.lakhs,unless otherwise stated

22 Revenue from operations

Particulars	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Sale of services		
Back office support services (Exports)	636.25	729.21
Recruiting services (Domestic)	243.38	234.16
TOTAL	**879.63**	**963.37**

23 Other income

Particulars	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Foreign exchange gain (net)	41.74	11.83
Interest income	9.37	2.87
Liabilities no longer required written back	0.95	0.87
TOTAL	**52.06**	**15.57**

24 Employee benefits expense

Particulars	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Salaries, wages and bonus	528.74	551.72
Contribution to provident and other funds	14.92	17.94
Gratuity expense	6.41	5.88
Staff welfare expenses	12.27	15.87
TOTAL	**562.34**	**591.41**

25 Finance costs

Particulars	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Interest on borrowings	4.55	2.60
Interest on lease liabilities	1.90	3.51
Other borrowing costs	-	0.67
TOTAL	**6.45**	**6.78**

26 Depreciation and amortization expense

Particulars	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Depreciation of property, plant and equipment	1.59	1.23
Amortisation of right-of-use assets	20.29	20.29
TOTAL	**21.88**	**21.52**

27 Other expenses

Particulars	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Repairs and maintenance	4.43	3.98
Travelling Expenses	7.17	5.59
Rates and Taxes	4.77	4.56
Legal, Professional & Consultancy Charges	187.85	203.19
Auditor's remuneration (Refer note 27a)	7.76	8.14
Advertisement Charges	1.09	1.41
Housekeeping & Security services	3.54	3.56
Business Promotion Exp	0.32	0.56
Electricity Charges	4.26	3.68
Bank Charges	0.20	0.42
Laptop Rent	6.27	8.54
Insurance	0.59	1.18
Software license fees	33.34	36.44
Office Rent	-	-
Interest and Penalties	4.93	8.82
Provision for bad and doubtful debts	3.86	-
Receivables written off	0.13	2.43
Other Assets written off	-	0.67
Internship Payments	-	14.07
Miscellaneous Expenses	7.34	7.59
Total	**277.83**	**314.82**

27a Payments to Auditor

Particulars	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
To Statutory auditors		
Statutory audit	4.20	4.20
Limited review	1.28	1.20
Tax Audit	-	0.63
Filing fees	0.38	0.38
Transfer pricing	1.20	1.20
Certification fees	0.22	0.10
Out of pocket expenses	0.48	0.43
TOTAL	**7.76**	**8.14**

28 Exceptional Items

Exceptional item of Rs. 12 lakhs for the year ended 31st March, 2026 represents Impairment provision made towards the investment made in Unofin Technology Solutions Private Limited.

29 Earnings per equity share (EPS)

Particulars	31st March, 2026	31st March, 2025
Net Profit for the year ended 31st March, 2026	32,57,382	19,12,344
Appropriations	-	-
Net Profit (Loss) Attributable to Share Holders as at 31st March 2026 (Numerator)	32,57,382	19,12,344
No of Shares outstanding at the beginning of the year (1st April 2025)	81,89,502	74,76,400
No of Shares outstanding at the end of the year	84,47,502	81,89,502
Adjusted Weighted average number of equity shares of Face Value Rs.10 each (Denominator)	82,67,255	80,70,652
Face Value per share (Rs.)	10.00	10.00
Basic earnings per share (EPS) (Rs.)	**0.39**	**0.24**

30 Diluted Earnings per equity share (EPS)

Particulars	31st March, 2026	31st March, 2025
Net Profit (Loss) Attributable to Share Holders as at 31st March 2026 (Numerator)	32,57,382	19,12,344
Adjusted Weighted average number of equity shares of Face Value Rs.10 each (Denominator)	82,67,255	80,70,652
Weighted average number of equity shares that would be issued on conversion of all Share Warrants into Equity shares	-	-
Total Weighted average number of equity shares for Diluted EPS (Denominator)	82,67,255	80,70,652
Face Value per share (Rs.)	10.00	10.00
Diluted earnings per share (EPS) (Rs.)	**0.39**	**0.24**

31 Ind AS 115 – Revenue from Contracts with Customers

(A) Reconciliation of revenue as per contract price and as recognised in statement of profit and loss:

Particulars	31st March, 2026	31st March, 2025
Revenue from contract with customer as per contract price	1046.51	1164.45
Less: Sales Returns/Credits/Reversals	(166.88)	(201.08)
Revenue from contract with customer as per statement of profit and loss	**879.63**	**963.37**

The amounts receivable from customers become due after expiry of credit period which on an average is 30 to 90 days. There is no significant financing component in any transaction with the customers.

(B) Contract balances

The following table provides information about the receivables and contract liabilities from contracts with customers:

Particulars	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Trade receivables	731.10	533.34
Contract liabilities	-	-

Trade receivables are the amounts receivable by the Company from the Revenues from Contracts with customers and other revenues.

The contract liabilities primarily relate to the advance consideration received from customers.

32 Reconciliation of tax expenses and the accounting profit multiplied by tax rate

Particulars	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Profit before income tax expense	62.52	32.42
Enacted tax rate in India	25.168%	25.168%
Computed tax expense	15.74	8.16
Effect of non-deductible expense	11.58	13.56
Effect of allowances for tax purpose	6.49	6.09
	20.82	**15.62**
Adjustment of brought forward losses	(9.46)	(15.62)
Effect of deferred tax	7.26	13.30
Tax Expense	**18.62**	**13.30**

Response Informatics Limited

Notes forming part of the standalone financial statements for the year ended 31st March 2026

33 Employee Benefits

All amounts in Rs.lakhs,unless otherwise stated

(i) Defined contribution plans

The company has defined contribution plans namely provident fund. Contributions are made to provident fund at the rate of 12% of basic salary plus DA as per regulations. The contributions are made to registered provident fund administered by the Government. The obligation of the Company is limited to the amount contributed and it has no further contractual nor any constructive obligation. The expense recognised during the year towards defined contributions plan is as follows:

Particulars	31 March 2026	31 March 2025
Company’s contribution to provident fund	0.94	16.59

(ii) Post- employment obligations

a) Gratuity

The Company provides for gratuity for employees as per the Code on Social Security, 2020. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The Company operates post retirement gratuity plan with LIC of India. The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognises each period of service giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The following table sets out the amounts recognised in the financial statements in respect of gratuity plan

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Change in defined benefit obligations:		
Defined benefit obligation at the beginning	12.84	14.57
Current service cost	5.51	4.82
Interest Expense	0.90	1.05
Remeasurement (gains)/losses	0.67	(7.61)
Benefits paid	-	-
Defined benefit Obligation at the end	**19.92**	**12.84**
Change in plan assets:		
Fair value of plan assets at the beginning of the year	-	-
Interest income	-	-
Remeasurement (gains)/losses	-	-
Employer's contributions	-	-
Benefits paid	-	-
Fair value of plan assets at the end of the year	-	-
Expenses recognised in the statement of profit and loss consists of:		
Employee benefits expense:		
Current service costs	5.51	4.82
Net interest expenses	0.90	1.05
Benefits paid	-	-
	6.41	**5.88**
Other comprehensive income:		
(Gain)/loss on plan assets	-	-
Actuarial (gain)/loss arising from changes in Demographic Assumptions	(1.64)	(5.49)
Actuarial (gain)/loss arising from changes in Financial Assumptions	(0.33)	0.09
Actuarial (gain)/loss arising from changes in experience adjustments	2.64	(2.21)
	0.67	- **7.61**
Total Defined benefit cost recognised in P&L & OCI	**7.08**	**(1.74)**

Amounts recognised in the balance sheet consist of

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Fair value of plan assets at the end of the year	-	-
Present value of obligation at the end of the year	19.92	12.84
Recognised as		
Retirement benefit liability - Non-current	13.58	10.50
Retirement benefit liability - Current	6.34	2.33

iii) Significant estimates and sensitivity Analysis

The sensitivity of the defined benefit obligation to changes in key assumptions is:

Particulars	**Key assumptions**		**Defined benefit obligation**					
			Increase in assumption by			**Decrease in assumption by**		
	31 March 2026	**31 March 2025**	**Rate**	**31 March 2026**	**31 March 2025**	**Rate**	**31 March 2026**	**31 March 2025**
Discount rate	7.79%	7.02%	1%	(0.02)	(0.41)	1%	0.02	0.44
Salary growth rate	10.00%	10.00%	1%	0.02	0.45	1%	(0.02)	(0.44)
Attrition rate	50.00%	40.00%	1%	(0.01)	(1.51)	1%	0.01	1.55
Mortality rate	100.00%	100.00%	10%	-	0.00	10%	-	(0.001)

The above sensitivity analysis is based on a change in each assumption while holding all other assumptions constant. In practice, this is unlikely to occur and changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions, the same method (present value of the defined benefit obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the defined benefit liability recognised in the balance sheet.

iv) Risk exposure

Through its defined benefit plans, the company is exposed to a number of risks, the most significant of which are detailed below:

Interest rate risk:

The defined benefit obligation calculated uses a discount rate based on government bonds. If bond yields fall, the defined benefit obligation will tend to

Salary inflation risk:

Higher than expected increases in salary will increase the defined benefit obligation.

Demographic risk:

This is the risk of variability of results due to unsystematic nature of decrements that include mortality, withdrawal, disability and retirement. The effect of these decrements on the defined benefit obligation is not straight forward and depends upon the combination of salary increase, discount rate and vesting criteria. It is important not to overstate withdrawals because in the financial analysis the retirement benefit of a short career employee typically costs less per year as compared to a long service employee.

RESPONSE INFORMATICS LIMITED
Note6 forming part of the standalone financial statements for the year ended 31st March 2026

All amounts in Rs.lakhs,unless otherwise stated

34 Financial instruments and risk management
Fair values

1. The carrying amounts of trade payables, other financial liabilities (current), lease liabilities, trade receivables, cash and cash equivalents and loans are considered to be the same as fair value due to their short term nature.
The fair value of financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.
Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximation of fair values:

(i) Categories of financial instruments

Particulars	Level	31 March 2026		31 March 2025	
		Carrying amount	Fair value*	Carrying amount	Fair value*
Financial assets					
Measured at amortised cost:					
Non-current					
Investments	3	315.96	315.96	327.96	327.96
Application money paid against securities	3	240.00	240.00	100.00	100.00
Current					
Trade receivables	3	727.24	727.24	533.34	533.34
Cash and cash equivalents	3	0.14	0.14	234.72	234.72
Loans	3	141.55	141.55	59.44	59.44
Total		**1,424.89**	**1,424.89**	**1,255.46**	**1,255.46**
Financial liabilities					
Measured at amortised cost					
Non-current					
Borrowings	3	13.50	13.50	25.08	25.08
Lease liabilities	3	-	-	11.76	11.76
Current					
Borrowings	3	11.57	11.57	9.92	9.92
Trade payables	3	21.99	21.99	30.36	30.36
Lease liabilities	3	11.86	11.86	21.61	21.61
Other financial liabilities	3	91.43	91.43	52.83	52.83
Total		**150.36**	**150.36**	**151.56**	**151.56**

*Fair value of instruments is classified in various fair value hierarchies based on the following three levels:

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices.
Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques, which maximise the use of observable market data and rely as little as possible on entity specific estimates. If significant inputs required to fair value an instrument are observable, the instrument is

Level 3: If one or more of the significant inputs are not based on observable market data, the instruments are included in Level 3.

Management uses its best judgement in estimating the fair value of its financial instruments. However, there are inherent limitations in any estimation technique. Therefore, for substantially all financial instruments, the fair value estimates presented above are not necessarily indicative of the amounts that the Company could have realized or paid in sale transactions as of respective dates. As such, the fair value of financial instruments subsequent to the reporting dates may be different from the amounts reported at each reporting date.
The fair value of trade receivables, trade payables and other Current financial assets and liabilities is considered to be equal to the carrying amounts of these items due to their short-term nature. Where such items are Non-current in nature, the same has been classified as Level 3 and fair value determined using discounted cash flow basis. Similarly, unquoted equity instruments where most recent information to measure fair value is insufficient, or if there is a wide range of possible fair value measurements, cost has been considered as the best estimate of fair value.

