

IKOMA TECHNOLOGIES LIMITED

(Formerly known as Vuenow Infratech Limited)

CIN: L62099MH1993PLC074167

Reg. Office: Office No. S-157, 2nd floor, Fantasia Multiplex Entertainment Complex,
Sector-30A, Vashi, Thane, Navi Mumbai, Maharashtra-400703

E-Mail: goodvalueirrigationltd@gmail.com **Website:** <https://www.vuenowinfratech.co.in>

Date: May 29, 2026

To,

The Manager BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street Mumbai - 400001	Scrip Code: 531997 Symbol: IKOMA ISIN: INE164D01010
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Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Ma'am,

As per the captioned subject, this is to inform you that the Board of Directors of the Company at their meeting held on Friday, May 29, 2026 vide Video-Conferencing or other Audio-visual means ("OAVM") have inter-alia considered and approved the following matters:

1. The Audited Financial Results for the **Quarter & year ended March 31st, 2026 ("Financial Results")**, based on the recommendations of the Audit Committee.

Further, the Board took on record the unmodified audit report(s) issued by M/s NYS & Co., Statutory Auditors of the Company on the Financial Results of the Company. A Copy of the aforesaid financial results along with the Auditors' Report(s) thereon, are enclosed as **Annexure - I**.

2. Change in designation of Mr. Bhavesh Bhairaram Lohar from Independent Director to Non-Executive Director of the Company (**Annexure-II**).
3. Appointment of Mr. Nitesh Jain (DIN: 10630217) as Additional Non-Executive Director of the Company (**Annexure-III**).
4. Appointment of Ms. Preeti (DIN: 10538512) as Additional Non-Executive Director of the Company (**Annexure-IV**).
5. Regularization of Mr. Nitesh Jain (DIN: 10630217) as Non-Executive Director of the Company.
6. Regularization of Ms. Preeti (DIN: 10538512) as Non-Executive Director of the Company.
7. Regularization of Mr. Paras Chand Jain (DIN: 10292545) as Executive Director in the category of Whole Time Director of the Company.
8. Regularization of Mr. Amit Balgotra (DIN: 11648446) as Non-Executive Independent Director of the Company.
9. Regularization of Mr. Jatin (DIN: 11648564) as Non-Executive Independent Director of the Company.

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10. Regularization of Mr. Anil Kumar Kothari (DIN: 11650504) as Non-Executive Independent Director of the Company.
11. Reconstitution of Committees.
12. Raising of funds by way of issuance of equity shares or any other eligible securities ("Securities") through permissible modes, including but not limited to a private placement, right issue, a qualified institutions placement, preferential issue, or any other method or combination of methods as may be permitted under applicable laws, subject to such regulatory/statutory approvals as may be required and the approval of shareholders of the Company.

The Board discussed this agenda item and decided to defer the matter for consideration at a Board Meeting to be held at a later date i.e. on Friday, June 5, 2026.

Further, please be noted that the trading window shall remain closed till this agenda is discussed in the Board Meeting to be held on June 5, 2026.

13. Taken on note the fines/penalties levied by BSE for certain non-compliances under various regulations of SEBI(LODR), 2015

The Board members discussed that the Company will file the waiver application to BSE for relaxation of fine.

14. Draft postal ballot notice for transacting the agendas therein along with explanatory statement(s).
15. Appointment of Ms. Sonam Jain, Practising Company as the Scrutinizer to scrutinize the e-voting process for the postal ballot.

The meeting of Board of Directors commenced at **11:21 A.M.** and concluded at **02:30 P.M.**

We request you to kindly take this information on record and the same be treated as compliance under the applicable provisions of the SEBI Listing Regulations.

Thanking You,

For and on behalf of
Ikoma Technologies Limited
(Formerly known as Vuenow Infratech limited)

Rahul Anandrao Bhargav
Managing Director
DIN: 08548577

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Ikoma Technologies Limited**
(Formerly known as Vuenow Infratech Limited)
Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Ikoma Technologies Limited** (Formerly known as Vuenow Infratech Limited) (***“the Company”***) for the year ended 31 March 2026 (***“the Statement”*** or ***“standalone annual financial results”***), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (***“SEBI”***) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (***“Listing Regulations”***).

In our opinion and to the best of our information and according to the explanations given to us the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (***“SAs”***) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are 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 Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 annual financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to 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 in the standalone annual financial results made by the management and Board and Board of Directors.

- Conclude on the appropriateness of Management and Board of Directors 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 appropriateness of this assumption. 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 annual financial results 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 annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion on the standalone annual financial results is not modified in respect of this matter.

