Chatterbox Technologies Limited

Ref. No. CTL/19/2026-27/BSE Date: 02nd September, 2026

To
The Manager
Corporate Services
The Listing Department
BSE Limited
Phiroz Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

Scrip Code: 544546

Dear Sir/Madam,

Subject: Submission of Notice of 10th Annual General Meeting and Annual Report of the Company for Financial Year 2025-26.

This is to inform you that the 10th Annual General Meeting ("AGM") of the Company will be held on Thursday, September 24th, 2026 at 10:00 A.M. (IST) through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM"), in accordance with the applicable provisions of the Companies Act, 2013, rules made thereunder, and the circulars issued by the Ministry of Corporate Affairs ("MCA") and the Securities and Exchange Board of India ("SEBI"), as applicable.

Pursuant to Regulations 30 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Notice convening the 10th AGM and the Annual Report of the Company for the Financial Year 2025-26, which is being sent electronically to those Members whose e-mail addresses are registered with the Company/Registrar and Share Transfer Agent/Depositories, as applicable.

The Annual Report for the Financial Year 2025-26, containing the Notice of the 10th AGM, is also available on the website of the Company and can be accessed at: https://chtrbox.com/investors.

You are requested to take the above information on record and disseminate the same on your website.

Yours faithfully,
For CHATTERBOX TECHNOLOGIES LIMITED
(FORMERLY KNOWN AS CHATTERBOX TECHNOLOGIES PRIVATE LIMITED)

RAJNANDAN MISHRA
Digitally signed by RAJNANDAN MISHRA
Date: 2026.09.02 17:25:07 +05'30'

RAJNANDAN MISHRA
MANAGING DIRECTOR
(DIN: 10815241)

Chatterbox Technologies

CHTRBOX

CHATTERBOX TECHNOLOGIES LIMITED



POWERED BY PEOPLE PROVEN BY PERFORMANCE

Chatterbox Technologies Limited
(formerly Chatterbox Technologies Private Limited)

CIN: L93000MH2016PLC273833

ANNUAL REPORT 2025-26

Chatterbox Technologies Limited
(Formerly Chatterbox Technologies Private Limited)
CIN: L93000MH2016PLC273833

Table of **Contents**



Corporate Overview

04 Who We Are
06 Our Journey
08 Message from Managing Director & CEO
10 Our Services
12 Our Verticals
14 Awards & Recognitions
16 Board of Directors
18 Key Highlights - Financial Performance
19 Business Overview
20 Our Presence
22 Notable Campaigns
23 Strong Repertoire of Influencers
24 Corporate Information

Statutory Reports

26 Management Discussion & Analysis
36 Directors' Report
47 Annexures to the Board's / Directors' Report (AOC-1, AOC-2, Energy/Forex, CSR, Section 197(12)
60 Report of the Monitoring Agency (MA)

Standalone Financial Statements

66 Independent Auditors' Report (incl. Annexures A & B — CARO 2020, Internal Financial Controls)
76 Balance Sheet
78 Statement of Profit and Loss
80 Statement of Cash Flows
82 Notes to the Financial Statements (Notes 1-34, incl. Significant Accounting Policies)

Consolidated Financial Statements

112 Independent Auditors' Report (incl. Annexures A & B — CARO 2020, Internal Financial Controls)
118 Balance Sheet
120 Statement of Profit and Loss
122 Statement of Cash Flows
124 Notes to the Financial Statements (Notes 1-34, incl. Significant Accounting Policies)

156 Notice of Annual General Meeting

FORWARD-LOOKING STATEMENT

This Annual Report contains forward-looking statements based on management's current expectations, plans and assumptions. These statements are subject to various risks, uncertainties and other factors, and actual results may differ materially from those expressed or implied. The Company does not undertake any obligation to update or revise such statements, except as required under applicable laws and regulations.

ABOUT THIS REPORT

Chatterbox Technologies Limited brings you its Annual Report for FY 2025-26, prepared in adherence to Companies Act, 2013, as well as all the applicable rules and regulation set by the SEBI. It includes reporting of our financial performance through audited standalone / consolidated financials for the year as well as our business responsibility and corporate governance.

CORPORATE INFORMATION

Registered Office (w.e.f. April 1, 2026)
Unit No. 1101 & 1102, 11th Floor, Lotus Signature,
Off Veera Desai Road, Andheri West, Mumbai – 400053,
Maharashtra, India

T: +91 22445 14288
E: info@chtrbox.com
W: www.chtrbox.com

Who We are

Chatterbox Technologies Limited is a 360° influencer and digital marketing company headquartered in Mumbai, offering a unique blend of creative services merging data and strategy.

Incorporated on March 3, 2016, the Company connects brands with the right voices — from nano and micro creators to campus ambassadors and top-tier influencers — to drive real conversations and measurable impact for brands.

Since inception, the Company has managed 2,000+ campaigns, with a cumulative reach of 150 Mn+ through influencers and content creators with an aggregate following of 50 Mn+ across platforms such as Instagram and YouTube. The Company also manages 104 exclusive influencers and has capabilities across influencer discovery, identification and campaign insights, as well as Google Drive-based workflows for campaign management, performance analysis and tracking. The Company primarily operates through two business segments — Chtrbox (influencer marketing and talent management) and Chtrsocial (social media management and brand design) — and serves B2B clients spanning Beauty & Personal Care, Technology, Entertainment, BFSI, Travel & Hospitality and Health & Wellness, among others.

Headquartered in Mumbai with a presence across key Indian markets and international engagements in Singapore, the UAE, the USA and the UK, the Company completed the conversion of its status to a public limited company in December 2024 and successfully listed its equity shares on the SME Platform of BSE Limited on October 3, 2025 — a defining milestone in its growth journey.

Chatterbox Technologies Limited
(Formerly Chatterbox Technologies Private Limited)
CIN: L93000MH2016PLC273833

Our Promoters

The Company is promoted by QYOU Media Inc. — a TSX Venture Exchange-listed Canadian influencer marketing group that acquired Chatterbox in 2021 to build a global footprint under Chtr International — and Mr. Raj Nandan Mishra, the Company's Managing Director. Together, the Promoters and Promoter Group held approximately 60.39% of the Company's paid-up equity capital, with QYOU Media Inc. continuing to hold 50.37% and Mr. Raj Nandan Mishra 10.02% as at March 31, 2026.

QYOU MEDIA INC

QYOU Media Inc. is a media and entertainment company powered by the creator economy, delivering creator-centric campaigns that drive real cultural impact for major film studios, game publishers and leading global brands. QYOU operates in the United States and India, and is listed on the TSX Venture Exchange in Canada

For the year ended December 31, 2025:
Consolidated Revenue: CAD 32.2 Mn
(approx. ₹218 crores)



Standalone Revenue from Operation
FY 2025-26
₹8,422.18
Lakhs

Standalone PAT
FY 2025-26
₹920.37
Lakhs

Standalone EBITDA
FY 2025-26
₹1,431.92
Lakhs Standalone

Clients Served
500+
Leading brands across industries

Campaigns Executed
2000+
Successful marketing initiatives delivered

Influencers
104
Exclusive Influencers managing successfully

Reach
150 MN
Cumulative reach to over 50 million followers across digital platforms

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Our Journey

2016
Incorporation of the Company.
Launch of Chtrbox **(influencer marketing)** and **Youth:Ink (campus/GenZ marketing).**

2018
Launch of Chtrbox Represent, the Company's dedicated **talent management division.**

2020
Launch of Bharatbox — India's first **integrated marketing** platform for **regional creators.**

2021
Acquisition of Chatterbox by QYOU Media Inc. **(TSX Venture Exchange-listed),** enabling global expansion under **Chtr International.**

2022
Launch of ChtrSocial, the Company's **social media management** and **brand design wing,** following the acqui-hire of BlazOnion (17 employees, including partner Darshil Shah Karia).

2023
Awarded Best Influencer Marketing Agency of the Year and **Talent Management Agency of the Year** by Entrepreneur India / Social Samosa's AgencyCon, among other honours.

2024
Converted to a public limited company ahead of the IPO; multiple industry awards including **DMEA, Media Ace and Afaqs Foxglove Awards.**

2025
Completed IPO on the SME Platform of BSE Limited (listed October 3, 2025); issue **oversubscribed ~52 times.**

2026
Incorporated a subsidiary, Chatterbox International Social Media Management L.L.C., in the UAE.

Message from Managing Director & CEO



On the operating front, FY 2025–26 was a year of strong growth and strategic investment. Our consolidated revenue from operations grew by approximately 42% year-on-year to ₹8,422.18 lakhs, compared with ₹5,912.58 lakhs in the previous year. Consolidated profit after tax stood at ₹909.80 lakhs, while standalone profit after tax was ₹920.37 lakhs.

REVENUE FROM OPERATIONS

Standalone
₹8,422.18 lakhs

Consolidated
₹8,422.18 lakhs

PROFIT AFTER TAX

Standalone
₹920.37 lakhs

Consolidated
₹909.80 lakhs

Our growth was broad-based, supported by the continued momentum in influencer marketing and talent management through **Chtrbox Represent**, which contributed more than 50% of our revenue, the expanding **Chtrsocial** offering, and the growing contribution from international markets. Export revenue increased more than six-fold during the year to ₹1,514.36 lakhs, compared with ₹242.57 lakhs in FY 2024–25, with its contribution to total revenue increasing from 4.1% to 18.0%.

FY 2025–26 was also a year of deliberate investment in the capabilities required for our next phase of growth. As a newly listed company, we strengthened our organisational and operating infrastructure, expanded our team, invested in investor and public relations capabilities, and continued to build our studio and production infrastructure. These investments, together with higher depreciation associated with newly capitalised assets, contributed to an EBITDA margin of approximately 17%, compared with approximately 20% in the previous year.

We view these investments as foundational to building a larger, more scalable and integrated business. Our focus remains on balancing growth with operational discipline, ensuring that investments in people, technology and infrastructure translate into greater capabilities, stronger client relationships and improved operating leverage as the business scales. The Board and Audit Committee continue to closely monitor the Company's financial performance, cost structure and investment priorities.

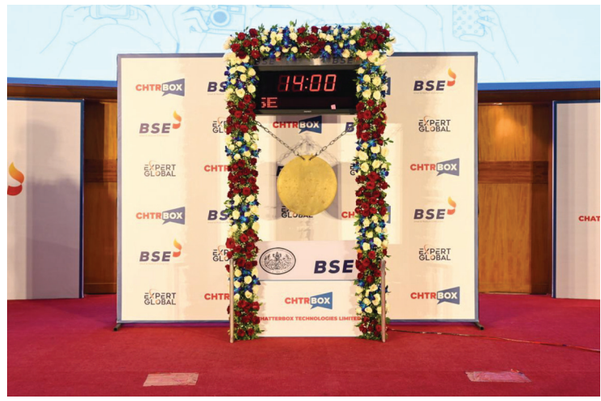
During the year, we also took important steps towards building our international presence. In January 2026, we incorporated **Chatterbox International Social Media Management L.L.C.** in the United Arab Emirates and announced Dubai as our first international hub. Our team has begun developing relationships with agencies and brand partners in the region, creating a platform from which we can pursue opportunities across the Middle East and, over time, other international markets.

Closer to home, we moved into a larger, purpose-built office and studio facility in Andheri West, Mumbai. This investment strengthens our in-house production capabilities and enables us to support larger and more integrated campaigns while providing our teams with an environment designed for collaboration, creativity and scale.

Looking ahead, our priorities are clear. We will continue to deepen our creator and influencer ecosystem, expand **Chtrbox Represent** and **Chtrsocial,** strengthen our presence across India and international markets, build our in-house production capabilities, and invest in technology and data-led solutions that enable us to deliver more measurable outcomes for our brand partners.

We believe the structural shift towards creator-led, digital-first marketing presents a significant long-term opportunity for Chatterbox. With a strengthened balance sheet following our IPO, an expanding creator and client ecosystem, diversified service capabilities, growing international presence and an increasingly integrated operating platform, we are well positioned to build on the momentum of FY 2025–26 and create sustainable long-term value for all our stakeholders.

We began our global growth journey with the incorporation of our UAE subsidiary and the establishment of Dubai as our first international hub, creating a platform to access the Middle East and broader global markets.



I would like to express my sincere gratitude to our clients, influencers and creators, employees, Board members and, most importantly, our shareholders for their continued trust and support. As we begin this new chapter as a listed company, we remain committed to building Chatterbox into a stronger, more scalable and globally relevant digital and influencer marketing company.

Raj Nandan Mishra
Managing Director







Our Services

Creative & Digital Strategy

Data-backed strategic planning that shapes how brands think, act and engage like creators across digital platforms — combining audience insight, content strategy and platform-specific playbooks to anchor every campaign in a clear creative point of view.

Performance Marketing

Full-funnel, ROI-driven digital campaigns designed to convert engagement into measurable business outcomes, using continuous testing, targeting and optimisation across paid social and search.

Branding & Marketing Communications

End-to-end brand positioning, messaging and communication strategy that helps brands build a distinct social-first identity, spanning brand architecture, tone of voice and integrated communications planning.

Website UI/UX

Design and user-experience services that translate brand strategy into engaging, conversion-focused digital experiences, from wireframes and design systems through to build-ready assets.









The Company delivers its offerings through two complementary segments — Chtrbox (influencer and digital marketing) and Chtrsocial (social media management and brand design) — spanning the following service lines:

Brand Films

Ideation, production and direction of high-impact brand films that tell compelling brand stories, drawing on the Company's in-house Chtr Studios production capability.

UGC Ads

Creator-led, authentic user-generated-content advertising that blends organic storytelling with performance goals, produced at scale through the Company's creator network.

Brand Consultancy

Advisory support on brand-building, content strategy and social media strategy for clients across sectors, drawing on the Company's data-driven understanding of influencer and platform trends.

Social Media IPs

Conceptualisation and execution of proprietary, brand-owned social media properties and franchises that drive sustained engagement well beyond a single campaign cycle.

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Our Verticals

Key Services

Chtr Social

The social media management and brand design wing of the Company (formerly BlazOnion, acqui-hired and rebranded). ChtrSocial helps brands "think, act and engage like creators," offering strategy, content, design and production across four pillars — branding, social growth, creative design and production.

Chtrbox Represent

Our exclusive talent representation and management division, launched in 2018, representing 50+ influencers and contributing over 50% of the Company's revenue. The division builds long-term partnerships, expands creator reach, and supports growth through collaborations and brand liaison, compliance and business generation support.

Brand Solutions

Our Brand Solutions enable brands to connect with the right audiences through creator-led strategies, creative storytelling and integrated campaigns. From influencer discovery and planning to campaign execution, we deliver relevant, engaging and measurable brand experiences.

- **Creative & Social Media Strategy**
- **Personal Branding & PR**
- **Creator-led Campaign Strategy / Creative Strategy**
- **Content Production & Brand Films**
- **Brand Partnerships & Influencer Collaborations**
- **Influencer Discovery & Planning**
- **Performance Marketing**
- **Content Strategy & Social Media Growth**
- **Integrated Campaigns**

Niche Services

Youth:Ink

Chtrbox's micro and nano influencer marketing division, connecting brands with 1,000+ niche creators through Campus Ambassador Programs and user-generated content, enabling authentic engagement with a younger, trend-conscious audience across college campuses in India.

Chtr Studios

Our in-house content production capability, creating high-quality content with mega, macro and micro influencers — managing everything from ideation to editing to ensure standout, results-driven content.



Bharatbox

Our regional influencer marketing platform, connecting brands with homegrown regional creators to run localised campaigns in local languages, deepening brand reach and engagement across Tier-2 and Tier-3 markets in India.

Chtr International

With teams in India and the US and access to a premier global creator network, Chtr International enables Indian and international brands to run influencer marketing campaigns seamlessly across borders, including our newly established Dubai hub for the Middle East market.



Awards & Recognition

The Company and its team have been recognised by the industry on multiple occasions for their work in influencer marketing, talent management and social media management, as sourced from the Company's website and the Red Herring Prospectus:

- **4** DIGIES Awards
- **4** IMPACT Awards
- **1** Trendies Award
- **2** Influence Awards

DIGIES Awards 2025



Best Influencer-led Product Launch Philips



Best Celebrity-led Campaign



Best Influencer Marketing Campaign



Best Utilization of Short Video Format

IMPACT Digital Influence Awards 2025



Best Product Launch Collaboration



Influencer Marketing Excellence



Best Multi Influencer Campaign



Best Influencer-Brand Collaboration Glenmark

INFLUENCER Awards & Special Recognitions 2025



Influencer Awards 2026 Fashion, Beauty & Lifestyle Campaign



Influencer Awards 2026 Best Use of Influencer Marketing – FMCG

TRENDIES Awards 2025



Best Influencer Marketing Campaign



2023
Entrepreneur Influencer Awards



2023
INKSPELL Masters of Modern Marketing Awards



2024
Afaqs! Foxglove Awards Best Use of Video or Social Media Bronze



2024
DG+ Festive Marketing



2024
DMEA Digital Influencer Marketing Campaign Of The Year



2024
e4m Media Ace Awards Influencer Marketing Agency of The Year Runner Up



2024
Social Samosa Agency Con Talent Management Agency of The Year Silver



2025
Trendies Awards Social Media Agency of The Year - Rising Star



2026
Imagexx Best Use of Analytics



afaqs!
Media Brand Awards For Marketers of Media Brands



BSE G Scott Paterson



BSE Presented In The Listing Ceremony



Sammie Best Use of Influence



The Mommys Best Use of A Celebrity



The Mommys Best Use of Campus & The Student Community

Chatterbox Technologies Limited
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Board of Directors



Curt Wayne Marvis
Non-Executive Chairman

Curt Wayne Marvis (69) — Non-Executive Chairman. CEO and Co-Founder of QYOU Media Inc., the Company's Promoter, listed on the TSX Venture Exchange, Canada. Holds a Bachelor of Arts (Motion Picture/Television) from UCLA (1979) and is a recipient of MTV's Michael Jackson Video Vanguard Award. Previously served as President of Digital Media at Lionsgate (NYSE: LGF). On the Company's Board since May 31, 2021; redesignated Non-Executive Chairman with effect from December 4, 2024.



Raj Nandan Mishra
Managing Director

Raj Nandan Mishra (38) — Managing Director. Promoter of the Company and its CEO since December 2023; redesignated Managing Director with effect from December 1, 2024 for a five-year term. Holds a BBA from Amity University (2007) and an MBA from the Institute of Management Technology, Dubai (2010). Also a director of group company QYOU Media India Private Limited and of promoter QYOU Media Inc. Prior experience includes India Country Manager, TikTok India (2019–2020) and a consulting role at Triller Inc., a US-based AI-powered entertainment platform.



Kevin Richard Williams
Non-Executive Director

Kevin Richard Williams (56) — Non-Executive Director. Qualified Chartered Professional Accountant (Ontario). Currently Chief Financial Officer of promoter QYOU Media Inc.; associated with the Company's Board since May 2023. Previously Managing Partner and CFO at PATSTAR Inc. (Ontario, Canada) from 2018.



Ratnakar Venkappa Rai
Non-Executive & Independent Director

Ratnakar Venkappa Rai (57) — Non-Executive & Independent Director. He holds a Bachelor of Commerce (B.Com) degree from the University of Bombay (1992) and a Diploma in Business Management from the All India Council for Management Studies (1997). He has also completed the Executive Business Management Programme at Welingkar Institute of Management (2011–2013). He has successfully qualified the Online Proficiency Self-Assessment Test for Independent Directors conducted by the Indian Institute of Corporate Affairs (IICA), in accordance with applicable SEBI requirements. He is also an AMFI-registered Mutual Fund Distributor in compliance with applicable SEBI regulatory guidelines. He brings over two decades of professional experience in liaison, accounts and finance. He has been associated with the Board since December 12, 2024. He also holds directorships at Vaidya Sane Ayurved Laboratories Limited and Ducol Organics and Colours Limited.



Sangita Bhamesh Kamble
Non-Executive & Independent Director

Sangita Bhamesh Kamble (55) — She is a Certified Public Accountant (CPA) with the American Institute of Certified Public Accountants (AICPA) and is licensed by the Guam Board of Accountancy. She holds a Bachelor of Commerce (B.Com) degree from the University of Mumbai, has cleared the CA-Intermediate examination conducted by the Institute of Chartered Accountants of India (ICAI), and is IFRS-certified by the Association of Chartered Certified Accountants (ACCA), London. She brings over two decades of professional experience in finance, accounting and financial reporting. She has been associated with the Board since December 12, 2024. She also serves as a director on the boards of On Door Concepts Limited, Shree OSFM E-Mobility Limited, BEW Engineering Limited and Paramatrix Technologies Limited.



Pratik Prakash Shah
Non-Executive & Independent Director

Pratik Prakash Shah (40) — Non-Executive & Independent Director. Qualified Chartered Accountant and a Member of the Institute of Chartered Accountants of India since 2009; also a Registered Valuer certified by the Insolvency and Bankruptcy Board of India, and a professional member of the ICMAI Registered Valuers Organization since 2019. Previously worked with Bilimoria Mehta & Co., Chartered Accountants. Over a decade of experience in accounting, financial reporting, audit, valuation and taxation. On the Board since December 12, 2024.

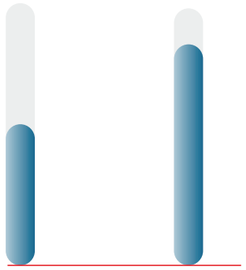
Key Highlights

Operational and Financial Performance (FY 2025-26)

FY 2025-26 was the Company's first year as a listed entity, marked by strong revenue growth, successful capital raising through the IPO, and continued investment in talent, technology and infrastructure. Key consolidated highlights for the year are set out below:

Revenue from Operations

FY 24-25	**FY 25-26**
5,912.58	**8,422.18**



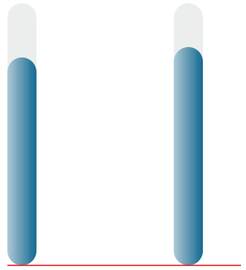
Total Income

FY 24-25	**FY 25-26**
5,944.95	**8,494.39**



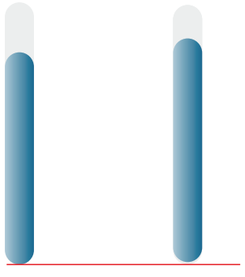
Profit Before Tax

FY 24-25	**FY 25-26**
1,203.55	**1,232.74**



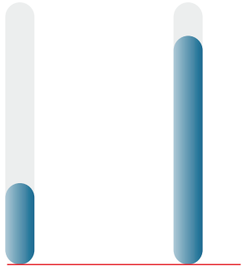
Profit After Tax

FY 24-25	**FY 25-26**
885.56	**909.80**



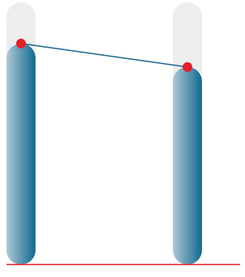
Net Worth (Shareholders' Funds)

FY 24-25	**FY 25-26**
2,563.51	**6,995.48**



Earnings Per Share (Basic & Diluted)

FY 24-25	**FY 25-26**
8.50	**7.41**



Business Overview

CHTRBOX - An Integrated Creator Economy Platform

India's only public listed influencer marketing company a full-stack growth partner for brands and creators, operating across verticals that deliver measurable outcomes at scale.

- Talent Management Creator Representation
- Influencer Marketing Campaign Strategy & Execution
- Creator Monetisation Brand Partnerships & Revenue Enablement
- Content Solutions Content Creation & Brand Storytelling
- Tech & Analytics Creator Discovery & Campaign Measurement
- Global Scale (International)

KEY HIGHLIGHTS

104 creators under management

100+ employees

Strong relationships with leading brands across sectors.

End-to-end influencer marketing capabilities.

Exclusive talent management vertical - Chtrbox Represent.

Tech-enabled campaign execution & analytics

One integrated platform, full value chain from creator discovery to campaign execution, talent management to monetisation.

Chatterbox Technologies Limited
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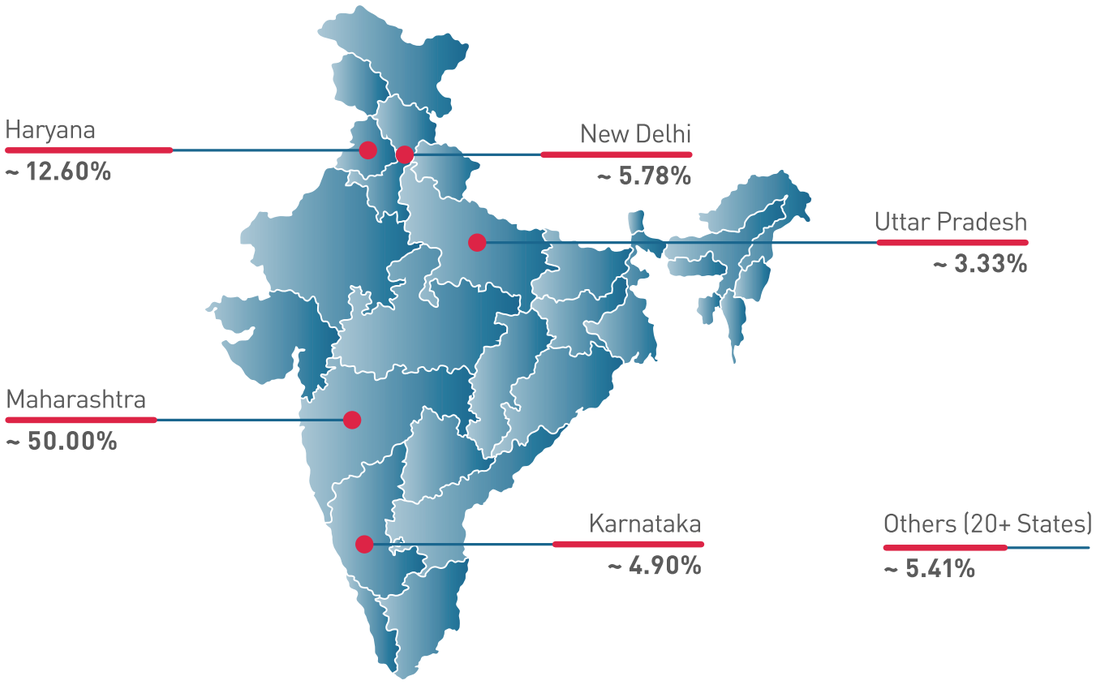
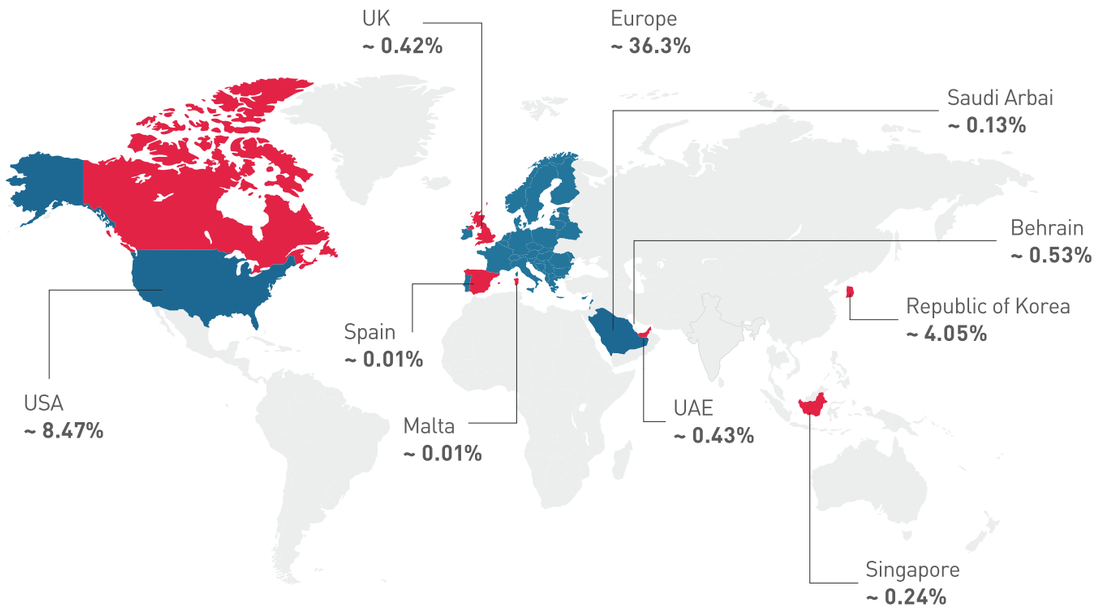
Our Presence

Geographical Breakup
(₹ Lakhs)

DOMESTIC SALES



INTERNATIONAL SALES



Domestic Revenue

82%

International Revenue

18%

Notable **Campaigns**

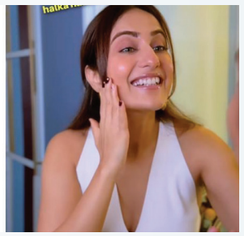
alexa



As part of our 6+ year long-term partnership with Amazon, we brought together an iconic duo no one expected: the timeless Zeenat Aman and the witty Rahul Dua for a device launch. Their unexpected pairing created undeniable magic. Zeenat Aman, with her legendary legacy, unmatched elegance, and renewed cultural relevance through her social media resurgence, brought sophistication, credibility, and a premium aura to the campaign. Complementing her, Rahul Dua infused his trademark sharp, modern humour, making the narrative not just engaging but also highly relatable for today's audiences.

OLAY





Olay, the global beauty icon, has been a long-time partner in our journey. After four exciting years of collaboration in the past, we won them back this year with our strategic expertise. For the biggest launch of their all-new 7-in-1 range, we brought in top names like creator Kusha Kapila and celebrity Shruti Haasan — blending skincare with entertainment to create a campaign that's as bold and exciting as the product itself.

hp



We've had the privilege of partnering with HP for over four years, collaborating across diverse verticals to execute impactful campaigns. From influencer marketing and TVCs to offline activations and product launches - including the recent launch of the new HP Omnibook AI laptops with Ayushmann and Aparshakti Khurana. The campaign captured the brothers' playful banter, with one using the HP Omnibook and the other a regular laptop - showcasing how life is better with HP.