35. Financial Risk Management

The Company is exposed to market risk (fluctuation in foreign currency exchange rates, price and interest rate), liquidity risk and credit risk, which may adversely impact the fair value of its financial instruments. The Company assesses the unpredictability of the financial environment and seeks to mitigate potential adverse effects on the financial performance of the Company.

(A) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk, interest rate risk and price risk. Financial instruments affected by market risk include loans and borrowings, trade receivables and trade payables involving foreign currency exposure. The sensitivity analysis in the following sections relate to the position as at March 31, 2026 and March 31, 2025.

The analysis excludes the impact of movements in market variables on the carrying values of financial assets and liabilties.

The sensitivity of the relevant profit or loss item is the effect of the assumed changes in respective market risks. This is based on the financial assets and financial liabilities held at March 31, 2026 and March 31, 2025.

(i) Foreign currency exchange rate risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to trade receivables. The risks primarily relate to fluctuations in US Dollars and Euros against the functional currencies of the Company. The Company's exposure to foreign currency changes for all other currencies is not material. The Company evaluates the impact of foreign exchange rate fluctuations by assessing its exposure to exchange rate risks.

The following tables demonstrate the sensitivity to a reasonably possible change in US Dollar and Euros exchange rates, with all other variables held constant. The impact on the Company's profit before tax is due to changes in the fair value of monetary assets and liabilities.

(ii) Sensitivity

The sensitivity of profit or loss to changes in the exchange rates arises mainly from foreign currency denominated financial instruments.

Foreign currency exposure (USD & Euros)		
	As at March 31st, 2026	**As at March 31st 2025**
Trade receivables (USD & Euros)	582.37	387.59
Net exposure to foreign currency risk	**582.37**	**387.59**

Particulars	**Increase/(decrease) in profit before tax profit before tax**		**Increase/(decrease) in other components of equity**	
	31-03-2026	**31-03-2025**	**31-03-2026**	**31-03-2025**
Change in USD & Euros				
1% increase	5.82	3.88	4.36	2.90
1% decrease	(5.82)	(3.88)	(4.36)	(2.90)

The movement in the pre-tax effect is a result of a change in the fair value of monetary assets and liabilities denominated in Euros & Dollars where the functional currency of the entity is a currency other than Euros & Dollars

(ii) Interest rate risk

Interest rate risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest risk arises to the company mainly from long-term borrowings with variable rates. However, the company's borrowings are primarily fixed interest rate borrowings. Hence, the company is not significantly exposed to interest rate risk.

(B) Credit Risk

Credit risk is the risk arising from credit exposure to customers, cash and cash equivalents held with banks and current and non-current held-to financial assets of the Company include trade receivables, employee advances which represents Company's maximum exposure to the credit risk.

With respect to credit exposure from customers, the Company has a procedure in place aiming to minimise collection losses. Credit Control team assesses the credit quality of the customers, their financial position, past experience in payments and other relevant factors. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including default risk associate with the industry and country in which customers operate. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. With respect to other financial assets viz., loans & advances, the credit risk is insignificant since the loans & advances are given to employees only. The credit quality of the financial assets is satisfactory, taking into account the allowance for credit losses.

Credit risk on trade receivables and other financial assets is evaluated as follows:

(i) Expected credit loss for trade receivable under simplified approach:

Particulars	31 March 2026	31 March 2025
Gross carrying amount	731.10	533.34
Less: Allowance for credit losses	(3.86)	-
Carrying amount of trade receivables	**727.24**	**533.34**

(ii) Expected credit loss for financial assets where general model is applied

The financial assets which are exposed to credit are loans to employees.

Particulars	31 March 2026	31 March 2025
Asset group	**Estimated gross carrying amount at default**	**Estimated gross carrying amount at default**
Gross carrying amount		
Staff Loans	-	0.60
	-	**0.60**
Expected credit losses	-	-
Net carrying amount		
Staff Loans	-	0.60
Total	**-**	**0.60**

(ii) Reconciliation of loss allowance provision

Particulars	Trade receivables
Loss allowance as at 01 April 2024	-
Changes in loss allowance during the year	-
Loss allowance as at 01 April 2025	-
Changes in loss allowance during the year	3.86
Loss allowance as at 31 March 2026	3.86

(iii) Significant estimates and judgements

Impairment of financial assets:

The impairment provisions for financial assets disclosed above are based on assumptions about risk of default and expected loss rates. The company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

(C) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding to meet obligations when due and to close out market positions. Company’s treasury maintains flexibility in funding by maintaining availability under balances with banks.

Management monitors cash and cash equivalents on the basis of expected cash flows.

(i) Financing arrangements:

Particulars	As at	
	31 March 2026	31 March 2025
Expiring within one year (bank overdraft and other facilities)	-	-

(ii) Maturities of financial liabilities

Contractual maturities of financial liabilities as at :

	31 March 2026		31 March 2025	
Particulars	**Less than 12 months**	**More than 12 months**	**Less than 12 months**	**More than 12 months**
Borrowings	11.57	13.50	9.92	25.08
Trade payables	21.99	-	30.36	-
Lease liabilities	11.86	-	21.61	11.76
Other financial liabilities	91.43	-	52.83	-
Total	**136.85**	**13.50**	**114.72**	**36.84**

(iii) Management expects finance cost to be incurred for the year ending 31 March 2027 to be Rs. 3.09 lakhs

Capital management

A. Capital management and gearing ratio

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

The company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. The company monitors capital using a gearing ratio, which is debt divided by total capital. The company includes within debt, interest bearing loans and borrowings.

Particulars	31 March 2026	31 March 2025
Borrowings		
Current	11.57	9.92
Non current	13.50	25.08
Debt	**25.08**	**35.00**
Equity		
Equity share capital	844.75	818.95
Other equity	557.94	398.68
Total capital	**1,402.69**	**1,217.63**
Gearing ratio in % (debt/ equity)	**1.79%**	**2.87%**

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements.

No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2026 and 31 March 2025.

B. Dividends

Particulars	31 March 2026	31 March 2025
Dividends recognised	-	-
No dividends recognised during the current and previous financial year		

36. Code on Social Security

On 21 November 2025, the Government of India notified four labour codes—the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security,2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the “Labour Codes”)—which consolidate twenty nine existing labour laws into a comprehensive framework governing employee benefits during and after employment. The Ministry of Labour and Employment has also issued draft Central Rules and FAQs to facilitate assessment of the financial implications of these changes. Based on management's evaluation, and considering the guidance issued by the Institute of Chartered Accountants of India, the Company has concluded that the estimated impact on its existing obligations is not material. The Company will continue to monitor the finalisation of central and state rules and further governmental clarifications, and will recognise any necessary accounting impact arising from such developments in due course.

37 Related Party transactions **Rs. in Lakhs**

Names of related parties and nature of relationship

Names of the related parties	Nature of relationship
i) Key Management Personnel (KMP):	
Mr. Subramaniyam Seetha Raman	Managing Director
Mrs. Bhuvaneswari Seetharaman	Director
Mr. Ramakrishna Prasad Makkena	Chief Financial Officer
Ashwini Mangalampalle	Company Secretary & Compliance Officer
Mr. Prakash Babu Kondeti	Independent director
Mr. Chandra Sekhar Pattapurathi	Independent director
ii) Enterprises in which KMP and/or their close members have significant influence/control:	
Ariston Tek Inc	
Highdata Software Corporation	
Crest Software Services Inc	
DataLabs Corporation	
Wave Era Inc	
Ariston Tek Solutions Pvt. Ltd	
Response Informatics UK Pvt Ltd	
Active Tek Corporation	
iii) Wholly owned subsidiary	
Technologia Corporation	
iv) Subsidiary	
Data Labs AI Pvt. Ltd	

Details of transactions during the year where related party relationship existed: **(Amount in lakhs)**

Names of the related parties	Nature of Transactions	Year ended 31 March 2026	Year ended 31 March 2025
Key Management Personnel	Short-term employee benefits*	36.94	21.18
Ariston Tek Solutions Pvt. Ltd	Interest payment on unsecured loan@	-	2.01
	Advance for services	70.27	38.80
	Unsecured loan received	-	87.89
	Repayment of unsecured loan	-	188.39
Ariston Tek Inc	Back office support and recruiting services	131.60	171.08
Technologia Corporation	Back office support and recruiting services	111.89	143.18
Highdata Software Corporation	Back office support and recruiting services	139.08	149.34
Crest Software Services Inc	Back office support and recruiting services	-	49.73
DataLabs Corporation	Back office support and recruiting services	-	113.54
Response Informatics UK Pvt Ltd	Back office support and recruiting services	-	131.44
Response Informatics Inc	Back office support and recruiting services	41.65	-
Data Labs AI Pvt Ltd	Consultancy expenses	5.88	9.00
	Loan given	81.00	66.60
	Loan repayments received	5.88	9.50
	Interest income on unsecured loan #	8.43	1.74

* Post employment benefits are actuarially determined on overall basis and hence not seperately provided.
@ Interest is paid at 8% p.a.
# Interest is received at 8% p.a.

Details of outstanding balances as at the year end where related party relationship existed:

Name of the related parties	Nature	Year ended 31 March 2026	Year ended 31 March 2025
Ariston Tek Solutions Pvt. Ltd	Unsecured Loan	-	-
Ariston Tek Solutions Pvt. Ltd	Advance for services^	109.07	38.80
Data labs AI loan	Unsecured Loan	141.55	58.84
Ariston Tek Inc	Trade receivables*	140.03	128.92
Technologia Corporation	Trade receivables*	110.16	83.16
Highdata Software Corporation	Trade receivables*	126.90	82.94
Response Informatics UK Pvt Ltd	Trade receivables*	-	46.34
DataLabs Corporation	Trade receivables*	3.40	48.72
Response Informatics Inc	Trade receivables*	43.07	-
Key Management Personnel	Short-term employee benefits payable**	3.96	1.32

^ Advance for services are non-interest bearing and will be settled within a period of 90 days.

* Trade receivables are non-interest bearing and generally on credit term of 30 to 90 days.

** Short term employee benefits to be settled in cash with no credit period.

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Notes forming part of the standalone financial statements for the year ended 31st March 2026

38 Analytical Ratios

S.No.	Particulars	Numerator/Denominator	2025-26	2024-25	Variance	Reason if variance exceeds 25%
1	Current Ratio	Current Assets/Current Liabilities	6.39	7.19	(11.2%)	-
2	Debt Equity ratio	Total Debt/Total equity	0.02	0.03	(40.3%)	Since no new borrowings were undertaken and the existing loan balance has been consistently reducing year-on-year.
3	Debt Service Coverage Ratio	Earnings available for debt service/Debt Service	1.51	0.38	296.3%	Since no new borrowings were undertaken and the existing loan balance has been consistently reducing year-on-year.
4	Return on Equity	Net Income/Average Shareholder’s Equity	0.02	0.02	24.4%	-
5	Inventory Turnover ratio	Sales/Average Inventory	NA	NA		-
6	Trade Receivables Turnover Ratio	Net Credit Sales/Average receivables	1.40	1.88	(25.8%)	Due to decrease in sales
7	Trade Payables Turnover Ratio	Net Credit Purchases/Average Payables	10.27	10.32	(0.5%)	-
8	Net Capital Turnover Ratio	Net Sales/Working Capital	1.04	1.23	(15.7%)	-
9	Net Profit Ratio	Net Profit/Net Sales	0.04	0.02	85.2%	Due to significant increase in Foreign Exchange Gain
10	Return on capital employed	EBIT/Capital Employed	0.05	0.04	22.1%	-
11	Return on Investment	Income generated from investing activities/Average invested funds	0.11	0.03	274.0%	Due to significant increase in loans advanced

39 Contingent Liabilities: Nil (P.Y. Nil)

40 Capital and Other Commitments : Nil (P.Y. Nil)

41 Segment reporting

A. Basis for segmentation

An operating segment is a component of the company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Group’s other components, and for which discrete financial information is available. All operating segments results are reviewed regularly by the Group’s Chairman and MD to make decisions about resources to be allocated to the segments and assess their performance.