For **NYS & Company**
Chartered Accountants
Firm Registration Number 017007N




CA Nitesh Agrawal
Partner
Membership No. 527125
UDIN: 26527125KEBSDY2163

Place: New Delhi
Date: 29 May 2026

IKOMA TECHNOLOGIES LIMITED
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Registered Office: Z1-3092, Akshar Business Park, Sector 25, Vashi, Navi Mumbai, Sanpada, Thane, Thane, Maharashtra, India, 400703 CIN: L62099MH1993PLC074167
Corporate Office: New No. 34 Old No. 77 Division B, Iii Floor Maddox Street Choolai, Vepery, Chennai, Perambur Purasawalkam, Tamil Nadu, India, 600007
E-Mail-goodvalueirrigationltd@gmail.com Website: <http://www.gvilco.com>

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

All amount in Rs lacs, unless otherwise stated)

S. No.	Particulars	Standalone				
		Quarter ended		Year ended		
		31.03.26	31.12.25	31.03.26	31.03.2026	31.03.25
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a) Revenue from operations	-	-	658.70	166.40	1,982.75
	b) Other income	1.75	1.09	49.80	7.03	49.80
	Total income	1.75	1.09	708.50	173.43	2,032.55
2	Expenses					
	a) Purchase of stock in trade	-	-	35.93	-	208.81
	b) Changes in inventories of stock in trade	-	-	565.15	-	483.21
	c) Employee benefits expense	1.50	1.75	(2.62)	21.57	100.87
	d) Finance costs	0.76	0.89	9.10	2.97	37.06
	e) Depreciation and amortisation expense	4.17	4.22	17.95	15.56	71.96
	f) Other expenses	2.88	6.93	254.76	101.35	942.19
	Total expenses	9.31	13.79	880.27	141.45	1,844.10
3	Profit / (Loss) before exceptional Items and tax (1-2)	(7.56)	(12.70)	(171.77)	31.98	188.45
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(7.56)	(12.70)	(171.77)	31.98	188.45
6	Tax expense					
	a) Current tax	-	0.04	(41.50)	10.71	53.94
	b) Deferred tax	-	(0.34)	4.59	(1.35)	2.66
	c) Earlier years tax adjustment (net)	-	-	-	-	-
	Total (a+b)	-	(0.29)	(36.91)	9.35	56.60
7	Profit / (Loss) after Tax (5-6)	(7.56)	(12.41)	(134.86)	22.63	131.85
8	Other comprehensive income					
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	Total other comprehensive income / (loss) for the period/year	-	-	-	-	-
9	Total comprehensive income / (loss) for the period/year (7+8)	(7.56)	(12.41)	(134.86)	22.63	131.85
10	Paid up equity share capital (face value of Rs. 10 per share)	2,320.15	2,320.15	2,320.15	2,320.15	2,320.15
	Less: Calls in arrears from others	43.52	43.52	43.52	43.52	43.52
	Net Paid up Equity Share Capital	2,276.63	2,276.63	2,276.63	2,276.63	2,276.63
	Reserve excluding revaluation reserve as per balance sheet of previous accounting year					
11	Other equity	-	-	-	(1,356.25)	(1,378.88)
12	Earnings per equity share (face value of Rs. 10 per share) (not annualised, excluding year end)					
	Basic (Rs.)	(0.03)	(0.05)	(0.58)	0.10	0.57
	Diluted (Rs.)	(0.03)	(0.05)	(0.58)	0.10	0.57

Note:

1. The Audited Standalone Financial Results have been reviewed and approved by the Board of Directors at their Meetings held on 29 May, 2026. In compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations").

2. The Audited Standalone statements have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Schedule III to the Companies Act, 2013 as amended .