Strong Repertoire of **Influencers**

BEAUTY


Tanya Singh


Ria Amin


Dr. Bhagyashree


Tanya Joshi


Akanksha Kommirelly


Antara Sarkar


Anjani Bhoj


Ruopfuzhano Whiso


Vishali Jaikumar


Hiba Hasan


Meha Santosh


Arnakshi Kashyap


Sondarya


Bijal

LIFESTYLE


Smriti Khanna


Riya Thomas


Riya Manoj


Hamid Barkzi


Niharika Jain


Karishma Rawat


Prakhar Narayan


Alma Hussein


Greeshma Shetty

HAIRCARE


Rena Goswami


Dr. Shrija


Divya Malik

FASHION

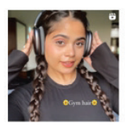

Pooja Purohit


Kaavya Vurity


Harshita Kamra

SKINCARE


Dr. Bhagyashree


Tanya Singh

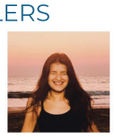

Ruopfuzhano

TECH


Dhananjay Bhosle

STORYTELLERS


Priyanshu


Gunjan Saini

ART/ILLUSTRATORS


Abhijeet Sarkar

Christina Furtado

ENTERTAINMENT

Divyanshi Tripathy

Ayushi Rai

DANCE

Sonal Devraj

Nicole Concessao

Corporate Information

CIN
L93000MH2016PLC273833

Registered Office
(w.e.f. April 1, 2026)
Unit No. 1101 & 1102,
11th Floor, Lotus Signature,
Off Veera Desai Road, Andheri West,
Mumbai – 400053, Maharashtra, India

Erstwhile Registered Office
(up to March 31, 2026)
Unit No. 101,
VIP Plaza Cooperative Premises Society Ltd,
Andheri New Link Road,
Opp. Infinity Mall, Behind Crystal Plaza,
Andheri, Mumbai – 400053

Website
www.chtrbox.com

Investor E-mail
info@chtrbox.com

Stock Exchange
SME Platform of BSE Limited
(Scrip Code: 544546)

Chief Financial Officer
Pooja Mehta

Company Secretary & Compliance Officer
Shirin Kaur Kohli (w.e.f. May 4, 2026)

Statutory Auditors
M/s. Joy Mukherjee & Associates, Chartered Accountants, FRN: 006792C, Lucknow

Internal Auditors
M/s. Sandip Shah & Co., Chartered Accountants, FRN: 133680W

Secretarial Auditors
M/s. Govind Jaiswal & Company, Practicing Company Secretaries (CP No. 19954), Jaipur (appointed for FY 2025-26 and FY 2026-27)

Registrar & Share Transfer Agent
Bigshare Services Private Limited, S6-2, 6th Floor, Pinnacle Business Park, Mahakali Caves Road, Andheri East, Mumbai – 400093

Bankers
Kotak Mahindra Bank Limited
(current account and sweep-in fixed deposit);
Axis Bank Limited
(current account, monitoring agency account, and fixed deposits)

Monitoring Agency (IPO Proceeds)
Acuité Ratings & Research Limited

Statutory Reports

Management Discussion & Analysis

Industry Overview

The Indian influencer and digital marketing industry has continued to witness strong growth, supported by increasing internet and social media penetration, rising smartphone adoption and the growing preference of brands for authentic, creator-led content. Influencer marketing has evolved into an integral component of brand marketing strategies across sectors such as Beauty & Personal Care, Technology, BFSI, Travel & Hospitality, and Health & Wellness.

As brands increasingly focus on measurable outcomes, targeted audience engagement and data-driven marketing, the demand for specialised influencer marketing and digital marketing agencies continues to grow. The broader Indian Media & Entertainment industry also remains a high-growth sector, supported by rising consumer spending, increasing digital consumption and the continued expansion of affordable, high-speed internet access.

India's influencer marketing industry is estimated to reach approximately 3,375 crore (US$404.82 million) by 2026, representing an estimated CAGR of 18% during 2022-2026. Globally, the influencer marketing platform market is projected to reach approximately US$306.9 billion by 2033, reflecting the increasing adoption of creator-led marketing as an important channel for brands to build awareness, engagement and consumer affinity.

Against this backdrop, the industry continues to present significant opportunities for businesses with strong creator networks, technology-enabled capabilities, data-driven solutions and the ability to deliver measurable value to brands.

Business Overview

As a subsidiary of QYOU Media Inc., listed on the TSX Venture Exchange, Canada, Chatterbox Technologies Limited is the first multinational company to be listed on the BSE SME platform, a distinction that reflects both its global parentage and its position as India's only publicly listed influencer-marketing company.

The Company operates through two principal service verticals Chtrbox and Chtrsocial providing end-to-end digital and influencer marketing solutions to B2B clients. Chtrbox focuses on influencer marketing, talent management, regional marketing and campus/Gen Z marketing, while Chtrsocial provides social media management and brand design services.

The Company's revenues are primarily generated through professional fees for campaign planning and execution, talent representation through Chtrbox Represent, and social media management services. Chtrbox Represent has emerged as a significant contributor to the Company's business and accounted for more than 50% of the Company's revenue during FY 2025-26.

The Company's specialised sub-verticals Youth, focused on campus and Gen Z marketing; Bharatbox, focused on regional influencer marketing; and Chtr International, focused on cross-border campaigns further expand its capabilities and enable it to address a diverse range of client requirements. These offerings complement the Company's core Brand Solutions and Represent businesses, enabling Chatterbox to deliver integrated solutions across the digital and influencer marketing value chain.

Our Competitive Strengths

- **Experienced Promoters and Management Team:** The Company benefits from an experienced promoter and management team with strong domain expertise across the media, marketing and digital ecosystem. The Managing Director brings over a decade of experience in the media industry, with a focus on marketing, brand building and short-form video. This expertise is complemented by a management team with extensive experience across customer relationship management, operations, marketing, finance and compliance, supporting the Company's ability to execute campaigns effectively and scale its operations.

- **Strong Relationships with Influencers and Customers:** With over a decade of experience in the influencer marketing industry, the Company has developed and

Chatterbox Technologies Limited
(Formerly Chatterbox Technologies Private Limited)
CIN: L93000MH2016PLC273833



maintained strong relationships with leading brands and influencers. Several of these relationships have been built over four to five years or more, reflecting the Company's ability to consistently deliver value and develop long-term partnerships. These relationships support repeat business, customer retention and continued engagement with a broad network of influencers.

- **Specialised and Diversified Service Portfolio:** The Company's specialised service offerings enable it to address diverse brand and consumer engagement requirements across markets and audience segments. Youth focuses on campus and Gen Z engagement, while Bharatbox focuses on regional influencer marketing and enables brands to engage with audiences across Tier-2 and Tier-3 markets. These specialised capabilities complement the Company's broader service offerings and differentiate its proposition from generalist agencies, enabling it to serve clients across a wide range of sectors, including technology, financial services, beauty and personal care.

Our Strategies

- **Deepen and Scale the Creator Ecosystem**: The Company intends to further strengthen its creator ecosystem by expanding its network of influencers and talent across categories, audience segments and geographies. Initiatives such as Chtrbox Represent, which exclusively represents over 104 influencers, campus ambassador programmes and regional influencer networks provide the foundation for this strategy. The Company will continue to build deeper relationships with creators across categories including Beauty, Personal Care & Lifestyle, Entertainment, Technology, Health & Fitness, Hospitality and Finance, enabling it to offer brands greater access to relevant and differentiated creator communities.

- **Expand Integrated and Higher-Margin Service Capabilities:** The Company is focused on expanding its ability to provide integrated solutions across influencer marketing, content creation, social media management and brand-led digital engagement. Through Chtr Studios and its planned studio infrastructure, the Company aims to strengthen in-house production capabilities, reduce dependence on third-party production providers and improve control over quality, timelines and execution.

  The development of these capabilities is expected to enable the Company to participate more extensively across the value chain, create opportunities for operating efficiencies and support the development of higher-value service offerings.

- **Accelerate Geographic Expansion:** The Company intends to expand its presence beyond its established markets and build a broader national and international footprint. In India, the Company aims to strengthen its presence in Southern India while continuing to deepen its position across existing markets. Historically, Western & Central India and Northern India have together contributed more than 80% of the Company's domestic revenue, providing an opportunity to further diversify its geographic revenue base.

Internationally, the incorporation of the Company's UAE subsidiary during FY 2025-26 and the establishment of Dubai as its first international hub mark important steps in its international expansion strategy. The Company intends to leverage this platform to pursue opportunities in the Middle East and subsequently explore the wider Asia Pacific market.

- **Build a Technology- and Data-led Marketing Platform**: The Company intends to strengthen its technology capabilities to improve the efficiency, scalability and transparency of its influencer marketing operations. Building on its existing use of third-party tools, including HypeAuditor for influencer analytics, the Company plans to develop enhanced technology capabilities covering influencer discovery, campaign management, live dashboards, performance tracking and customised reporting.

  The objective is to create a more integrated, data-led operating environment that enables the Company and its brand partners to make informed decisions, measure campaign outcomes and improve visibility across the campaign lifecycle.

- **Drive Client Growth, Retention and Revenue Diversification**: The Company aims to deepen relationships with existing clients while expanding its presence across new brands, sectors and marketing requirements. By offering a broader suite of services across influencer marketing, talent representation, social media management, regional and campus marketing, content production and digital brand solutions, the Company seeks to increase its share of client marketing spends and create opportunities for repeat and cross-selling business.

  The Company will continue to focus on sectors with increasing digital and creator-led marketing adoption, while leveraging its diversified service portfolio and specialised offerings to build recurring and sustainable client relationships. This strategy is intended to support long-term revenue growth, improve client retention and create a more diversified business mix.



Financial Performance - FY 2025-26 vs FY 2024-25 (Consolidated)

(Amount in Lakhs)

Particulars	As at FY 2025-26	As at FY 2024-25
Revenue from Operations	8,422.18	5,912.58
Other Income	72.21	32.37
Total Income	8,494.39	5,944.95
Cost of Services Rendered	5,098.01	3,881.50
Employee Benefits Expense	1,145.65	605.53
Depreciation & Amortisation	188.61	12.69
Other Expenses	829.38	241.67
Total Expenses	7,261.65	4,741.39
Profit Before Tax	1,232.74	1,203.55
Total Tax Expense	322.94	317.99
Profit After Tax	909.80	885.56
Basic & Diluted EPS (Rs.)	7.41	8.50

Key Financial Ratios (Standalone)

Ratio	FY 2025-26	FY 2024-25	Variance	Reason for Variance
Return on Capital Employed	17.75%	46.95%	-62.20%	Change in profit before tax and capital employed
Net Profit Ratio	11%	15%	-27.04%	Change in profit after tax and revenue
Current Ratio	3.03	1.98	52.82%	Increase in creditors & decrease in debtors
Return on Equity Ratio	19.24%	41.76%	-53.94%	Change in profit after tax and shareholders' equity
Net Capital Turnover Ratio	2.96	7.31	-59.54%	Change in revenue and working capital
Trade Receivable Turnover Ratio	4.03	4.56	-11.60%	Change in credit sales and average trade receivables
Trade Payable Turnover Ratio	3.61	4.61	-21.82%	Change in purchases of services and average trade payables
Debt-Equity Ratio	Not applicable	Not applicable	-	Company remains debt-free

The movement in profitability ratios during FY 2025-26 is primarily attributable to the significant increase in the Company's capital base following the 4,286.28 lakhs IPO, which resulted in a corresponding increase in shareholders' equity and capital employed. This was accompanied by higher employee costs, depreciation on newly capitalised assets and other expenses incurred in support of the Company's business expansion and transition to a listed entity. These factors influenced the movement in certain profitability ratios during the year, even as the Company's absolute profitability continued to grow year-on-year.

Segment / Geography-wise Performance

Revenue from operations is reported under a single reportable business segment, in accordance with the audited Financial Statements, with revenue geographically attributed based on customer location.

During FY 2025-26, domestic revenue stood at 6,907.81 lakhs, representing 82.0% of revenue from operations, while export revenue increased significantly to 1,514.36 lakhs, representing 18.0% of revenue from operations. This compares with domestic revenue of 5,670.00 lakhs, representing 95.9% of revenue from operations, and export revenue of 242.57 lakhs, representing 4.1% of revenue from operations in FY 2024-25.

The substantial increase in export revenue and its contribution to overall revenue reflects the Company's growing international business and expanding ability to serve clients across geographies. The increase is consistent with the Company's strategy of diversifying its geographic revenue base and expanding its presence in international markets, including the Middle East and other emerging markets.



As the Company has a single reportable business segment, no separate segment-wise revenue or profitability information is disclosed. The above represents the extent of geographical revenue disclosure available in the audited Financial Statements under Note 24 - Segment Reporting.

Strengths, Weaknesses, Opportunities and Threats

- **Strengths:** Strong industry experience and established market presence: The Company has over a decade of experience in influencer marketing, supported by an established brand presence, extensive industry relationships and domain expertise.

  Strong talent and creator ecosystem: Chtrbox Represent, which exclusively represents over 104 influencers and contributed more than 50% of the Company's revenue during FY 2025-26, provides the Company with a differentiated talent representation and creator-led offering.

  Diversified service portfolio: The Company's specialised offerings, including Youth, Bharatbox and Chtr International, enable it to address diverse audience segments, geographies and marketing requirements.

  Strong financial position: The Company's debt-free balance sheet, further strengthened by the IPO, provides a sound financial foundation to support its growth and expansion initiatives.

  Experienced management and global ecosystem: The Company benefits from an experienced management team and the global influencer-marketing expertise and ecosystem of its parent, QYOU Media Inc.

- **Weaknesses:** Customer Concentration: The Company has a strong base of established clients, with opportunities to further broaden its customer portfolio across sectors and client segments. Continued client acquisition and retention remain important to achieving greater revenue diversification.

  Geographic Concentration: The Company's operations have historically been concentrated in key Indian markets. Expanding its presence across Southern India, Tier-2 and Tier-3 cities and international markets provides an opportunity to create a more geographically diversified revenue base.

  Working Capital Intensity: The Company's growing scale and increasing business volumes require effective management of trade receivables and working capital. The Company continues to strengthen its collection processes and working capital management practices to support sustainable growth.

- **Opportunities:** Growth in influencer and social-first marketing: Increasing adoption of creator-led, digital and social-first marketing by brands presents opportunities for the Company to expand its client base and increase its share of marketing spends.

  Expansion into Tier-2 and Tier-3 markets: Bharatbox provides an opportunity to tap into the growing demand for regional and vernacular influencer marketing and deepen the Company's presence beyond major metropolitan markets.

  International expansion: Chtr International and the Company's Dubai hub provide a platform to pursue opportunities in the Middle East and other international markets.

  Technology-led growth: Investments in technology, data analytics and proprietary platforms can enhance campaign measurement, operational efficiency, transparency and scalability.

  Cross-selling opportunities: The Company's integrated service portfolio provides opportunities to cross-sell Chtrsocial's social media management and brand design services to the existing Chtrbox client base and vice versa.

  Enhanced capabilities through IPO investments: Deployment of IPO proceeds towards brand building, studio infrastructure and technology is expected to strengthen the Company's capabilities and support future growth.

- **Threats:** Competitive Dynamics: The influencer and digital marketing industry continues to attract new participants and evolve rapidly. Sustaining differentiation through a strong creator ecosystem, specialised offerings, client relationships and integrated capabilities remains an important focus for the Company.

  Technology and Platform Evolution: Rapid changes in social media platforms, algorithms, consumer preferences and digital marketing technologies require continuous adaptation. The Company continues to invest in technology, data capabilities and innovation to remain responsive to these changes.

  Regulatory and Market Developments: The digital advertising and influencer marketing ecosystem is subject to evolving regulations, industry guidelines and market practices. The Company continues to monitor regulatory developments and strengthen its compliance and governance framework to support responsible and sustainable growth.



Outlook

The Board and management remain confident in the Company's ability to deliver sustainable and scalable growth, supported by the strength of its creator ecosystem, expanding service portfolio and growing client relationships. The Company is focused on increasing its share of clients' digital and influencer marketing spends by deepening existing relationships, expanding Chtrbox Represent and Chtrsocial, and leveraging its integrated capabilities across influencer marketing, talent representation, social media management, content production and brand solutions.

The Company is also entering a new phase of geographic expansion. The establishment of its Dubai hub provides a strategic platform to build its international presence, access new clients and markets across the Middle East and pursue opportunities across the wider Asia Pacific region. This international expansion, together with continued penetration of emerging markets in India, is expected to progressively diversify the Company's revenue base.

Investments in studio infrastructure, technology and data-led capabilities are expected to further strengthen the Company's ability to deliver integrated, scalable and measurable solutions to clients. As these investments mature and the benefits of increased scale begin to translate into operating efficiencies, the Company expects to benefit from improved operating leverage and margin expansion over the medium term.

With a strengthened balance sheet following the IPO, an expanding creator and client ecosystem, diversified service capabilities and a growing international footprint, the Company is well positioned to capitalise on the structural shift towards creator-led and digital-first marketing and build long-term, sustainable value for its stakeholders.

Risks and Concerns

The Company operates in a growing and dynamic industry and, as part of its business expansion, continues to focus on effectively managing working capital, client relationships, geographic diversification and international operations.

Working Capital and Receivables: The Company's business involves a significant level of trade receivables, and effective working capital management remains an important focus area as the business scales. Trade receivables increased to 2,636.76 lakhs as at March 31, 2026, compared with 1,433.34 lakhs as at March 31, 2025, in line with the growth in the Company's business. The Company continues to strengthen its collection processes, credit monitoring and receivables management practices to support healthy cash flows and optimise working capital.

Customer and Influencer Relationships: The Company's business is supported by long-standing relationships with brands, customers and influencers. Maintaining strong relationships, service quality and timely execution remains important to sustaining repeat business and continued growth. The Company continues to focus on strengthening these relationships and broadening its client and creator ecosystem.

Geographic Concentration: A significant proportion of domestic revenue continues to be generated from established markets, providing an opportunity for further geographic diversification. The Company's focus on expanding its presence across Southern India, Tier-2 and Tier-3 markets and international geographies is expected to progressively broaden its geographic revenue base.

International Expansion: As the Company expands into international markets, including through its UAE operations, it may be exposed to market-specific regulatory, compliance and foreign exchange considerations. The Company continues to strengthen its local capabilities, governance processes and compliance framework to support sustainable international growth.

Receivables Monitoring: The Company maintains ongoing oversight of its receivables portfolio. A provision for doubtful debts of 59.70 lakhs was recognised during the year. The Audit Committee continues to monitor the receivables position and collection efforts, including certain older balances requiring enhanced follow-up, as part of the Company's ongoing focus on prudent credit and working capital management.

Internal Control Systems and their Adequacy

The Company has established and maintained adequate internal financial controls commensurate with the size, scale and nature of its operations. These controls are designed to support the reliability of financial reporting, safeguard the Company's assets, ensure compliance with applicable laws and regulations, and promote operational efficiency.

The Company's accounting system incorporates an audit-trail (edit-log) functionality, which remained operational throughout the year. Based on the observations of the Statutory Auditors, no instance of tampering with the audit trail was identified during FY 2025-26.

In compliance with Section 138 of the Companies Act, 2013, the Company appointed M/s. Sandip Shah & Co., Chartered Accountants, as its Internal Auditor for FY 2025-26. The Internal Auditor conducted the internal audit for the period from April 1, 2025 to March 31, 2026, and the Internal Auditor's report was duly considered by the Statutory Auditors as part of the statutory audit process.

The Audit Committee reviews the Internal Auditor's reports and the status of internal control processes periodically. The Internal Auditor's report was reviewed by the Audit Committee at its meeting held on May 29, 2026, and no material adverse observations were noted.

The Company remains committed to continuously strengthening its internal control framework, risk management processes and governance practices in line with its growing scale and evolving business requirements.

Human Resources

Employee benefits expense increased to 1,145.65 lakhs in FY 2025-26 from 605.53 lakhs in FY 2024-25 on a standalone basis, reflecting the Company's continued investment in talent and organisational capabilities to support its business growth and scale-up as a listed entity.

The Company recognises that its people are a key driver of its success in the dynamic influencer and digital marketing industry and continues to focus on building a strong, experienced and engaged workforce. The Company's focus on employee retention is reflected in the tenure of its team, with more than 15 team members having been associated with the Company for over three years.

As the Company continues to scale, it remains focused on strengthening its talent pool while maintaining operational efficiency and disciplined cost management. These efforts are aimed at building the organisational capabilities required to support sustainable growth and long-term value creation.

Statement of Utilisation of IPO Proceeds (as per Monitoring Agency Report)

Pursuant to Regulation 32 of the SEBI Listing Regulations, the Company appointed Acuite Ratings & Research Limited as the Monitoring Agency for the IPO proceeds. As per the Monitoring Agency's Report dated May 15, 2026 (for the half-year ended March 31, 2026), there was no deviation in the utilisation of proceeds from the objects stated in the Prospectus. The object-wise position as at March 31, 2026 is summarised below:



(Amount in Cr.)

Object	Amount as per Prospectus (Cr.)	Amount Utilised (Cr.)	Unutilised (Cr.)
Funding capital requirements for existing business	11.07	1.31	9.76
Funding capex for additional office cum new studio	7.14	6.10	1.04
Funding capital requirements for brand building	5.02	1.76	3.26
Meeting incremental working capital requirements	6.33	5.92	0.41
General Corporate Purposes	5.67	0.85	4.81
Issue Related Expenses	7.64	7.64	0.00
Total	**42.86**	**23.58**	**19.28**

As at March 31, 2026, the unutilised amount of 19.28 crores was held as 19.00 crores in fixed deposits with Axis Bank Limited (earning interest of 0.558 crores at rates of 5.75%-6.50% p.a.) and 0.28 crores in the Axis Bank Public Offer Account. Utilisation of two objects - meeting incremental working capital requirements and General Corporate Purposes - was running approximately 45 days behind the timeline indicated in the Prospectus as at the date of the Monitoring Agency's report, on account of the phased deployment of funds; the Board has noted management's confirmation that utilisation will continue progressively in line with business requirements. Of the 0.85 crores utilised under General Corporate Purposes, 0.30 crores was applied towards an incremental security deposit for the Company's new (larger) leased office premises - in substitution for the smaller additional office space originally contemplated in the Prospectus - and 0.55 crores towards statutory dues (TDS payments). The full Report of the Monitoring Agency is reproduced as a part of this Annual Report.

Cautionary Statement

Statements in this Management Discussion and Analysis describing the Company's objectives, plans, projections, estimates, expectations, outlook and other forward-looking information may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations. These statements are based on the Company's current expectations, assumptions and assessments and are subject to various risks, uncertainties and other factors.

Actual results, performance and achievements may differ materially from those expressed or implied in such forward-looking statements. Factors that could cause such differences include, among others, changes in economic and business conditions, market demand, competitive dynamics, government policies and regulations, taxation laws, interest rates, foreign exchange movements, technological developments and other factors beyond the Company's control.

The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as may be required under applicable laws and regulations. Readers are advised not to place undue reliance on such forward-looking statements.

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Director's Report

TO
THE MEMBERS,
CHATTERBOX TECHNOLOGIES LIMITED

Your directors have pleasure in presenting this 10th Annual Report on the affairs of the Company, together with the audited financial statements of Accounts for the financial year ended March 31st, 2026.

THE FINANCIAL SUMMARY OR HIGHLIGHTS

The financial performance of the Company for the financial year ended March 31st, 2026 is summarized below:

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	CONSOLIDATED		STANDALONE	
Revenue from Operations	8,422.18	5,912.58	8,422.18	5,912.58
Other Income	72.21	32.37	72.21	32.37
Total Income	**8,494.39**	**5,944.95**	**8,494.39**	**5,944.95**
Less: Expenses other than Finance cost and Depreciation	7,073.04	4,728.7	7,062.47	4,728.7
Profit before finance cost, depreciation & amortization, and tax	**1,421.35**	**1,216.25**	**1,431.92**	**1,216.25**
Less: Finance Costs	-	-	-	-
Less: Depreciation and amortization expenses	188.61	12.69	188.61	12.69
Profit before Tax	**1,232.74**	**1,203.55**	**1,243.31**	**1,203.55**
Less: Tax Expenses				
Current Tax	297.01	324.96	297.01	324.96
Deferred Tax (Assets)/Liabilities	25.93	-6.97	25.93	-6.97
Profit for the year	**909.80**	**885.56**	**920.37**	**885.56**
Earning per equity share				
Basic	7.41	8.50	7.49	8.50
Diluted	**7.41**	**8.50**	**7.49**	**8.50**

THE STATE OF COMPANY'S AFFAIRS

During the Financial Year 2025-2026, the Total Income of your Company has increased from Rs. 5,944.95 (in Lakhs) to Rs. 8,494.39 (in Lakhs) on standalone basis. The increase in total revenue has been 42.88% over the previous year.

The Profit before tax for the Financial Year 2025-2026 of your Company has increased from Rs. 1203.55 (in Lakhs) to Rs. 1243.31 (in Lakhs) on standalone basis.

The Profit after tax stood at Rs. 920.37 (in Lakhs) for Financial Year 2025-2026 as compared to Rs. 885.56 (in Lakhs) for the Previous Year on standalone basis.

DIVIDEND

The Board of Directors have not recommended any dividend on the equity shares of the Company. The profits for the year have been retained to strengthen the financial position of the Company and to reinvest to meet future business requirements and support the expansion and diversification plans.

TRANSFER TO RESERVES

The Company has not transferred any amount to general reserves.

INVESTOR EDUCATION AND PROTECTION FUND

There were no amounts, required to be transferred to the Investor Education and protection fund by the Company during this year.

CHANGE IN THE NATURE OF BUSINESS

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

MAJOR EVENTS IN THE COMPANY

I. Future Prospects:

The Company continues to invest in technology and digital capabilities as part of its growth and diversification strategy. During the year, the Company advanced the development of an edutainment application, which is proposed to be launched during FY 2026-27. The initiative is expected to strengthen the Company's digital ecosystem, broaden its offerings and support new avenues for growth and value creation.

II. Conversion to Listed Company:

During the financial year under review, your Company achieved a landmark milestone with the successful completion of its Initial Public Offering (IPO) and the listing of its Equity Shares on the SME Platform of BSE Limited ("BSE SME"). The Equity Shares of the Company were listed and admitted to trading on the BSE SME Exchange with effect from October 3rd, 2025 marking a defining moment in the Company's growth journey. With the successful listing, the Company transitioned from an unlisted public company to a listed public company, signifying the commencement of a new Chapter of growth, transparency and value creation. The listing has enhanced the Company's corporate profile, strengthened its governance framework, broadened its investor base, and provided greater access to the capital markets.

The Board firmly believes that this milestone will serve as a strong foundation for the Company's sustainable growth and long-term value creation for all its stakeholders

CAPITAL STRUCTURE

The Authorized Share Capital of the Company as on March 31st, 2026 is Rs. 16,00,00,000/- (Rupees Sixteen Crore only) divided into 1,60,00,000 (One Crore Sixty Lakhs) Equity Shares of Rs. 10/- each.

During the financial year under review, pursuant to the successful Initial Public Offering (IPO) of the Company and the allotment of 37,27,200 Equity Shares of Rs. 10/- each, the Issued, Subscribed and Paid-up Equity Share Capital of the Company increased from Rs. 10,41,66,000, (Rupees Ten Crore Forty-One Lakhs Sixty-Six Thousand) comprising 1,04,16,600 Equity Shares of Rs.10 each, to Rs. 14,14,38,000 (Rupees Fourteen Crore Fourteen Lakh Thirty Eight Thousand) comprising 1,41,43,800 Equity Shares of Rs.10 each.

As on March 31st, 2026, the issued, subscribed & paid-up Capital of the Company is Rs. 14,14,38,000 (Rupees Fourteen Crore Fourteen Lakh Thirty Eight Thousand) comprising 1,41,43,800 Equity Shares of Rs. 10/- each.

DEMATERIALISATION OF EQUITY SHARES AND SHARE WARRANTS

The Company's equity shares are in demat through National Securities Depository Limited and Central Depository Services India Limited.

The Equity ISIN No. allotted is: **INE1B4801017**

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

During the financial year under review, the Company has made an investment by way of subscription to the share capital of its subsidiary, Chatterbox International Social Media Management L.L.C., incorporated in the United Arab Emirates. Other than this, the Company has not given any loans or guarantees or made any investments covered under the provisions of Section 186 of the Companies Act, 2013.

MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments affecting the financial position of the Company that have occurred between the end of the financial year to which the financial statement relates and the date of this report.

SHARE RECONCILIATION AUDIT

As per the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015., a qualified Practising Company Secretary conducts a Reconciliation of Share Capital Audit on a quarterly basis to reconcile the total issued and listed share capital of the Company with the total number of equity shares held in dematerialised form with the National Securities Depository Limited (NSDL) and the Central Depository Services (India) Limited (CDSL).

The Reconciliation of Share Capital Audit confirms that the total issued, listed and paid-up equity share capital of the Company is in agreement with the aggregate number of equity shares held in dematerialised form with NSDL and CDSL.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

Related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of business. Transactions with related parties entered by the Company in the normal course of business are periodically placed before the Audit Committee for its approval.

During the financial year under review, there were no materially significant Related Party Transactions that could have had a potential conflict with the interests of the Company. Accordingly, the disclosure of Related Party Transactions in Form AOC-2, pursuant to Section 134(3)(h) read with Rule 8(2) of the Companies (Accounts) Rules, 2014, is annexed to this Report as **Annexure A**.