The Chief Operating Decision Maker ("CODM") evaluates the Group’s performance and allocates resources based on an analysis of various performance indicators at operational unit level and since there is single operating segment, no segment disclosures of the Group is presented. The Group’s operations fall within a single business segment “Staffing services”.

B. Geographical information

The company operates within India and therefore there is no assets or liabilities outside India.

C. Information about services provided by the company

Revenue from external customers - Back office support services (Exports): Rs 636.25 lakhs (P.Y Rs 729.21 lakhs)
Revenue from external customers - Recruiting services (Domestic): Rs 243.38 lakhs (P.Y Rs 234.16 lakhs)

D. Information on contract revenue

Revenue from external customers is Rs. 879.63 lakhs (P.Y. Rs 963.37 lakhs)
The Company has made external sales to the following customers meeting the criteria of 10% or more of the entity's revenue
Revenue from external customers is Rs 243.38 lakhs (P.Y Rs 234.16 lakhs)
Customer 1- Rs.196.91 lakhs (PY - 160.63 lakhs)
Customer 2- Rs.147.37 lakhs (PY - 130.85 lakhs)
Customer 3- Rs.139.08 lakhs (PY - 116.32 lakhs)
Customer 4- Rs.131.59 lakhs (PY - 153.72 lakhs)
Customer 5- Rs.111.89 lakhs (PY - 155.36 lakhs)

42 The Board of Directors approved the financial statements for the year ended March 31, 2026 and authorised for issue on May 29, 2026.

43 No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

44 The Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log facility) and the same has operated from 13th May, 2025 to 31st March, 2026 for all relevant transactions recorded in the software impacting books of account at application level. Further, during the course of our audit we did not come across any instances of audit trail feature being tampered with. However, the accounting software used by the Company has not been enabled with the feature of audit trail at the server or database to log direct file level changes.

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date
For M.Anandam & Co.,
Chartered Accountants
(Firm Registration Number: 000125S)

M.R.Vikram
Partner
Membership Number: 021012

Place: Hyderabad
Date: 29th May, 2026

On behalf of Board of Directors

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310
Place: London, UK
Date: 29th May, 2026

Bhuvaneswari Seetharaman
Director
DIN: 01666421
Place: Hyderabad
Date: 29th May, 2026

Makkena Ramakrishna Prasad
Chief Financial Officer
PAN: AHIPM0313M
Place: Hyderabad
Date: 29th May, 2026

Ashwini Mangalampalle
Company Secretary
PAN: BXZPM8624F
Place: Hyderabad
Date: 29th May, 2026

Independent Auditor's Report

To the Members of Response Informatics Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of **Response Informatics Limited** (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at 31st March, 2026, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements, including a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act"), in the manner so required and give a true and fair view in conformity with Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, of its consolidated profit (including other comprehensive income), consolidated changes in equity and its consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group, in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in India in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") and the relevant provisions of the Companies Act, 2013, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1.	Revenue Recognition Revenue from staffing services is recognized as the related services are performed in accordance with contractual terms. The Company's invoicing cycle is on contractual pre-determined dates and recognized as receivables based on customer acceptances for delivery of work/ attendance of resources. Revenue for the post billing period is recognized as unbilled revenues. Unbilled revenues are invoiced subsequent to the year-end based on customer acceptances. Refer Note – 2((iv) of Material Accounting Policies of Consolidated Financial Statements.	Principal Audit Procedures • Tested the effectiveness of controls relating to accuracy and occurrence of unbilled revenues. • Assessed the appropriateness of the revenue recognition accounting policies in line with Ind AS 115 "Revenue from Contracts with Customers: • Performed substantive testing of revenue transactions, recording during the year by verifying the agreeing key terms used for recording revenue with terms in the signed contracts and confirmation received from customers for efforts incurred / resources deployed. • Tested unbilled revenues with subsequent invoicing based on customer acceptances.

Information Other than Financial Statements (Other Information)

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

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

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

The Holding Company's Board of Directors is responsible for the preparation and presentation of the consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

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

Those respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

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

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements 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 Group'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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. 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 Group so far as it appears from our examination of those books except for the matter stated in paragraph (i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

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

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

e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary, none of the directors of the Group companies, incorporated in India is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph 1(b) above and paragraph (i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

g) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

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

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

   i. The Group has no pending litigations on its financial position in its consolidated financial statements;

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

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

iv. (a) The respective managements of the Holding Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditor of such subsidiaries respectively that, to the best of their knowledge and belief, as disclosed in Note 42 to the consolidated financial statements, 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 Holding Company or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries (Refer Note 42 to the consolidated financial statements).

(b) The respective managements of the Holding Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditor of such subsidiaries respectively that, to the best of their knowledge and belief, as disclosed in the Note 42 to the consolidated financial statements, no funds have been received by the Holding Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries 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 (Refer Note 42 to the consolidated financial statements).

(c) Based on the audit procedures, that has been considered reasonable and appropriate in the circumstances, performed by us and those performed by the auditor of the subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditors' notice that has caused us or the other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

v. No dividend was declared or paid during the year by the Holding Company and subsidiaries, hence, the provisions of section 123 of the Act are not applicable.

vi. The Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log facility) and the same has operated from 13th May 2025 to 31st March 2026 for all relevant transactions recorded in the software impacting books of account at application level. Further, during the course of our audit we did not come across any instances of audit trail feature being tampered with. However, the accounting software used by the Company has not been enabled with the feature of audit trail at the server or database to log direct file level changes.

The audit trail was not maintained in the prior year and hence, the question of commenting on whether the audit trail was preserved by the company as per the statutory requirements for record retention does not arise.

2. As required by the Companies (Auditor's Report) Order, 2020, ("the Order") issued by the Central Government of India in terms of Section 143 (11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraph 3(xxi) of the Order.

For M. Anandam & Co.,
Chartered Accountants
(Firm's Registration No. 000125S)

M R Vikram
Partner
Membership No. 021012

UDIN: 26021012UFXYYP9385

Place: Hyderabad
Date: 29th May, 2026

Annexure "A" to the Independent Auditor's Report
(Referred to in paragraph 1(f) under 'Report on Other Legal Regulatory Requirements' section of our report of even date)

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

Opinion

We have audited the internal financial controls with reference to the consolidated financial statements of **Response Informatics Limited** ("the Holding Company") as of 31 March 2026 in conjunction with our audit of the consolidated financial statements of the Holding Company and its subsidiary company for the year ended on that date.

In our opinion, to the best of our information and according to the explanations given to us, the Holding Company and the subsidiary company have, in all material respects, an adequate internal financial controls system with reference to the consolidated financial statements and such internal financial controls with reference to the consolidated financial statements were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls

The respective management of the companies included in the group are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding 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 ('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 the Holding Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Inherent Limitations of Internal Financial Controls with reference to the Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to the consolidated financial statements, 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 with reference to the consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to the consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Auditor's Responsibility

Our responsibility is to express an opinion on the Holding Company's internal financial controls with reference to the consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to the consolidated financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to the consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to the consolidated financial statements included obtaining an understanding of internal financial controls with reference to the consolidated financial statements, 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 consolidated 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 Group's internal financial controls with reference to the consolidated financial statements.

Meaning of Internal Financial Controls with reference to the Consolidated Financial Statements

A Company's internal financial control with reference to the consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to the consolidated financial statements 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 consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the consolidated financial statements.

For M. Anandam & Co.,
Chartered Accountants
(Firm's Registration No. 000125S)

M R Vikram
Partner
Membership No. 021012

UDIN: 26021012UFXYYP9385

Place: Hyderabad
Date: 29th May, 2026

Annexure - B to the Independent Auditors' Report

With reference to Paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of the Company, we report that:

In our opinion and according to the information and explanations given to us, we report that the auditors of the following companies have given qualification or adverse remarks in their CARO report on the standalone financial statements of the respective companies included in the Consolidated Financial Statements of the Holding Company:

Name	**CIN**	**Holding company/ Subsidiary**	**Clause number of the CARO report which is unfavorable or qualified or adverse**
Response Informatics Limited	L72200TG1996PLC025871	Holding company	3(iii)(f) & 3(vii)(a)
Datalabs AI Private Limited	U62020TS2024PTC180748	Subsidiary	3(xvii)

For M. Anandam & Co.,
Chartered Accountants
(Firm's Registration No. 000125S)

M R Vikram
Partner
Membership No. 021012

UDIN: 26021012UFXYYP9385

Place: Hyderabad
Date: 29th May, 2026

RESPONSE INFORMATICS LIMITED
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2026

All amounts in Rs.lakhs, unless otherwise stated

PARTICULARS	Note No.	As at March 31, 2026	As at March 31, 2025
I. ASSETS:			
Non-current assets			
(a) Property, plant and equipment	3	6.47	3.73
(b) Right-of-use assets	4	10.15	30.44
(c) Goodwill	5	189.18	189.18
(d) Financial assets	6		
(i) Investments		66.00	78.00
(ii) Application money paid against securities		240.00	100.00
(e) Deferred tax assets (net)	7	6.59	13.68
(f) Other non-current assets	8	-	7.28
Current assets			
(a) Financial assets			
(i) Trade receivables	9	1,214.84	1,040.05
(ii) Cash and cash equivalents	10	23.65	237.46
(iii) Loans	11	731.14	288.64
(b) Current tax assets(Net)	12	4.86	20.44
(c) Other current assets	13	132.94	61.29
TOTAL ASSETS		**2,625.81**	**2,070.17**
II. EQUITY AND LIABILITIES:			
Equity			
(a) Equity Share Capital	14	844.75	818.95
(b) Other Equity	15	1,177.45	776.20
Attributable to the owners of the parent		2,022.20	1,595.15
Non-controlling interests		(52.04)	(26.90)
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	16	157.25	84.88
(ii) Lease liabilities	4	-	11.76
(b) Provisions	17	13.58	10.50
Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	18	22.44	10.63
(ii) Trade payables	19		
a) Total outstanding dues of micro enterprises and small enterprises		6.97	7.18
b) Total outstanding dues of creditors other than micro enterprises and small enterprises		270.85	225.06
(ii) Lease liabilities	4	11.86	21.61
(iii) Other financial liabilities	20	96.52	66.11
(b) Other current liabilities	21	16.10	10.71
(c) Provisions	22	60.08	53.49
TOTAL EQUITY AND LIABILITIES		**2,625.81**	**2,070.17**
Summary of material accounting policies	2		

The accompanying notes are an integral part of the consolidated financial statements.