3. The Company has a single reportable segment for the purpose of Ind AS-108.

Statement of Assets & Liabilities - Standalone		
Particulars	As at 31.03.2026	As at 31.03.2025
ASSETS:		
1 Non-current assets		
a) Property, plant and equipment	1,009.35	1,018.68
b) Right-to-use Asset	31.16	173.68
c) Financial assets		
i) Loans & advances	-	-
ii) Other financial assets	-	-
d) Non - Current tax assets (Net)	-	-
e) Deferred Tax Assets	2.35	1.00
f) Other non-current assets	4.37	167.44
Total non-current assets	1,047.23	1,360.80
2 Current assets		
a) Inventories	-	-
b) Financial assets	-	-
i) Trade receivables	15.17	1,407.04
ii) Cash and cash equivalents	63.50	70.05
iii) Other financial assets	-	-
c) Other current assets	500.34	2,854.35
Total current assets	579.01	4,331.44
Total assets	1,626.24	5,692.24
EQUITY AND LIABILITIES:		
1 Equity		
a) Equity share capital	2,276.63	2,276.63
b) Reserve and Surplus	(1,356.25)	(1,378.88)
Total-Shareholders' Funds	920.38	897.75
2 Non-current liabilities		
a) Financial liabilities		
i) Borrowings	141.99	124.28
ii) Lease Liabilities	27.54	167.68
b) Provisions	-	-
c) Deferred tax liabilities (net)	-	-
d) Other non-current liabilities	-	-
Total non-current liabilities	169.53	291.96
3 Current liabilities		
a) Financial liabilities		
i) Lease Liabilities	5.81	2.12
ii) Trade payables	-	-
(a) Total outstanding dues of micro enterprises and small	-	-
(b) Total outstanding dues of creditors other than micro enterprises	-	-
and small enterprises	-	3,261.72
b) Provisions	0.35	553.70
c) Other current liabilities	295.57	461.09
d) Current tax liabilities	234.60	223.90
Total - Current liabilities	536.33	4,502.53
TOTAL - EQUITY AND LIABILITIES	1,626.24	5,692.24

All amount in Rs lacs, unless otherwise stated)

5	Statement of Cash Flows	For the Year Ended	
		31.03.2026	31.03.2025
	Cash flow from operating activities		
	Profit Before Tax	31.98	188.45
	Adjustments for:	-	-
	Depreciation expenses	15.56	71.96
	Finance costs	2.97	37.06
	Provision for bad debts	-	11.01
	Loss on lease liability	3.87	-
	Operating profit before working capital changes	54.38	308.48
	Adjustments for changes in working capital:		
	Increase in inventories	-	483.21
	Decrease/ (increase) in trade receivables	1,391.87	2,396.38
	Decrease/ (increase) in non current assets	163.07	(126.29)
	Decrease/ (increase) in current assets	2,354.01	(2,638.75)
	Increase/ (Decrease) in financial liabilities	-	-
	Increase/ (Decrease) in current liabilities	(165.52)	390.44
	Increase/ (Decrease) in provisions	(553.35)	523.76
	Increase/ (Decrease) in trade payables	(3,261.72)	(556.12)
	Cash flows from operating activities	(17.26)	781.11
	Income taxes (paid)/refund	-	(10.30)
	Net cash flows from operating activities (A)	(17.26)	770.81
	Cash flow from Investing activities:		
	Purchase of property, plant and equipment including capital work in progress	-	(994.04)
	Interest received	-	-
	Inter corporate deposits and loan to others recovered/ (given)	-	-
	Net cash used in investing activities (B)		(994.04)
	Cash flow from Financing activities:		
	Payment of lease liabilities	(7.00)	(78.48)
	Dividend paid	-	(174.01)
	Proceeds from non-current borrowings	17.71	3.49
	Repayment of non current borrowing	-	-
	(Repayment)/proceeds from short term borrowings (net)	-	-
	Net proceeds from issuance of equity shares to non-controlling interest	-	-
	Interest paid	-	(37.06)
	Net cash used in financing activities (C)	10.71	(286.06)
	Net Increase/ (decrease) in cash and cash equivalents (A+B+C)	(6.55)	(509.29)
	Cash and cash equivalents at the beginning of the year	70.05	579.34
	Cash and cash equivalents at the end of the year	63.50	70.05
	Components of cash and cash equivalents		
	Balances with banks	-	-
	- In current account	62.62	69.17
	Deposits with original maturity of less than three months	-	-
	Cash on hand	0.88	0.88
	Total of cash and cash equivalents (Note 9)	63.50	70.05

6 The figure for previous periods have been regrouped/ rearranged whenever considered necessary, to confirm current period classification.

7 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). These Codes have become effective from November 21, 2025. The Ministry of Labour and Employment has issued draft Central Rules and related FAQs to facilitate assessment of the financial impact arising from the implementation of the New Labour Codes. Based on management's assessment, there is no material incremental impact on gratuity liability arising from the implementation of the New Labour Codes.