The Board of Directors of the Company has, on the recommendation of the Audit Committee, adopted a policy to regulate transactions between the Company and its Related Parties, in compliance with the applicable provisions of the Companies Act 2013, the Rules there under and the Listing Regulations. This Policy was considered and approved by the Board and has been uploaded on the website of the Company at www.chtrbox.com under investors info.

PARTICULARS OF HOLDING AND SUBSIDIARIES AND ASSOCIATES

The Company has a holding Company namely QYOU Media Inc., Canada holding 50.37% shares of the Company.

During the financial year under review the Company incorporated a subsidiary in Dubai, United Arab Emirates, namely Chatterbox International Social Media Management LLC in January 2026 as part of its strategy to strengthen its international presence and expand its global business operations.

Pursuant to the provisions of Section 129(3) of the Companies Act, 2013, read with the applicable Rules made thereunder, the Company has prepared the Consolidated Financial Statements, incorporating the financial statements of its subsidiary, which form an integral part of this Annual Report.

The statement (AOC-1) pursuant to first proviso to Section 129(3) of the Companies Act, 2013 read with Rule 5 of Companies (Accounts) Rules, 2014, containing the salient features of financial statements of our subsidiary is enclosed as **Annexure B** being part of the Annual Report.

PUBLIC DEPOSITS

During the year under review, the Company has neither invited nor accepted any Public Deposits within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules, 2014.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the period under review, the Board of Directors of the Company was duly constituted as per provisions of Companies Act, 2013.

I. COMPOSITION OF BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of Directors of Chatterbox Technologies Limited is an optimum combination of Executive and Non-Executive Directors, as on March 31st, 2026, The Board of Company consists of Six (6) Directors; 1 Managing Director, 2 Non- Executive Directors, 1 Woman Non-Executive Independent Director, 2 Non- Executive Independent Directors.

As on March 31st, 2026, the Board comprised of the following Directors and KMP:

Sr. No.	Name of Director and KMP	Designation	DIN No/ PAN
1.	RAJ NANDAN MISHRA	Managing Director and Chief Executive Officer	10815241
2.	CURT WAYNE MARVIS	Non-Executive Director	08231593
3.	PRATIK PRAKASH SHAH	Non-Executive Independent Director	10848091
4.	RATNAKAR VENKAPPA RAI	Non-Executive Independent Director	00126309
5.	SANGITA BHAMESH KAMBLE	Non-Executive Independent Director	10130251
6.	KEVIN RICHARD WILLIAMS	Non-Executive Director	10145140
7.	POOJA MEHTA	Chief Financial Officer	BOWPS9024P
8.	PRACHI PARAG KELA	Company Secretary	CBJPB7760A

However, Ms. Prachi Parag Kela resigned from the position of Company Secretary w.e.f. the close of the business hours on April 30th, 2026 and Ms. Shirin Kaur Kohli was appointed as Company Secretary by the Board of Directors after being recommended by Nomination and Remuneration Committee of the Company w.e.f May 4th, 2026.

II. RETIRE BY ROTATION

Pursuant to the provisions of Section 152 of the Companies Act, 2013, the office of Mr. Kevin Richard Williams (DIN 10145140), Director of the Company is liable to retire by rotation at the forthcoming Annual General Meeting and being eligible offered himself for re-appointment. Accordingly, the proposal of his re-appointment has been included in the Notice conveying the Annual General Meeting of the company.

A brief resume of directors seeking re-appointment consisting nature of expertise in specific functional areas and name of companies in which they hold directorship, membership, chairmanship of committees of the respective Boards, shareholding and relationship between directors as stipulated under Reg. 36(3) of the SEBI (LODR) Regulations, 2015, are given in the section of notice of AGM forming part of the Annual Report.

NUMBER OF MEETINGS OF THE BOARD

As per Section 173 of the Companies Act 2013, read with the rules made thereunder, the dates for Board Meetings are well decided in advance and communicated to the Board and the intervening gap between the meetings was within the period prescribed under the Companies Act, 2013 and SEBI (LODR) Regulations 2015 (as amended). The agenda and explanatory notes are sent to the Board in advance. The Board periodically reviews compliance reports of all laws applicable to the Company.

The Board met 15 times during the financial year 2025-2026 on June 12th, 2025, August 29th , 2025, September 03rd ,

2025, September 09th , 2025, September 18th, 2025, September 19th , 2025, September 24th, 2025, September 29th, 2025, September 30th, 2025, October 10th, 2025, October 24th, 2025, November 06th , 2025, December 02nd, 2025, February 09th, 2026 and March 25th, 2026.

Sr. No.	Name of Director	Category/ Status of Directorship	Attendance of Board Meeting		No. of Equity Shares held in the Company as on March 31st, 2026
			No of Meetings which directors was entitled to attend	No of Meetings attended	
1.	RAJ NANDAN MISHRA	Managing Director, Chief Executive Officer	15	15	14,17,500
2	CURT WAYNE MARVIS	Non-Executive Director	15	13	NIL
3	PRATIK PRAKASH SHAH	Non-Executive Independent Director	15	12	NIL
4	RATNAKAR VENKAPPA RAI	Non-Executive Independent Director	15	12	NIL
5	SANGITA BHAMESH KAMBLE	Non-Executive Independent Director	15	11	NIL
6	KEVIN RICHARD WILLIAMS	Non-Executive Director	15	3	NIL

NUMBER OF GENERAL MEETINGS

During the financial year 2025-26, Company has conducted following general meeting:

Sr. No.	Particulars	Date of Meetings
1	Annual General Meeting	09/09/2025

COMMITTEES OF THE BOARD

The Board has constituted various committees in accordance with the provisions of the Companies Act, 2013, the details of which are given as under:

1. Audit Committee
2. Stakeholder Relationship Committee
3. Nomination and Remuneration Committee

AUDIT COMMITTEE

The Audit Committee of the Board met Five (05) times during the financial year. The maximum time gap between two consecutive meetings was not more than 120 days. All members of the Audit Committee possess strong knowledge of accounting and financial management.

Composition of Audit Committee mentioned below:

Sr. No.	Name of the Director	Designation	Position in Committee	No of Meetings which directors was entitled to attend	No. of meeting attended during the year
1.	Ms. Sangita Bhamesh Kamble	Non-Executive Independent Director	Chairperson	5	5
2.	Mr. Ratnakar Venkappa Rai	Non-Executive Independent Director	Member	5	5
3.	Mr. Pratik Prakash Shah	Non-Executive Independent Director	Member	5	5
4	Mr. Raj Nandan Mishra	Managing Director	Member	5	4

The terms of reference of the Audit Committee are in line with the provisions of Section 177 of the Companies Act, 2013. The role of the Audit Committee is to provide oversight over the accounting systems, financial reporting, and internal controls of the Company. The powers and role of the Audit Committee are as set out in the SEBI (LODR) and Section 177 of the Companies Act, 2013.

The primary objective of the Audit Committee is to monitor and provide an effective supervision of the Management's financial reporting process.

Further, the Audit Committee is also functional as per the provision of Section 177 of Companies Act, 2013 and Rules made thereunder and as per Regulation 18 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee of the Company met One (01) time during the F.Y. 2025-2026. The Composition of Committee in Committee meeting are mentioned below:

Sr. No.	Name of the Director	Designation	Position in Committee	No of Meetings which directors was entitled to attend	No. of meeting attended during the year
1.	Ms. Sangita Bhamesh Kamble	Non-Executive Independent Director	Chairperson	1	1
2.	Mr. Ratnakar Venkappa Rai	Non-Executive Independent Director	Member	1	1
3.	Mr. Pratik Prakash Shah	Non-Executive Independent Director	Member	1	1

The Nomination & Remuneration committee has been assigned to approve and settle the remuneration package with optimum blending of monetary and non- monetary outlay.

STAKEHOLDERS RELATIONSHIP COMMITTEE

The Committee met once in the F.Y. 2025-2026 and the composition of the committee are mentioned below:

Sr. No.	Name of the Director	Designation	Position in Committee	No of Meetings which directors was entitled to attend	No. of meeting attended during the year
1.	Ms. Sangita Bhamesh Kamble	Non-Executive Independent Director	Chairperson	1	1
2.	Mr. Ratnakar Venkappa Rai	Non-Executive Independent Director	Member	1	1
3.	Mr. Pratik Prakash Shah	Non-Executive Independent Director	Member	1	1

BOARD EVALUATION

Pursuant to the provisions of the Companies Act, 2013 and Rules made thereunder, the Board has carried-out the evaluation of its own performance, individual Directors, its committees, including the Chairman of the Board on the basis of attendance, contribution and various criteria as recommended by the Nomination and Remuneration Committee of the Company.

The evaluation of the working of the Board, its committees, experience and expertise, performance of specific duties and obligations etc. were carried out. The Directors expressed their satisfaction with the evaluation process and outcome.

AUDITORS

I. STATUTORY AUDITORS

The Members at the 8th Annual General Meeting of the Company held on 30th September, 2024, had appointed M/s. Joy Mukherjee and Associates, Chartered Accountants (FRN: 006792C) as the Statutory Auditors of the Company to hold office from the conclusion of the 8th Annual General Meeting till the conclusion of 13th Annual General Meeting to be held in the year 2029.

The Auditors have issued their report on the Financial Statements for the Financial Year ended March 31st, 2026, with an unmodified opinion and do not contain any qualification, observation, or adverse remarks or disclaimer that may call for any explanation from the Board of Directors the Auditors have not reported any matter under Section 143(12) of the Companies Act, 2013 and therefore no detail is required to be disclosed under Section 134(3) (ca) of the Companies Act, 2013.

II. INTERNAL AUDITORS

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with rule 13 of the Companies (Accounts) Rules, 2014 M/s. Sandip Shah & Co, Chartered Accountants (FRN: 133680W) Mumbai, were appointed as Internal Auditors of the Company. The Internal Auditors carry out audit assignments covering areas as approved by the Board of Directors and the Audit Committee. The Audit Committee of the Board of Directors reviews the findings of the Internal Auditors on a regular basis.

III. SECRETARIAL AUDITORS

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors had appointed M/s. Govind Jaiswal & Company, Practicing Company Secretaries (CP No. 19954) as the Secretarial Auditor of the Company, for conducting the Secretarial Audit for financial year ended March 31st, 2026.

Accordingly, the Secretarial Audit Report given by M/s. Govind Jaiswal & Company, Jaipur for the F.Y. 2025-26 is annexed herewith **Annexure C**. The Board has duly reviewed the Secretarial Auditor's Report and the observations and comments, appearing in the report are self- explanatory and do not call for any further explanation/ clarification by the Board of Directors as provided under Section 134 of the Companies Act, 2013.

IV. COST AUDITOR

The provisions of Section 148 of the Companies Act, 2013 with respect to appointment of Cost auditor are not applicable to the Company.

FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS

The Company has a familiarization program for Independent Directors with the objective of making the Independent Directors of the Company accustomed to the business and operations of the Company. The program also intends to update the Directors on a regular basis on any significant changes therein to be in a position to make well-informed and timely decisions. The policy on familiarization program for Independent Directors is placed on www.chtrbox.com

DECLARATION BY INDEPENDENT DIRECTORS

The Company has received declarations from each Independent Director of the Company under Section 149(7) of the Act and Regulation 25(8) of the SEBI (LODR) confirming compliance with the criteria of independence as stipulated under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015 (as amended) and there has been no change in the circumstances which may affect their status as Independent Directors during the Financial Year 2025-26.

All Independent Directors of the Company have affirmed compliance with Schedule IV of the Companies Act, 2013 and the Company's Code of Conduct for Directors and Employees for the Financial Year 2025-26.

The Independent Directors of the Company have registered themselves with the Indian Institute of Corporate Affairs ("IICA") towards the inclusion of their names in the data bank maintained with it and they are exempted from the requirements of the proficiency self-assessment test. All the Independent Directors have given their declarations stating that they meet the criteria of Independence as prescribed under Section 149(6) of the Companies Act, 2013 read with the rules made thereunder and in the opinion of the Board, the Independent Directors meet the said criteria.

REMUNERATION POLICY

The Board of Directors, on the recommendation of the Nomination & Remuneration Committee, has framed a Policy for Directors, Key Managerial Personnel and other Senior Managerial Personnel of the Company in accordance with the requirements of the provisions of Section 178 of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015

INTERNAL FINANCIAL CONTROL

The Company is a listed public company and has, in all material respects, adequate internal financial controls over financial reporting, and all the financial transactions are generally done with proper information to and authorization of the Board. Adequate information in respect of each major item of income and expense is pre-informed by the Board and proper approvals are obtained. The Company has, in all material respects, adequate internal financial control over financial reporting and the same are operating effectively. The internal financial controls commensurate with the nature and size of business of the Company and the same has been confirmed by the Auditors in their report on the Financial Statements of the Company for the reporting period.

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

During the year under review, there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

VIGIL MECHANISM/WHISTLE BLOWER POLICY

The Board of Directors has formulated a Vigil Mechanism/Whistle Blower Policy, which provides a robust framework for dealing with genuine concerns and grievances, and the policy is uploaded on the company website i.e. https://chtrbox.com/investors.

WEB LINK OF ANNUAL RETURN

Pursuant to Section 92(3) read with the Companies (Management and Administration) Rules, 2014 of the Act, the Annual Return of the Company for the financial year March 31st, 2026 in Form MGT-7 is made available on the website of the Company i.e. www.chtrbox.com.

CHANGE OF THE REGISTERED OFFICE OF THE COMPANY

Subsequent to the close of the financial year ended March 31st, 2026, the Registered Office of the Company was changed from **Unit No. 101 Vip Plaza Co-Operative Premises Society Ltd, Andheri New Link Road, Opp. Infinity Mall, Behind Crystal Plaza, Andheri West, Mumbai - 400053 to Unit No. 1101 & 1102, 11th Floor, Lotus signature, Off Veera Desai Road, Andheri West, Mumbai -400053** with effect from April 1st, 2026, pursuant to the provisions of the Companies Act, 2013. The necessary approvals were obtained, and the Registrar of Companies has taken the same on record.

The change in the Registered Office was undertaken to facilitate better administrative efficiency and operational convenience. This change does not have any material impact on the financial position or operations of the Company.

CEO AND CFO CERTIFICATION

The Chief Executive Officer and the Chief Financial Officer also give yearly certification on financial results while placing the financial results before the Board in terms of Regulation 33(2) of the SEBI (LODR). The Annual Certificate given by Chief Executive Officer and the Chief Financial Officer is attached, **Annexure D.**

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Information on conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be given pursuant to the provisions of Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, for the year under review is annexed to this report - **Annexure E.**

STATEMENT PURSUANT TO SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is provided in this Report - **Annexure F**.

PREVENTION OF INSIDER TRADING

In accordance with Schedule B of the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time, ("Insider Trading Regulations"), the Company has put in place a Code, which provides for procedure to be followed by Designated Persons for trading in securities of the Company including pre- approval, reporting and restrictions on contra trading. The Code also contains processes to ensure safeguards against leakage of Unpublished Price Sensitive Information ("UPSI") of the Company.

The updated Code of Practices and Procedures for Fair Disclosures of Unpublished Price Sensitive Information is disclosed on its website of the Company i.e. www.chtrbox.com.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements under Section 134(3)(c) of the Companies Act, 2013 with respect to the Directors' Responsibility Statement, based on the knowledge and belief and the information and explanations obtained, directors confirm that:

a. In the preparation of the annual accounts for the year ended March 31st, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures;
b. Such accounting policies selected and applied 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 for the financial year ended March 31st , 2026 and of the profit and loss of the company for that period;
c. Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
d. Annual accounts for the financial year ended March 31st , 2026 have been prepared on a going concern basis;
e. Internal financial controls have been laid down and followed by the company and that such internal financial controls are adequate and operating effectively; and
f. Proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

CORPORATE GOVERNANCE

Your Company has been complying with the principles of Good Corporate Governance over the years and is committed to the highest standards of Compliance.

Pursuant to Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the requirements specified in Regulations 17 to 27, and clauses (b) to (i) of Regulation 46(2), and Para C, D and E of Schedule V shall not apply to a listed entity which has listed its specified securities on the SME Exchange.

Chatterbox Technologies Limited, having listed its equity shares on the SME Platform of BSE Limited, is accordingly exempt from the requirement to prepare and publish a separate Corporate Governance Report as part of this Annual Report.

Notwithstanding this exemption, the Company remains committed to maintaining high standards of corporate governance, and the composition of the Board of Directors, its Committees, and related disclosures are set out in the Directors' Report forming part of this Annual Report.

CORPORATE SOCIAL RESPONSIBILITY

The Company's CSR Policy and the initiatives undertaken during the year under review are summarized in the **Annexure G** is attached to this Report, formatted as per the prescribed guidelines in the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended.

The CSR Policy is also accessible on the Company's website at https://chtrbox.com/investors. In compliance with Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility) Rules, 2014, as amended by the CSR Amendment Rules, 2021, the Company is exempt from constituting a separate CSR Committee, as the CSR expenditure obligation for the relevant year does not exceed Rs. 50 lakhs. Consequently, the Board has performed the functions typically undertaken by the CSR Committee.

COMPLIANCE OF SECRETARIAL STANDARDS-1 AND 2

Your Directors confirms that pursuant to Section 118(10) of the Companies Act, 2013, applicable Secretarial Standards, i. e. SS-1 and SS- 2, pertaining to Meeting of Board of Directors and General Meetings, respectively specified by the Institute of Company Secretaries of India (ICSI) have been duly complied by the Company.

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report for the year under review, as stipulated under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") is presented in a separate section, forming part of the Annual Report.

PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition and Redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder. Further details are as follows:

Sr. No.	Particulars	Status
1.	No. of Complaints of Sexual Harassment received in the year	Nil
2.	No. of Complaints disposed of during the year	Nil
3.	No. of cases pending for more than Ninety days	Nil

During the year under review, the Company did not receive any complaint regarding sexual harassment.

MATERNITY BENEFIT

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

RISK MANAGEMENT AND ANALYSIS

A key factor in determining a Company's capacity to create sustainable value is the risks that the Company is willing to take at the strategic and operational levels and its ability to manage them effectively.

Many risks exist in a company's operating environment and they emerge on a regular basis. The Company's Risk Management processes focus on ensuring that these risks are identified on a timely basis and addressed. In our company, audit committee has an additional oversight in the area of financial risks and its controls. The management of the Company from time to time is identifying other major operational risks.

However, constitution of Risk Management Committee is not applicable as it is applicable to top 1000 listed companies only.

DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER AN INSOLVENCY AND BANKRUPTCY CODE 2016

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

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

During the year under review, there has been no one-time settlement of Loans taken from Banks and Financial Institutions.

ACKNOWLEDGEMENTS

The Board of Directors wish to place on record its deep sense of appreciation for the committed services by all the employees of the Company. The Board of Directors would also like to express their sincere appreciation for the assistance and co- operation received from the financial institutions, banks, government and regulatory authorities, stock exchanges, customers, vendors and members during the year under review.

Finally, yet importantly, your directors wish to place on record their warm appreciation to you for your continuous support and encouragement.

On behalf of the Board of Directors
For Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Date: 25th August, 2026
Place: Los Angeles

Sd/-
Raj Nandan Mishra
Managing Director
DIN: 10815241

Date: 25th August, 2026
Place: Gurgaon

ANNEXURE A
FORM NO. AOC -2

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

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

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

The Company has not entered into any material contract or arrangement with its related parties which are not at Arm's Length basis - hence not applicable

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

Following transactions entered into by the Company with related parties at Arm's length basis:

Sr. No.	Particulars	Details	Details
1.	Name(s) of the related party	QYOU USA Inc	Raj Nandan Mishra
2.	Nature of relationship	Fellow subsidiary	Managing Director
3.	Nature of contracts/ arrangements/ transactions	Sales	Professional Services / Remuneration
4.	Duration of the contracts / arrangements/ transactions	Yearly	Yearly
5.	Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	-	-
6.	Date of approval by the Board (DD/MM/YYYY)	18.03.2025	18.03.2025
7.	Amount paid **(Rs. In Lakhs, FY 2025-26)**	450.00	60.00

On behalf of the Board of Directors
For Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Date: 25th August, 2026
Place: Los Angeles

Sd/-
Raj Nandan Mishra
Managing Director
DIN: 10815241

Date: 25th August, 2026
Place: Gurgaon

ANNEXURE B
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 or associate companies or joint ventures

Part A - Subsidiaries

Sr. No.	Particulars	CHATTERBOX INTERNATIONAL SOCIAL MEDIA MANAGEMENT L.L.C
1.	The date since when subsidiary was acquired	16th January, 2026
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	April-March
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	UAE Dirham (AED)
4.	Share capital	-
5.	Reserves and surplus	-
6.	Total assets	-
7.	Total Liabilities	-
8.	Investments	-
9.	Turnover	-
10.	Profit before taxation	-
11.	Provision for taxation	-
12.	Profit after taxation	-
13.	Proposed Dividend	-
14.	Extent of shareholding (in percentage)	-

Note: Chatterbox International Social Media Management L.L.C. was recently incorporated in January 2026 and is yet to commence its business operations. The subsidiary's shareholding is held 61% by the Company.

Part B: Associates and Joint Ventures - Not Applicable (the Company has no associate companies or joint ventures).

On behalf of the Board of Directors
For Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Date: 25th August, 2026
Place: Los Angeles

Sd/-
Raj Nandan Mishra
Managing Director
DIN: 10815241

Date: 25th August, 2026
Place: Gurgaon

ANNEXURE C

Form No. MR-3
SECRETARIAL AUDIT REPORT
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

For the Financial Year ended 31st March 2026

To,
The Members
CHATTERBOX TECHNOLOGIES LIMITED
Unit No. 1101 & 1102, 11th Floor, Lotus Signature, Off Veera Desai Road,
Andheri West, Andheri,
Mumbai, Maharashtra, India, 400053

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Chatterbox Technologies Limited** (hereinafter called the "Company:). Secretarial Audit was conducted in a manner that provided me with a reasonable basis for evaluating the corporate conduct/statutory compliances and expressing my opinion thereon.

Based on my verification of the 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, I hereby report that in my opinion, the Company has, during the audit period ended on **31 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:

I have examined the books, papers, minute books, forms, and returns filed and other records-maintained **Chatterbox Technologies Limited ("The Company")** for the period ended on **31 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 are 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015;
e. The Securities and Exchange Board of India (Depositories & Participant) Regulations, 2018;
f. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
[Not Applicable On the Company During the Audit Period]
g. The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021;
[Not Applicable On The Company During The Audit Period]
h. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
i. The Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993;
[Not Applicable On the Company During the Audit Period]

And as confirmed by the management, there are certain Sector-specific laws that are applicable specifically to the Company:

1. The Employees Provident Fund and Miscellaneous Provisions Act, 1952.
2. The payment of Gratuity Act, 1972.
3. The Payment of Bonus Act, 1965.
4. The Income Tax Act, 1961.

5. Minimum Wages Act, 1948.
6. Payment of Wages Act, 1936 and other applicable Labour laws.
7. Maternity Benefits Act, 1961.
8. Indian Stamp Act,1999.
9. Central Goods and Services Tax Act, 2017.
10. Information Technology Act, 2000

I have also examined compliance with the applicable clauses of the following:
1. Secretarial Standards issued by The Institute of Company Secretaries of India.

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

I further report that:

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

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent 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.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that based on the information provided and the representation made by the Company and also on the review of the compliance certificates, in our opinion, there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with other applicable laws, rules, regulations and guidelines.

1. During the financial year under review, the Company **completed its Initial Public Offer (IPO) of 37,27,200 Equity Shares of face value of Rs. 10/- each at a price of Rs. 115/- per share. Subsequently, the equity shares of the Company were successfully listed on the SME Platform of BSE Limited with effect from 3rd October, 2025**. Consequently, the Corporate Identity Number (CIN) of the Company was updated from an Unlisted status ("U") to a Listed status ("L:) **[CIN: L93000MH2016PLC273833].**
2. Also, the Company has incorporated its **subsidiary namely "Chatterbox International Social Media Management LLC" on 16 January 2026 in the United Arab Emirates.** However, due to the ongoing unprecedented geopolitical circumstances, the setup and commencement of operations have been delayed.

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

FOR GOVIND JAISWAL & COMPANY
(COMPANY SECRETARIES)
ICSI Unique Code: S2018RJ576400
(PEER REVIEWED FIRM)

Sd/-
PROPRIETOR
C.P. NO: 19954
M. No.: 52310
UDIN - A052310H001211523
PEER REVIEW CERTIFICATE NO 8120/2026

Date:25th August 2026
Place: Jaipur

ANNEXURE - A
Auditor's responsibility

To,
The Members
CHATTERBOX TECHNOLOGIES LIMITED
Unit No. 1101 & 1102, 11th Floor, Lotus Signature, Off Veera Desai Road,
Andheri West, Andheri,
Mumbai, Maharashtra, India, 400053

Based on audit, our responsibility is to express an opinion on the compliance with the applicable laws and maintenance of records by the Company. I have conducted our audit in accordance with the auditing standards CSAS 1 to CSAS 4 ("CSAS" prescribed by the Institute of Company Secretaries of India ("ICSI").

These standards require that the auditor complies with statutory and regulatory requirements and plans and performs the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records. Our report of even date is to be read along with this letter.

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

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

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company and for which I relied on the report of statutory auditor.

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

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

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

FOR GOVIND JAISWAL & COMPANY
(COMPANY SECRETARIES)
ICSI Unique Code: S2018RJ576400
(PEER REVIEWED FIRM)

Sd/-
PROPRIETOR
C.P. NO: 19954
M. No.: 52310
UDIN - A052310H001211523
PEER REVIEW CERTIFICATE NO 8120/2026

Date: 25th August 2026
Place: Jaipur

Note: The qualifications, reservation or adverse remarks; if any, are stated at the relevant place(s).

ANNEXURE D

CERTIFICATION FROM CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER

To,
The Members
CHATTERBOX TECHNOLOGIES LIMITED

We, the undersigned, hereby certify that:

1. We have reviewed the financial statements and the Cash Flow Statement of Chatterbox Technologies Limited for the financial year ended March 31, 2026 and, to the best of our knowledge and belief:

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

2. To the best of our knowledge and belief, there have been no transactions entered into by the Company during the year that are fraudulent, illegal, or violative of the Company's Code of Conduct.

3. We accept responsibility for establishing and maintaining internal controls for financial reporting. We have evaluated the effectiveness of the Company's internal control systems pertaining to financial reporting and have not come across any reportable deficiencies in the design or operation of such controls.

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

- There have been no significant changes in internal controls over financial reporting during the year;
- There have been no significant changes in accounting policies during the year, and the same have been appropriately disclosed in the notes to the financial statements; and
- There have been no instances of significant fraud of which we are aware.

For Chatterbox Technologies Limited

Sd/-
Raj Nandan Mishra
Chief Executive Officer

Dated: 25.08.2026
Place: Gurgaon

Sd/-
Pooja Mehta
Chief Financial Officer

Dated: 25.08.2026
Place: Mumbai

ANNEXURE E

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

A. Conservation of energy

I. The steps taken or impact on conservation of energy:
Your Company ensures that the operations are conducted in the manner whereby optimum utilization and maximum possible saving of energy is achieved.

II. The steps taken by the company for utilising alternate sources of energy:
No alternate source has been adopted.

III. The capital investment on energy conservation equipment:
No specific investment has been made in reduction in energy consumption.

B. Technology absorption-

I. The efforts made towards technology absorption: The Company continued the in-house development of its proprietary technology platform through an Indian technology consultant. The development of the platform has contributed to improved efficiency and scalability of service delivery, enhanced data-driven client servicing and better process management. It is expected to further support automation, operational efficiency and scalability of the Company's business operations.

II. The benefits derived like product improvement, cost reduction, product development or import substitution: Not Applicable

III. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)

a. The details of technology imported: Nil
b. The year of import: Not Applicable
c. Whether the technology been fully absorbed: Not Applicable
d. If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: Not Applicable
e. The expenditure incurred on Research and Development: 600.00 Lakhs

C. Foreign exchange earnings and Outgo

(Amount in Lakhs)

		As at	
Sr. No.	**Particulars**	**F.Y. 2025-26**	**F.Y. 2024-25**
1.	Foreign Exchange Earnings	1061.66	242.57
2.	Details of Foreign Exchange Expenditure	24.75	13.00

On behalf of the Board of Directors
For Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Date: 25th August, 2026
Place: Los Angeles

Sd/-
Raj Nandan Mishra
Managing Director
DIN: 10815241

Date: 25th August, 2026
Place: Gurgaon

ANNEXURE F

[Pursuant to section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

A. Ratio of remuneration of each Director to the median remuneration of employees for the Financial Year 2025-26 and the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the Financial Year:

Sr. No.	Name	Designation	Nature of Remuneration	Ratio Against Median Employees' Remuneration	Percentage Increase/ Decrease
1.	Raj Nandan Mishra	Managing Director	Salary	10.81 : 1	NA
2.	Sangita Bhamesh Kamble	Non-Executive Independent Director	Sitting Fees	0.54 : 1	NA
3.	Ratnakar Rai	Non-Executive Independent Director	Sitting Fees	0.54 : 1	NA
4.	Pratik Shah	Non-Executive Independent Director	Sitting Fees	0.54 : 1	NA
5.	Pooja Mehta	Chief Financial Officer	Salary	9.64 : 1	45.25% (Increase)
6.	Prachi Parag Kela	Company Secretary	Salary	1.30 : 1	NA

Note: Non-Executive Independent Directors are paid sitting fees only, aggregating Rs.3,00,000 p.a. each, and are not employees of the Company; hence, percentage increase is not applicable (NA) to them. Ratio and percentage increase for the Managing Director and the Company Secretary are marked NA as, respectively, the composition of remuneration changed materially during the year and the Company Secretary was in office for only part of FY 2024-25, making a like-for-like year-on-year comparison not meaningful.

B. Percentage increase in the median remuneration of employees in the Financial Year:

The median remuneration of employees increased from Rs.4,92,000 p.a. in FY 2024-25 (based on 101 employees) to Rs. 5,54,839 p.a. in FY 2025-26 (based on 117 employees), an increase of 12.77%.