As per our report of even date
For M.Anandam & Co.,
Chartered Accountants
(Firm Registration Number: 000125S)

On behalf of Board of Directors

M.R.Vikram
Partner
Membership Number: 021012

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310
Place: London, UK
Date: 29th May, 2026

Bhuvaneswari Seetharaman
Director
DIN: 01666421
Place: Hyderabad
Date: 29th May, 2026

Place: Hyderabad
Date: 29th May, 2026

Makkena Ramakrishna Prasad
Chief Financial Officer
PAN: AHIPM0313M
Place: Hyderabad
Date: 29th May, 2026

Ashwini Mangalampalle
Company Secretary
PAN: BXZPM8624F
Place: Hyderabad
Date: 29th May, 2026

RESPONSE INFORMATICS LIMITED
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2026

All amounts in Rs.lakhs, unless otherwise stated

	PARTICULARS	Note	Year Ended March 31, 2026	Year Ended March 31, 2025
	Income			
I	Revenue from operations	23	2,630.97	3,358.14
II	Other Income	24	43.69	13.63
III	**Total Income (I+II)**		**2,674.66**	**3,371.77**
	Expenses:			
	Employee Benefits Expense	25	2,002.84	2,521.36
	Finance Costs	26	6.45	7.06
	Depreciation and Amortisation Expense	27	21.88	21.52
	Other Expenses	28	419.62	607.28
IV	**Total Expenses(IV)**		**2,450.79**	**3,157.22**
V	**Profit before Exceptional items and Tax (III-IV)**		**223.87**	**214.55**
VI	Exceptional Items	29	12.00	12.00
VII	**Profit before tax (V-VI)**		**211.87**	**202.55**
VIII	Tax Expense			
	- Current tax		65.10	51.15
	- Deferred tax		7.26	13.30
	Earlier year tax		(44.22)	(42.85)
IX	**Profit for the year (VII-VIII)**		**183.74**	**180.95**
X	Other Comprehensive Income (OCI)			
	i) Items that will not be reclassified to profit or loss			
	a) Remeasurements on defined benefit plans		0.67	(7.61)
	ii) Income tax relating to items that will not be reclassified to profit or loss		(0.17)	1.92
	ii) Items that will be reclassified to profit and loss			
	Exchange differences on translating the financial statements of a foreign operation		(67.75)	(9.55)
	Other comprehensive income for the year (net of tax)		**(67.24)**	**(15.25)**
XI	Total Comprehensive Income (IX+X)		**250.98**	**196.19**
	Net Profit/(Loss) for the year attributable to:			
	Owners of the parent		208.88	207.85
	Non-Controlling Interests		(25.14)	(26.90)
	Other Comprehensive Income attributable to:			
	Owners of the parent		(67.24)	(15.25)
	Non-Controlling Interests		-	-
	Total Comprehensive Income attributable to:			
	Owners of the parent		276.12	223.09
	Non-Controlling Interests		(25.14)	(26.90)
XII	Earnings per equity share: (Equity shares of face value of Rs.10/- each)			
	- Basic	30	2.53	2.58
	- Diluted	30	2.53	2.58
	Summary of material accounting policies	2		

The accompanying notes are an integral part of the consolidated financial statements.

As per our report of even date
For M.Anandam & Co.,
Chartered Accountants
(Firm Registration Number: 000125S)

On behalf of Board of Directors

M.R.Vikram
Partner
Membership Number: 021012

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310
Place: London, UK
Date: 29th May, 2026

Bhuvaneswari Seetharaman
Director
DIN: 01666421
Place: Hyderabad
Date: 29th May, 2026

Makkena Ramakrishna Prasad
Chief Financial Officer
PAN: AHIPM0313M
Place: Hyderabad
Date: 29th May, 2026

Ashwini Mangalampalle
Company Secretary
PAN: BXZPM8624F
Place: Hyderabad
Date: 29th May, 2026

Place: Hyderabad
Date: 29th May, 2026

RESPONSE INFORMATICS LIMITED

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

All amounts in Rs.lakhs, unless otherwise stated

PARTICULARS	Year ended 31-03-2026	Year ended 31-03-2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Profit before tax	211.87	202.55
Adjustments for:		
Depreciation and amortisation expense	21.88	21.52
Bad debts written off	0.13	2.43
Provision for bad and doubtful loss	3.86	-
Provision for diminution in the value of Investments	12.00	12.00
Exchange difference on translating the financial statement of a foreign operation	67.75	9.55
Finance Costs	6.45	7.06
Operating profit before working capital changes	**323.94**	**255.10**
Changes in Operating Assets and Liabilities		
(Increase)/ Decrease in Trade receivables	(178.78)	(219.98)
(Increase)/Decrease in Other Current Assets and Other Non-Current Assets	(64.37)	(40.57)
(Increase)/Decrease in Loans & Advances	(442.50)	(89.20)
(Increase) / Decrease in Current Tax Assets	15.57	1.40
Increase/ (Decrease) in Trade Payables	45.59	5.96
Increase / (Decrease) in Provisions	(0.52)	(2.43)
Increase/(Decrease) in Other financial liabilities	30.15	(13.49)
Increase/(Decrease) in Other current liabilities	5.39	(99.77)
Cash Generated from Operations	**(265.55)**	**(202.97)**
Less: Income taxes paid	(11.36)	-
Net Cash inflow (Outflow) from operating activities (A)	**(276.91)**	**(202.97)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment of Property, Plant and Equipment	(4.33)	(2.86)
(Increase) / Decrease in Goodwill	-	-
Application money paid against securities	(140.00)	(100.00)
Net Cash inflow (outflow) from investing activities (B)	**(144.33)**	**(102.86)**
C.CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	-	556.22
Proceeds from issue of share warrants	150.93	50.31
Proceeds/(Repayment) of non-current borrowings	72.38	(74.82)
Proceeds of current borrowings (net)	11.81	(24.36)
Interest paid	(4.29)	(3.10)
Interest on lease liabilities	(1.90)	(3.51)
Payment for principal component of lease liabilities	(21.51)	(18.88)
Net Cash inflow (Outflow) from financing activities (C)	**207.42**	**481.87**
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS [A+B+C]	(213.81)	176.04
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	237.46	61.42
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	**23.65**	**237.46**

Reconciliation of cash and cash equivalents

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
a) Balances with banks		
in current accounts	23.65	237.46
b) Cash on hand	-	-
Total cash and cash equivalents	**23.65**	**237.46**

Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies Act, 2013.

Net debt reconciliation

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
Opening balance of Non current borrowings	84.88	159.69
Opening balance of current borrowings	10.62	34.98
Add:- Net Proceeds from non-current borrowings	72.38	25.08
Less: (Repayment) of non-current borrowings	-	(99.89)
Proceeds/ (repayment) from current borrowings	11.81	(24.36)
Closing balance of non current borrowings	**157.25**	**84.88**
Closing balance of current borrowings	**22.44**	**10.62**

Summary of material accounting policies **2**

The accompanying notes are an integral part of the consolidated financial statements.

As per our report of even date
For M.Anandam & Co.,
Chartered Accountants
(Firm Registration Number: 000125S)

M.R.Vikram
Partner
Membership Number: 021012

Place: Hyderabad
Date: 29th May, 2026

On behalf of Board of Directors

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310
Place: London, UK
Date: 29th May, 2026

Bhuvaneswari Seetharaman
Director
DIN: 01666421
Place: Hyderabad
Date: 29th May, 2026

Makkena Ramakrishna Prasad
Chief Financial Officer
PAN: AHIPM0313M
Place: Hyderabad
Date: 29th May, 2026

Ashwini Mangalampalle
Company Secretary
PAN: BXZPM8624F
Place: Hyderabad
Date: 29th May, 2026

RESPONSE INFORMATICS LIMITED
STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH 2026

All amounts in Rs.lakhs,unless otherwise stated

a. Equity share capital

Particulars	**Note**	**As at 31st March, 2026**	**As at 31st March, 2025**
Balance at the beginning of the year	13	818.95	747.64
Add: Changes in equity share capital due to prior period errors		-	-
Restated balance at the beginning of the year		818.95	747.64
Changes in equity share capital during the year		25.80	71.31
Balance at the end of the year		**844.75**	**818.95**

b. Other equity
Year ended 31st March, 2026

Particulars	**Note**	**Reserves and surplus**				**Total**
		Capital Reserve	**Securities premium**	**Retained earnings**	**Money received against share warrants**	
Balance as at 01st April, 2025	14	3.70	634.91	(290.24)	50.31	398.68
Total comprehensive income for the year		-	-	30.85	-	30.85
Money received against share warrants		-	-	-	150.93	150.93
Increase/(Decrease) on account of conversion of share warrants		-	175.44	-	(201.24)	(25.80)
Balance as at 31st March, 2026		**3.70**	**810.35**	**(259.39)**	**-**	**554.66**

Year ended 31st March, 2025

Particulars	**Note**	**Reserves and surplus**				**Total**
		Capital Reserve	**Securities premium**	**Retained earnings**	**Money received against share warrants**	
Balance as at 01st April, 2024	14	3.70	150.00	(315.06)	-	(161.36)
Total comprehensive income for the year		-	-	24.82	-	24.82
Increase on account of fresh issue		-	484.91	-	-	484.91
Money received against share warrants		-	-	-	50.31	50.31
Balance as at 31st March, 2025		**3.70**	**634.91**	**(290.24)**	**50.31**	**398.68**

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date
For M.Anandam & Co.,
Chartered Accountants
(Firm Registration Number: 000125S)

On behalf of Board of Directors

M.R.Vikram
Partner
Membership Number: 021012

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310
Place: London, UK
Date: 29th May, 2026

Bhuvaneswari Seetharaman
Director
DIN: 01666421
Place: Hyderabad
Date: 29th May, 2026

Place: Hyderabad
Date: 29th May, 2026

Makkena Ramakrishna Prasad
Chief Financial Officer
PAN: AHIPM0313M
Place: Hyderabad
Date: 29th May, 2026

Ashwini Mangalampalle
Company Secretary
PAN: BXZPM8624F
Place: Hyderabad
Date: 29th May, 2026

RESPONSE INFORMATICS LIMITED
Notes forming part of the consolidated financial statements for the year ended 31st March 2026

1 Company Information:

Response Informatics Limited ('the Company'/'the Parent'/'the Holding Company') is a public limited company incorporated in India having its registered office at Hyderabad, Telangana. The Company together with its subsidiaries is collectively referred to as "the Group". The Group is engaged in providing software Staffing, Consultancy and allied services.

2 Material Accounting Policies:

This note provides a list of the material accounting policies adopted in the preparation of the consolidated financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

i) Statement of Compliance:

The consolidated financial statements (hereinafter referred to as 'consolidated financial statements') have been prepared in accordance with the Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, notified under section 133 of the Companies Act, 2013, ("Act") and other relevant provisions of the Act.

ii) Basis of preparation:

The consolidated financial statements have been prepared on a going concern basis. The accounting policies are applied consistently to all the periods presented in the consolidated financial statements except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires change in accounting policy hitherto in use.

iii) Functional and presentation currency

These consolidated financial statements are presented in Indian Rupees (INR), which is also the Group's TC functional currency is $. All financial information presented in Indian rupees have been rounded-off to two decimal places to the nearest lakh except share data or as otherwise stated.

iv) Basis of measurement

The consolidated financial statements have been prepared on the historical cost basis except for the following items:

- Certain financial assets and liabilities : Measured at fair value
- Net defined benefit (asset)/ liability : Fair value of plan assets less present value of defined benefit obligations
- Borrowings : Amortised cost using effective interest rate method

v) Use of estimates and critical accounting judgements:

In preparation of the consolidated financial statements, the Group makes judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and the associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

The areas involving significant judgements and estimates are estimation of useful lives of property, plant and equipment and intangible assets, impairment of property, plant and equipment and intangible assets, provision for employee benefits and other provisions, contingent liabilities and recoverability of deferred tax assets.

vi) Revenue Recognition:

The Company derives revenue primarily from Staffing, Consultancy and allied services.

Revenues from customer contracts are considered for recognition and measurement when the contract has been approved by the parties to the contract, the parties to contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. Revenue is recognised upon transfer of control of promised products or services ("performance obligations") to customers in an amount that reflects the consideration the Company has received or expects to receive in exchange for these products or services ("transaction price"). When there is uncertainty as to collectability, revenue recognition is postponed until such uncertainty is resolved.

The contract with customer for staffing services, generally contains a single performance obligation and is measured based on the transaction price, which is the consideration, adjusted for volume discounts, service level credits, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers

vii) Employee Benefits:

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

(ii) Gratuity obligations

The liabilities or assets recognized in the balance sheet in respect of gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognized immediately in profit or loss.

(iii) Defined contribution plans

The Company pays provident fund contributions to publicly administered funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognized as employee benefit expense when they are due.

(viii) Principles and basis of consolidation

The Consolidated Financial Statements (CFS) include the financial statements of the Company and its subsidiaries.

a. Subsidiaries

Subsidiaries are entities controlled by the Group. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if, and only if, the Group has:

(i) Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee);

(ii) Exposure, or rights, to variable returns from its involvement with the investee; and the ability to use its power over the investee to affect its returns.