For and on behalf of the Board of Directors
IKOMA TECHNOLOGIES LIMITED
 (Formerly known as Vuenow Infrotech Limited)

Date : 29 May 2026
 Place: Pune

Rahul Anandrao Bhargav
 Managing Director
DIN : 08548577

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(Annexure -II)

Disclosure under Regulation 30 read with Para A of Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S No.	Particulars	Details
1.	Name	Mr. Bhavesh Bhairaram Lohar
2.	DIN	10238291
3.	Reason of change viz. appointment, resignation, removal, death or otherwise	The Board of Directors have at their meeting held on Thursday, 28 th May, 2026, approved the change in designation of Mr. Bhavesh Bhairaram Lohar (DIN: 10238291) from Independent Director to Non-Executive Director of the Company.
4.	Date of Appointment/ re appointment/cessation (as applicable) & term of appointment/ reappointment & term of appointment/ reappointment	28 th May, 2026 subject to approval of shareholders.
5.	Brief Profile	Mr. Bhavesh Lohar is a qualified Chartered Accountant with over 10 years of extensive experience in accounting, finance, and regulatory compliance. Throughout his professional journey, he has worked closely with organizations in the Healthcare and Education sectors, where he has played a key role in strengthening financial systems, ensuring compliance, and driving financial efficiency. He is actively involved in overseeing end-to-end accounting operations, preparing and analyzing financial statements, managing audits, and ensuring adherence to applicable regulatory frameworks.
6.	Disclosure of relationships between directors (in case of appointment)	No Relationship with the existing Director of the Company.
7.	Information as required under Circular No. LIST/ COMP/ 14/2018-dated June 20, 2018 issued by the BSE respectively	Mr. Bhavesh Bhairaram Lohar (DIN: 10238291) is not debarred from holding office of a director by virtue of any order of SEBI or any other such authority.

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(Annexure -III)

Disclosure under Regulation 30 read with Para A of Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S No.	Particulars	Details
1.	Name	Mr. Nitesh Jain
2.	DIN	10630217
3.	Reason of change viz. appointment, resignation, removal, death or otherwise	The Board of Directors have at their meeting held on Thursday, 28 th May, 2026, approved the appointment of Mr. Nitesh Jain as the Additional Non-Executive Director.
4.	Date of Appointment/ re appointment/cessation (as applicable) & term of appointment/ reappointment & term of appointment/ reappointment	28 th May, 2026
5.	Brief Profile	Mr. Nitesh holds a Bachelor of Commerce (B.Com) degree and has years of experience in the Insurance industry and its ancillary services. He is a very enthusiastic young man who likes to explore & find new ways and opportunities to take his business to a greater height with a power to create a goodwill and brand value among customer's.
6.	Disclosure of relationships between directors (in case of appointment)	No Relationship with the existing Director of the Company.
7.	Information as required under Circular No. LIST/COMP/14/2018-dated June 20, 2018 issued by the BSE respectively	Mr. Nitesh Jain is not debarred from holding office of a director by virtue of any order of SEBI or any other such authority.

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(Annexure -IV)

Disclosure under Regulation 30 read with Para A of Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S No.	Particulars	Details
1.	Name	Ms. Preeti Kiran Mehta
2.	DIN	10538512
3.	Reason of change viz. appointment, resignation, removal, death or otherwise	The Board of Directors have at their meeting held on Thursday, 27 th May, 2026, approved the appointment of Ms. Preeti as the Additional Non-Executive Director.
4.	Date of Appointment/ re appointment/cessation (as applicable) & term of appointment/ reappointment & term of appointment/ reappointment	28 th May, 2026
5.	Brief Profile	Ms. Preeti holds a BBA and MBA and has over 15 years of experience in marketing, with expertise in the textile and insurance sectors. She primarily operates out of Chennai and Tiruppur, Tamil Nadu, a major industrial hub for garments and textiles. Her experience in textile marketing and business development contributes significantly to the Company's growth and operations.
6.	Disclosure of relationships between directors (in case of appointment)	She is the wife of Mr. Paras Chand Jain, Director of the Company.
7.	Information as required under Circular No. LIST/COMP/14/2018-dated June 20, 2018 issued by the BSE respectively	Mr. Preeti is not debarred from holding office of a director by virtue of any order of SEBI or any other such authority.

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To,

Date: May 29, 2026

The Manager BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street Mumbai - 400001	Scrip Code: 531997 Symbol: IKOMA ISIN: INE164D01010
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Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016

Dear Sir/ Madam,

We, **Ikoma Technologies Limited (Formerly known as Vuenow Infratech limited)**, a Public Limited Company, having its Registered office of the Company situated at Office No. S-157, 2nd floor, Fantasia Multiplex Entertainment Complex, Sector-30A, Vashi, Thane, Navi Mumbai, Maharashtra-400703, hereby declares that Statutory Auditor of the Company has issued unmodified opinion on Standalone Audited Financial Results for the financial year ended 31st March, 2026.

For and on behalf of
Ikoma Technologies Limited
(Formerly known as Vuenow Infratech limited)

Rahul Anandrao Bhargav
Managing Director
DIN: 08548577