C. The number of permanent employees on the rolls of the Company:

117 employees as on 31st March, 2026.

D. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

The average increase in remuneration of employees other than managerial personnel (based on employees in continuous employment throughout both FY 2024-25 and FY 2025-26, to ensure a like-for-like comparison) was approximately 29.90%. In comparison, the remuneration of the Chief Financial Officer increased by 45.25% during the year. The increase in the Chief Financial Officer's remuneration is in line with the Company's remuneration policy, based on individual performance, scope of responsibilities and market benchmarking, and there are no exceptional circumstances warranting the increase. There was no increase in the remuneration of the Managing Director or the Non-Executive Independent Directors during the year that requires comparison on this basis.

E. The key parameters for any variable component of remuneration availed by the directors:

During FY 2025-26, no variable or performance-linked component of remuneration was paid to any of the Managing Director, Chief Financial Officer or Company Secretary. Their remuneration comprised fixed pay (Basic salary, House Rent Allowance and Special Allowance) only, in accordance with the Nomination and Remuneration Policy of the Company.

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

It is hereby affirmed that the remuneration paid during the year is as per the Remuneration Policy of the Company.

G. During the financial year, there was no employee employed throughout the financial year or part of the financial year who was in receipt of remuneration in the aggregate of not less than Rs. 8.50 Lacs per month or Rs. 1.02 Crore per financial year.

On behalf of the Board of Directors
For Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Date: 25th August, 2026
Place: Los Angeles

Sd/-
Raj Nandan Mishra
Managing Director
DIN: 10815241

Date: 25th August, 2026
Place: Gurgaon

ANNEXURE G
ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and rule s 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

i. Brief outline on CSR Policy of the Company

The Company believes that its longevity and success are rooted in operating in harmony with the community and society at large. Corporate Social Responsibility (CSR) is viewed as a way of conducting business responsibly, and the Company is committed to carrying out its operations in a socially responsible and sustainable manner. The objective of the CSR Policy is to integrate good corporate governance, sustainable wealth creation, corporate philanthropy, and advocacy for community development. All CSR projects undertaken by the Company are in line with the broad framework prescribed under Schedule VII of the Companies Act, 2013.

ii. Composition of the CSR committee

As per Section 135(9) of the Companies Act, 2013, if the amount required to be spent by a company under sub-section (5) is Rs. 50 lakh or less in a financial year, the requirement to constitute a Corporate Social Responsibility (CSR) Committee under sub-section (1) shall not apply. In such cases, the CSR functions prescribed under this section shall be carried out by the Board of Directors Accordingly, the company is not required to constitute a CSR Committee.

iii. Provide the web-link(s) where composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the Company: https://chtrbox.com/investors

iv. Details of Impact Assessment of CSR Projects Carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, If Applicable:

Not Applicable for the financial year under review.

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

Sr. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1.	FY 2022-23	NIL	NIL
2.	FY 2023-24	NIL	NIL
3.	FY 2024-25	NIL	NIL

vi. Average Net Profit before tax of the Company for last three financial years:

Rs. 852.45 Lakh (Eight Hundred Fifty-Two Lakhs Forty-Five Thousand only, approximately).

vii. (a) Two percent of average net profit of the Company as per Section 135(5) of the Act: Rs. 17.05 Lakh (Seventeen Lakh Four Thousand Eight Hundred Ninety One)
(b) Surplus arising out of the CSR projects or programs or activities of the previous financial years: Nil
(c) Amount required to be set off for the financial year, if any: Not applicable.
(d) Total CSR obligation for the financial year [iv(a)+ iv(b)+ iv(c)]: : Rs. 17.05 Lakh (Seventeen Lakh Four Thousand Eight Hundred Ninety One)

viii. (a) CSR Amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (In Lakh)	Amount Unspent (for FY 2025-26) (in Lakh)				
	Total Amount transferred to Unspent CSR Account as per Section 135(6)		Total Amount transferred to Unspent CSR Account as per Section 135(6)		
	Amount	Date of Transfer	Name of fund	Amount	Date of Transfer
Rs. 17.10	Nil				

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

Sr. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/ No)	Location of the project		Amount allocated for the project (in Rs.)	Amount spent in the current financial Year (in Rs.)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.)	Mode of Implementation Direct (Yes/No)	Mode of Implementation Through Implementing Agency
				State	District				Name	CSR Registration number
NIL										

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

(Amount in Lakhs)

Sr. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/ No)	Location of the project		Amount spent for the project (in Lakh.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
				State	District			Name	CSR Registration number
1.	Agriculture & Rural Development	Rural development projects under clause (X) of Schedule VII	No	Gujarat	Ahmed-abad	17.10	No	Association for Rural Health	CSR00092763
	Total					**17.10**			

(d) Amount spent in administrative overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year (6(a)+6(b)+6(c)): Rs. 17.10 Lakh (Seventeen Lakh Ten Thousand)

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

Sr. No.	Particulars	Amount in Lakhs
(1)	(2)	(3)
i.	Two percent of average net profit of the company as per subsection (5) of section 135	17.05
ii.	Total amount spent for the Financial Year	17.10
iii.	Excess amount spent for the Financial Year [(ii)-(i)]	0.05
iv.	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	-
v.	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	0.05

ix. (a) Details of unspent Corporate Social responsibilities amount for the preceding three Financial Years:

Sr. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount Spent in the Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs.)	Date of transfer	
1.	Nil						
2.							
3.							

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

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

x. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details).

(a) Date of creation or acquisition of the capital asset(s).
(b) Amount of CSR spent for creation or acquisition of capital asset.
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).
Not applicable

xi. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per Section 135(5) (During the year i.e. FY 2025-26): Not Applicable

On behalf of the Board of Directors
For Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Date: 25th August, 2026
Place: Los Angeles

Sd/-
Raj Nandan Mishra
Managing Director
DIN: 10815241

Date: 25th August, 2026
Place: Gurgaon

Report of the Monitoring Agency (MA)

(Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 — Report submitted by Acuité Ratings & Research Limited, the Monitoring Agency appointed for the Company's IPO proceeds)

Particulars	Details
Name of the Issuer	Chatterbox Technologies Limited
For Quarter Ended	H2 FY 2025-26
Name of the Monitoring Agency	Acuite Ratings and Research Limited
(a) Deviation from the Objects	No deviation is observed
(b) Range of Deviation	Not Applicable
(c) Any Other Material Fact to be Highlighted	None
Report Date	May 15, 2026
Signatory	Vikas Mishra, Deputy Vice President - Process Excellence, Acuite Ratings and Research Limited

1. Issuer Details

Particulars	Details
Names of the Promoters	Mr. Raj Nandan Mishra; QYOU Media Inc.
Industry / Sector	Advertising & Media Agencies / Media, Entertainment & Publication

2. Issue Details

Particulars	Details
Issue Period	September 25, 2025 to September 29, 2025
Type of Issue	Public Issue
Type of Specified Securities	Equity Shares
IPO Grading, if any	Not Applicable
Issue Size	Rs. 42.86 Crores

3. Details of the Arrangement Made to Ensure the Monitoring of Issue Proceeds

Source of information/certifications considered by the Monitoring Agency for preparation of this Report: documents provided by the Issuer, including Fixed Deposit Certificates, Bank Statements, invoices and the Independent Auditors' Certificate.

Particulars	Reply from Issuer	Comments of the MA	Comments of the Board of Directors
1. Whether all utilisation is as per the disclosures in the Offer Document?	Yes	No. For details, refer Section 4(ii) - Progress in the Object(s).	Utilisation of funds and progress of the object(s) have been disclosed in Section 4(ii) - Progress in the Object(s).
2. Whether shareholder approval has been obtained in case of material deviations from expenditures disclosed in the Offer Document?	Not Applicable	No material deviation is observed.	Agreed
3. Whether the means of finance for the disclosed objects of the issue has changed?	No	No change is observed.	Agreed
4. Is there any major deviation observed over the earlier monitoring agency reports?	No	The Issuer has not appointed any other Monitoring Agency earlier.	Agreed
5. Whether all Government/statutory approvals related to the object(s) have been obtained?	Not Applicable	No Government/statutory approval is required for the objects.	Agreed
6. Whether all arrangements pertaining to technical assistance/collaboration are in operation?	Yes	No arrangement pertaining to technical assistance/collaboration is required with reference to the object.	Agreed
7. Are there any favourable events improving the viability of these object(s)?	Yes	No favourable event is observed that may improve the viability of these objects.	Agreed
8. Are there any unfavourable events affecting the viability of the object(s)?	No	No unfavourable event is observed affecting the viability of these objects.	Agreed
9. Is there any other relevant information that may materially affect the decision making of the investors?	No	No relevant information is evident that may materially affect the decision making of the investors.	Agreed

4. Details of Object(s) to Be Monitored

i. Cost of Object(s) - Source: documents provided by the Issuer, including the Independent Auditors' Certificate. No revision to cost or financing arrangement was observed for any object (Reason for Cost Revision / Proposed Financing Option / Particulars of Firm Arrangement: Not Applicable in each case).

Item Head	Original Cost (Rs. Cr.)
Funding capital requirements for existing business	11.07
Funding capital expenditure for setting up an additional office cum new studio	7.14
Funding capital requirements for Brand Building of the Company	5.02
Meeting incremental working capital requirements	6.33
General Corporate Purposes	5.67
Issue Related Expenses	7.64
Total	**42.86**

ii. Progress in the Object(s) - as at March 31, 2026 (Source: documents provided by the Issuer, including the Independent Auditors' Certificate issued by M/s. Joy Mukherjee and Associates)

Item Head	Amount Raised (Rs. Cr.)	Utilised at End of H2 FY25-26 (Rs. Cr.)	Unutilised (Cr.)
Funding capital requirements for existing business	11.07	1.31	9.76
Funding capital expenditure - additional office cum new studio	7.14	6.10	1.04
Funding capital requirements for Brand Building	5.02	1.76	3.26
Meeting incremental working capital requirements	6.33	5.92	0.41
General Corporate Purposes	5.67	0.85	4.81
Issue Related Expenses	7.64	7.64	0.00
Total	**42.86**	**23.58**	**19.28**

Total: 0.28 crores available in the Axis Bank Public Offer Account and 19.00 crores deployed as Fixed Deposits.
Item-wise MA and Board comments:

1. Funding capital requirements for existing business

MA Comment: Progress is delayed. As per the Prospectus, 8.50 crores were proposed for utilisation by March 31, 2026, towards this object.

Board's Comment - Reason: The Company is in the process of hiring for the positions identified in the Prospectus; however, onboarding suitable candidates is taking longer than anticipated. Consequently, the procurement of hardware & software and the proposed co-working space arrangements at Bengaluru (Bellandur) and Delhi (Connaught Place) have also been deferred, as these requirements are linked to manpower expansion and operational scaling. Proposed course of action: The Company continues to undertake the proposed activities and expects utilisation in line with business requirements.

2. Funding capital expenditure for setting up an additional office cum new studio

MA Comment: Progress is delayed. As per the Prospectus, 7.09 crores were proposed for utilisation by March 31, 2026, towards this object.

Board's Comment - Reason: The Company has taken the proposed office premises on lease, with payments to be made per the lease agreement tenure. Setup of the office space for day-to-day operations has been substantially completed and major payments made, with a small amount retained for minor pending work; the studio setup has been completed and paid in full, and the Company received a discount against the estimated studio-setup amount in the Prospectus, with the resultant unutilised amount proposed to be transferred to General Corporate Purposes. Proposed course of action: The Company is continuing implementation in a phased manner and expects balance utilisation to be completed in line with operational requirements and contractual payment timelines; the unutilised amount from cost savings/discount shall be utilised towards General Corporate Purposes, subject to applicable approvals and compliance requirements.

3. Funding capital requirements for Brand Building of the Company

MA Comment: Progress is delayed. As per the Prospectus, 4.18 crores were proposed for utilisation by March 31, 2026, towards this object.

Board's Comment — Reason: Utilisation has been delayed compared to the Prospectus timeline, as the underlying contract is for a period of 12 months commencing December 2025; utilisation shall take place progressively over the tenure of the contract in line with agreed payment terms. Proposed course of action: The Company shall continue to utilise the funds in accordance with the terms and tenure of the underlying contract and expects the balance amount to be utilised progressively over the contract period.

4. Meeting incremental working capital requirements

MA Comment: As per the Prospectus, 6.33 crores were proposed for utilisation by March 31, 2026, towards this object (refer also Section 4(iv) - Delay in Implementation).

Board's Comment — Reason: The Company has utilised 5.92 crores of the 6.33 crores proposed towards meeting incremental working capital requirements; the balance of 0.41 crores remains unutilised as on date due to phased deployment of funds and is expected to be utilised in due course in line with business requirements. Proposed course of action: The Company shall continue to utilise the balance amount towards incremental working capital requirements in the ordinary course of business and expects utilisation to be completed in due course.

5. General Corporate Purposes

MA Comment: As per the Prospectus, 5.67 crores were proposed for utilisation by March 31, 2026, towards this object (refer also Section 4(iv) - Delay in Implementation).

Board's Comment — Reason: Utilisation towards General Corporate Purposes has been undertaken based on the Company's business requirements and operational priorities from time to time, in line with the objects stated in the Prospectus; the balance amount remains pending for utilisation and shall be deployed progressively towards eligible general corporate purposes in the ordinary course of business. Proposed course of action: The Company shall continue to utilise the balance amount towards General Corporate Purposes in line with business requirements, operational priorities and the objects stated in the Prospectus.

6. Issue Related Expenses

MA Comment: No Comments. Board's Comment: Fully utilised (7.64 crores); no balance remains.

iii. Deployment of Unutilised IPO Proceeds

Instrument / Entity	Amount Invested (Cr.)	Maturity Date	Earning (Cr.)	RoI (%)	Market Value (Cr.)
Fixed Deposit - Axis Bank (925040102502910)	2.000	October 8, 2026	0.060	6.25	2.060
Fixed Deposit - Axis Bank (925040102519206)	5.000	September 23, 2026	0.144	6.00	5.144
Fixed Deposit - Axis Bank (925040102511406)	5.000	December 5, 2026	0.153	6.40	5.153
Fixed Deposit - Axis Bank (925040103474676)	1.000	October 11, 2026	0.027	5.75	1.000*
Fixed Deposit - Axis Bank (925040103475527)	1.000	September 29, 2026	0.027	5.75	1.000*
Fixed Deposit - Axis Bank (925040103475022)	1.000	October 5, 2026	0.027	5.75	1.000*
Fixed Deposit - Axis Bank (925040103474391)	1.000	October 14, 2026	0.029	6.25	1.000*
Fixed Deposit - Axis Bank (925040102508031)	1.000	November 11, 2026	0.030	6.25	1.030
Fixed Deposit - Axis Bank (925040102511969)	2.000	January 8, 2027	0.062	6.50	2.062
Total	**19.000**		**0.558**		**19.449**

*Interest on these fixed deposits is credited monthly to the Company's current account; the market value shown is accordingly the original investment value.

iv. Delay in Implementation of the Object(s)

Object(s)	Completion Date (Offer Document)	Actual	Delay as on Date of Report
Meeting incremental working capital requirements	March 31, 2026	Work in Progress	45 Days
General Corporate Purposes	March 31, 2026	Work in Progress	45 Days

Board's Comment (both objects): Reason: as set out item-wise above. Proposed course of action: The Company shall continue to utilise the balance amounts towards incremental working capital requirements and General Corporate Purposes respectively, in the ordinary course of business, and expects utilisation to be completed in due course / in line with business requirements, operational priorities and the objects stated in the Prospectus.

5. Utilisation of General Corporate Purpose (GCP) Amount

Item Head	Amount (Cr.)	MA Comments	Board's Comments
Security Deposit	0.30	No Comments	Originally proposed towards an additional office space of 3,000 sq. ft.; the Company instead surrendered its existing premises and entered into a lease for larger premises, utilising 0.30 crores from GCP towards the related incremental security deposit.
TDS Payment	0.55	No Comments	Utilised from GCP towards statutory dues (TDS payments) in the ordinary course of business and in line with the Company's operational requirements.

Declaration by the Monitoring Agency

This Report provides an objective view of the utilisation of the issue proceeds in relation to the objects of the issue, based on information provided by the Issuer and information obtained from sources believed to be accurate and reliable. The MA does not perform an audit and undertakes no independent verification of any information/certifications/statements it receives. This Report is not intended to create any legally binding obligations on the MA, which accepts no responsibility for loss or damage from the use of the said information. The views and opinions expressed do not constitute the opinion of the MA to deal in any security of the Issuer in any manner whatsoever, nor should anything herein be construed as creating a fiduciary relationship between the MA and any issuer or user of this report; the MA and its affiliates do not act as an expert as defined under Section 2(38) of the Companies Act, 2013.

The MA or its affiliates may have credit rating or other commercial transactions with the entity to which the report pertains and may receive separate compensation for its ratings and certain credit-related analyses; there is no conflict of interest in such relationship while monitoring and reporting the utilisation of issue proceeds. This Report has been submitted in line with the format prescribed by SEBI, capturing the MA's comments where applicable. Sections under "Comments of the Board of Directors" are captured by the Issuer's Management/Audit Committee subsequent to the MA submitting its report and before dissemination through the stock exchanges; these sections have not been reviewed by the MA, and the MA takes no responsibility for such comments.

Signature: Vikas Mishra, Deputy Vice President - Process Excellence, Acuite Ratings and Research Limited.

About the Monitoring Agency

Acuite is a full-service Credit Rating Agency registered with the Securities & Exchange Board of India (SEBI). The company received RBI Accreditation as an External Credit Assessment Institution (ECAI) for Bank Loan Ratings under BASEL-II norms in 2012. Acuite has assigned ratings to various securities, debt instruments and bank facilities of entities across the country and across a wide cross-section of industries, and has its Registered and Head Office in Kanjurmarg, Mumbai.

I, Raj Nandan Mishra, Managing Director of the Company, hereby confirm that the Company has obtained affirmations of compliance with the Code of Conduct from all members of the Board of Directors and Senior Management Personnel of the Company for the financial year 2025-26.

Sd/-
Raj Nandan Mishra
Managing Director (DIN: 10815241)
Place: Gurgaon

Financial Statements

Independent Auditor's Report

TO THE MEMBERS OF CHATTERBOX TECHNOLOGIES LIMITED

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying Standalone financial statements of CHATTERBOX TECHNOLOGIES LIMITED (the "Company"), which comprise the Standalone Balance Sheet as at March 31, 2026, the Standalone Statement of Profit and Loss and the Standalone Statement of Cash Flows for the year ended on that date and notes to the standalone financial statements, including a summary of significant 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 (the "Act") in the manner so required and give a true and fair view in conformity with **accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act,** of the state of affairs of the Company as at March 31, 2026 and its profit and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matter

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

During the current year, the Company completed its Initial Public Offering (IPO) on the SME Platform of BSE Limited, listing its equity shares on October 3, 2025. We draw attention to the significant growth in revenue from operations (**₹8,422.18 Lakhs** in FY 2025-26 vs **₹5,912.58** Lakhs in FY 2024-25, representing ~42% growth), the substantial increase in trade receivables, and the significant capital additions made during the year.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's 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 Board report 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 Board report and, in doing so, consider whether the Board report is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 and Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors is 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 financial 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, 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 the 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 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 financial controls that we identify during our audit.

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

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

Report on Other Legal and Regulatory Requirements

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

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

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

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

c. The Balance Sheet, the Statement of Profit and Loss 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 Accounting Standards specified 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 Companies Act 2013.

f. 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 B"**.

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

h. The Company has complied with the provisions of section 135 of the Act relating to CSR. The Company was required to spend ₹17.05 Lakhs during FY 2025-26 and has spent ₹17.10 Lakhs by making contribution to Association for Rural Health (ARH) (PAN: AAGTA7003B), which is an eligible implementing agency under Schedule VII of the Companies Act, 2013, towards upliftment of socio-economically backward society by providing Health, Education, Self Employment and Women Empowerment.

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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company does not have any pending litigations which would impact its financial position.
   ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
   iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

   v. 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 (iii) and (iv) above, contain any material misstatement.

   vi. According to information and explanations given to us and based on our examination of the records of the Company, the Company has not declared or paid dividend hence the provisions of section 123 are not applicable.

Based on our examination, which included test checks, the Company has used accounting software(s) for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software(s). Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is applicable for the financial year ended March 31, 2026.

For **Joy Mukherjee & Associates**
Chartered Accountants
FRN: 006792C

Sd/-
CA Joy Mukherjee
Partner
MRN: 074602
UDIN: 26074602UTWIFV1711

Place: Lucknow
Date: 29.05.2026

ANNEXURE "A" TO THE AUDITOR'S REPORT

Referred to in paragraph 1, under Report on Other Legal and Regulatory Requirements, in the Independent Auditor's Report of even date to the members of CHATTERBOX TECHNOLOGIES LIMITED (the "Company") on the Standalone financial statements for the year ended March 31, 2026.

Statement on Matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2020:

i. a.
(A) The company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment. (B) The Company has maintained proper records showing full particulars of intangible assets.

b. As informed to us, the Company has a policy of conducting physical verification of property, plant and equipment once in three years, which in our opinion is reasonable and commensurate with the size of the Company and nature of its business. No material discrepancies were noticed on such verification as informed.

c. The Company does not own immovable property. Accordingly, paragraph 3(i)(c) of the Order is not applicable.

d. As informed to us, the Company has not revalued any of its property, plant and equipment and intangible assets during the year.

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

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

b. The Company has not been sanctioned working capital limits in excess of 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. According to the information and explanation given to us, the company has not provided any guarantee or security or granted any loans or advances in the nature of loans to companies, firms, limited liability partnerships or any other parties during the year. However, as disclosed in Note 15 to the Standalone Financial Statements, the Company has intercompany receivables of ₹594.00 Lakhs outstanding from QYOU Media India Private Limited (a fellow subsidiary) as at March 31, 2026, which are unsecured and considered good. These are in the nature of trade receivables arising from services rendered and do not constitute loans or advances. Accordingly, clause 3(iii)(a)(A), (B) and 3(iii)(b),(c),(d),(e),(f) of the order are not applicable.

iv. According to the information and explanation given to us, the Company has made an investment of ₹10.57 Lakhs in its subsidiary, Chatterbox International Social Media Management LLC, incorporated in the United Arab Emirates, during the year. The said investment is in compliance with the provisions of Section 186 of the Companies Act, 2013. The Company has not given any loans, guarantees or provided security under Section 185 and 186 of the Companies Act, 2013.

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

vi. To the best of our knowledge and as explained to us, the Central Government has not prescribed the maintenance of cost records under section 148(1) of the Companies Act 2013 for the products of the company. Accordingly, clause 3(vi) of the order is not applicable to the Company.

vii. According to the information and explanations given to us and the records examined by us, the Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Goods & Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues with the appropriate authorities, wherever applicable and there are no such outstanding dues as at March 31, 2026, for a period of more than six months from the date they became payable. According to the information and explanation given to us and the records examined by us, there are no material dues of Income Tax, Sales Tax, Service Tax, Goods and Service Tax (GST), Duty of Customs, Duty of Excise and Value Added Tax which have not been deposited on account of any dispute.

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

ix. (a) In our opinion and according to the information and explanation given to us, the company has not defaulted in repayment of any loans or other borrowings or in the payment of interest thereon to any lender, hence clause 3(ix)(a) of the order is not applicable to the Company as there are no such loans or borrowings taken by the Company during the year. (b) The Company has not been declared willful defaulter by any bank or financial institution or other lender. (c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year, hence the clause 3(ix)(c) of the order is not applicable to the Company. (d) The Company has not raised any funds on short term basis during the year, hence the clause 3(ix)(d) of the order is not applicable to the Company. (e) The Company has not taken any funds from any other entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, hence the clause 3(x)(e) of the order is not applicable to the Company. (f) The Company has not raised loans during the year, hence the clause 3(ix)(f) of the order is not applicable to the Company.

x. (a) The Company completed its Initial Public Offering (IPO) of 37,27,200 equity shares of face value ₹10 each at a premium of ₹105 per share, aggregating to ₹4,286.28 lakhs during the year. The shares were listed on the SME Platform of BSE Limited on October 3, 2025. The funds raised have been utilised for the purposes mentioned in the Prospectus. (b) The Company has not made any preferential allotment or private placement of shares or fully, partly, optionally convertible debentures during the year other than the aforesaid IPO. Accordingly, reporting under clause 3(X) (b) of the order is not applicable to the Company.

xi. (a) Based on the audit procedures performed and as per the information and explanations given to us, we report that no fraud on or by 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 the Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. (c) We have been explained that no whistle blower complaints are received by the Company during the year and up to the date of this report.

xii. In our opinion and according to the information and explanations given to us, the company is not a Nidhi company. Accordingly, clause 3(xii)(a)(b)(c) of the order is not applicable to the Company.

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

xiv. The Company is listed on the SME Platform of BSE Limited and is therefore required to have an Internal Audit system commensurate with the size and nature of its business as per Section 138 of the Companies Act, 2013. The Company has appointed M/s. Sandip Shah & Co., Chartered Accountants (FRN: 133680W), as its Internal Auditor for the financial year ended March 31, 2026. The Internal Audit Report covering the period April 1, 2025 to March 31, 2026 dated 29.05.2026 has been submitted by the Internal Auditor and the same has been considered by us during the course of our Statutory Audit..

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

xvi. (a) According to the information and explanation given to us and based on our examination of the records of the company, the company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the order is not applicable to the Company. (b) According to the information and explanation given to us and based on our examination of the records of the company, the company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Accordingly, clause 3(xvi)(b) of the order is not applicable to the Company. (c) According to the information and explanation given to us and based on our examination of the records of the company, the company is not a Core Investment Company as defined in regulations by Reserve Bank of India or a part of CIC Group. Accordingly, clause 3(xvi)(c),(d) of the order is not applicable to the Company.

xvii. The Company has not incurred cash losses in the financial year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the company during the year. Accordingly, paragraph 3(xviii) of the Order is not applicable to the Company.

xix. On the basis of the financial ratios, ageing and expected dates of realization of Financial assets and payment of financial liabilities, other information accompanying the financial statements 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 the 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. Corporate Social Responsibility (CSR)

a. The Company is covered under section 135 of the Act relating to Corporate Social Responsibility.

b. Based on the information and explanations provided to us, the Company was required to spend ₹17.05 Lakhs during the year calculated on the basis of average net profits of the preceding three financial years.

c. The Company has spent the entire required amount of ₹17.10 Lakhs during FY 2025-26 by contributing to **Association for Rural Health (ARH) (PAN: AAGTA7003B),** which is an eligible implementing agency under Schedule VII of the Act.

d. There is no unspent amount which requires transfer to the Fund specified in Schedule VII or to a separate bank account as per the provisions of section 135(5) and (6) of the Act.

xxi. The Company does have a subsidiary company. Accordingly, paragraph 3 of the Order 3(xxi) is applicable to the Company. The Company has prepared Consolidated Financial Statements for the year ended March 31, 2026, which includes its subsidiary **Chatterbox International Social Media Management LLC**, incorporated in the United Arab Emirates on January 16, 2026. Since the said subsidiary has not yet commenced operations during the year under review, no separate audit report has been issued by a component auditor for the subsidiary. Accordingly, there are no qualifications or adverse remarks by any component auditor to be reported under paragraph 3(xxi) of the Order.

For **Joy Mukherjee & Associates**
Chartered Accountants
FRN: 006792C

Sd/-
CA Joy Mukherjee
Partner
MRN: 074602
UDIN: 26074602UTWIFV1711

Place: Lucknow
Date: 29.05.2026

Annexure "B"
to the Independent Auditor's Report
(Referred to in clause (f) of Report on Other Legal and Regulatory Requirements)

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

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

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to financial statements based on the 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 the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to 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") issued by ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial 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 financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls with reference to Financial Statements

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

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

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

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such controls were operating effectively as at March 31, 2026, based on the criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by ICAI.

For **Joy Mukherjee & Associates**
Chartered Accountants
FRN: 006792C

Sd/-
CA Joy Mukherjee
Partner
MRN: 074602
UDIN: 26074602UTWIFV1711

Place: Lucknow
Date: 29.05.2026

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Standalone Balance Sheet

AS AT 31ST MARCH, 2026

(Rupees in Lakhs)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2	1414.38	1041.66
Reserves and surplus	3	5591.68	1521.85
		7006.06	**2563.51**
Non-current liabilities			
Long-term provisions	4	10.33	7.28
		10.33	**7.28**
Current liabilities			
Trade payables	5		
- Total outstanding dues of micro and small enterprises		95.06	3.45
- Total outstanding dues other than micro and small enterprises		1594.84	1134.70
Other current liabilities	6	390.44	244.93
Short-term provisions	7	38.66	30.63
		2119.01	**1413.70**
Total		**9135.39**	**3984.49**
ASSETS			
Non-current assets			
Property, plant and equipment and intangible assets			
i. Tangible assets	8.1	694.37	39.66
ii. Intangible assets	8.2	846.06	400.79
iii. Intangible assets under development	8.3	467.71	467.71
Non-current investments	29	10.57	0.
Deferred tax assets (net)	9	8.08	34.01
Long-term loans and advances	10	616.40	217.12
Other non-current assets	11	68.72	21.00
		2711.92	**1180.29**
Current assets			
Trade receivables	12	2636.76	1433.34
Cash and bank balances	13	2529.15	296.09
Short-term loans and advances	14	578.93	460.13
Other current assets	15	678.63	614.64
		6423.47	**2804.20**
Total		**9135.39**	**3984.49**

The above statement should be read with the Summary of significant accounting policies and other explanatory information.