(iii) The ability to use its power over the investee to affect its returns.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member’s financial statements in preparing the consolidated financial statements to ensure conformity with the Group’s accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the Holding Company, i.e. year ended on March 31, 2026.

b. Consolidation procedures:

a. Combine like items of assets, liabilities, equity, income, expenses and cash flows of the Holding Company with that of its subsidiary. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognized in the consolidated financial statements at the acquisition date.

b. Offset (eliminate) the carrying amount of the Holding Company’s investment in the subsidiary and the Holding Company’s portion of equity of the subsidiary. Business combinations policy explains how to account for any related goodwill.

c. Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the Group (profits or losses resulting from intragroup transactions that are recognized in assets, such as inventory and property, plant and equipment and intangible assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profit and losses resulting from intragroup transactions.

d. Subsidiaries considered in the consolidated financial statements:

Technologia Corporation INC, incorporated in USA, where the Holding company has 100% (P.Y. 100%) ownership has been considered for the purpose of consolidated financial statements.

e. Datalabs AI private limited, incorporated as per Companies Act, 2013, where the holding company acquired 66.67% ownership in Current year has been considered for the purpose of consolidated financial statements.

ix) Income Taxes:

Tax expense for the year comprises current and deferred tax.

Current Tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income-tax Act, 1961 and other applicable tax laws that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary differences arise from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Tax relating to items recognized directly in equity or other comprehensive income is recognised in equity or other comprehensive income and not in the Statement of Profit and Loss.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets and they are related to income taxes levied by the same tax authority, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

x) Property, plant and equipment (PPE):

Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant and equipment comprises of purchase price, applicable duties and taxes, any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying fixed assets, upto the date the asset is ready for its intended use.

All other repair and maintenance costs, including regular servicing, are recognised in the statement of profit and loss as incurred. When a replacement occurs, the carrying value of the replaced part is de-recognised. Where an item of property, plant and equipment comprises major components having different useful lives, these components are accounted for as separate items.

Property, Plant and equipment retired from active use and held for sale are stated at the lower of their net book value and net realizable value and are disclosed separately.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

xi) Intangible Assets:

Intangible assets acquired separately are measured on initial recognition cost

xii) Depreciation and amortisation expenses:

Depreciation is the systematic allocation of the depreciable amount of PPE over its useful life and is provided on the straight line method over the useful lives as prescribed in Schedule II to the Act.

Intangible assets are amortized on straight line method based on the estimated useful lives.

The amortized period and amortization method are reviewed at each financial year end.

xiii) Financial instruments:

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Financial assets

(i) Financial assets carried at amortised cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Further, in case where the company has made an irrevocable selection based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income.

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

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

(iv) The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised is recognized as an impairment gain or loss in statement of profit or loss.

Financial liabilities and equity instruments

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Financial Liabilities

Trade and other payables are initially measured at fair value, net of transaction costs, and are subsequently measured at amortised cost, using the effective interest rate method where the time value of money is significant.

Interest bearing bank loans, overdrafts and unsecured loans are initially measured at fair value and are subsequently measured at amortised cost using the effective interest rate method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in the statement of profit and loss.

Derecognition of financial instruments

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

Fair value of financial instruments

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may or may not be realized.

Offsetting financial instruments

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

xiv) Earnings Per Share :

The basic earnings per share is computed by dividing the profit/(loss) for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, profit/(loss) for the year attributable to the equity shareholders and the weighted average number of the equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

xv) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

xvi) Leases

As a lessee:

The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the company assesses whether:

(1) The Contract involves the use of an identified asset;

(2) The Company has substantially all the economic benefits from use of the asset through the period of the lease and

(3) The Company has the right to direct the use of the asset.

The Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease. Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives.

They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the balance lease term of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of the leases. Lease liabilities are re-measured with a corresponding adjustment to the related right of use asset if the company changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset shall be separately presented in the Balance Sheet and lease payments shall be classified as financing cash flows.

xvii) Foreign Currency Transactions

The consolidated financial statements of the Group are presented in Indian rupees, which is the TC functional currency is $ of the Group and the presentation currency for the consolidated financial statements. Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction. Foreign currency monetary assets and liabilities such as cash, receivables, payables, etc., are translated at year end exchange rates. Exchange differences arising on settlement of transactions and translation of monetary items are recognised as income or expense in the year in which they arise.

xviii) Provisions, Contingent liabilities and Contingent assets

The Group recognises provisions when there is present obligation as a result of past event and it is probable that there will be an outflow of resources and reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows to net present value using an appropriate pre-tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Unwinding of the discount is recognised in the Statement of Profit and Loss as a finance cost. Provisions are reviewed at each reporting date and are adjusted to the reflect the current best estimate.

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

Contingent assets are not recognized in consolidated financial statements since this may result in the recognition of income that may never be realised.

xix) Rounding off amounts

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

xx) Standards issued but not yet effective

There is no such notification is applicable from April 1, 2026.

RESPONSE INFORMATICS LIMITED
Notes forming part of the standalone financial statements for the year ended 31st March 2026

3(a): Property, Plant and Equipment:

All amounts in Rs.lakhs,unless otherwise stated

Particulars	Gross carrying amount				Accumulated Depreciation				Net carrying amount
	As at 1st April 2025	Additions	Deletions	As at 31st March 2026	As at 1st April 2025	For the Year	On disposals	As at 31st March 2026	As at 31st March 2026
Computers	47.75	4.33	-	52.08	45.69	1.30	-	47.00	5.08
Furniture and fixtures	9.96		-	9.96	8.56	0.13	-	8.69	1.27
Office Equipment	0.65	-	-	0.65	0.38	0.15	-	0.53	0.12
Total	**58.36**	**4.33**	**-**	**62.68**	**54.62**	**1.59**	**-**	**56.21**	**6.47**

3(b): Property, Plant and Equipment:

Particulars	Gross carrying amount				Accumulated Depreciation				Net carrying amount
	As at 1st April 2024	Additions	Deletions	As at 31st March 2025	As at 1st April 2024	For the Year	On disposals	As at 31st March 2025	As at 31st March 2025
Computers	45.21	2.54		47.75	44.74	0.95	-	45.69	2.06
Furniture and fixtures	9.64	0.32		9.96	8.42	0.13	-	8.56	1.40
Office Equipment	0.65			0.65	0.24	0.14	-	0.38	0.27
Total	**55.50**	**2.86**	**-**	**58.36**	**53.40**	**1.23**	**-**	**54.62**	**3.73**

#Property, Plant and Equipment of the Company are free from any charge and have not been pledged as security against any borrowings.

All amounts in Rs.lakhs,unless otherwise stated

4 Right-of-use assets

Following are the changes in the carrying value of right of use assets:

Particulars	As at 31st March 2026	As at 31st March 2025
Opening Balance	30.44	50.73
Add: Additions during the year	-	-
Less: Deletions during the year	-	-
Less: Amortisation during the year	(20.29)	(20.29)
Closing Balance	**10.15**	**30.44**

The aggregate depreciation expense on ROU assets is included under depreciation and amortisation expense in the Statement of Profit and Loss.

The following is the break-up of current and non-current lease liabilities:

Particulars	As at 31st March 2026	As at 31st March 2025
Current lease liabilities	11.86	21.61
Non-current lease liabilities	-	11.76
Total	**11.86**	**33.37**

The following is the movement in lease liabilities:

Particulars	As at 31st March 2026	As at 31st March 2025
Balance at the beginning of the year	33.37	52.25
Additions during the year	-	-
Finance Cost accrued during the year	1.90	3.51
Deletions	-	-
Payment of lease liabilities	(23.41)	(22.39)
Balance at the end of the year	**11.86**	**33.37**

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

Particulars	As at 31st March 2026	As at 31st March 2025
Interest expenses	1.90	3.51
Amortisation of right- of- use assets	20.29	20.29

The table below provides details regarding the contractual maturities of lease liabilities on an undiscounted basis:

Particulars	As at 31st March 2026	As at 31st March 2025
Less than one year	12.04	23.51
One to two years	-	12.04
Two to three years	-	-
Total	**12.04**	**35.55**

The Company does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

The incremental borrowing rate used for the measurement of lease liability is 8% per annum which is the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

RESPONSE INFORMATICS LIMITED
Notes forming part of the consolidated financial statements for the year ended 31st March 2026

All amounts in Rs.lakhs, unless otherwise stated

5 Goodwill

Particulars	As at Mar 31 2026	As at Mar 31 2025
Opening balance	189.18	189.18
Additions	-	-
Disposals/Adjustments	-	-
Acquisition through business combination	-	-
Other Adjustments	-	-
TOTAL	**189.18**	**189.18**

6 Financial Assets

Particulars	As at Mar 31 2026	As at Mar 31 2025
6.1 Investments in equity instruments (unquoted - fully paid up)		
At amortised cost		
Unofin Technology Solutions Private Limited	66.00	78.00
3836 (PY: 3836) shares at Rs. 2606.74/- each per share		
TOTAL	**66.00**	**78.00**
Aggregate amount of quoted investments	-	-
Aggregate amount of unquoted investments	66.00	78.00
Aggregate amount of impairment in value of investments	12.00	12.00

6.2 Application money paid against securities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Accubits Technologies Pvt Ltd	240.00	100.00
TOTAL	**240.00**	**100.00**

The Company has not traded or invested in Crypto currency or Virtual currency during the current year and previous year.

7 Deferred tax Assets (Net)

Particulars	As at 31st March, 2026	As at 31st March, 2025
(i) Deferred tax liabilities on account of:		
WDV of assets	-	-
(ii) Deferred tax assets on account of:		
WDV of assets	0.17	0.37
Employee benefits, brought forward losses, leases etc.,	6.42	13.31
Deferred tax Assets (Net)	**6.59**	**13.68**

Movement in Deferred tax Assets (net)

Particulars	Lease assets and liabilities	Business Losses	WDV of assets	Expenses allowable on payment basis	Total
As at 31st March, 2024	0.38	24.32	0.52	3.67	**28.89**
(Charged)/Credited					
to Statement of profit and loss	0.36	(14.98)	(0.15)	1.48	**(13.29)**
to Other comprehensive income	-	-	-	(1.92)	-
As at 31st March, 2025	0.74	9.34	0.37	3.23	**13.68**
(Charged)/Credited					
to Statement of profit and loss	(0.31)	(9.34)	(0.20)	2.58	**(7.27)**
to Other comprehensive income	-	-	-	0.17	**0.17**
As at 31st March, 2026	**0.43**	**-**	**0.17**	**5.98**	**6.58**

8 Other non-current assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good		
Security deposits	-	7.28
TOTAL	**-**	**7.28**

9 Trade receivables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good	1,218.70	1,040.05
Less: Allowance for credit losses	(3.86)	-
TOTAL	**1,214.84**	**1,040.05**

9.1 Trade receivables are non-interest bearing and generally on credit term of 30 to 90 days.
9.2 For Company's exposure to the market risk and credit risk, refer note no. 33 to the consolidated financial statements.