As per our report of even date

For **Joy Mukherjee and Associates**
Chartered Accountants
Firm Registration No.: 006792C

Sd/-
CA Joy Mukherjee
Partner
Membership No. 074602

Place : Lucknow
Date: May 29, 2026

For and on behalf of the Board of Directors
Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Place : Los Angeles
Date: May 29, 2026

Sd/-
Raj Nandan Mishra
Managing Director
DIN: 10815241

Place : Gurgaon
Date: May 29, 2026

Sd/-
Pooja Mehta
Chief Financial Officer
PAN: BOWPS9024P

Place: Mumbai
Date: May 29, 2026

Sd/-
Shirin Kaur Kohli
Company Secretary and Compliance Officer
Membership No : ACS-A45132

Place: Mumbai
Date: May 29, 2026

Standalone
Profit and Loss Statement

FOR THE YEAR ENDED ON 31ST MARCH, 2026

(Rupees in Lakhs)

			For the year ended	
	Particulars	**Notes**	**March 31, 2026**	**March 31, 2025**
	Income			
I	Revenue from operations	16	8422.18	5912.58
II	Other income	17	72.21	32.37
III	**Total income (I + II)**		**8494.39**	**5944.95**
IV	**Expenses**			
	Cost of services rendered	18	5098.01	3881.50
	Employee benefits expense	19	1145.65	605.53
	Depreciation and amortization expenses	20	188.61	12.69
	Other expenses	21	818.81	241.67
	Total expenses		**7251.08**	**4741.39**
V	**Profit before tax (III - IV)**		**1243.31**	**1203.55**
VI	**Tax expense:**			
	Current tax		297.01	324.96
	Deferred tax charge / (credit)		25.93	-6.97
	Total tax expense		**322.94**	**317.99**
VII	**Profit after tax for the year (V - VI)**		**920.37**	**885.56**
VIII	**Earnings per equity share**			
	- Basic and Diluted (face value per equity share Rs.10)		**7.49**	**8.50**

The above statement should be read with the Summary of significant accounting policies and other explanatory information.

As per our report of even date

For **Joy Mukherjee and Associates**
Chartered Accountants
Firm Registration No.: 006792C

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Partner
Membership No. 074602

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Shirin Kaur Kohli
Company Secretary and Compliance Officer
Membership No : ACS-A45132

Place: Mumbai
Date: May 29, 2026

Standalone Cash Flows

FOR THE YEAR ENDED ON 31ST MARCH, 2026

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	March 31, 2025
Cash flows from operating activities		
Profit before tax	1243.31	1203.55
Adjustments:		
Depreciation and amortization expenditure	188.61	12.69
Provision for doubtful receivables / (written back)	9.70	39.02
Bad debts written off	13.91	0.
Interest income	-71.03	-24.87
Operating cash flows before working capital changes	**1384.50**	**1230.40**
Working capital changes:		
Increase / (decrease) in trade payables	551.75	649.12
Increase / (decrease) in provisions	11.09	11.97
Increase / (decrease) in other current liabilities	145.51	45.64
(Increase) / decrease in trade receivables	-1227.03	-617.04
(Increase) / decrease in short term loans and advances	-118.81	-449.10
(Increase) / Decrease in other current assets	1.26	-212.80
Cash generated from operating activities	**748.28**	**658.18**
Income taxes (paid)/received (net) including witholding taxes paid	-696.30	-352.34
Net cash generated from/ (used in) operating activities (A)	**51.98**	**305.84**
Cash flows from investing activities		
Purchase of property, plant and equipment and cost incurred towards intangible assets and assets under development	-1288.60	-441.52
Investment in fixed deposits and earmarked balances	-1928.00	0.
Payment of security deposit	-68.72	0.
Investment in subsidiary	-10.57	
Proceeds from earmarked deposits	0.	5.00
(Increase)/decrease in long term loans and advances to related parties	0.	272.71
Interest received	26.78	6.12
Net cash used in investing activities (B)	**-3269.10**	**-157.69**
Cash flows from Financing activities		
Proceeds from issuance of shares pursuant to IPO, net of issue expenses	3522.18	0.
Net cash generated from/ (used) in financing activities (C)	**3522.18**	**0.**
Net increase/(decrease) in cash and cash equivalents (A + B+ C)	**305.05**	**148.16**
Cash and cash equivalents at the beginning of the year	296.09	147.94
Cash and cash equivalents at the end of the year	601.15	296.09
Components of cash and cash equivalents		
Balances with banks:		
Current account balances	158.95	5.04
Sweep-in deposit accounts	442.20	291.05
	601.15	**296.09**

1. The Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard (AS-3) on "Cash Flow Statements" and presents cash flows by operating, investing and financing activities.
2. Figures in minus are outflows/deductions.

The above statement should be read with the Summary of significant accounting policies and other explanatory information.

As per our report of even date

For **Joy Mukherjee and Associates**
Chartered Accountants
Firm Registration No.: 006792C

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CA Joy Mukherjee
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Company Secretary and Compliance Officer
Membership No : ACS-A45132

Place: Mumbai
Date: May 29, 2026

Notes to Accounting Policy

FOR THE YEAR ENDED ON 31ST MARCH, 2026

1. Corporate information

Chatterbox Technologies Private Limited (the "Company") was incorporated in India on March 03, 2016 under the provisions of the Companies Act, 2013 as a private limited company having Corporate Identification Number (CIN) L93000MH2016PLC273833. The status of the Company was changed to public limited and the name of our Company was changed to Chatterbox Technologies Limited vide Special Resolution passed in the Extraordinary General Meeting (EGM) dated October 28, 2024. The fresh certificate of incorporation consequent to conversion was issued on December 04, 2024 by the Registrar of Companies, Central Processing Center (CPC). Our updated corporate identification number is L93000MH2016PLC273833.

The registered office of the Company is located at Unit No. 1101 & 1102, 11th Floor, Lotus Signature, Off Veera Desai Road, Andheri West, Mumbai - 400053, Maharashtra, India. The Company shifted its registered office to the above address with effect from April 1, 2026, from its erstwhile registered office at Unit No. 101, VIP Plaza Cooperative Premises Society Ltd, Andheri New Link Road, Andheri, Mumbai 400053.

2. Basis of preparation

The Company prepared its Standalone financial statements as per accounting principles generally accepted in India (Indian GAAP), including the Companies (Accounting Standards) Rules, 2021 (as amended) specified under Section 133 of the Companies Act 2013, as amended ("the Act"), read with the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Rules, 2006 (as amended from time to time).

The Standalone financial statements have been prepared using presentation and disclosure requirements of Division I of Schedule III to Companies Act, 2013.

The Standalone financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of standalone financial statements are consistent with those of previous year.

2.1 Summary of significant accounting policies

a. Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

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

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

b. Use of estimates

The preparation of standalone financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

c. Property, Plant and Equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

The company adjusts exchange differences arising on translation/ settlement of long-term foreign currency monetary items pertaining to the acquisition of a depreciable asset to the cost of the asset and depreciates the same over the remaining life of the asset. In accordance with MCA circular dated 09 August 2012, exchange differences adjusted to the cost of fixed assets are total differences, arising on long-term foreign currency monetary items pertaining to the acquisition of a depreciable asset, for the period.

In other words, the company does not differentiate between exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other exchange difference.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

The company identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Property, plant and equipment held for sale is valued at lower of their carrying amount and net realizable value. Any write-down is recognized in the statement of profit and loss.

d. Depreciation on property, plant and equipment

During the year, the Company has reviewed the method of depreciation followed for its Property, Plant and Equipment and, based on management's assessment of the pattern of consumption of future economic benefits embodied in the assets, has changed the method of depreciation from the Written Down Value ("WDV") method to the Straight Line Method ("SLM") with effect from 1 April 2025. Management believes that the Straight Line Method more appropriately reflects the usage pattern, operational utilization and estimated economic benefits expected to be derived from such assets over their useful lives. Accordingly, depreciation is now being charged on a straight-line basis over the estimated useful lives of the respective assets as prescribed under Schedule II to the Companies Act, 2013. In accordance with the requirements of applicable accounting standards, the aforesaid change in the method of depreciation has been treated as a change in accounting estimate and has been applied prospectively from the effective date of change. Consequently, depreciation for the current year has been computed under the Straight Line Method, while depreciation charged in earlier years under the Written Down Value method has not been recomputed.

The Company has used the following useful lives to provide depreciation on its Property, Plant and Equipment:

Assets	Useful Life as per Schedule II (years)
Leasehold Improvements	5
Plant and equipment	5
Electrical Installation	10
Office equipment	5
Furniture and fixtures	10
Computers	3

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

e. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in an amalgamation in the nature of purchase is their fair value as at the date of amalgamation. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.

Intangible assets are amortized on a written down value basis over the estimated useful economic life. The company uses a rebuttable presumption that the useful life of an intangible asset will not exceed ten years from the date when the asset is available for use. If the persuasive evidence exists to the affect that useful life of an intangible asset exceeds ten years, the company amortizes the intangible asset over the best estimate of its useful life. Such intangible assets and intangible assets not yet available for use are tested for impairment annually, either individually or at the cash-generating unit level. All other intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern. Such changes are accounted for in accordance with AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Research and development costs

Research costs are expensed as incurred. Development expenditure incurred on an individual project is recognized as an intangible asset when the company can demonstrate all the following:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale
- Its intention to complete the asset
- Its ability to use or sell the asset
- How the asset will generate future economic benefits
- The availability of adequate resources to complete the development and to use or sell the asset
- The ability to measure reliably the expenditure attributable to the intangible asset during development.

Following the initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized on a straight-line basis over the period of expected future benefit from the related project, i.e., the estimated useful life of ten years. Amortization is recognized in the statement of profit and loss. During the period of development, the asset is tested for impairment annually. A summary of amortization policies applied to the company's intangible assets is as below:

Assets	Useful Life as per Schedule II (years)
Computer Software	3
Intellectual Property (unregistered copyrights)	Based on estimated turnover of achievement

f. Impairment of tangible and intangible assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

The Company bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the company's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations are generally covering a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year.

Impairment losses of continuing operations, including impairment on inventories, are recognized in the statement of profit and loss. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the company estimates the asset's or cash-generating unit's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit and loss unless the asset is carried at a revalued amount, in which case the reversal is treated as a revaluation increase.

g. Borrowing costs

Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

h. Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the standalone financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

i. Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Revenue from services

Revenue from digital and influencer marketing is recognized as and when marketing campaign services are delivered to customers. Certain customers are invoiced in advance and such unearned revenue is deferred until delivery of services.

Revenue from social media management services is recognized in accordance with terms of the engagement and delivery of services.

The company collects GST on behalf of the government and, therefore, it is not an economic benefit flowing to the company. Hence, it is excluded from revenue.

Unbilled revenue

Revenue from services is recognized on the basis of work performed and where there is no significant uncertainty regarding the collection of consideration. In respect of contracts where revenue is recognized on a proportionate completion basis, amounts representing revenue recognized but not yet billed to customers are disclosed as Unbilled Revenue under Other Current Assets (or Other Non-Current Assets where billing is expected after twelve months).

Unbilled Revenue represents income accrued on work performed up to the reporting date in accordance with the terms of the respective contracts, but for which invoices have not been raised as per the agreed milestones or contractual arrangements.

Deferred Revenue

Deferred Revenue represents amounts received or receivable from customers in respect of which the related revenue has not yet been recognized in the Statement of Profit and Loss. Such amounts are recognized as a liability until the Company satisfies the performance obligation by delivering the related goods or rendering the related services, at which time the revenue is recognized in accordance with the Company's revenue recognition policy. Deferred revenue is classified as a current or non-current liability depending on when the performance obligations are expected to be met.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

j. Leases

Where the company is lessee

Finance leases, which effectively transfer to the company substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the inception of the lease term at the lower of the fair value of the leased property and present value of minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in the statement of profit and loss. Lease management fees, legal charges and other initial direct costs of lease are capitalized.

A leased asset is depreciated on a straight-line basis over the useful life of the asset. However, if there is no reasonable certainty that the company will obtain the ownership by the end of the lease term, the capitalized asset is depreciated on a straight-line basis over the shorter of the estimated useful life of the asset or the lease term.

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

k. Retirement and other employee benefits

a. Short term employee benefits

All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. Benefits such as salaries, wages, short term compensated absences, annual paid leave etc. and the expected cost of bonus, ex-gratia are recognized in the period in which the employee renders the related services.

b. Post-employment benefits

I. Defined contribution plan:
A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Company makes specified monthly contributions towards Government administered funds. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss in the periods during which the related services are rendered by employees. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid.

If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

II. Defined benefit plans:
The company operates a defined benefit plans for its employees, viz., gratuity. The cost of providing benefits under this plan is determined on the basis of actuarial valuation at each year-end. Separate actuarial valuation is carried out for each plan using the projected unit credit method. Actuarial gains and losses for both defined benefit plans are recognized in full in the period in which they occur in the statement of profit and loss.

c. Other Long-Term Employee Benefits:

Other long-term employee benefits comprise benefits that are not due to be settled wholly within twelve months after the end of the period in which the employees render the related service. These typically include benefits such as long-term compensated absences, long service awards, jubilee benefits, and similar items.

The Company determines the liability for such benefits using the projected unit credit method, based on actuarial valuations carried out at each balance sheet date. The obligation recognized in the balance sheet represents the present value of the defined benefit obligation at the reporting date. Actuarial gains and losses in respect of other long-term employee benefits are recognized immediately in the Statement of Profit and Loss, in accordance with the requirements of AS 15. These benefits are not funded.

l. Foreign currency translation

a. Initial recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

b. Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

c. Exchange differences

The company accounts for exchange differences arising on translation/ settlement of foreign currency monetary items as below:

1. Exchange differences arising on a monetary item that, in substance, forms part of the company's net investment in a non-integral foreign operation is accumulated in the foreign currency translation reserve until the disposal of the net investment. On the disposal of such net investment, the cumulative amount of the exchange differences which have been deferred and which relate to that investment is recognized as income or as expenses in the same period in which the gain or loss on disposal is recognized.

2. Exchange differences arising on long-term foreign currency monetary items related to acquisition of a property, plant and equipment and intangible assets are capitalized and depreciated over the remaining useful life of the asset.

3. Exchange differences arising on other long-term foreign currency monetary items are accumulated in the "Foreign Currency Monetary Item Translation Difference Account" and amortized over the remaining life of the concerned monetary item.

4. All other exchange differences are recognized as income or as expenses in the period in which they arise.

For the purpose of 2 and 3 above, the company treats a foreign monetary item as "long-term foreign currency monetary item", if it has a term of 12 months or more at the date of its origination. In accordance with MCA circular dated 09 August 2012, exchange differences for this purpose, are total differences arising on long-term foreign currency monetary items for the period. In other words, the company does not differentiate between exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other exchange difference.

m. Income taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used

to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement". The company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

n. Segment reporting

Identification of segments

The company's operating businesses are organized and managed separately according to the nature of products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets. The analysis of geographical segments is based on the areas in which major operating divisions of the company operate. The Company operates in single segment in the business of digital media management and influencer marketing. Further, the Company operates in single geographical segments i.e. India.

Inter-segment transfers

The company generally accounts for intersegment sales and transfers at cost plus appropriate margins.

Allocation of common costs

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unallocated items

Unallocated items include general corporate income and expense items which are not allocated to any business segment.

Segment accounting policies

The company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the standalone financial statements of the company as a whole.

o. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events of IPO fresh issue.

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

p. Provisions

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

q. Cash and Bank Balances

Cash and bank balances comprise cash on hand, balances with banks in current accounts, and other short-term, highly liquid investments with original maturities of three months or less that are readily convertible into known amounts of cash and are subject to an insignificant risk of change in value.

Cash and bank balances are classified as follows:

- **Cash and Cash Equivalents:**

  Includes cash in hand, balances with banks in current accounts, and deposits with original maturities of three months or less from the date of acquisition, which are held for meeting short-term cash commitments.

- **Other Bank Balances:**

  Includes balances with banks in deposit accounts with original maturities exceeding three months, earmarked balances (such as unpaid dividend accounts or margin money deposits), and other restricted bank balances not available for immediate use.

  Cash and bank balances are stated at carrying value, which approximates their fair value.

r. Contingent liabilities

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

2. Share capital:

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Authorized share capital		
1,60,00,000 (March 31, 2025: 1,60,00,000) equity shares of Rs. 10 /- each	1600.00	1600.00
	1600.00	**1600.00**
Issued, subscribed and paid up share capital		
14,143,800 (March 31, 2025: 10,416,600) equity shares of Rs. 10 /- each, fully paid	1414.38	1041.66
Total	**1414.38**	**1041.66**

Note:
The authorised share capital of the Company was increased from 2,00,000 Equity Shares of Rs 10/- each to 1,60,00,000 Equity Shares of 10/- each vide resolution passed in EGM dated Nov 22, 2024.

a. Reconciliation of the equity shares outstanding at the beginning and at the end of the reporting period

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
At the beginning of the year (1,28,600 equity shares of Rs. 10/- each)	1041.66	12.86
Add: Shares issued during the year - Bonus Issue (refer Note below) (1,02,88,000 equity shares of Rs. 10/- each)	0.	1028.80
Add: Shares issued during the year - Equity shares issued pursuant to Initial Public Offer (IPO) (37,27,200 equity shares of Rs. 10/- each)	372.72	0.
Outstanding at the end of the reporting period	**1414.38**	**1041.66**

Note:
During the year, the Company completed its Initial Public Offer (IPO) comprising issuance of 37,27,200 equity shares of face value Rs 10 each at an issue price of Rs 115 per share, including securities premium of Rs 105 per share.

During the previous year, the company issued fully paid equity shares as bonus shares to existing shareholders in the ratio of 1:80, with the record date being 13th December 2024.

The bonus shares were issued by utilizing the Security Premium and General Reserves (refer Note 3).

b. Terms / rights attached to the equity shares

The Company has only one class of equity shares having par value of Rs. 10 per share. 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.

During the year ended March 31, 2026, the amount of per share dividend recognized as distributions to equity shareholders was Rs. Nil (March 31, 2025: Rs. Nil).

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

c. Details of shareholders holding more than 5% of the shares in Company are as under:

(Rupees in Lakhs)

Name of Shareholders	As at March 31, 2026		As at March 31, 2025	
	Number of shares	Percentage of shareholding	Number of shares	Percentage of shareholding
QYOU Media Inc. (the holding company w.e.f June 14, 2021)	71,23,707	50.37%	71,23,707	68.39%
Raj Nandan Mishra	14,17,500	10.02%	14,17,500	13.61%

Note:
As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

d. Details of shares held by the Promoters are as under:

(Rupees in Lakhs)

Name of Promoters	As at March 31, 2026			
	Number of shares at beginning of the year	Changes during the year	Number of shares at end of the year	Percentage of shareholding
QYOU Media Inc. (the holding company)	71,23,707	-	71,23,707	50.37%
Raj Nandan Mishra	14,17,500	-	14,17,500	10.02%

(Rupees in Lakhs)

Name of Promoters	As at March 31, 2025			
	Percentage of shareholding	Percentage of shareholding	Percentage of shareholding	Percentage of shareholding
QYOU Media Inc. (the holding company)	1,26,031	69,97,676	71,23,707	68.39%
Raj Nandan Mishra	-	14,17,500	14,17,500	13.61%

e. Shares held by Holding Company / Ultimate Holding Company and their Subsidiaries / Associates

(Rupees in Lakhs)

Name of Shareholders	Relationship	As at March 31, 2026		
		Number of shares	Amount	Percentage of shareholding
QYOU Media Inc.	The holding company	71,23,707	712.37	50.37%
Total		71,23,707	712.37	50.37%

(Rupees in Lakhs)

Name of Shareholders	Relationship	As at March 31, 2025		
		Number of shares	Amount	Percentage of shareholding
QYOU Media Inc.	The holding company	71,23,707	712.37	68.39%
Total		71,23,707	712.37	68.39%

f. Details of shares issued in last five years

The Company has not allotted any fully paid-up shares by way of bonus shares, nor has it bought back any class of shares during the period of five years immediately preceding the balance sheet date except as disclosed above.

Further the Company has not issued any shares for consideration other than cash during the period of five years immediately preceding the balance sheet date other than disclosed above.

3. Reserves and Surplus:

a. Security premium

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	0.	97.24
Add: Addition during year	3913.56	0.
Less: share issue expenses	764.10	0.
Less: Amounts utilized toward issue of fully paid bonus shares	0.	97.24
Balance at the end of the year	**3149.46**	**0.**

During the year, the Company completed its Initial Public Offer ("IPO") comprising issuance of 37,27,200 equity shares of face value of 10 each at an issue price of 115 per share, aggregating to 4,286.28 lakhs

Out of the total issue proceeds, 3,913.56 lakhs has been credited to Securities Premium Reserve.

Share issue expenses directly attributable to the IPO amounting to 764.10 lakhs (net of related tax benefits, wherever applicable) have been adjusted against the Securities Premium Reserve in accordance with applicable accounting standards and Section 52 of the Companies Act, 2013.

b. Surplus in the Statement of Profit and Loss

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	1521.85	1567.84
Add: Profit for the year	920.37	885.56
Less: Amounts utilized toward issue of fully paid bonus shares	0.	931.56
Balance at the end of the year	2442.22	1521.85
Total reserves and surplus	**5591.68**	**1521.85**

4. Long-term provisions

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for gratuity (Refer Note 25)	10.33	7.28
	10.33	**7.28**

5. Trade payables

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprises and small enterprises	95.06	3.45
Total outstanding dues of creditors other than micro enterprises and small enterprises	1594.84	1134.70
	1689.90	**1138.14**

5.1 Ageing schedule of trade payables

As at March 31, 2026

(Rupees in Lakhs)

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment			Total
			> 1 year	1 - 2 years	2 - 3 years	
Undisputed dues - Micro and small enterprises*	0.	55.48	35.29	3.78	0.51	95.06
Undisputed dues - Others	0.	1205.84	351.60	27.98	9.42	1594.84
Disputed dues - Micro and small enterprises	0.	0.	0.	0.	0.	0.
Disputed dues - Others	0.	0.	0.	0.	0.	0.
	0.	**1261.32**	**386.89**	**31.76**	**9.93**	**1689.90**

As at March 31, 2025

(Rupees in Lakhs)

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment			Total
			> 1 year	1 - 2 years	2 - 3 years	
Undisputed dues - Micro and small enterprises*	0.	0.	3.45	0.	0.	3.45
Undisputed dues - Others	0.	860.70	242.93	21.69	9.39	1134.70
Disputed dues - Micro and small enterprises	0.	0.	0.	0.	0.	0.
Disputed dues - Others	0.	0.	0.	0.	0.	0.
	0.	**860.70**	**246.37**	**21.69**	**9.39**	**1138.14**

5.2 Disclosure under Micro, Small and Medium Enterprises Development Act, 2006

Based on the information available with the Company regarding the status of suppliers as defined under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act), the disclosures as required under Section 22 of the said Act are as under:

(Rupees in Lakhs)

	As at	
Particulars	**March 31, 2026**	**March 31, 2025**
a. The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting period		
- Principal amount due to suppliers registered under the MSMED act and remaining unpaid at the year end	91.49	3.45
- Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	3.57	1.72
b. the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	0.	0.
c. the 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 Micro, Small and Medium Enterprises Development Act, 2006	-	-
d. The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
e. the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		

6. Other current liabilities

(Rupees in Lakhs)

	As at	
Particulars	**March 31, 2026**	**March 31, 2025**
Statutory dues	74.53	100.67
Advances from customers	2.66	0.
Payable to employees	121.62	105.96
Deferred revenue (refer note below)	165.54	14.98
Expenses Payable	26.10	23.32
	390.44	**244.93**

a. There is no amount due and outstanding to be credited to Investor Education and Protection Fund.

b. Certain customers are invoiced in advance and such unearned revenue is deferred until delivery of services. Such deferred revenue is recognized in the financial statements to the extent the billing is done and amount is received from customers.

c. Deferred Revenue Movement

(Rupees in Lakhs)

	As at	
Particulars	**March 31, 2026**	**March 31, 2025**
Opening Balance	14.98	15.83
Add: Sales Invoices raised during the year	8572.74	5911.73
Less: Revenue recognised during the year	8422.18	5912.58
Closing balance	**165.54**	**14.98**

7. Short-term provision

(Rupees in Lakhs)

	As at	
Particulars	**March 31, 2026**	**March 31, 2025**
Provision for gratuity (Refer Note 25)	38.66	30.63
	38.66	**30.63**

8.1 Property, plant and equipment

(Rupees in Lakhs)

Particulars	**Tangible Asset**					**Total**
	Computer	**Plant and equipment**	**Studio**	**Leasehold improvements**	**Office equipment**	
Gross carrying amount						
Balance as at March 31, 2024	11.50	.37	.	52.90	1.18	65.95
Additions during the year	.	.	.	10.70	.33	11.03
Disposals during the year	.	.	.	.	.	.
Balance as at March 31, 2025	11.50	.37	.	63.60	1.51	76.98
Additions during the year	110.99		445.79	131.81		688.60
Disposals during the year						
Balance as at March 31, 2026	122.49	.37	445.79	195.41	1.51	765.57
Accumulated depreciation						
Balance as at March 31, 2024	8.61	.35	.	15.30	.37	24.63
Charge for the year	1.80	.	.	10.89		12.69
Disposals during the year	.	.	.	.	.	
Balance as at March 31, 2025	10.41	.35	.	26.18	.37	37.31
Change in depreciation method	1.53			8.45		9.98
Charge for the year	2.41		27.63	13.82		43.87
Disposals during the year						.
Balance as at March 31, 2026	11.30	.35	27.63	31.56	.37	71.20
Net carrying amount						
Balance as at March 31, 2024	**2.90**	**.2**	**.**	**37.60**	**.81**	**41.32**
Balance as at March 31, 2025	**1.09**	**.2**	**.**	**37.42**	**1.14**	**39.66**
Balance as at March 31, 2026	**111.20**	**.2**	**418.17**	**163.86**	**1.14**	**694.37**

8.2 Intangible Assets

(Rupees in Lakhs)

Particulars	Intangible Assets		Total
	Software (Tech Platform)	Intellectual property	
Gross carrying amount			
Balance as at March 31, 2024	.	15.77	15.77
Additions during the year	400.00	.	400.00
Disposals during the year	.	.	
Balance as at March 31, 2025	400.00	15.77	415.77
Additions during the year	600.00		600.00
Disposals during the year			
Balance as at March 31, 2026	1000.00	15.77	1015.77
Accumulated amortization			
Balance as at March 31, 2024	.	14.99	14.99
Charge for the year	.	.	.
Disposals during the year	.		
Balance as at March 31, 2025	.	14.99	14.99
Change in depreciation method			
Charge for the year	153.94	.79	154.72
Disposals during the year			
Balance as at March 31, 2026	153.94	15.77	169.71
Net carrying amount			
Balance as at March 31, 2024	**.**	**.79**	**.79**
Balance as at March 31, 2025	**400.00**	**.79**	**400.79**
Balance as at March 31, 2026	**846.06**	**.**	**846.06**

8.3 Intangible assets under development

The Company is in the process of developing a software application which intends to be an innovative platform designed for the youth, blending education, entertainment and gamified engagements. The Management expects to complete development in FY26-27.

Cost incurred towards the development:

(Rupees in Lakhs)

Particulars	As at	
	March 31, 2026	March 31, 2025
Balance at the beginning of the year	**467.71**	**445.68**
Additions during the year:	**.**	**22.04**
Amount transferred to Intangible Assets during the year		.
Balance at the end of the year	**467.71**	**467.71**

Ageing schedule

(Rupees in Lakhs)

Intangible assets under development	Amount in intangible assets under development for a period of				Total
	< 1 year	1 - 2 years	2 - 3 years	> 3 years	
Projects in progress as on March 31, 2026		259.25	208.46	.	467.71
Projects temporarily suspended as on March 31, 2025	.	.	.	.	.
Projects in progress as on March 31, 2025	22.04	237.22	208.46	.	467.71
Projects temporarily suspended as on March 31, 2025	**.**	**.**	**.**	**.**	**.**

9. Deferred tax assets (net)

a. Components of Deferred Tax Assets (Net):

(Rupees in Lakhs)

Particulars	As at	
	March 31, 2026	March 31, 2025
Depreciation and amortization	-23.63	5.48
Gratuity	10.93	8.14
Provision for doubtful debts and allowances	2.96	15.38
Provision for bonus	17.82	5.02
Total Deferred Tax Assets (Net)	**8.08**	**34.01**

b. Movement in Deferred Tax Assets (Net):

(Rupees in Lakhs)

Particulars	As at	
	March 31, 2026	March 31, 2025
Opening balance	34.01	27.04
Deferred tax (credit)/charge recognised in Profit and Loss	-25.93	6.97
Closing balance	**8.08**	**34.01**

10. Long-term loans and advances

(Rupees in Lakhs)

Particulars	As at	
	March 31, 2026	March 31, 2025
Unsecured, Considered Good		
Advance Taxes (net of provision for taxes)	616.40	217.12
	616.40	**217.12**

11. Other non- current assets

(Rupees in Lakhs)

Particulars	As at	
	March 31, 2026	March 31, 2025
Unsecured, Considered Good		
Security Deposit*	68.72	21.00
	68.72	**21.00**

*During the year, the Company has paid a security deposit amounting to Rs. 68,71,500 in relation to the lease of new office premises.