Trade Receivables ageing schedule
As at 31st March, 2026

Particulars	Outstanding for following periods from date of transaction						
	Unbilled	**Less than 6 months**	**6 months - 1 year**	**1 - 2 years**	**2 - 3 years**	**More than 3 years**	**Total**
(i) Undisputed Trade receivables – considered good	229.95	417.62	565.99	5.15	-	-	**1,218.70**
(ii) Undisputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade receivables– considered good	-	-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade receivables – credit impaired	-	-	-	-	-	-	-
(vii) Expected credit loss rate (in %)	-	-	-	-	-	-	-
(viii) Expected credit loss	-	-	-	(3.86)		-	(3.86)
Total	**229.95**	**417.62**	**565.99**	**1.29**	**-**	**-**	**1,214.84**

Trade Receivables ageing schedule
As at 31st March, 2025

Particulars	Outstanding for following periods from date of transaction						
	Unbilled	**Less than 6 months**	**6 months - 1 year**	**1 - 2 years**	**2 - 3 years**	**More than 3 years**	**Total**
(i) Undisputed Trade receivables – considered good	239.77	626.20	85.14	88.93	-	-	**1,040.05**
(ii) Undisputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade receivables– considered good	-	-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade receivables – credit impaired	-	-	-	-	-	-	-
(vii) Expected credit loss rate (in %)	-	-	-	-	-	-	-
(viii) Expected credit loss	-	-	-	-	-	-	-
Total	**239.77**	**626.20**	**85.14**	**88.93**	**-**	**-**	1,040.05

10 Cash and cash equivalents

Particulars	As at 31st March, 2026	As at 31st March, 2025
a) Balances with banks		
in current accounts	23.65	237.46
b) Cash on hand	-	-
TOTAL	**23.65**	**237.46**

11 Loans (current)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good		
Staff Loans	0.89	1.40
Advances to related parties	730.26	287.24
TOTAL	**731.14**	**288.64**

12 Current tax assets (net)

Particulars	As at 31st March, 2026	As at 31st March, 2025
TDS Receivable	16.22	20.44
Less: Provision for Current Tax	-11.36	-
TOTAL	**4.86**	**20.44**

13 Other current assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Prepaid expenses	14.16	22.26
Advances to suppliers	111.50	39.03
Security deposits	7.28	-
TOTAL	**132.94**	**61.29**

14 Equity share capital

Particulars	As at 31st March, 2026	As at 31st March, 2025
AUTHORIZED		
2,50,00,000 Equity Shares of Rs 10/- each (P.Y - 2,50,00,000 equity shares of Rs. 10/- each)	2500.00	2500.00
TOTAL	**2,500**	**2,500**
ISSUED		
1,06,46,445 Equity Shares of Rs. 10/- each (P.Y - 1,06,46,445 equity shares of Rs. 10/- each) (Refer foot note below)	1,064.64	1,064.64
SUBSCRIBED		
82,63,402 equity shares of Rs. 10/- each fully paid up (P.Y - 75,50,300 equity shares of Rs. 10/- each)	852.14	826.3402
TOTAL	**852.14**	**826.34**
Paid Up Capital		
81,89,502 Equity shares of 10 each (PY- 74,76,400 equity shares of Rs. 10/- each)	844.75	818.95
TOTAL	**844.75**	**818.95**

Note 13.1

a) Share allotted as fully paid pursuant to contract without payment being received in cash or as fully paid up bonus shares during the period of five years immediately preceding 31st March, 2025: Nil

b) 7,13,102 equity shares of face value of Rs. 10 each issued at a premium of Rs. 68 per share on 01/06/2025 by way of preferential basis.

(A) Movement in equity share capital:

Particulars	Number of shares	Amount
Balance at April 1, 2023	74,76,400	747.64
Movement during the year	-	-
Balance at March 31, 2024	**74,76,400**	**747.64**
Movement during the year	7,13,102	71.31
Balance at March 31, 2025	**81,89,502**	**818.95**
Movement during the year	2,58,000	-
Balance at March 31, 2026	**84,47,502**	**818.95**

(B) Details of shareholders holding more than 5% shares in the company

As at 31st March, 2026

Name of the shareholder	No. of Shares	% holding
Subramaniyam Seetha Raman	32,31,681	38.26
Kishore Ganji	4,90,633	5.81

(B) Details of shareholders holding more than 5% shares in the company

As at 31st March, 2025

Name of the shareholder	No. of Shares	% holding
Subramaniyam Seetha Raman	29,73,681	36.31
Kishore Ganji	4,90,633	5.99

(C) Terms/Rights attached to equity shares

The company has only one class of equity shares having a face value of Rs. 10/- each (P.Y Rs. 10/- each). Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the equity shareholders 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.

(D) (i) Shareholding of promoters at the end of March 31, 2026

Name of the promoter	No. of shares	% of total shares	% of change during the year
1 Subramaniyam Seetha Raman	32,31,681	38.26	8.68%
2 Bhuvaneswari Seetharaman	3,48,790	4.13	-
3 Sarita Suresh Bhumkar	3,00,000	3.55	-
4 Bhagwan Bhumkar Suresh	3,00,000	3.55	-
5 S. Seetharaman Manchapara	3,00,000	3.55	-
Total	**44,80,471**	**53.04**	-

(ii) Shareholding of promoters at the end of March 31, 2025

Name of the promoter	No. of shares	% of total shares	% of change during the year
1 Subramaniyam Seetha Raman	29,73,681	36.31	(3.5%)
2 Bhuvaneswari Seetharaman	3,48,790	4.26	(0.4%)
3 Sarita Suresh Bhumkar	3,00,000	3.66	(0.3%)
4 Bhagwan Bhumkar Suresh	3,00,000	3.66	(0.3%)
5 S. Seetharaman Manchapara	3,00,000	3.66	(0.3%)
	42,22,471	**51.55**	-

15 Other equity

Particulars	As at 31st March, 2026	As at 31st March, 2025
Reserves and surplus		
Capital Reserve	3.70	3.70
Securities premium	810.35	634.91
Money received against share warrants	-	50.31
Retained earnings	363.41	87.28
TOTAL	**1,177.45**	**776.20**

Retained earnings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening balance	87.28	(135.81)
Add: Profit for the year	233.00	213.54
Add:Items of other comprehensive income/(Loss) directly in retained earnings	43.12	9.55
Closing balance	**363.41**	**87.28**

Nature and purpose of other reserves

(i) Securities premium

Securities premium is used to record the premium on issue of shares. The reserve can be utilized in accordance with the provisions of the Companies Act, 2013.

(ii) Retained earnings

Retained earnings represents the cumulative profits of the Company and effects of remeasurement of defined benefit obligations. This reserve can be utilized in accordance with the provisions of the Companies Act, 2013.

(iii) Capital Reserve

By creating a capital reserve, a business can ensure that it has a reliable source of funds to tap into for future growth opportunities or unexpected financial needs. This can help the business maintain financial stability and position itself for long-term success.

(iv) Money received against share warrants

During the year, the Company has allotted 2,58,000 fully Convertible Warrants ("Warrants"), each warrant convertible into 1 fully paid-up equity share of the company, having face value of Rs.10/- each, at an issue price of Rs.78/- (Rupees Seventy Eight) each, including a premium of Rs.68/- (Rupees Sixty Eight) each, aggregating up to Rs.2,01,24,000/- (Rupees Two Crores One Lakh and Twenty Four Thousand Only) on a preferential basis, against the 25% application money received. (25% of the Warrant Price is paid at the time of subscription and allotment)

The conversion of warrants into equivalent number of equity shares of the Company can be exercised by the warrant holder at any time during the period of eighteen months from the date of allotment of Warrants i.e., May 31, 2024, in one or more tranches, upon payment of the remaining 75% of the amount payable against each such warrant before the last date of conversion of warrants.

16 Borrowings (Non- current)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured Loans		
From related parties (Refer Note 35)	143.75	59.80
From Banks	13.50	25.08
TOTAL	**157.25**	**84.88**

16.1 Unsecured loans from related parties

During the year, the Company has availed interest-free unsecured loans amounting to ₹59.80 lakhs from Response Informatics Inc., an enterprise in which KMP have significant influence. The loan is availed for working capital requirments.

16.2 Unsecured loans from banks:

The company has availed term loans from HDFC Bank. The loan is repayable in 36 equal monthly installments starting from April'2025. The loan is availed for working capital requirments.

16.2.1 Repayment Schedule with rate of interest:

Name of the bank	Rate of interest	2026-27	2027-28
HDFC Bank	16.58%	11.57	13.50

17 Provisions (non-current)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Employee benefits		
Gratuity	13.58	10.50
TOTAL	**13.58**	**10.50**

18 Borrowings (Current)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Unsecured		
Repayable on demand		
Credit card payable	10.86	0.70
Short-term business loans	-	-
Employee cash advances	-	-
Current maturities of long term debt		
From Banks (Refer Note 16)	11.57	9.92
TOTAL	**22.44**	**10.63**

The Company has taken corporate credit card from Bank of America with an annual interest rate of 18.49%.

19 Trade payables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Dues to micro enterprises and small enterprises (Refer Note below)	6.97	7.18
Dues to creditors other than micro enterprises and small enterprises	270.85	225.06
TOTAL	**277.82**	**232.24**

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

Particulars	As at 31st March, 2026	As at 31st March, 2025
i) Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year		
Principal amount	6.97	7.18
Interest due		0.01
ii) Amount of interest paid by the Company under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during the accounting year	-	-
iii) Amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006.	-	-
iv) Amount of interest accrued and remaining unpaid at the end of accounting year	-	-
v) Amount of further interest remaining due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprises, for the purpose of disallowance of a deductible expenditure under section 23 of MSMED Act, 2006.	-	-

Dues to micro and small enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management.

Trade payables aging schedule
As at March 31,2026

Particulars	Outstanding for following periods from date of transaction					
	Unbilled	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	4.98	1.99	-	-	-	6.97
(ii) Others	20.64	148.69	222.67	-	-	392.00
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
Total	**25.62**	**150.68**	**222.67**	**-**	**-**	**398.97**

Trade payables aging schedule
As at March 31,2025

Particulars	Unbilled	Outstanding for following periods from date of transaction				
		Less than 1 year	2-3 years	1-2 years	More than 3 years	Total
(i) MSME	5.54	1.64	-	-	-	7.18
(ii) Others	1.32	22.41	201.33	-	-	225.06
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-
Total	**6.86**	**24.04**	**201.33**	-	-	**232.24**

20 Other financial liabilities (current)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Employee benefits payable	96.26	65.66
Interest accrued but not due	0.26	0.45
TOTAL	**96.52**	**66.11**

Note 20.1: Interest accrued but not due indicates interest on HDFC Bank loan for the month of March 2025 (Refer Note 16.2.1)

21 Other current liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advances from customers	-	0.00
Statutory liabilities	16.10	10.71
TOTAL	**16.10**	**10.71**

22 Provisions (current)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Employee benefits		
Gratuity	6.34	2.33
Provision for Income Tax	53.74	51.15
TOTAL	**60.08**	**53.49**

RESPONSE INFORMATICS LIMITED

Notes forming part of the consolidated financial statements for the year ended 31st March 2026

All amounts in Rs.lakhs, unless otherwise stated

23 Revenue from operations

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Sale of services		
Back office support services	523.22	577.83
Recruiting services	2,107.75	2,780.30
Consultancy Charges (Datalabs)	-	-
TOTAL	**2,630.97**	**3,358.14**

24 Other income

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Foreign exchange gain (net)	41.74	11.83
Interest income	1.00	0.93
Liabilities no longer required written back	0.95	0.87
TOTAL	**43.69**	**13.63**

25 Employee benefits expense

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Salaries, wages and bonus	1,947.81	2,371.77
Contribution to provident and other funds	14.92	17.94
Defined Benefit Cost on Gratuity	6.41	5.88
Staff welfare expenses	33.70	125.78
TOTAL	**2,002.84**	**2,521.36**

26 Finance costs

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Interest on borrowings	4.55	2.88
Interest on lease liabilities	1.90	3.51
Other borrowing costs	-	0.67
TOTAL	**6.45**	**7.06**

27 Depreciation and amortization expense

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Depreciation of property, plant and equipment	1.59	1.23
Amortisation of right-of-use assets	20.29	20.29
TOTAL	**21.88**	**21.52**

28 Other expenses

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Repairs and maintenance	5.73	4.13
Travelling Expenses	40.88	16.54
Rates and Taxes	7.85	11.70
Legal, Professional & Consultancy Charges	198.79	199.25
Auditor's remuneration (Refer note 28a)	8.36	8.74
Advertisement Charges	1.83	1.52
Housekeeping & Security services	3.59	5.38
Business Promotion Exp	1.39	3.15
Electricity Charges	4.26	6.29
Bank Charges	1.39	0.93
Laptop Rent	6.27	8.54
Insurance	0.63	1.18
Software license fees	37.03	39.70
Office Rent	2.65	8.88
Interest and Penalties	4.93	8.82
Expected credit loss	3.86	-
Receivables written off	0.13	2.43
Other Assets written off	-	0.67
Internship Payments	-	14.07
Visa Expenses	58.67	14.39
Commission expenses	12.76	183.54
Referral Fee	-	31.58
Miscellaneous Expenses	18.64	35.87
Total	**419.62**	**607.28**

28(a) Payments to Auditor

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
To Statutory auditors		
Statutory audit	4.80	4.80
Limited review	1.28	1.20
Tax Audit	-	0.63
Filing fees	0.38	0.38
Transfer pricing	1.20	1.20
Certification fees	0.22	0.10
Out of pocket expenses	0.48	0.43
TOTAL	**8.36**	**8.74**

29 Exceptional Items

Exceptional item of Rs. 12 lakhs for the year ended 31st March, 2026 represents Impairment provision made towards the investment made in Unofin Technology Solutions Private Limited.

30 Earnings per equity share (EPS)

Particulars	31st March, 2026	31st March, 2025
Profit for the year (Rs. In lakhs)	208.88	207.85
Number of equity shares (in number)	84,47,502	81,89,502
Weighted average number of equity shares in calculating basic and diluted EPS	82,67,255	80,70,652
Face Value per share (Rs.)	10.00	10.00
Basic and diluted earnings per share (EPS) (Rs.)	**2.53**	**2.58**

31 Ind AS 115 – Revenue from Contracts with Customers

(A) Reconciliation of revenue as per contract price and as recognised in statement of profit and loss:

Particulars	31st March, 2026	31st March, 2025
Revenue from contract with customer as per contract price	2,670.34	3,405.55
Less: Sales Returns/Credits/Reversals	39.37	47.42
Revenue from contract with customer as per statement of profit and loss	**2,630.97**	**3,358.14**

The amounts receivable from customers become due after expiry of credit period which on an average is 30 to 90 days. There is no significant financing component in any transaction with the customers.

(B) Contract balances

The following table provides information about the receivables and contract liabilities from contracts with customers:

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Trade receivables	1,214.84	1,040.05
Contract liabilities	-	-
Total	**1,214.84**	**1,040.05**

Trade receivables are the amounts receivable by the Company from the Revenues from Contracts with customers and other revenues.

The contract liabilities primarily relate to the advance consideration received from customers.

Response Informatics Limited

Notes forming part of the consolidated financial statements for the year ended 31st March 2026

32 Employee Benefits

All amounts in Rs.lakhs, unless otherwise stated

(i) Defined contribution plans

The company has defined contribution plans namely provident fund. Contributions are made to provident fund at the rate of 12% of basic salary plus DA as per regulations. The contributions are made to registered provident fund administered by the Government. The obligation of the Company is limited to the amount contributed and it has no further contractual nor any constructive obligation. The expense recognised during the year towards defined contributions plan is as follows:

Particulars	**31 March 2026**	**31 March 2025**
Company's contribution to provident fund	0.94	16.59

(ii) Post- employment obligations

a) Gratuity

The Company provides for gratuity for employees as per the Code on Social Security, 2020. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The Company operates post retirement gratuity plan with LIC of India. The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognises each period of service giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The following table sets out the amounts recognised in the consolidated financial statements in respect of gratuity plan

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Change in defined benefit obligations:		
Obligation at the beginning of the year	12.84	14.57
Current service costs	5.51	4.82
Interest costs	0.90	1.05
Remeasurement (gains)/losses	0.67	(7.61)
Benefits paid	-	-
Obligation at the end of the year	**19.92**	**12.84**
Change in plan assets:		
Fair value of plan assets at the beginning of the year	-	-
Interest income	-	-
Remeasurement (gains)/losses	-	-
Employer's contributions	-	-
Benefits paid	-	-
Fair value of plan assets at the end of the year	-	-
Expenses recognised in the statement of profit and loss consists of:		
Employee benefits expense:		
Current service costs	5.51	4.82
Net interest expenses	0.90	1.05
Benefits paid	-	-
Total Defined benefit cost recognised in P&L & OCI	**6.41**	**5.88**

Other comprehensive income:		
(Gain)/loss on plan assets	-	-
Actuarial (gain)/loss arising from changes in Demographic Assumptions	(1.64)	(5.49)
Actuarial (gain)/loss arising from changes in Financial Assumptions	(0.33)	0.09
Actuarial (gain)/loss arising from changes in experience adjustments	2.64	(2.21)
	0.67	**(7.61)**
Expenses recognised in the statement of profit and loss	**7.08**	**(1.74)**

Amounts recognised in the balance sheet consist of

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Fair value of plan assets at the end of the year	-	-
Present value of obligation at the end of the year	19.92	12.84
Recognised as		
Retirement benefit liability - Non-current	13.58	10.50
Retirement benefit liability - Current	6.34	2.33

iii) Significant estimates and sensitivity Analysis

The sensitivity of the defined benefit obligation to changes in key assumptions is:

Particulars	**Key assumptions**		**Defined benefit obligation**					
			Increase in assumption by			**Decrease in assumption by**		
	31 March 2026	**31 March 2025**	**Rate**	**31 March 2026**	**31 March 2025**	**Rate**	**31 March 2026**	**31 March 2025**
Discount rate	7.79%	7.02%	1%	(0.02)	(0.41)	1%	0.02	0.44
Salary growth rate	10.00%	10.00%	1%	0.02	0.45	1%	(0.02)	(0.44)
Attrition rate	50.00%	40.00%	1%	(0.01)	(1.51)	1%	0.01	1.55
Mortality rate	100.00%	100.00%	10%	-	0.001	10%	-	(0.001)

The above sensitivity analysis is based on a change in each assumption while holding all other assumptions constant. In practice, this is unlikely to occur and changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions, the same method (present value of the defined benefit obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the defined benefit liability recognised in the balance sheet.

iv) Risk exposure

Through its defined benefit plans, the company is exposed to a number of risks, the most significant of which are detailed below:

Interest rate risk:

The defined benefit obligation calculated uses a discount rate based on government bonds. If bond yields fall, the defined benefit obligation will tend to increase.

Salary inflation risk:

Higher than expected increases in salary will increase the defined benefit obligation.

Demographic risk:

This is the risk of variability of results due to unsystematic nature of decrements that include mortality, withdrawal, disability and retirement. The effect of these decrements on the defined benefit obligation is not straight forward and depends upon the combination of salary increase, discount rate and vesting criteria. It is important not to overstate withdrawals because in the financial analysis the retirement benefit of a short career employee typically costs less per year as compared to a long service employee.

RESPONSE INFORMATICS LIMITED
Notes forming part of the consolidated financial statements for the year ended 31st March 2026

33 Financial instruments and risk management
Fair values

1. The carrying amounts of trade payables, other financial liabilities (current), lease liabilities, trade receivables, cash and cash equivalents and loans are considered to be the same as fair value due to their short term nature.
The fair value of financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.
Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximation of fair values:

(i) Categories of financial instruments **All amounts in Rs.lakhs, unless otherwise stated**

Particulars	Level	31 March 2026		31 March 2025	
		Carrying amount	Fair value*	Carrying amount	Fair value*
Financial assets					
Measured at amortised cost:					
Non-current					
Investments	3	66.00	78.00	78.00	89.99
Application money paid against securities	3	240.00	240.00	-	-
Current					
Trade receivables	3	1,214.84	1,040.05	1,040.05	822.50
Cash and cash equivalents	3	23.65	237.46	237.46	61.42
Loans	3	731.14	288.64	288.64	199.44
Total		**2,275.63**	**1,884.15**	**1,644.15**	**1,173.36**
Financial liabilities					
Measured at amortised cost					
Non-current					
Borrowings	3	157.25	84.88	84.88	159.69
Lease liabilities	3	-	11.76	11.76	33.37
Provisions	3	13.58	13.58	10.50	10.50
Current					
Borrowings	3	22.44	22.44	10.63	10.63
Trade payables	3	277.82	232.24	232.24	226.28
Lease liabilities	3	11.86	21.61	21.61	18.88
Other financial liabilities	3	96.52	66.11	66.11	79.15
Total		**579.47**	**452.61**	**437.72**	**538.49**

*Fair value of instruments is classified in various fair value hierarchies based on the following three levels:

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices.
Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques, which maximise the use of observable market data and rely as little as possible on entity specific estimates. If significant inputs required to fair value an instrument are observable, the

Level 3: If one or more of the significant inputs are not based on observable market data, the instruments are included in Level 3.

Management uses its best judgement in estimating the fair value of its financial instruments. However, there are inherent limitations in any estimation technique. Therefore, for substantially all financial instruments, the fair value estimates presented above are not necessarily indicative of the amounts that the Company could have realized or paid in sale transactions as of respective dates. As such, the fair value of financial instruments subsequent to the reporting dates may be different from the amounts reported at each reporting date.
The fair value of trade receivables, trade payables and other Current financial assets and liabilities is considered to be equal to the carrying amounts of these items due to their short-term nature. Where such items are Non-current in nature, the same has been classified as Level 3 and fair value determined using discounted cash flow basis. Similarly, unquoted equity instruments where most recent information to measure fair value is insufficient, or if there is a wide range of possible fair value measurements, cost has been considered as the best estimate of fair value.

33. Financial Risk Management

The Company is exposed to market risk (fluctuation in foreign currency exchange rates, price and interest rate), liquidity risk and credit risk, which may adversely impact the fair value of its financial instruments. The Company assesses the unpredictability of the financial environment and seeks to mitigate potential adverse effects on the financial performance of the Company.

(A) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk, interest rate risk and price risk. Financial instruments affected by market risk include loans and borrowings, trade receivables and trade payables involving foreign currency exposure. The sensitivity analysis in the following sections relate to the position as at March 31, 2026 and March 31, 2025.

The analysis excludes the impact of movements in market variables on the carrying values of financial assets and liabilties.

The sensitivity of the relevant profit or loss item is the effect of the assumed changes in respective market risks. This is based on the financial assets and financial liabilities held at 31 March 2026 and 31 March 2025.

(i) Foreign currency exchange rate risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to trade receivables. The risks primarily relate to fluctuations in US Dollars and Euros against the functional currencies of the Company. The Company's exposure to foreign currency changes for all other currencies is not material. The Company evaluates the impact of foreign exchange rate fluctuations by assessing its exposure to exchange rate risks.

The following tables demonstrate the sensitivity to a reasonably possible change in US Dollar exchange rates, with all other variables held constant. The impact on the Company's profit before tax is due to changes in the fair value of monetary assets and liabilities.

(ii) Sensitivity

The sensitivity of profit or loss to changes in the exchange rates arises mainly from foreign currency denominated financial instruments.

Foreign currency exposure (USD & Euro)		
Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Trade receivables (USD & Euros)	472.21	365.27
Net exposure to foreign currency risk	**472.21**	**365.27**

Particulars	**Increase/(decrease) in profit before tax**		**Increase/(decrease) in other components of equity**	
	31-03-2026	**31-03-2025**	**31-03-2026**	**31-03-2025**
Change in USD & Euros				
1% increase	4.72	3.65	3.53	2.73
1% decrease	(4.72)	(3.65)	(3.53)	(2.73)

The movement in the pre-tax effect is a result of a change in the fair value of monetary assets and liabilities denominated in Euros & Dollars where the functional currency of the entity is a currency other than Euros & Dollars

(ii) Interest rate risk

Interest rate risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest risk arises to the company mainly from long-term borrowings with variable rates. However, the company's borrowings are primarily fixed interest rate borrowings. Hence, the company is not significantly exposed to interest rate risk.

(B) Credit Risk

Credit risk is the risk arising from credit exposure to customers, cash and cash equivalents held with banks and current and non-current held-to financial assets of

the Company include trade receivables, employee advances which represents Company's maximum exposure to the credit risk.

With respect to credit exposure from customers, the Company has a procedure in place aiming to minimise collection losses. Credit Control team assesses the credit quality of the customers, their financial position, past experience in payments and other relevant factors. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including default risk associate with the industry and country in which customers operate. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. With respect to other financial assets viz., loans & advances, the credit risk is insignificant since the loans & advances are given to employees only. The credit quality of the financial assets is satisfactory, taking into account the allowance for credit losses.