12. Trade receivables

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Trade receivables (net of withholding taxes):		
-Unsecured, considered good	2536.76	1363.56
-Unsecured, considered doubtful	59.70	50.00
Unbilled receivable	100.00	69.78
	2696.45	**1483.33**
Less: Provision for doubtful debts	-59.70	-50.00
	2636.76	**1433.34**

12.1 Ageing schedule of trade receivables:

As at March 31, 2026

(Rupees in Lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		< 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	
Undisputed						
Considered good	1766.67	573.64	183.89	12.55	0.	2536.76
Considered doubtful	0.	0.	11.93	27.27	20.51	59.70
Disputed						
Considered good	0.	0.	0.	0.	0.	0.
Considered doubtful	0.	0.	0.	0.	0.	0.
Total	**1766.67**	**573.64**	**195.82**	**39.82**	**20.51**	**2596.45**

As at March 31, 2025

(Rupees in Lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		< 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	
Undisputed						
Considered good	859.72	489.48	14.36	0.	0.	1363.56
Considered doubtful	0.	20.46	4.75	6.70	18.09	50.00
Disputed						
Considered good	0.	0.	0.	0.	0.	0.
Considered doubtful	0.	0.	0.	0.	0.	0.
Total	**859.72**	**509.94**	**19.11**	**6.70**	**18.09**	**1413.56**

13. Cash and bank balances

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with banks:		
Current account balances	158.95	5.04
Sweep-in deposit accounts	442.20	291.05
Other Bank Balances		
Current Account	28.00	0.
Fixed Deposits	1900.00	0.
	2529.15	**296.09**

Other bank balances comprise monitoring agency current account balance and fixed deposits having maturity of less than 12 months and earmarked for utilisation towards IPO objects.

14. Short-term loans and advances

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Current account balances	106.63	9.18
Sweep-in deposit accounts	472.30	450.95
	578.93	**460.13**

15. Other current assets

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Security deposits*	21.00	0.
Other receivables from related parties (refer Note 23)	594.00	595.26
Interest accrued on related party loans and advances	18.94	18.94
Interest accrued on deposits	44.69	0.45
	678.63	**614.64**

*As the Company has entered into a new lease agreement and the old office premises will be surrendered after the balance sheet date, the security deposit relating to the old office premises has been considered as a current asset.

16. Revenue from operations

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Domestic	6907.81	5670.00
Export	1514.36	242.57
	8422.18	**5912.58**

17. Other income

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest income on:		
- Bank deposits	71.03	3.82
- Related party loans and advances (refer Note 23)	0.	21.04
- Income Tax refunds	0.11	7.50
Foreign exchange fluctuation (net)	1.08	0.
	72.21	**32.37**

18. Cost of services rendered

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Payment to Influencers and other related costs	5098.01	3881.50
	5098.01	**3881.50**

19. Employee benefit expenses

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	March 31, 2025
Salaries, wages and bonus	1112.03	579.63
Contribution to provident and other funds (refer Note 25)	11.43	9.79
Gratuity expenses (refer Note 25)	21.69	13.87
Staff welfare expenses	0.50	2.25
	1145.65	**605.53**

20. Depreciation and amortization expense:

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	March 31, 2025
Depreciation on property, plant and equipment	33.89	12.69
Amortization on Intangible Assets	154.72	0.
	188.61	**12.69**

21. Other expenses

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	March 31, 2025
Legal and professional fees	234.07	83.08
Director's sitting fees	9.00	2.67
Office rent	75.32	24.95
General and administrative expenses	165.62	25.77
Marketing and promotion	192.50	9.30
IT Support & Infrastructure Expenses	41.17	24.76
Interest due to suppliers registered under the MSMED Act	1.84	0.
Rates and Taxes	42.09	0.71
Payment to the auditor (refer note below)	8.00	8.00
Foreign exchange fluctuation (net)	0.	6.39
Insurance expenses	8.25	7.10
Bank charges	0.24	0.41
CSR Expense (refer Note 31)	17.10	9.50
Provision for doubtful receivables	9.70	39.02
Bad debts written off	13.91	0.
	818.81	**241.67**

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	March 31, 2025
Payment to auditor		
Statutory audit	7.80	7.80
Tax matters	0.20	0.20
	8.00	**8.00**

22. Earnings per Share:

Basic EPS amounts are calculated by dividing the profit for the period attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the period.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the period plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

The following data reflects the inputs to calculation of basic and diluted EPS:

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	March 31, 2025
Basic Earning per share (BEPS)		
Net Profit for the year	920.37	885.56
Weighted average number of Equity shares for basic EPS	1,22,80,200	1,04,16,600
Basic EPS	**7.49**	**8.50**
Diluted Earning per share (DEPS)		
Net Profit for the year	920.37	885.56
Add / less: Effect of dilution on profit*		0.
Revised net profit	920.37	885.56
Weighted average number of Equity shares adjusted for the effect of dilution	1,22,80,200	1,04,16,600
Diluted EPS	**7.49**	**8.50**
Earnings per equity share:		
Basic	**7.49**	**8.50**
Diluted	**7.49**	**8.50**
Profit after tax	**920.37**	**885.56**
Number of Equity Shares:		
As at the commencement of the year	1,04,16,600	1,28,600
Issued during the year	37,27,200	1,02,88,000
As at the end of the year	**1,41,43,800**	**1,04,16,600**
Weighted average number of equity shares during the year:*		
Basic and diluted	**1,22,80,200**	**1,04,16,600**
Earning per equity share (face value per equity share Rs.10)		
Basic and diluted	**7.49**	**8.50**

*The Company does not have any diluted potential Equity Shares. Consequently, the basic and diluted profit/earnings per share of the company remain the same.

23. Disclosure under AS 18 - Related Party Disclosures

a. Names of related parties and description of relationship:

(Disclosures have been made to the extent of information available.)

Related party	Description of relationship
Entities	
QYOU Media Inc.	Holding Company
Qyou USA Inc.	Fellow subsidiary
Maxamtech Digital Ventures Private Limited	Fellow subsidiary
QYOU Media India Private Limited	Fellow subsidiary
Key Managerial Personnel	
Raj Nandan Mishra	Chief Executive Officer (w.e.f. December 12, 2023)
Pooja Mehta	Chief Financial Officer (w.e.f December 1, 2024)
Prachi Kela	Company Secretary and Compliance Officer (w.e.f December 1, 2025 till April 30,2026)
Shirin Kaur Kohli	Company Secretary and Compliance Officer (w.e.f May 4, 2026)
Board of Directors	
Raj Nandan Mishra	Managing Director (w.e.f. December 12, 2024)
Kevin Williams	Non-Executive Director (w.e.f May 29, 2023)
Curt Wayne Marvis	Chairperson and Non-Executive Director
Ratnakar Rai	Independent Director (w.e.f. December 12,2024)
Sangita Kamble	Independent Director (w.e.f. December 12,2024)
Pratik Shah	Independent Director (w.e.f. December 12,2024)
Krishna Rajgopal Menon	Director (till October 23, 2024)
Pranay Swarup	Director (till October 23, 2024)
Rohit Raj	Director (till October 23, 2024)

b. Related party transactions during the year

(Rupees in Lakhs)

		For the year ended	
Name	Transactions	March 31, 2026	March 31, 2025
QYOU USA Inc	Sales	450.00	0.
Raj Nandan Mishra	Salary	60.00	300.00*
Pooja Mehta	Salary	53.50	36.83
Prachi Kela	Salary	7.20	1.97
Qyou Media India Private Limited	Reimbursement of expenses charged during the year	0.	550.00
	Interest on long term advances	0.	21.04
	Loan Repaid during the year	0.	272.71
Ratnakar Rai	Sitting fees	3.00	0.89
Sangita Kamble	Sitting fees	3.00	0.89
Pratik Shah	Sitting fees	3.00	0.89

Remuneration paid to Directors / Key Management Personnel (KMP) does not include provision for gratuity as it is accounted for on the basis of actuarial valuation for the Company as a whole. Further, the remuneration is disclosed is for the period during which the person was a Directors / KMP.
*The remuneration paid to Raj Nandan Mishra is reported on a gross basis, prior to reimbursement from QYOU Media India Private Limited till March 31, 2025. After accounting for reimbursements, the net remuneration for March 2025 amounts to Rs. 11.667 lakhs.

c. Details of balances as at the year end

(Rupees in Lakhs)

		For the year ended	
Name	Transactions	March 31, 2026	March 31, 2025
Raj Nandan Mishra	Salary payable	3.70	15.62
Pooja Mehta	Salary payable	3.62	3.08
Prachi Kela	Salary payable	0.60	0.60
Qyou Media India Private Limited	Accrued interest	18.94	18.94
	Other receivable	594.00	595.26

24. Disclosure under AS 17 - Segment Reporting

The Company primarily provides digital and influencer marketing services, and social media management services and operates only in one business segment. As part of the secondary segment reporting, revenue is attributed to geographical areas based on the location of the customers, as detailed below:

(Rupees in Lakhs)

	For the year ended	
Name	March 31, 2026	March 31, 2025
Domestic Revenue	6907.81	5670.00
Export Revenue	1514.36	242.57
Total Revenue	**8422.18**	**5912.58**

25. Disclosure under AS 15 - Employee Benefits

i. Defined Contribution plan

The below amounts have been recognised as an expense in respect of the Company's contribution to Employee's Provident Fund and other funds deposited with the relevant authorities and has been charged to the Statement of Profit and Loss.

(Rupees in Lakhs)

	For the year ended	
Name	March 31, 2026	March 31, 2025
Provident fund (PF)	11.43	9.79
Employee State Insurance (ESI) Contribution	**0.7**	**0.1**

ii. Defined benefit plan

The Company has a defined benefit gratuity plan in India governed by the Payment of Gratuity Act 1972. The plan entitles an employee who has rendered at least five years of continuous service to gratuity at the rate of fifteen days wages for every completed year of service or part thereof in excess of six months based on the rate of wages last drawn by the employee concerned. The Company has not created any specific fund for this liability. The following table shows a reconciliation from the opening balances to the closing balances for the net defined benefit (asset) liability and its components.

Following table sets out the status of the gratuity provided and the amounts recognized in the Company's financial statements as at:

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	March 31, 2025
Change in present value of obligation		
Present value of obligation at the beginning of the year	37.90	25.94
Interest cost	2.44	1.85
Current Service cost	7.46	5.85
Past Service cost	0.	0.
Benefits paid	-10.60	-1.90
Transfer (Out) / In	0.	0.
Actuarial (gain) / loss on obligation	11.78	6.17
Present value of obligation at the end of the year	**48.99**	**37.90**
Change in plan assets	**0.**	**0.**
Actuarial gain / (loss) to be recognized	**11.78**	**6.17**
Amount recognized in the Balance Sheet:		
Liability as at year end	48.99	37.90
Fair value of plan assets as at the year end	0.	0.
Net obligation as at the year end	48.99	37.90
Current	38.66	30.63
Non-current	10.33	7.28
Expenses recognized in the Statement of Profit and Loss:		
Current service cost	7.46	5.85
Interest cost	2.44	1.85
Expected return on plan assets	0.	0.
Net actuarial (gain)/ loss to be recognized	11.78	6.17
Past service cost		0.
Net gratuity cost	**21.69**	**13.87**
Split of Actuarial (Gain) / Loss on Plan Liabilities		
Impact of change in Demographic Assumptions - Loss / (Gain)	0.	0.
Impact of change in Financial Assumptions - Loss / (Gain)	0.28	0.32
Experience Adjustment on Present Value of Obligation - Loss / (Gain)	11.51	5.84
Total Actuarial (Gain) / Loss on the Obligation	**11.78**	**6.17**
Assumptions used in accounting for the gratuity plan:		
Discount rate	7.15%	7.15%
Attrition rate	80%	80%
Salary escalation rate	8%	8%
Retirement age	65 years	65 years
Mortality table	100% of IALM 2012-14	100% of IALM 2012-14

The salary growth rate indicated above is the Company's best estimate of an increase in salary of the employees in future years, determined considering the general trend in inflation, seniority, promotions, past experience and other relevant factors such as demand and supply in employment market, etc.

iii. Sensitivity analysis

The sensitivity analysis is based on a change in above assumption while holding all other assumptions constant. The 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 year) has been applied when calculating the provision for defined benefit plan recognised in the Balance Sheet. The method and types of assumptions used in preparing the sensitivity analysis did not change compared to the previous years.

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	March 31, 2025
Discount rate (1% movement)		
- Increase	-0.60	-0.50
- Decrease	0.60	0.50
Future salary growth (1% movement)		
- Increase	0.60	0.50
- Decrease	-0.60	-0.50
Attrition rate (50% movement)		
- Increase	-5.70	-3.50
- Decrease	5.70	3.50
Mortality rate (10% movement)		
- Increase	.	.
- Decrease	.	.

26. Disclosure under AS 19 - Leases

The lease rentals in respect of office space charged during the period and maximum obligations on non-cancellable operating leases payable as per the rentals stated in the lease agreement are given in accordance with the Accounting Standard (AS-19) on "Leases".

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	March 31, 2025
Lease Payments		
Lease rent paid during the year	75.32	44.10
Future lease obligation		
i. Not later than 1 year	140.58	46.31
ii. later than 1 year but not later than 5 years	555.82	99.67
iii. more than 5 years	0.	0.

27. Details of transactions in foreign currency

a. Expenditure in foreign currency

(Rupees in Lakhs)

Particulars	Currency	For the year ended March 31, 2026		For the year ended March 31, 2025	
		Value	INR	Value	INR
Professional fees	AED	0.43	10.57	0.	0.
IT Support & Infrastructure Expenses	USD	0.16	14.17	0.12	13.00
		0.59	**24.75**	**0.12**	**13.00**

b. Earnings in foreign currency

(Rupees in Lakhs)

Particulars	Currency	For the year ended March 31, 2026		For the year ended March 31, 2025	
		Value	INR	Value	INR
Revenue from operations	USD	12.58	1021.58	0.96	83.36
	SAR	0.20	4.86		
	EURO	0.	0.	0.11	10.23
	SGD	0.	0.	1.00	65.06
	GBP	0.30	35.17	0.66	73.56
	AED	0.65	0.5	0.44	10.36
		12.78	**1061.66**	**3.19**	**242.57**

*Foreign currency earnings comprise revenue from transactions invoiced in currencies other than INR.

c. Details of unhedged foreign currency exposure

(Rupees in Lakhs)

Particulars	Currency	For the year ended March 31, 2026		For the year ended March 31, 2025	
		Value	INR	Value	INR
Trade Receivable	USD	4.67	428.15	0.26	22.30
	SGD	0.	0.	0.12	8.00
	GBP	0.	0.	0.8	9.17
	SAR	0.20	4.86	0.	0.
	INR	4.67	428.15	0.	0.
	AED	0.	0.	0.33	7.70
		9.55	**861.17**	**0.79**	**47.17**

*Unhedged foreign currency exposure includes only outstanding balances relating to transactions denominated in foreign currency.

d. CIF Value of Imports for the year ended March 31, 2026 is Nil (March 31, 2025: Nil)

28. Other regulatory disclosures as per Schedule III:

a. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

b. The Company has not been declared a 'Wilful Defaulter' by any bank or financial institution [as defined under the Companies Act, 2013] or consortium thereof, in accordance with the guidelines on wilful defaulter issued by Reserve Bank of India.

c. The Company does not have any transactions with companies struck off.

d. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

e. The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.

f. The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

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

g. The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
   b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

h. The Company (as per the provisions of the Core Investment Companies (Reserve Bank) Directions 2016) has no CICs as part of the Company.

i. The Company's does not have any immovable property, hence reporting on title deeds of immovable property held in the name of the Company is not applicable.

j. No loans or advances in the nature of loans are granted to promoters Directors KMPs and the related parties (as defined under Companies Act 2013) either severally or jointly with any other person:

   a. that repayable on demand
   b. without specifying any terms or period of repayment.

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

l The Company has complied with the number of layers prescribed under Companies Act 2013.

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

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

o. The Company does not have any Capital-Work-in Progress.

p. The Company does not have any borrowings and does not submit quarterly returns to any bank or financial institution.

29. During the year, the Company incorporated its subsidiary namely "Chatterbox International Social Media Management LLC" on 16 January 2026 in the United Arab Emirates. However, due to the ongoing unprecedented geopolitical circumstances, the setup and commencement of operations have been delayed.

During the year, the Company has incurred direct cost amounting to AED 43,000 (equivalent to INR 10,57,215) towards incorporation and establishment of the subsidiary.

30. Contingent liabilities

There is no contingent liability as on the reporting date. (March 31, 2026: Nil; March 31, 2025: Nil)

31. The applicable ratios are calculated and disclosed below:

	Ratios	Numerator	Denominator	March 31, 2026	March 31, 2025	% Variance	Reason for variance
a.	Return on Capital Employed	EBIT	Capital employed	17.75%	46.95%	-62.20%	Basis change in profit before taxes and capital employed
b.	Net Profit Ratio	Profit after tax	Net sales	11%	15%	-27.04%	Basis change in profit after taxes and revenue
c.	Current Ratio	Current assets	Current liabilities	3.03	1.98	52.82%	Basis increase in creditors & decrease in debtors.
d.	Return on Equity Ratio	Net profit after tax	Average shareholders' equity	19.24%	41.76%	-53.94%	Basis change in profit after taxes and shareholder's equity
e.	Net Capital Turnover Ratio	Net sales	Average working capital	2.96	7.31	-59.54%	Basis change in revenue and working capital
f.	Trade Receivable Turnover Ratio	Net credit sales	Average trade receivables	4.03	4.56	-11.60%	Basis change in credit sales and average trade receivables
g.	Trade Payable Turnover Ratio	Net credit purchases	Average trade payable	3.61	4.61	-21.82%	Basis change in purchases of services and other expenses and average trade payables
h.	Debt-Equity Ratio	Total debt	Shareholder's equity	Not applicable	Not applicable	Not applicable	
i.	Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	Not applicable	Not applicable	Not applicable	
j.	Return on Investment	Profit on investment	Weighted average investment	Not applicable	Not applicable	Not applicable	
k.	Inventory Turnover Ratio	Cost of goods sold	Average inventory	Not applicable	Not applicable	Not applicable	

32. Transfer pricing

The Company's international transactions with related parties are at arm's length as per the independent accountants report for the year ended 31 March, 2026. Management believes that the company's international transactions with related parties post 31 March, 2026 continue to be at arm's length and that the transfer pricing legislation will not have any impact on these financial statements.

33. Details of Corporate Social Responsibility - (CSR) Expenditure:

As per provisions of section 135 of the Companies Act, 2013, read along with the Rules made thereunder and Schedule VII thereto, the Company has to incur at least 2% of average net profits, as per section 198 of the Companies Act, 2013, of the preceding three financial years towards Corporate Social Responsibility ("CSR").

(Rupees in Lakhs)

	For the year ended	
Particulars	March 31, 2026	March 31, 2025
a. Gross amount required to be spent by the Company during the year	17.05	9.42
b. Amount (exclusive of management fee) approved by the Board to be spent during the year	17.10	9.50

Amount spent during the year ending on 31 March 2026 and 31 March 2025:

(Rupees in Lakhs)

	For the year ended		For the year ended	
Name of Shareholders	March 31, 2026		March 31, 2025	
	Through banking channel	Yet to be paid	Through banking channel	Yet to be paid
A. Amount spent during the period / year				
i. Construction/acquisition of any asset	0.	0.	0.	0.
ii. On purposes other than (i) above	17.10	0.	9.50	0.
Add: Utilised from excess spent in last year	0.	0.	0.	0.
iii. Nature of CSR activities	0.	0.	0.	0.
Upliftment of Socio- economic backward society by providing Health, Education,				
Self employment & Women Empowerment				
B. Amount yet to be spent during the period / year				
i. Construction/Acquisition of any asset	0.	0.	0.	0.
ii. On purposes other than (i) above	0.	0.	0.	0.
Add: Utilised from excess spent in last year	0.	0.	0.	0.
Total	**0.**	**0.**	**0.**	**0.**
C. Details related to spend/unspent obligations				
i. Contribution to Public Trust				
ii. Contribution to Charitable Trust	17.10	0.	9.50	0.
iii. Unspent amount in relation to:				
- Ongoing project				
- Other than ongoing project				

D. Disclosure as per Section 135(5) - Other than ongoing project				
Opening balance	0.	0.	0.	0.
Amount deposited in Specified Fund of Sch. VII within 6 months	0.	0.	0.	0.
Amount required to be spent during the year	17.05	0.	9.42	0.
Amount spent during the year	17.10	0.	9.50	0.
Closing balance	**-0.5**	**0.**	**-0.8**	**0.**
Closing balance				
- with Company	.	.	.	.
- in separate CSR unspent account	.	.	.	.

34. Previous year's figures have been regrouped wherever necessary to conform to current year's presentation.

For **Joy Mukherjee and Associates**
Chartered Accountants
Firm Registration No.: 006792C

Sd/-
CA Joy Mukherjee
Partner
Membership No. 074602

Place : Lucknow
Date: May 29, 2026

For and on behalf of the Board of Directors
Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Place : Los Angeles
Date: May 29, 2026

Sd/-
Pooja Mehta
Chief Financial Officer
PAN: BOWPS9024P

Place: Mumbai
Date: May 29, 2026

Sd/-
Raj Nandan Mishra
Managing Director
DIN: 10815241

Place : Gurgaon
Date: May 29, 2026

Sd/-
Shirin Kaur Kohli
Company Secretary and Compliance Officer
Membership No : ACS-A45132

Place: Mumbai
Date: May 29, 2026

Chatterbox Technologies Limited
(Formerly Chatterbox Technologies Private Limited)
CIN: L93000MH2016PLC273833

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Independent Auditor's Report

TO THE MEMBERS OF CHATTERBOX TECHNOLOGIES LIMITED

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Opinion

We have audited the accompanying Consolidated financial statements of CHATTERBOX TECHNOLOGIES LIMITED (the "Company") and its subsidiary (the Company and its subsidiary together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss and the Consolidated Statement of Cash Flows for the year ended on that date and notes to the Consolidated financial statements, including a summary of significant 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 accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, of the consolidated state of affairs of the Group as at March 31, 2026 and its consolidated profit 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 Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. During the current year, the Company completed its Initial Public Offering (IPO) on the SME Platform of BSE Limited, listing its equity shares on October 3, 2025. We draw attention to the significant growth in revenue from operations **Rs. 8,422.18 Lakhs** in FY 2025-26 vs Rs. **5,912.58** Lakhs in FY 2024-25, representing ~42% growth), the substantial increase in trade receivables, and the significant capital additions made during the year.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's 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 Board report 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 Board report and, in doing so, consider whether the Board report is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this Board report, 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 Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the consolidated financial position, consolidated financial performance 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.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Company's Board of Directors is 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 these Consolidated Financial Statements.

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

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

- Obtain an understanding of internal financial 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, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.

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

- 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 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 financial controls 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

The Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Consolidated Financial Statements. Accordingly, no statement on matters specified in paragraphs 3 and 4 of the Order is required to be included in this Report.

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

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

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

c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss 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 preparation of the Consolidated Financial Statements.

d. In our opinion, the aforesaid Consolidated Financial Statements comply with the Accounting Standards specified 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 Companies Act 2013.

f. With respect to the adequacy of the internal financial controls with reference to the Consolidated financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**".

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

h. The Company has complied with the provisions of section 135 of the Act relating to CSR. The Company was required to spend Rs. 17.05 Lakhs during FY 2025-26 and has spent Rs. 17.10 Lakhs by making contribution to Association for Rural Health (ARH) (PAN: AAGTA7003B), which is an eligible implementing agency under Schedule VII of the Companies Act, 2013, towards upliftment of socio-economically backward society by providing Health, Education, Self Employment and Women Empowerment.

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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.
ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

v. 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 (iii) and (iv) above, contain any material misstatement.

vi. According to information and explanations given to us and based on our examination of the records of the Company, the Company has not declared or paid dividend hence the provisions of section 123 are not applicable.

Based on our examination, which included test checks, the Company has used accounting software(s) for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software(s). Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is applicable for the financial year ended March 31, 2026.

For **Joy Mukherjee & Associates**
Chartered Accountants
FRN: 006792C

Sd/-
CA Joy Mukherjee
Partner
MRN: 074602
UDIN: 26074602UTWIFV1711

Place: Lucknow
Date: 29.05.2026

ANNEXURE "A"
TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in clause (f) of Report on Other Legal and Regulatory Requirements)

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

We have audited the internal financial controls with reference to Consolidated financial statements of CHATTERBOX TECHNOLOGIES LIMITED (hereinafter referred to as "the Holding Company") and its subsidiary company (the Holding Company and its subsidiary together referred to as "the Group") as of March 31, 2026, in conjunction with our audit of the Consolidated financial statements of the Group for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and its subsidiary are responsible for establishing and maintaining internal financial controls with reference to Consolidated financial statements based on the criteria established by the respective companies 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 respective company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to 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") issued by ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial 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 financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls with reference to Financial Statements

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

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

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

Opinion

In our opinion, the Holding Company and its subsidiary company have, in all material respects, adequate internal financial controls with reference to Consolidated financial statements and such controls were operating effectively as at March 31, 2026, based on the criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note issued by ICAI.

For **Joy Mukherjee & Associates**
Chartered Accountants
FRN: 006792C

Sd/-
CA Joy Mukherjee
Partner
MRN: 074602
UDIN: 26074602UTWIFV1711

Place: Lucknow
Date: 29.05.2026

Consolidated Balance Sheet

AS AT 31ST MARCH, 2026

(Rupees in Lakhs)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2	1414.38	1041.66
Reserves and surplus	3	5581.10	1521.85
		6995.48	**2563.51**
Minority interest		0.	0.
Non-current liabilities			
Long-term provisions	4	10.33	7.28
		10.33	**7.28**
Current liabilities			
Trade payables	5		
- Total outstanding dues of micro and small enterprises		95.06	3.45
- Total outstanding dues other than micro and small enterprises		1594.84	1134.70
Other current liabilities	6	390.44	244.93
Short-term provisions	7	38.66	30.63
Total		**2119.01**	**1413.70**
ASSETS			
Non-current assets			
Property, plant and equipment and intangible assets			
i. Property, plant and equipment	8.1	694.37	39.66
ii. Intangible assets	8.2	846.06	400.79
iii. Intangible assets under development	8.3	467.71	467.71
iv. Non-current investments	29	0.	0.
Deferred tax assets (net)	9	8.08	34.01
Long-term loans and advances	10	616.40	217.12
Other non-current assets	11	68.72	21.00
	11	2701.35	1180.29
Current assets			
Trade receivables	12	2636.76	1433.34
Cash and bank balances	13	2529.15	296.09
Short-term loans and advances	14	578.93	460.13
Other current assets	15	678.63	614.64
		6423.47	**2804.20**
Total		**9124.82**	**3984.49**

The above statement should be read with the Summary of significant accounting policies and other explanatory information.

As per our report of even date

For **Joy Mukherjee and Associates**
Chartered Accountants
Firm Registration No.: 006792C

Sd/-
CA Joy Mukherjee
Partner
Membership No. 074602

Place : Lucknow
Date: May 29, 2026

For and on behalf of the Board of Directors
Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Place : Los Angeles
Date: May 29, 2026

Sd/-
Raj Nandan Mishra
Managing Director
DIN: 10815241

Place : Gurgaon
Date: May 29, 2026

Sd/-
Pooja Mehta
Chief Financial Officer
PAN: BOWPS9024P

Place: Mumbai
Date: May 29, 2026

Sd/-
Shirin Kaur Kohli
Company Secretary and Compliance Officer
Membership No : ACS-A45132

Place: Mumbai
Date: May 29, 2026

Consolidated Profit and Loss Statement

FOR THE YEAR ENDED ON 31ST MARCH, 2026

(Rupees in Lakhs)

	Particulars	Notes	For the year ended March 31, 2026	March 31, 2025
	Income			
I	**Revenue from operations**	16	8422.18	5912.58
II	Other income	17	72.21	32.37
III	**Total income (I + II)**		**8494.39**	**5944.95**
IV	**Expenses**			
	Cost of services rendered	18	5098.01	3881.50
	Employee benefits expense	19	1145.65	605.53
	Depreciation and amortization expenses	20	188.61	12.69
	Other expenses	21	829.38	241.67
	Total expenses		**7261.65**	**4741.39**
V	**Profit before tax and minority interest (III - IV)**		**1232.74**	**1203.55**
VI	**Tax expense:**			
	Current tax		297.01	324.96
	Deferred tax charge / (credit)		25.93	-6.97
	Total tax expense		322.94	317.99
	Minority interest - share of loss/profit		-	-
VII	**Profit after tax for the year (V - VI)**		**909.80**	**885.56**
	Attributable to:			
	Owners of the Parent		909.80	885.56
	Minority interest		**-**	-
VIII	**Earnings per equity share attributable to equity shareholders of the Parent Company:**	**22**		
	- Basic and Diluted (face value per equity share Rs.10)		**7.41**	**8.50**

The above statement should be read with the Summary of significant accounting policies and other explanatory information.

As per our report of even date

For **Joy Mukherjee and Associates**
Chartered Accountants
Firm Registration No.: 006792C

Sd/-
CA Joy Mukherjee
Partner
Membership No. 074602

Place : Lucknow
Date: May 29, 2026

For and on behalf of the Board of Directors
Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Place : Los Angeles
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Place : Gurgaon
Date: May 29, 2026

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Chief Financial Officer
PAN: BOWPS9024P

Place: Mumbai
Date: May 29, 2026

Sd/-
Shirin Kaur Kohli
Company Secretary and Compliance Officer
Membership No : ACS-A45132

Place: Mumbai
Date: May 29, 2026

Consolidated Cash Flows

FOR THE YEAR ENDED ON 31ST MARCH, 2026

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flows from operating activities		
Profit before tax	1232.74	1203.55
Adjustments:		
Depreciation and amortization expenditure	188.61	12.69
Provision for doubtful receivables / (written back)	9.70	39.02
Bad debts written off	13.91	0.
Interest income	-71.03	-24.87
Operating cash flows before working capital changes	**1373.92**	**1230.40**
Working capital changes:		
Increase / (decrease) in trade payables	551.75	649.12
Increase / (decrease) in provisions	11.09	11.97
Increase / (decrease) in other current liabilities	145.51	45.64
(Increase) / decrease in trade receivables	-1227.03	-617.04
(Increase) / decrease in short term loans and advances	-118.81	-449.10
(Increase) / Decrease in other current assets	1.26	-212.80
Cash generated from operating activities	**737.71**	**658.18**
Income taxes (paid)/received (net) including witholding taxes paid	-696.30	-352.34
Net cash generated from/ (used in) operating activities (A)	**41.41**	**305.84**
Cash flows from investing activities		
Purchase of property, plant and equipment and cost incurred towards intangible assets and assets under development	-1288.60	-441.52
Investment in fixed deposits and earmarked balances	-1928.00	0.
Payment of security deposit	-68.72	
Proceeds from earmarked deposits	0.	5.00
(Increase)/decrease in long term loans and advances to related parties	0.	272.71
Interest received	26.78	6.12
Net cash used in investing activities (B)	-3258.53	-157.69
Cash flows from Financing activities		
Proceeds from issuance of shares pursuant to IPO, net of issue expenses	3522.18	0.
Net cash generated from/ (used) in financing activities (C)	**3522.18**	**0.**
Net increase/(decrease) in cash and cash equivalents (A + B+ C)	**305.05**	**148.16**
Cash and cash equivalents at the beginning of the year	296.09	147.94
Cash and cash equivalents at the end of the year	**601.15**	**296.09**
Net Increase in cash and cash equivalents		
Components of cash and cash equivalents		
Balances with banks:		
Current account balances	158.95	5.04
Sweep-in deposit accounts	442.20	291.05
	601.15	**296.09**

1. The Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard (AS-3) on "Cash Flow Statements" and presents cash flows by operating, investing and financing activities.
2. Figures in minus are outflows/deductions.

The above statement should be read with the Summary of significant accounting policies and other explanatory information.

As per our report of even date

For **Joy Mukherjee and Associates**
Chartered Accountants
Firm Registration No.: 006792C

Sd/-
CA Joy Mukherjee
Partner
Membership No. 074602

Place : Lucknow
Date: May 29, 2026

For and on behalf of the Board of Directors
Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
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Place : Los Angeles
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Pooja Mehta
Chief Financial Officer
PAN: BOWPS9024P

Place: Mumbai
Date: May 29, 2026

Sd/-
Shirin Kaur Kohli
Company Secretary and Compliance Officer
Membership No : ACS-A45132

Place: Mumbai
Date: May 29, 2026

Notes to Accounting Policy

FOR THE YEAR ENDED ON 31ST MARCH, 2026

1. Corporate information

Chatterbox Technologies Private Limited (the "Group") was incorporated in India on March 03, 2016 under the provisions of the Companies Act, 2013 as a private limited Group having Corporate Identification Number (CIN) L93000MH2016PLC273833. The status of the Group was changed to public limited and the name of our Group was changed to Chatterbox Technologies Limited vide Special Resolution passed in the Extraordinary General Meeting (EGM) dated October 28, 2024. The fresh certificate of incorporation consequent to conversion was issued on December 04, 2024 by the Registrar of Companies, Central Processing Center (CPC). Our updated corporate identification number is L93000MH2016PLC273833.

The registered office of the Group is located at Unit No. 101 VIP Plaza Cooperative Premises Society Ltd, Andheri New Link Road, Opp Infinity Mall Behind Crystal Plaza, Andheri, Mumbai - 400053, Maharashtra. The Group is primarily engaged in providing digital and influencer marketing services, and social media management services.

2. Basis of preparation

The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in India ("Indian GAAP"), including the Companies (Accounting Standards) Rules, 2021 (as amended) specified under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act.

The consolidated financial statements have been prepared in accordance with the presentation and disclosure requirements of Division I of Schedule III to the Companies Act, 2013.

The consolidated financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of consolidated financial statements are consistent with those of the previous year except to the extent specifically stated otherwise.

2.1 Summary of significant accounting policies

a. Basis of Consolidation

The consolidated financial statements comprise the financial statements of Chtrbox Technologies Limited ("the Parent Group") and its subsidiary (collectively referred to as "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.

The financial statements of the subsidiary are consolidated from the date on which control is obtained and continue to be consolidated until the date such control ceases.

The details of subsidiary considered in the consolidated financial statements are as follows:

Name of Subsidiary	Country of Incorporation	Ownership Interest
Chatterbox International Social Media Management LLC	United Arab Emirates	61%

The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances.

Intragroup balances, transactions, income and expenses are eliminated in full on consolidation.

Non-controlling interest represents the portion of equity in the subsidiary attributable to shareholders other than the Parent Group. Non-controlling interest is presented separately in the consolidated balance sheet and consolidated statement of profit and loss.

During the year, the Parent Company incorporated its subsidiary namely "Chatterbox International Social Media Management LLC" on 16 January 2026 in the United Arab Emirates. However, due to the ongoing unprecedented geopolitical circumstances, the setup and commencement of operations have been delayed.

During the year, the Group has incurred direct costs amounting to AED 43,000 (equivalent to INR 10,57,215) towards incorporation and establishment of the subsidiary, which has been capitalised.

As at 31 March 2026, no share capital had been infused and the subsidiary had not commenced commercial operations. Accordingly, the impact of consolidation and non-controlling interest on the consolidated financial statements is not material

b. Current versus non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

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

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Group classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

c. Use of estimates

The preparation of consolidated financial statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the reporting date. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

d. Property, Plant and Equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

The Group adjusts exchange differences arising on translation/ settlement of long-term foreign currency monetary items pertaining to the acquisition of a depreciable asset to the cost of the asset and depreciates the same over the remaining life of the asset. In accordance with MCA circular dated 09 August 2012, exchange differences adjusted to the cost of fixed assets are total differences, arising on long-term foreign currency monetary items pertaining to the acquisition of a depreciable asset, for the period.

In other words, the Group does not differentiate between exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other exchange difference.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference

between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

The Group identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Property, plant and equipment held for sale is valued at lower of their carrying amount and net realizable value. Any write-down is recognized in the statement of profit and loss.

e. Depreciation on property, plant and equipment

During the year, the Group has reviewed the method of depreciation followed for its Property, Plant and Equipment and, based on management's assessment of the pattern of consumption of future economic benefits embodied in the assets, has changed the method of depreciation from the Written Down Value ("WDV") method to the Straight Line Method ("SLM") with effect from 1 April 2025. Management believes that the Straight Line Method more appropriately reflects the usage pattern, operational utilization and estimated economic benefits expected to be derived from such assets over their useful lives. Accordingly, depreciation is now being charged on a straight-line basis over the estimated useful lives of the respective assets as prescribed under Schedule II to the Companies Act, 2013. In accordance with the requirements of applicable accounting standards, the aforesaid change in the method of depreciation has been treated as a change in accounting estimate and has been applied prospectively from the effective date of change. Consequently, depreciation for the current year has been computed under the Straight Line Method, while depreciation charged in earlier years under the Written Down Value method has not been recomputed.

The Group has used the following useful lives to provide depreciation on its Property, Plant and Equipment:

Assets	Useful Life as per Schedule II (years)
Leasehold Improvements	5
Plant and equipment	5
Electrical Installation	10
Office equipment	5
Furniture and fixtures	10
Computers	3
Studio	5

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

f. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in an amalgamation in the nature of purchase is their fair value as at the date of amalgamation. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.

Intangible assets are amortized on a written down value basis over the estimated useful economic life. The Group uses a rebuttable presumption that the useful life of an intangible asset will not exceed ten years from the date when the asset is available for use. If the persuasive evidence exists to the affect that useful life of an intangible asset exceeds ten years, the Group amortizes the intangible asset over the best estimate of its useful life. Such intangible assets and intangible assets not yet available for use are tested for impairment annually, either individually or at the cash-generating unit level. All other intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern. Such changes are accounted for in accordance with AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Research and development costs

Research costs are expensed as incurred. Development expenditure incurred on an individual project is recognized as an intangible asset when the Group can demonstrate all the following:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale
- Its intention to complete the asset
- Its ability to use or sell the asset
- How the asset will generate future economic benefits
- The availability of adequate resources to complete the development and to use or sell the asset
- The ability to measure reliably the expenditure attributable to the intangible asset during development.

Following the initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized on a straight-line basis over the period of expected future benefit from the related project, i.e., the estimated useful life of ten years. Amortization is recognized in the statement of profit and loss. During the period of development, the asset is tested for impairment annually. A summary of amortization policies applied to the Group's intangible assets is as below:

Assets	Useful Life as per Schedule II (years)
Software	3
Intellectual Property (unregistered copyrights)	Based on estimated turnover of achievement

g. Impairment of tangible and intangible assets

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

The Group bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Group's cash-generating units to which the individual assets are allocated. These budgets and forecast calculations are generally covering a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year.

Impairment losses of continuing operations, including impairment on inventories, are recognized in the statement of profit and loss. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the Group estimates the asset's or cash-generating unit's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit and loss unless the asset is carried at a revalued amount, in which case the reversal is treated as a revaluation increase.

h. Borrowing costs

Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

i. Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the standalone financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

j. Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Revenue from services

Revenue from digital and influencer marketing is recognized as and when marketing campaign services are delivered to customers. Certain customers are invoiced in advance and such unearned revenue is deferred until delivery of services.

Revenue from social media management services is recognized in accordance with terms of the engagement and delivery of services.

The Group collects GST on behalf of the government and, therefore, it is not an economic benefit flowing to the Group. Hence, it is excluded from revenue.

Unbilled revenue

Revenue from services is recognized on the basis of work performed and where there is no significant uncertainty regarding the collection of consideration. In respect of contracts where revenue is recognized on a proportionate completion basis, amounts representing revenue recognized but not yet billed to customers are disclosed as Unbilled Revenue under Other Current Assets (or Other Non-Current Assets where billing is expected after twelve months).

Unbilled Revenue represents income accrued on work performed up to the reporting date in accordance with the terms of the respective contracts, but for which invoices have not been raised as per the agreed milestones or contractual arrangements.

Deferred Revenue

Deferred Revenue represents amounts received or receivable from customers in respect of which the related revenue has not yet been recognized in the Statement of Profit and Loss. Such amounts are recognized as a liability until the Group satisfies the performance obligation by delivering the related goods or rendering the related services, at which time the revenue is recognized in accordance with the Group's revenue recognition policy. Deferred revenue is classified as a current or non-current liability depending on when the performance obligations are expected to be met.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

k. Leases

Where the Group is lessee

Finance leases, which effectively transfer to the Group substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the inception of the lease term at the lower of the fair value of the leased property and present value of minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in the statement of profit and loss. Lease management fees, legal charges and other initial direct costs of lease are capitalized.

A leased asset is depreciated on a straight-line basis over the useful life of the asset. However, if there is no reasonable certainty that the Group will obtain the ownership by the end of the lease term, the capitalized asset is depreciated on a straight-line basis over the shorter of the estimated useful life of the asset or the lease term.

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

l. Retirement and other employee benefits

a. Short term employee benefits

All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. Benefits such as salaries, wages, short term compensated absences, annual paid leave etc. and the expected cost of bonus, ex-gratia are recognized in the period in which the employee renders the related services.

b. Post-employment benefits

i. Defined contribution plan:

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Group makes specified monthly contributions towards Government administered funds. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss in the periods during which the related services are rendered by employees. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid.

If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

II. Defined benefit plans:

The Group operates a defined benefit plans for its employees, viz., gratuity. The cost of providing benefits under this plan is determined on the basis of actuarial valuation at each year-end. Separate actuarial valuation is carried out for each plan using the projected unit credit method. Actuarial gains and losses for both defined benefit plans are recognized in full in the period in which they occur in the statement of profit and loss.

c. Other Long-Term Employee Benefits:

Other long-term employee benefits comprise benefits that are not due to be settled wholly within twelve months after the end of the period in which the employees render the related service. These typically include benefits such as long-term compensated absences, long service awards, jubilee benefits, and similar items.

The Group determines the liability for such benefits using the projected unit credit method, based on actuarial valuations carried out at each balance sheet date. The obligation recognized in the balance sheet represents the present value of the defined benefit obligation at the reporting date. Actuarial gains and losses in respect of other long-term employee benefits are recognized immediately in the Statement of Profit and Loss, in accordance with the requirements of AS 15. These benefits are not funded.

m. Foreign currency translation

a. Initial recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

b. Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

c. Exchange differences

The Group accounts for exchange differences arising on translation/ settlement of foreign currency monetary items as below:

1. Exchange differences arising on a monetary item that, in substance, forms part of the Group's net investment in a non-integral foreign operation is accumulated in the foreign currency translation reserve until the disposal of the net investment. On the disposal of such net investment, the cumulative amount of the exchange differences which have been deferred and which relate to that investment is recognized as income or as expenses in the same period in which the gain or loss on disposal is recognized.

2. Exchange differences arising on long-term foreign currency monetary items related to acquisition of a property, plant and equipment and intangible assets are capitalized and depreciated over the remaining useful life of the asset.

3. Exchange differences arising on other long-term foreign currency monetary items are accumulated in the "Foreign Currency Monetary Item Translation Difference Account" and amortized over the remaining life of the concerned monetary item.

4. All other exchange differences are recognized as income or as expenses in the period in which they arise.

For the purpose of 2 and 3 above, the Group treats a foreign monetary item as "long-term foreign currency monetary item", if it has a term of 12 months or more at the date of its origination. In accordance with MCA circular dated 09 August 2012, exchange differences for this purpose, are total differences arising on long-term foreign currency monetary items for the period. In other words, the Group does not differentiate between exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other exchange difference.

n. Income taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Group operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Group has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Group re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Group writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Group recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Group will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Group recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The Group reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the Group does not have convincing evidence that it will pay normal tax during the specified period.

o. Segment reporting

Identification of segments

The Group's operating businesses are organized and managed separately according to the nature of products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets. The analysis of geographical segments is based on the areas in which major operating divisions of the Group operate. The Group operates in single segment in the business of digital media management and influencer marketing. Further, the Group operates in single geographical segments i.e. India.

Inter-segment transfers

The Group generally accounts for intersegment sales and transfers at cost plus appropriate margins.

Allocation of common costs

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unallocated items

Unallocated items include general corporate income and expense items which are not allocated to any business segment.

Segment accounting policies

The Group prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the standalone financial statements of the Group as a whole.

p. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events of IPO fresh issue.

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

q. Provisions

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

r. Cash and Bank Balances:

Cash and bank balances comprise cash on hand, balances with banks in current accounts, and other short-term, highly liquid investments with original

maturities of three months or less that are readily convertible into known amounts of cash and are subject to an insignificant risk of change in value.

Cash and bank balances are classified as follows:

- **Cash and Cash Equivalents:**

  Includes cash in hand, balances with banks in current accounts, and deposits with original maturities of three months or less from the date of acquisition, which are held for meeting short-term cash commitments.

- **Other Bank Balances:**

  Includes balances with banks in deposit accounts with original maturities exceeding three months, earmarked balances (such as unpaid dividend accounts or margin money deposits), and other restricted bank balances not available for immediate use.

  Cash and bank balances are stated at carrying value, which approximates their fair value.

s. Contingent liabilities

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

2. Share capital:

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Authorized share capital		
1,60,00,000 (March 31, 2025: 1,60,00,000) equity shares of Rs. 10 /- each	1600.00	1600.00
	1600.00	**1600.00**
Issued, subscribed and paid up share capital		
14,143,800 (March 31, 2025: 10,416,600) equity shares of Rs. 10 /- each, fully paid	1414.38	1041.66
Total	**1414.38**	**1041.66**

Note:
The authorised share capital of the Company was increased from 2,00,000 Equity Shares of Rs 10/- each to 1,60,00,000 Equity Shares of 10/- each vide resolution passed in EGM dated Nov 22, 2024.

a. Reconciliation of the equity shares outstanding at the beginning and at the end of the reporting period

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
At the beginning of the year (1,28,600 equity shares of Rs. 10/- each)	1041.66	12.86
Add: Shares issued during the year - Bonus Issue (refer Note below) (1,02,88,000 equity shares of Rs. 10/- each)	0.	1028.80
Add: Shares issued during the year - Equity shares issued pursuant to Initial Public Offer (IPO) (37,27,200 equity shares of Rs. 10/- each)	372.72	0.
Outstanding at the end of the reporting period	**1414.38**	**1041.66**

Note:
During the year, the Company completed its Initial Public Offer (IPO) comprising issuance of 37,27,200 equity shares of face value Rs 10 each at an issue price of Rs 115 per share, including securities premium of Rs 105 per share.

During the previous year, the company issued fully paid equity shares as bonus shares to existing shareholders in the ratio of 1:80, with the record date being 13th December 2024.

The bonus shares were issued by utilizing the Security Premium and General Reserves (refer Note 3).

b. Terms / rights attached to the equity shares

The Company has only one class of equity shares having par value of Rs. 10 per share. 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.

During the year ended March 31, 2026, the amount of per share dividend recognized as distributions to equity shareholders was Rs. Nil (March 31, 2025: Rs. Nil).

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

c. Details of shareholders holding more than 5% of the shares in Company are as under:

(Rupees in Lakhs)

Name of Shareholders	As at March 31, 2026		As at March 31, 2025	
	Number of shares	Percentage of shareholding	Number of shares	Percentage of shareholding
QYOU Media Inc. (the holding company w.e.f June 14, 2021)	71,23,707	50.37%	71,23,707	68.39%
Raj Nandan Mishra	14,17,500	10.02%	14,17,500	13.61%

Note:
As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

d. Details of shares held by the Promoters are as under:

(Rupees in Lakhs)

Name of Promoters	As at March 31, 2026			
	Number of shares at beginning of the year	Changes during the year	Number of shares at end of the year	Percentage of shareholding
QYOU Media Inc. (the holding company)	71,23,707	-	71,23,707	50.37%
Raj Nandan Mishra	14,17,500	-	14,17,500	10.02%

(Rupees in Lakhs)

Name of Promoters	As at March 31, 2025			
	Percentage of shareholding	Percentage of shareholding	Percentage of shareholding	Percentage of shareholding
QYOU Media Inc. (the holding company)	1,26,031	69,97,676	71,23,707	68.39%
Raj Nandan Mishra	-	14,17,500	14,17,500	13.61%

e. Shares held by Holding Company / Ultimate Holding Company and their Subsidiaries / Associates

(Rupees in Lakhs)

Name of Shareholders	Relationship	As at March 31, 2026		
		Number of shares	Amount	Percentage of shareholding
QYOU Media Inc.	The holding company	71,23,707	712.37	50.37%
Total		71,23,707	712.37	50.37%

(Rupees in Lakhs)

Name of Shareholders	Relationship	As at March 31, 2025		
		Number of shares	Amount	Percentage of shareholding
QYOU Media Inc.	The holding company	71,23,707	712.37	68.39%
Total		71,23,707	712.37	68.39%

f. Details of shares issued in last five years

The Company has not allotted any fully paid-up shares by way of bonus shares, nor has it bought back any class of shares during the period of five years immediately preceding the balance sheet date except as disclosed above.

Further the Company has not issued any shares for consideration other than cash during the period of five years immediately preceding the balance sheet date other than disclosed above.

3. Reserves and Surplus:

a. Security premium

(Rupees in Lakhs)

Particulars	As at March 31, 2026	March 31, 2025
Balance at the beginning of the year	0.	97.24
Add: Addition during year	3913.56	0.
Less: share issue expenses	764.10	
Less: Amounts utilized toward issue of fully paid bonus shares		97.24
Balance at the end of the year	**3149.46**	**0.**

During the year, the Company completed its Initial Public Offer ("IPO") comprising issuance of 37,27,200 equity shares of face value of 10 each at an issue price of 115 per share, aggregating to 4,286.28 lakhs.

Out of the total issue proceeds, 3,913.56 lakhs has been credited to Securities Premium Reserve.

Share issue expenses directly attributable to the IPO amounting to 764.10 lakhs (net of related tax benefits, wherever applicable) have been adjusted against the Securities Premium Reserve in accordance with applicable accounting standards and Section 52 of the Companies Act, 2013.

b. Surplus in the Statement of Profit and Loss

(Rupees in Lakhs)

Particulars	As at March 31, 2026	March 31, 2025
Balance at the beginning of the year	1521.85	1567.84
Add: Profit for the year	909.80	885.56
Less: Amounts utilized toward issue of fully paid bonus shares	0.	931.56
Balance at the end of the year	2431.65	1521.85
Total reserves and surplus	**5581.10**	**1521.85**

4. Long-term provisions

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for gratuity (Refer Note 25)	10.33	7.28
	10.33	**7.28**

5. Trade payables

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprises and small enterprises	95.06	3.45
Total outstanding dues of creditors other than micro enterprises and small enterprises	1594.84	1134.70
	1689.90	**1138.14**

5.1 Ageing schedule of trade payables

As at March 31, 2026

(Rupees in Lakhs)

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment			Total
			> 1 year	1 - 2 years	2 - 3 years	
Undisputed dues - Micro and small enterprises*	0.	55.48	35.29	3.78	0.51	95.06
Undisputed dues - Others	0.	1205.84	351.60	27.98	9.42	1594.84
Disputed dues - Micro and small enterprises	0.	0.	0.	0.	0.	0.
Disputed dues - Others	0.	0.	0.	0.	0.	0.
	0.	**1261.32**	**386.89**	**31.76**	**9.93**	**1689.90**

*Based on the information and MSME registration details received from the vendors, the MSME status for certain vendors has been reclassified during the year. As a result, classification relating to such MSME vendors for the current year are not directly comparable with those of the previous year.

As at March 31, 2025

(Rupees in Lakhs)

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment			Total
			> 1 year	1 - 2 years	2 - 3 years	
Undisputed dues - Micro and small enterprises	0.	0.	3.45	0.	0.	3.45
Undisputed dues - Others	0.	860.70	242.93	21.69	9.39	1134.70
Disputed dues - Micro and small enterprises	0.	0.	0.	0.	0.	0.
Disputed dues - Others	0.	0.	0.	0.	0.	0.
	0.	**860.70**	**246.37**	**21.69**	**9.39**	**1138.14**

5.2 Disclosure under Micro, Small and Medium Enterprises Development Act, 2006

Based on the information available with the Company regarding the status of suppliers as defined under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act), the disclosures as required under Section 22 of the said Act are as under:

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
a. The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting period		
- Principal amount due to suppliers registered under the MSMED act and remaining unpaid at the year end	91.49	3.45
- Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	3.57	1.72
b. the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	0.	0.
c. the 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 Micro, Small and Medium Enterprises Development Act, 2006	-	-
d. The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
e. the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		

6. Other current liabilities

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory dues	74.53	100.67
Advances from customers	2.66	0.
Payable to employees	121.62	105.96
Deferred revenue (refer note below)	165.54	14.98
Expenses Payable	26.10	23.32
	390.44	**244.93**

a. There is no amount due and outstanding to be credited to Investor Education and Protection Fund.

b. Certain customers are invoiced in advance and such unearned revenue is deferred until delivery of services. Such deferred revenue is recognized in the financial statements to the extent the billing is done and amount is received from customers.

c. Deferred Revenue Movement

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Balance	14.98	15.83
Add: Sales Invoices raised during the year	8572.74	5911.73
Less: Revenue recognised during the year	8422.18	5912.58
Closing balance	**165.54**	**14.98**

7. Short-term provision

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for gratuity (Refer Note 25)	38.66	30.63
	38.66	**30.63**

8.1 Property, plant and equipment

(Rupees in Lakhs)

Particulars	Tangible Asset					Total
	Computer	Plant and equipment	Studio	Leasehold improvements	Office equipment	
Gross carrying amount						
Balance as at March 31, 2024	**11.50**	**.37**	**.**	**52.90**	**1.18**	**65.95**
Additions during the year	.	.	.	10.70	.33	11.03
Disposals during the year	.	.	.	.	.	.
Balance as at March 31, 2025	**11.50**	**.37**	**.**	**63.60**	**1.51**	**76.98**
Additions during the year	110.99		445.79	131.81		688.60
Disposals during the year						
Balance as at March 31, 2026	**122.49**	**.37**	**445.79**	**195.41**	**1.51**	**765.57**
Accumulated depreciation						
Balance as at March 31, 2024	**8.61**	**.35**	**.**	**15.30**	**.37**	**24.63**
Charge for the year	1.80	.	.	10.89		12.69
Disposals during the year	.	.	.	.	.	
Balance as at March 31, 2025	**10.41**	**.35**	**.**	**26.18**	**.37**	**37.31**
Change in depreciation method	1.53			8.45		9.98
Charge for the year	2.41		27.63	13.82		43.87
Disposals during the year						.
Balance as at March 31, 2026	**11.30**	**.35**	**27.63**	**31.56**	**.37**	**71.20**
Net carrying amount						
Balance as at March 31, 2024	**2.90**	**.2**	**.**	**37.60**	**.81**	**41.32**
Balance as at March 31, 2025	**1.09**	**.2**	**.**	**37.42**	**1.14**	**39.66**
Balance as at March 31, 2026	**111.20**	**.2**	**418.17**	**163.86**	**1.14**	**694.37**

8.2 Intangible Assets

(Rupees in Lakhs)

Particulars	Intangible Assets		Total
	Software (Tech Platform)	Intellectual property	
Gross carrying amount			
Balance as at March 31, 2024	**.**	**15.77**	**15.77**
Additions during the year	400.00	.	400.00
Disposals during the year	.	.	
Balance as at March 31, 2025	**400.00**	**15.77**	**415.77**
Additions during the year	600.00		600.00
Disposals during the year			
Balance as at March 31, 2026	**1000.00**	**15.77**	**1015.77**
Accumulated amortization			
Balance as at March 31, 2024	**.**	**14.99**	**14.99**
Charge for the year	.	.	.
Disposals during the year	.		
Balance as at March 31, 2025	**.**	**14.99**	**14.99**
Change in depreciation method			
Charge for the year	153.94	.79	154.72
Disposals during the year			
Balance as at March 31, 2026	**153.94**	**15.77**	**169.71**
Net carrying amount			
Balance as at March 31, 2024	**.**	**.79**	**.79**
Balance as at March 31, 2025	**400.00**	**.79**	**400.79**
Balance as at March 31, 2026	**846.06**	**.**	**846.06**

8.3 Intangible assets under development

The Company is in the process of developing a software application which intends to be an innovative platform designed for the youth, blending education, entertainment and gamified engagements. The Management expects to complete development in FY26-27.

Cost incurred towards the development:

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	**467.71**	**445.68**
Additions during the year:	**.**	**22.04**
Amount transferred to Intangible Assets during the year		.
Balance at the end of the year	**467.71**	**467.71**

Ageing schedule

(Rupees in Lakhs)

Intangible assets under development	Amount in intangible assets under development for a period of				Total
	< 1 year	1 - 2 years	2 - 3 years	> 3 years	
Projects in progress as on March 31, 2026		259.25	208.46	.	467.71
Projects temporarily suspended as on March 31, 2025	.	.	.	.	.
Projects in progress as on March 31, 2025	22.04	237.22	208.46	.	467.71
Projects temporarily suspended as on March 31, 2025	.	.	.	.	.

9. Deferred tax assets (net)

a. Components of Deferred Tax Assets (Net):

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Depreciation and amortization	-23.63	5.48
Gratuity	10.93	8.14
Provision for doubtful debts and allowances	2.96	15.38
Provision for bonus	17.82	5.02
Total Deferred Tax Assets (Net)	**8.08**	**34.01**

b. Movement in Deferred Tax Assets (Net):

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	34.01	27.04
Deferred tax (credit)/charge recognised in Profit and Loss	-25.93	6.97
Closing balance	**8.08**	**34.01**

10. Long-term loans and advances

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, Considered Good		
Advance Taxes (net of provision for taxes)	616.40	217.12
	616.40	**217.12**

11. Other non- current assets

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, Considered Good		
Security Deposit*	68.72	21.00
	68.72	**21.00**

*During the year, the Parent Company has paid a security deposit amounting to Rs. 68,71,500 in relation to the lease of new office premises.

12. Trade receivables

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Trade receivables (net of withholding taxes):		
- Unsecured, considered good	2536.76	1363.56
- Unsecured, considered doubtful	59.70	50.00
Unbilled receivables	100.00	69.78
	2696.45	**1483.33**
Less: Provision for doubtful debts	-59.70	-50.00
	2636.76	**1433.34**

12.1 Ageing schedule of trade receivables:

As at March 31, 2026

(Rupees in Lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		< 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	
Undisputed						
Considered good	1766.67	573.64	183.89	12.55	0.	2536.76
Considered doubtful	0.	0.	11.93	27.27	20.51	59.70
Disputed						
Considered good	0.	0.	0.	0.	0.	0.
Considered doubtful	0.	0.	0.	0.	0.	0.
Total	**1766.67**	**573.64**	**195.82**	**39.82**	**20.51**	**2596.45**

As at March 31, 2025

(Rupees in Lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		< 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	
Undisputed						
Considered good	859.72	489.48	14.36	0.	0.	1363.56
Considered doubtful	0.	20.46	4.75	6.70	18.09	50.00
Disputed						
Considered good	0.	0.	0.	0.	0.	0.
Considered doubtful	0.	0.	0.	0.	0.	0.
Total	**859.72**	**509.94**	**19.11**	**6.70**	**18.09**	**1413.56**

13. Cash and bank balances

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents		
Balances with banks:		
Current account balances	158.95	5.04
Sweep-in deposit accounts	442.20	291.05
Other Bank Balances		
Current Account	28.00	0.
Fixed Deposits	1900.00	0.
	2529.15	**296.09**

Other bank balances comprise monitoring agency current account balance and fixed deposits having maturity of less than 12 months and earmarked for utilisation towards IPO objects.

14. Short-term loans and advances

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Advances to suppliers	106.63	9.18
Prepaid expenses	472.30	450.95
	578.93	**460.13**

15. Other current assets

(Rupees in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Security deposits*	21.00	0.
Other receivables from related parties (refer Note 23)	594.00	595.26
Interest accrued on related party loans and advances	18.94	18.94
Interest accrued on deposits	44.69	0.45
	678.63	**614.64**

* As the Parent Company has entered into a new lease agreement and the old office premises will be surrendered after the balance sheet date, the security deposit relating to the old office premises has been considered as a current asset.