Credit risk on trade receivables and other financial assets is evaluated as follows:

(i) Expected credit loss for trade receivable under simplified approach:

Particulars	31 March 2026	31 March 2025
Gross carrying amount	1,218.70	1,040.05
Less: Allowance for credit losses	- 3.86	-
Carrying amount of trade receivables	**1,214.84**	**1,040.05**

(ii) Expected credit loss for financial assets where general model is applied

The financial assets which are exposed to credit are loans to employees.

Particulars	31 March 2026	31 March 2025
Asset group	**Estimated gross carrying amount at default**	**Estimated gross carrying amount at default**
Gross carrying amount		
Staff Loans	0.89	1.40
	0.89	**1.40**
Expected credit losses	-	-
Net carrying amount		
Staff Loans	0.89	1.40
Total	**0.89**	**1.40**

(ii) Reconciliation of loss allowance provision

Particulars	Trade receivables
Loss allowance as at 01 April 2024	-
Changes in loss allowance during the year	-
Loss allowance as at 01 April 2025	-
Changes in loss allowance during the year	-
Loss allowance as at 31 March 2026	-

(iii) Significant estimates and judgements

Impairment of financial assets:

The impairment provisions for financial assets disclosed above are based on assumptions about risk of default and expected loss rates. The company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

(C) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding to meet obligations when due and to close out market positions. Company's treasury maintains flexibility in funding by maintaining availability under balances with banks.

Management monitors cash and cash equivalents on the basis of expected cash flows.

(i) Financing arrangements:

Particulars	As at	
	31 March 2026	31 March 2025
Expiring within one year (bank overdraft and other facilities)	-	-

(ii) Maturities of financial liabilities

Contractual maturities of financial liabilities as at :

	31 March 2026		31 March 2025	
Particulars	Less than 12 months	More than 12 months	Less than 12 months	More than 12 months
Borrowings	22.44	157.25	10.63	159.69
Trade payables	277.82	-	232.24	-
Lease liabilities	11.86	-	21.61	33.37
Other financial liabilities	96.52	96.52	66.11	-
Total	**408.64**	**253.77**	**330.58**	**193.06**

(iii) Management expects finance cost to be incurred for the year ending 31 March 2026 to be Rs. 6.51 Lakhs.

Capital management

A. Capital management and gearing ratio

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

The company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. The

company monitors capital using a gearing ratio, which is debt divided by total capital. The company includes within debt, interest bearing loans and borrowings.

Particulars	31 March 2026	31 March 2025
Borrowings		
Current	22.44	10.63
Non current	157.25	84.88
Debt	**179.69**	**84.88**
Equity		
Equity share capital	844.75	818.95
Other equity	1,177.45	776.20
Total capital	**2,022.20**	**1,595.15**
Gearing ratio in % (debt/ equity)	**8.89%**	**5.32%**

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements.

No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2026 and 31 March 2025.

B. Dividends

Particulars	31 March 2026	31 March 2025
Dividends recognised No dividends recognised during the current and previous financial year	-	-

34. Code on Social Security

On 21 November 2025, the Government of India notified four labour codes—the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security,2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes")—which consolidate twenty nine existing labour laws into a comprehensive framework governing employee benefits during and after employment. The Ministry of Labour and Employment has also issued draft Central Rules and FAQs to facilitate assessment of the financial implications of these changes. Based on management's evaluation, and considering the guidance issued by the Institute of Chartered Accountants of India, the Company has concluded that the estimated impact on its existing obligations is not material. The Company will continue to monitor the finalisation of central and state rules and further governmental clarifications, and will recognise any necessary accounting impact arising from such developments in due course.

35 Related Party transactions **All amounts in Rs.lakhs, unless otherwise stated**

Names of related parties and nature of relationship

Names of the related parties	Nature of relationship
i) Key Management Personnel (KMP):	
Mr. Subramaniyam Seetha Raman	Managing Director
Mrs. Bhuvaneswari Seetharaman	Director
Mr. Ramakrishna Prasad Makkena	Chief Financial Officer
Ashwini Mangalampalle	Company Secretary & Compliance Officer (from 20-09-2024)
Nirosha Ravikanti	Company Secretary & Compliance Officer (Upto 02-09-2024)
Mr. Prakash Babu Kondeti	Independent director
Mr. Chandra Sekhar Pattapurathi	Independent director
ii) Enterprises in which KMP and/or their close members have significant influence/control:	
Ariston Tek Inc	
Highdata Software Corporation	
Crest Software Services Inc	
DataLabs Corporation	
Wave Era Inc	
Ariston Tek Solutions Pvt. Ltd	
Response Informatics Inc	
Response Informatics UK Pvt Ltd	
Active Tek Corporation	

Details of transactions during the year where related party relationship existed: **(Amount in lakhs)**

Names of the related parties	Nature of Transactions	Year ended 31 March 2026	Year ended 31 March 2025
Key Management Personnel	Short-term employee benefits*	36.94	21.18
Ariston Tek Solutions Pvt. Ltd	Interest payment on unsecured loan@	-	2.01
	Advance for services	70.27	38.80
	Unsecured loan received	-	87.89
	Repayment of unsecured loan	-	188.39
Response Inc	Unsecured loan received#	-	59.80
Ariston Tek Inc	Back office support and recruiting services	131.60	171.08
Highdata Software Corporation	Back office support and recruiting services	139.08	149.34
Crest Software Services Inc	Back office support and recruiting services	-	49.73
DataLabs Corporation	Back office support and recruiting services	-	113.54
Response Informatics UK Pvt Ltd	Back office support and recruiting services	-	131.44
Response Informatics Inc	Back office support and recruiting services	41.65	-
Active Tek Corporation	Back office support and recruiting services	-	-

* Post employment benefits are actuarially determined on overall basis and hence not seperately provided.
@ Interest is paid at 8% p.a.
# Interest free loan

Details of outstanding balances as at the year end where related party relationship existed:

Name of the related parties	Nature	Year ended 31 March 2026	Year ended 31 March 2025
Ariston Tek Solutions Pvt. Ltd	Unsecured Loan@	-	100.50
Ariston Tek Solutions Pvt. Ltd	Trade receivables*	109.07	60.94
Ariston Tek Inc	Trade receivables*	140.03	92.43
Response Informatics Inc	Unsecured Loan@	-	-
Highdata Software Corporation	Trade receivables*	126.90	68.78
Crest Software Services Inc	Trade receivables*	-	64.08
Response Informatics UK Pvt Ltd	Trade receivables*	-	-
Datalabs Corporation	Trade receivables*	3.40	-
Response Informatics Inc	Trade receivables*	43.07	-
Key Management Personnel	Short-term employee benefits payable**	3.06	2.30

@ For the terms and conditions of the loan, Refer Note 16
^ Advance for services are non-interest bearing and will be settled within a period of 90 days.
* Trade receivables are non-interest bearing and generally on credit term of 30 to 90 days.
** Short term employee benefits to be settled in cash with no credit period.

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Notes forming part of the consolidated financial statements for the year ended 31st March 2026

36 Analytical Ratios

S.No.	Particulars	Numerator/Denominator	As at 31st March 2026	As at 31st March 2025	Variance	Reason if variance exceeds 25%
1	Current Ratio	Current Assets/Current Liabilities	3.40	2.31	47%	Due to significant rise in cash and trade receivables.
2	Debt Equity ratio	Total Debt/Total equity	0.09	0.21	-58%	Due to significant increase in share holder's equity and reduction in total debt.
3	Debt Service Coverage Ratio	Earnings available for debt service/Debt Service	-3.16	24.51	-113%	Due to increase in lease payment obligaiton.
4	Return on Equity	Net Income/Average Shareholder's Equity	0.10	0.17	-40%	Due to substantial increase in average share holder's equity while net profit decreased slightly.
5	Inventory Turnover ratio	Sales/Average Inventory	NA	NA		NA
6	Trade Receivables Turnover Ratio	Net Credit Sales/Average receivables	2.33	6.11	-62%	Due to increase in average accounts receivables.
7	Trade Payables Turnover Ratio	Net Credit Purchases/Average Payables	1.63	2.71	-40%	NA
8	Net Capital Turnover Ratio	Net Sales/Working Capital	1.77	5.32	-67%	Due to increase in working capital.
9	Net Profit Ratio	Net Profit/Net Sales	0.07	0.05	30%	NA
10	Return on capital employed	EBIT/Capital Employed	0.10	0.29	-64%	Due to increase in capital employed.
11	Return on Investment	Income generated from investing activities/Average invested funds	NA	NA		NA

37 Contingent Liabilities: Nil (P.Y. Nil)

38 Capital Commitments and Other Commitments: Nil (P.Y. Nil)

39 Segment reporting

A. Basis for segmentation
An operating segment is a component of the company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Group's other components, and for which discrete financial information is available. All operating segments results are reviewed regularly by the Group's Chairman and MD to make decisions about resources to be allocated to the segments and assess their performance.

The Chief Operating Decision Maker ("CODM") evaluates the Group's performance and allocates resources based on an analysis of various performance indicators at operational unit level and since there is single operating segment, no segment disclosures of the Group is presented. The Group's operations fall within a single business segment "Staffing services".

B. Geographical information
The company operates within India and therefore there is no assets or liabilities outside India.

C. Information on contract revenue
The Company has nat made external sales to a single customer meeting the criteria of 10% or more of the entity's revenue

D. Information about services provided by the company
Revenue from external customers - Back office support services: Rs 523.22 lakhs (P.Y Rs 577.83 lakhs)
Revenue from external customers - Recruiting services: Rs 2,107.75 lakhs (P.Y Rs 2,780.30 lakhs)

40 The Board of Directors approved the consolidated financial statements for the year ended March 31, 2026 and authorised for issue on May 29, 2026.

41. Additional information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III of the Companies Act, 2013:

Name of the entity in the Group	Net Asset i.e.total assets minus total liablities		Share in profit or loss		Share in other comprehensive income		Share in total comprehensive income	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount	As % of consolidated other comprehensive income	Amount	As % of total comprehensive income	Amount
Parent								
Response Informatics Limited	35.08%	1,400.63	17.73%	32.57	(0.75%)	(0.50)	12.78%	32.07
Subsidiaries								
Technologia Corporation	3.31%	132.11	100.70%	185.03	- %	-	73.72%	185.03
Datalabs AI Private Limited	(1.93%)	(77.09)	(42.50%)	(78.09)	- %	-	(31.11%)	(78.09)
Non-controlling interest	0.64%	(25.69)	13.68%	(25.14)	- %	-	10.02%	(25.14)
Less: Inter company adjustment	62.90%	(2,511.01)	10.38%	(19.08)	100.75%	(67.75)	34.59%	(86.82)
Total	**100.00%**	**3,992.36**	**100.00%**	**183.74**	**100.00%**	**67.24**	**100.00%**	**250.98**

42 No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

43 The Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log facility) and the same has operated from 13th May, 2025 to 31st March, 2026 for all relevant transactions recorded in the software impacting books of account at application level. Further, during the course of our audit we did not come across any instances of audit trail feature being tampered with. However, the accounting software used by the Company has not been enabled with the feature of audit trail at the server or database to log direct file level changes.

The accompanying notes are an integral part of the consolidated financial statements.

As per our report of even date
For M.Anandam & Co.,
Chartered Accountants
(Firm Registration Number: 000125S)

M.R.Vikram
Partner
Membership Number: 021012

Place: Hyderabad
Date: 29th May, 2026

On behalf of Board of Directors

Subramaniyam Seetha Raman
Managing Director
DIN: 06364310
Place: London, UK
Date: 29th May, 2026

Bhuvaneswari Seetharaman
Director
DIN: 01666421
Place: Hyderabad
Date: 29th May, 2026

Makkena Ramakrishna Prasad
Chief Financial Officer
PAN: AHIPM0313M
Place: Hyderabad
Date: 29th May, 2026

Ashwini Mangalampalle
Company Secretary
PAN: BXZPM8624F
Place: Hyderabad
Date: 29th May, 2026