16. Revenue from operations

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Domestic	6907.81	5670.00
Export	1514.36	242.57
	8422.18	**5912.58**

17. Other income

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest income on:		
- Bank deposits	71.03	3.82
- Related party loans and advances (refer Note 23)	0.	21.04
- Income Tax refunds	0.11	7.50
Foreign exchange fluctuation (net)	1.08	0.
	72.21	**32.37**

18. Cost of services rendered

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Payment to Influencers and other related costs	5098.01	3881.50
	5098.01	**3881.50**

19. Employee benefit expenses

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries, wages and bonus	1112.03	579.63
Contribution to provident and other funds (refer Note 25)	11.43	9.79
Gratuity expenses (refer Note 25)	21.69	13.87
Staff welfare expenses	0.50	2.25
	1145.65	**605.53**

20. Depreciation and amortization expense:

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation on property, plant and equipment	33.89	12.69
Amortization on Intangible Assets	154.72	0.
	188.61	**12.69**

21. Other expenses

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Legal and professional fees	244.65	83.08
Director's sitting fees	9.00	2.67
Office rent	75.32	24.95
General and administrative expenses	165.62	25.77
Marketing and promotion	192.50	9.30
IT Support & Infrastructure Expenses	41.17	24.76
Interest due to suppliers registered under the MSMED Act	1.84	0.
Rates and Taxes	42.09	0.71
Payment to the auditor (refer note below)	8.00	8.00
Foreign exchange fluctuation (net)	0.	6.39
Insurance expenses	8.25	7.10
Bank charges	0.24	0.41
CSR Expense (refer Note 33)	17.10	9.50
Provision for doubtful receivables	9.70	39.02
Bad debts written off	13.91	0.
	829.38	**241.67**

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Payment to auditor		
Statutory audit	7.80	7.80
Tax matters	0.20	0.20
	8.00	**8.00**

22. Earnings per Share:

Basic earnings per share ("EPS") amounts are calculated by dividing the profit for the year attributable to equity shareholders of the Parent Company by the weighted average number of equity shares outstanding during the year

Diluted EPS amounts are calculated by dividing the profit attributable to equity shareholders of the Parent Company by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.

The following reflects the income and share data used in the computation of basic and diluted EPS:

(Rupees in Lakhs)

	For the year ended	
Particulars	**March 31, 2026**	**March 31, 2025**
Basic Earning per share (BEPS)		
Net Profit for the year	909.80	885.56
Weighted average number of Equity shares for basic EPS	1,22,80,200	1,04,16,600
Basic EPS	**7.41**	**8.50**
Diluted Earning per share (DEPS)		
Net Profit for the year	909.80	885.56
Add / less: Effect of dilution on profit*		0.
Revised net profit	909.80	885.56
Weighted average number of Equity shares adjusted for the effect of dilution	1,22,80,200	1,04,16,600
Diluted EPS	**7.41**	**8.50**
Earnings per equity share:		
Basic	**7.41**	**8.50**
Diluted	**7.41**	**8.50**
Profit after tax	**909.80**	**885.56**
Number of Equity Shares:		
As at the commencement of the year	1,04,16,600	1,28,600
Issued during the year	37,27,200	1,02,88,000
As at the end of the year	**1,41,43,800**	**1,04,16,600**
Weighted average number of equity shares during the year:*		
Basic and diluted	**1,22,80,200**	**1,04,16,600**
Earning per equity share (face value per equity share Rs.10)		
Basic and diluted	**7.41**	**8.50**

* The Company does not have any diluted potential Equity Shares. Consequently, the basic and diluted profit/earnings per share of the company remain the same.

23. Disclosure under AS 18 - Related Party Disclosures

a. Names of related parties and description of relationship:

(Disclosures have been made to the extent of information available.)

Related party	Description of relationship
Entities	
QYOU Media Inc.	Holding Company
Qyou USA Inc.	Fellow subsidiary
Maxamtech Digital Ventures Private Limited	Fellow subsidiary
QYOU Media India Private Limited	Fellow subsidiary
Chatterbox International Social Media Management LLC	Subsidiary
Key Managerial Personnel	
Raj Nandan Mishra	Chief Executive Officer (w.e.f. December 12, 2023)
Pooja Mehta	Chief Financial Officer (w.e.f December 1, 2024)
Prachi Kela	Company Secretary and Compliance Officer (w.e.f December 1, 2025 till April 30,2026)
Shirin Kaur Kohli	Company Secretary and Compliance Officer (w.e.f May 4, 2026)
Board of Directors	
Raj Nandan Mishra	Managing Director (w.e.f. December 12, 2024)
Kevin Williams	Non-Executive Director (w.e.f May 29, 2023)
Curt Wayne Marvis	Chairperson and Non-Executive Director
Ratnakar Rai	Independent Director (w.e.f. December 12,2024)
Sangita Kamble	Independent Director (w.e.f. December 12,2024)
Pratik Shah	Independent Director (w.e.f. December 12,2024)
Krishna Rajgopal Menon	Director (till October 23, 2024)
Pranay Swarup	Director (till October 23, 2024)
Rohit Raj	Director (till October 23, 2024)

b. Related party transactions during the year

(Rupees in Lakhs)

		For the year ended	
Name	**Transactions**	**March 31, 2026**	**March 31, 2025**
QYOU USA Inc	Sales	450.00	0.
Raj Nandan Mishra	Salary	60.00	300.00*
Pooja Mehta	Salary	53.50	36.83
Prachi Kela	Salary	7.20	1.97
Qyou Media India Private Limited	Reimbursement of expenses charged during the year	0.	550.00
	Interest on long term advances	0.	21.04
	Loan Repaid during the year	0.	272.71
Ratnakar Rai	Sitting fees	3.00	0.89
Sangita Kamble	Sitting fees	3.00	0.89
Pratik Shah	Sitting fees	3.00	0.89

Remuneration paid to Directors / Key Management Personnel (KMP) does not include provision for gratuity as it is accounted for on the basis of actuarial valuation for the Company as a whole. Further, the remuneration is disclosed is for the period during which the person was a Directors / KMP.

*The remuneration paid to Raj Nandan Mishra is reported on a gross basis, prior to reimbursement from QYOU Media India Private Limited till March 31, 2025. After accounting for reimbursements, the net remuneration for March 2025 amounts to Rs. 11.667 lakhs.

c. Details of balances as at the year end

(Rupees in Lakhs)

		For the year ended	
Name	**Transactions**	**March 31, 2026**	**March 31, 2025**
Raj Nandan Mishra	Salary payable	3.70	15.62
Pooja Mehta	Salary payable	3.62	3.08
Prachi Kela	Salary payable	0.60	0.60
Qyou Media India Private Limited	Accrued interest	18.94	18.94
	Other receivable	594.00	595.26

24. Disclosure under AS 17 - Segment Reporting

The Company primarily provides digital and influencer marketing services, and social media management services and operates only in one business segment. As part of the secondary segment reporting, revenue is attributed to geographical areas based on the location of the customers, as detailed below:

(Rupees in Lakhs)

	For the year ended	
Name	**March 31, 2026**	**March 31, 2025**
Domestic Revenue	6907.81	5670.00
Export Revenue	1514.36	242.57
Total Revenue	**8422.18**	**5912.58**

25. Disclosure under AS 15 - Employee Benefits

i. Defined Contribution plan

The below amounts have been recognised as an expense in respect of the Company's contribution to Employee's Provident Fund and other funds deposited with the relevant authorities and has been charged to the Statement of Profit and Loss.

(Rupees in Lakhs)

	For the year ended	
Name	**March 31, 2026**	**March 31, 2025**
Provident fund (PF)	11.43	9.79
Employee State Insurance (ESI) Contribution	**0.7**	**0.1**

ii. Defined benefit plan

The Company has a defined benefit gratuity plan in India governed by the Payment of Gratuity Act 1972. The plan entitles an employee who has rendered at least five years of continuous service to gratuity at the rate of fifteen days wages for every completed year of service or part thereof in excess of six months based on the rate of wages last drawn by the employee concerned. The Company has not created any specific fund for this liability. The following table shows a reconciliation from the opening balances to the closing balances for the net defined benefit (asset) liability and its components.

Following table sets out the status of the gratuity provided and the amounts recognized in the Company's financial statements as at:

(Rupees in Lakhs)

	For the year ended	
Particulars	**March 31, 2026**	**March 31, 2025**
Change in present value of obligation		
Present value of obligation at the beginning of the year	37.90	25.94
Interest cost	2.44	1.85
Current Service cost	7.46	5.85
Past Service cost	0.	0.
Benefits paid	-10.60	-1.90
Transfer (Out) / In	0.	0.
Actuarial (gain) / loss on obligation	11.78	6.17
Present value of obligation at the end of the year	**48.99**	**37.90**
Change in plan assets	**0.**	**0.**
Actuarial gain / (loss) to be recognized	**11.78**	**6.17**
Amount recognized in the Balance Sheet:		
Liability as at year end	48.99	37.90
Fair value of plan assets as at the year end	0.	0.
Net obligation as at the year end	48.99	37.90
Current	38.66	30.63
Non-current	10.33	7.28
Expenses recognized in the Statement of Profit and Loss:		
Current service cost	7.46	5.85
Interest cost	2.44	1.85
Expected return on plan assets	0.	0.
Net actuarial (gain)/ loss to be recognized	11.78	6.17
Past service cost		0.
Net gratuity cost	**21.69**	**13.87**
Split of Actuarial (Gain) / Loss on Plan Liabilities		
Impact of change in Demographic Assumptions - Loss / (Gain)	0.	0.
Impact of change in Financial Assumptions - Loss / (Gain)	0.28	0.32
Experience Adjustment on Present Value of Obligation - Loss / (Gain)	11.51	5.84
Total Actuarial (Gain) / Loss on the Obligation	**11.78**	**6.17**
Assumptions used in accounting for the gratuity plan:		
Discount rate	7.15%	7.15%
Attrition rate	80%	80%
Salary escalation rate	8%	8%
Retirement age	65 years	65 years
Mortality table	100% of IALM 2012-14	100% of IALM 2012-14

The salary growth rate indicated above is the Group's best estimate of an increase in salary of the employees in future years, determined considering the general trend in inflation, seniority, promotions, past experience and other relevant factors such as demand and supply in employment market, etc.

iii. Sensitivity analysis

The sensitivity analysis is based on a change in above assumption while holding all other assumptions constant. The 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 year) has been applied when calculating the provision for defined benefit plan recognised in the Balance Sheet. The method and types of assumptions used in preparing the sensitivity analysis did not change compared to the previous years.

(Rupees in Lakhs)

	For the year ended	
Particulars	**March 31, 2026**	**March 31, 2025**
Discount rate (1% movement)		
- Increase	-0.60	-0.50
- Decrease	0.60	0.50
Future salary growth (1% movement)		
- Increase	0.60	0.50
- Decrease	-0.60	-0.50
Attrition rate (50% movement)		
- Increase	-5.70	-3.50
- Decrease	5.70	3.50
Mortality rate (10% movement)		
- Increase	.	.
- Decrease	.	.

26. Disclosure under AS 19 - Leases

The lease rentals in respect of office space charged during the period and maximum obligations on non-cancellable operating leases payable as per the rentals stated in the lease agreement are given in accordance with the Accounting Standard (AS-19) on "Leases".

(Rupees in Lakhs)

	For the year ended	
Particulars	**March 31, 2026**	**March 31, 2025**
Lease Payments		
Lease rent paid during the year	75.32	44.10
Future lease obligation		
i. Not later than 1 year	140.58	46.31
ii. later than 1 year but not later than 5 years	555.82	99.67
iii. more than 5 years - Decrease	0.	0.

27. Details of transactions in foreign currency

a. Expenditure in foreign currency

(Rupees in Lakhs)

		For the year ended		For the year ended	
Particulars	**Currency**	**March 31, 2026**		**March 31, 2025**	
		Value	**INR**	**Value**	**INR**
Professional fees	AED	0.43	10.57	0.	0.
IT Support & Infrastructure Expenses	USD	0.16	14.17	0.12	13.00
		0.59	**24.75**	**0.12**	**13.00**

b. Earnings in foreign currency

(Rupees in Lakhs)

		For the year ended		For the year ended	
Particulars	**Currency**	**March 31, 2026**		**March 31, 2025**	
		Value	**INR**	**Value**	**INR**
Revenue from operations	USD	12.58	1021.58	0.96	83.36
	SAR	0.20	4.86		
	EURO	0.	0.	0.11	10.23
	SGD	0.	0.	1.00	65.06
	GBP	0.30	35.17	0.66	73.56
	AED	0.65	0.5	0.44	10.36
		12.78	**1061.66**	**3.19**	**242.57**

*Foreign currency earnings comprise revenue from transactions invoiced in currencies other than INR.

c. Details of unhedged foreign currency exposure

(Rupees in Lakhs)

		For the year ended		For the year ended	
Particulars	**Currency**	**March 31, 2026**		**March 31, 2025**	
		Value	**INR**	**Value**	**INR**
Trade Receivable	USD	4.67	428.15	0.26	22.30
	SGD	0.	0.	0.12	8.00
	GBP	0.	0.	0.8	9.17
	SAR	0.20	4.86	0.	0.
	INR	4.67	428.15	0.	0.
	AED	0.	0.	0.33	7.70
		9.55	**861.17**	**0.79**	**47.17**

*Unhedged foreign currency exposure includes only outstanding balances relating to transactions denominated in foreign currency.

d. CIF Value of Imports for the year ended March 31, 2026 is Nil (March 31, 2025: Nil)

28 Other regulatory disclosures as per Schedule III:

a. The Company or its subsidiary does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

b. The Company or its subsidiary has not been declared a "Wilful Defaulter" by any bank or financial institution [as defined under the Companies Act, 2013] or consortium thereof, in accordance with the guidelines on wilful defaulter issued by Reserve Bank of India.

c. The Company or its subsidiary does not have any transactions with companies struck off.

d. The Company or its subsidiary does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

e. The Group does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.

f. The Group has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
   b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

g. The Group has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
   b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

h. The Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions 2016) has no CICs as part of the Group.

i. The Group does not have any immovable property, hence reporting on title deeds of immovable property held in the name of the Company is not applicable.

j. No loans or advances in the nature of loans are granted to promoters Directors KMPs and the related parties (as defined under Companies Act 2013) either severally or jointly with any other person:

   a. that repayable on demand
   b. without specifying any terms or period of repayment.

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

l. The Group has complied with the number of layers prescribed under Companies Act 2013.

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

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

o. The Group does not have any Capital-Work-in Progress.

p. The Group does not have any borrowings and does not submit quarterly returns to any bank or financial institution.

29. During the year, the Parent Company incorporated its subsidiary namely "Chatterbox International Social Media Management LLC" on 16 January 2026 in the United Arab Emirates. However, due to the ongoing unprecedented geopolitical circumstances, the setup and commencement of operations have been delayed. Upon completion of the setup, the Parent Company would subscribe to 244 shares of 1000 AED each.

Details of subsidiary consolidated are as below:

Name of the entity	Country of incorporation	% of effective shareholding and voting rights	Net assets i.e total assets minus total liabilities		Share in profit or loss	
Foreign Subsidiary	**EBIT**	**Capital employed**	**As % of consolidated net assets**	**Amount**	**As % of consolidated net profit or losses**	**Amount**
Chatterbox International Social Media Management LLC	United Arab Emirates	61%	-	-	0.00%	-10.57

30. Contingent liabilities

There is no contingent liability as on the reporting date. (March 31, 2026: Nil; March 31, 2025: Nil)

31. The applicable ratios are calculated and disclosed below:

	Ratios	Numerator	Denominator	March 31, 2026	March 31, 2025	% Variance	Reason for variance
a.	Return on Capital Employed	EBIT	Capital employed	17.62%	46.95%	-62.47%	Basis change in profit before taxes and capital employed
b.	Net Profit Ratio	Profit after tax	Net sales	11%	15%	-27.88%	Basis change in profit after taxes and revenue
c.	Current Ratio	Current assets	Current liabilities	3.03	1.98	52.82%	Basis change in profit after taxes and shareholder's equity
d.	Return on Equity Ratio	Net profit after tax	Average shareholders' equity	19.04%	41.76%	-54.41%	Basis change in profit after taxes and shareholder's equity
e.	Net Capital Turnover Ratio	Net sales	Average working capital	2.96	7.31	-59.54%	Basis change in revenue and working capital
f.	Trade Receivable Turnover Ratio	Net credit sales	Average trade receivables	4.03	4.56	-11.60%	Basis change in credit sales and average trade receivables
g.	Trade Payable Turnover Ratio	Net credit purchases	Average trade payable	3.61	4.61	-21.82%	Basis change in purchases of services and other expenses and average trade payables
h.	Debt-Equity Ratio	Total debt	Shareholder's equity	Not applicable	Not applicable	Not applicable	

i.	Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	Not applicable	Not applicable	Not applicable	
j.	Return on Investment	Profit on investment	Weighted average investment	Not applicable	Not applicable	Not applicable	
k.	Inventory Turnover Ratio	Cost of goods sold	Average inventory	Not applicable	Not applicable	Not applicable	

32. Transfer pricing

The Company's international transactions with related parties are at arm's length as per the independent accountants report for the year ended 31 March, 2026. Management believes that the company's international transactions with related parties post 31 March, 2026 continue to be at arm's length and that the transfer pricing legislation will not have any impact on these financial statements.

33. Details of Corporate Social Responsibility - (CSR) Expenditure:

As per provisions of section 135 of the Companies Act, 2013, read along with the Rules made thereunder and Schedule VII thereto, the Company has to incur at least 2% of average net profits, as per section 198 of the Companies Act, 2013, of the preceding three financial years towards Corporate Social Responsibility ("CSR").

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
a. Gross amount required to be spent by the Company during the year	17.05	9.42
b. Amount (exclusive of management fee) approved by the Board to be spent during the year	17.10	9.50

Amount spent during the year ending on 31 March 2026 and 31 March 2025:

(Rupees in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	Through banking channel	Yet to be paid	Through banking channel	Yet to be paid
A. Amount spent during the period / year				
i. Construction/acquisition of any asset	0.	0.	0.	0.
ii. On purposes other than (i) above	17.10	0.	9.50	0.
Add: Utilised from excess spent in last year	0.	0.	0.	0.
iii. Nature of CSR activities	0.	0.	0.	0.
Upliftment of Socio- economic backward society by providing Health, Education,				
Self employment & Women Empowerment				
B. Amount yet to be spent during the period / year				
i. Construction/Acquisition of any asset	0.	0.	0.	0.
ii. On purposes other than (i) above	0.	0.	0.	0.
Add: Utilised from excess spent in last year	0.	0.	0.	0.
Total	**0.**	**0.**	**0.**	**0.**
C. Details related to spend/unspent obligations				
i. Contribution to Public Trust				
ii. Contribution to Charitable Trust	17.10	0.	9.50	0.
iii. Unspent amount in relation to:				
- Ongoing project				
- Other than ongoing project				
D. Disclosure as per Section 135(5) - Other than ongoing project				
Opening balance	0.	0.	0.	0.
Amount deposited in Specified Fund of Sch. VII within 6 months	0.	0.	0.	0.
Amount required to be spent during the year	17.05	0.	9.42	0.
Amount spent during the year	17.10	0.	9.50	0.
Closing balance	**-0.5**	**0.**	**-0.8**	**0.**
Closing balance				
- with Company	.	.	.	.
- in separate CSR unspent account	.	.	.	.

34. Previous year's figures have been regrouped wherever necessary to conform to current year's presentation.

For **Joy Mukherjee and Associates**
Chartered Accountants
Firm Registration No.: 006792C

Sd/-
CA Joy Mukherjee
Partner
Membership No. 074602

Place : Lucknow
Date: May 29, 2026

For and on behalf of the Board of Directors
Chatterbox Technologies Limited

Sd/-
Curt Wayne Marvis
Non-Executive Director
DIN: 08231593

Place : Los Angeles
Date: May 29, 2026

Sd/-
Raj Nandan Mishra
Managing Director
DIN: 10815241

Place : Gurgaon
Date: May 29, 2026

Sd/-
Pooja Mehta
Chief Financial Officer
PAN: BOWPS9024P

Place: Mumbai
Date: May 29, 2026

Sd/-
Shirin Kaur Kohli
Company Secretary and Compliance Officer
Membership No : ACS-A45132

Place: Mumbai
Date: May 29, 2026

Notice
Annual General Meeting

10th Annual General Meeting
Notice

Notice is hereby given that the 10th Annual General Meeting ("AGM") of the Members of Chatterbox Technologies Limited ***(Formerly known as Chatterbox Technologies Private Limited)*** ("the Company") will be held through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") at the deemed venue being the Registered Office of the Company at Unit No. 1101 & 1102, 11th Floor, Lotus signature, Off Veera Desai Road, Andheri West, Mumbai-400053 on Thursday, 24th September, 2026 at 10:00 A.M. (IST) to transact the following business:

ORDINARY BUSINESS:

1. TO RECEIVE, CONSIDER AND ADOPT THE AUDITED STANDALONE AND THE CONSOLIDATED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026 TOGETHER WITH THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON:

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 129, 134 and other applicable provisions, if any, of the Companies Act, 2013 the Audited Standalone Financial Statements of the Company for the financial year ended 31st March, 2026, together with the Reports of the Board of Directors and the Statutory Auditors thereon, and the Audited Consolidated Financial Statements of the Company for the financial year ended 31st March, 2026, together with the Report of the Statutory Auditors thereon, as circulated to the Members and laid before the meeting, be and are hereby received, considered and adopted."

2. TO CONSIDER RE-APPOINTMENT OF MR. KEVIN RICHARD WILLIAMS (DIN: 10145140), NON – EXECUTIVE DIRECTOR, WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFER HIMSELF FOR RE-APPOINTMENT:

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 152 and all other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), **Mr. Kevin Richard Williams (DIN: 10145140)**, Non-Executive Director of the Company, who retires by rotation at this Annual General Meeting in accordance with the provisions of Section 152(6) of the Companies Act, 2013 and the Articles of Association of the Company and, being eligible, has offered himself for re-appointment, be and is hereby re-appointed as a Non-Executive Director of the Company, liable to retire by rotation."

For and on behalf of Board of Directors
CHATTERBOX TECHNOLOGIES LIMITED

Sd/-
Shirin Kaur Kohli
Company Secretary & Compliance Officer
M No: A45132

Date: 25.08.2026
Place: Mumbai

Registered office:
Unit No. 1101 & 1102, 11th Floor,
Lotus signature, Off Veera Desai Road,
Andheri West, Mumbai -400053

NOTES:

1. Pursuant to the General Circular Nos. 14/2020, 17/2020, 20/2020, 10/2022, 09/2023 and 09/2024, and the latest being General Circular No. 03/2025 dated September 22, 2025 read with other relevant circulars issued by the Ministry of Corporate Affairs (MCA) and in line with the Circulars issued by the Securities and Exchange Board of India (SEBI) from time to time, (hereinafter collectively referred to as "the Circulars"), the Company is convening the 10th AGM through VC / OAVM, without the physical presence of the Members. The deemed venue for the 10th AGM of the Company will be the Registered Office of the Company.

2. 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 proxies by the Members will not be available for the AGM and hence, the Proxy Form and Attendance Slip are not annexed to this Notice.

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

4. Corporate Members (i.e., other than individuals / HUF, NRI, etc.) intending to send their authorized representatives to attend the meeting are requested to send to the Company a scanned copy of the Board or governing body Resolution/Authorization etc., authorising their representatives to attend the e-AGM through VC / OAVM on its behalf and to vote through remote e-voting.

5. In Compliance with the MCA Circulars and SEBI Circular, Notice of AGM along with the Annual Report is being sent only through electronic mode to those members whose email addresses are registered with the Company or the Depository. Members may note that the Notice and Annual Report will also be available on the Company's website https://chtrbox.com and website of the stock exchange i.e. Bombay Stock Exchange Limited at https://www.bseindia.com and AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

6. Members holding shares in electronic form are requested to intimate any changes in their address, e-mail id and signature to their respective Depository Participants, with whom they are maintaining their demat accounts. Members holding shares in Physical form are requested to intimate such changes to Bigshare Services Private Limited ("RTA"), the Company's Registrar and Share transfer Agent.

7. Pursuant to the provision of Section 91 of the Companies Act, 2013 read with Rule 10 of the Companies (Management and Administration) Rules, 2014 and Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Register of Members and Share Transfer Books shall remain closed from 18/09/2026 to 24/09/2026 (both days inclusive).

8. A brief resume of the Director seeking re-appointment, including the nature of their expertise in specific functional areas and details of directorships and memberships/chairmanships of Committees of other Boards, as required under the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is provided in **Annexure - 1** to this Notice.

9. THE INSTRUCTIONS FOR MEMBERS FOR VOTING ON THE DAY OF 10TH AGM ARE AS UNDER

1. Pursuant to the General Circular No. 03/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/ OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/ OAVM will be made available for 1000 members on first come first served basis. This will not include

large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. Pursuant to Section 103 of the Companies Act, 2013, the quorum for the Meeting shall be five (5) members personally present or attending through VC/OAVM, the total number of Members of the Company as on the date of this Notice being less than one thousand.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at https://chtrbox.com/investors. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time .

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

The remote e-voting begins Sunday, 20th September 2026 at 09:00 A.M. and ends Wednesday, 23rd September 2026 at 05:00 PM. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 17/09/2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 17/09/2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular 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.

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

TYPE OF SHAREHOLDERS	LOGIN METHOD
Individual Shareholders holding securities in demat mode with NSDL.	1. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the **"Beneficial Owner"** icon under **"Login"** which is available under **"IDeAS"** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are 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 4. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App **"NSDL Speede"** facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play

Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, 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 & New System Myeasi 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 evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL 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. NSDL and CDSL.

LOGIN TYPE	HELPDESK DETAILS
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.com or call at 022 - 4886 7000
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

B. Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. 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.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under "Shareholder/ Member" section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

MANNER OF HOLDING SHARES I.E. DEMAT (NSDL OR CDSL) OR PHYSICAL	YOUR USER ID IS:
a. For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b. For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12********** then your user ID is 12**********
c. For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

   a. If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b. If you are using NSDL e-Voting system for the first time, you will need to retrieve the "initial password" which was communicated to you. Once you retrieve your "initial password", you need to enter the "initial password" and the system will force you to change your password.

   c. How to retrieve your "initial password"?

      i. If your email ID is registered in your demat account or with the company, your "initial password" is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your "User ID" and your "initial password".

      ii. If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

   a. Click on **"Forgot User Details/Password?"** (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

   b. **"Physical User Reset Password?"** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

   c. If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

   d. Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to macwire.legal@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI 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.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?"option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to (Suketh Shetty, Manager | Business Development & Products, National Securities Depository Limited, Email: msuketh.shetty@nsdl.com) at evoting@nsdl.com.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide 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 info@chtrbox.com.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to info@chtrbox.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:

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

2. Only those Members/ shareholders, who will be 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 in the AGM.

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

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

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

4. 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.

5. Members who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered e-mail address mentioning their names, DP ID and Client ID/folio number, PAN and mobile number at "info@chtrbox.com" by Thursday 17th September, 2026 (5.00 p.m. IST). Only those Members who have pre-registered themselves as a speaker will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

10. Members desirous of obtaining any information with regard to accounts are requested to write to the Company Secretary at the Registered Office of the Company, at least 10 days in advance, to compile the same.

11. As per the Notification issued by SEBI dated September 2, 2015 under SEBI (Listing Obligation and Disclosure Requirement), the Compliance with the Corporate Governance provisions under SEBI (LODR), Regulations, 2015, shall not apply in respect of the listed entity which has listed its specified securities on the SME Exchange.

12. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act, will be available for inspection by the Members during the AGM. All documents referred to in the Notice will also be available for inspection without any fee by the Members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an e-mail to info@chtrbox.com.

OTHER INSTRUCTIONS

13. The Board of Directors has appointed Mr. Rajan Dashrath Narkar (Membership No. ACS 74459 and CP No. 27635) Proprietor at M/s. Dashrath Narkar & Associates, Company Secretaries, as the Scrutinizer to scrutinize the voting process before and during the AGM in a fair and transparent manner.

14. The Scrutinizer shall immediately after the conclusion of voting at the AGM and count the votes cast during the AGM and make not later than 48 hours of conclusion of the AGM. A consolidated Scrutinizer's Report of the total votes cast in favor or against, if any, to the Chairman or a person authorised by him in writing who shall countersign the same. The results declared along with the Scrutinizer's Report shall be placed on the website of the Company **https://chtrbox.com**

ANNEXURE-1
DETAILS OF DIRECTORS SEEKING RE-APPOINTMENT AT 10th ANNUAL GENERAL MEETING

{Pursuant to regulation 36(3) of the SEBI (LODR) Regulations, 2015 and secretarial standard-2 on General Meeting, the brief profile of director eligible for re-appointment vide item no. 2 is as follows}

NAME OF DIRECTOR	MR. KEVIN RICHARD WILLIAMS
DIN	10145140
Designation	Non-Executive Director
Date of Birth	18/09/1969
Date of first appointment on the Board Meeting	29/05/2023
Relationship with any other director of the Company	Not related to any other Director or Key Managerial Personnel of the Company
Expertise in functional area	He is a qualified Chartered Professional Accountant and a member of Chartered Professional Accounts of Ontario. He has been working with our promoter company QYOU Media Inc since March, 2020 and is currently the Chief Financial Officer of QYOU Media Inc. He has been associated with our Company since May 2023. He has more than 6 years of experience in finance and accounting. He is responsible for overseeing and providing guidance on finance and accounting related workflows.
Shares held in the company	0
Membership/Chairmanships of Committees	None
Number of Board Meeting attended during the year	Three (3)
Membership/chairmanship of committees in other public companies	Nil
Directorship in other public companies	Nil

Notes

Notes

CHATTERBOX TECHNOLOGIES LIMITED

CORPORATE INFORMATION

Registered Office (w.e.f. April 1, 2026)
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