



Canbank Computer Services Limited

(CIN: U85110KA1994PLC016174)

#218, J.R. Royale, 1st Floor, Sampige Road (Near 14th Cross) 2nd Main, Malleshwaram, Bengaluru - 560003

Ph No-080-23469661/62, Email-ccsl@ccsl.co.in, Website-ccsl.co.in

Balance sheet as at March 31, 2026

(Rs. In Lakhs)

Particulars	Notes	As at 31st March 2026	As at 31st March 2025
Equity and liabilities			
1. Shareholder's funds			
a. Share Capital	3	324.00	324.00
b. Reserves and Surplus	4	10,075.74	8,640.87
		10,399.74	8,964.87
2. Share application money pending allotment		-	-
3. Non-current liabilities			
a. Deferred Tax Liability (net)	5	-	-
b. Long-term Provisions	6	28.85	82.62
		28.85	82.62
4. Current liabilities			
a. Trade Payables	7		
- Total outstanding dues of micro enterprises and small enterprises		-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises		72.17	78.40
b. Other Current Liabilities	8	31.18	62.27
c. Short-term Provisions	9	6.84	17.21
		110.19	157.88
Total		10,538.78	9,205.37
Assets			
1. Non-current assets			
a. Property, Plant and Equipment and Intangible Assets	10		
i) Property, Plant and Equipment		2,332.74	2,948.53
ii) Intangible Assets		27.61	27.75
b. Deferred Tax Asset	5	36.40	4.25
c. Other Non-current Assets	11	4,120.36	518.81
		6,517.11	3,499.34
2. Current assets			
a. Trade Receivables	12	964.90	823.08
b. Cash and Bank Balances	13	2,647.41	4,460.10
c. Short-term Loans and Advances	14	114.36	180.04
d. Other Current Assets	15	295.00	242.82
		4,021.67	5,706.03
Total		10,538.78	9,205.37

Summary of significant accounting policies and other notes

1 to 51

The accompanying notes form an integral part of the financial statements.

As per our report of even date,

For **P.N.R. & Co.,**
Chartered Accountants
Firm Regn No. 002495S

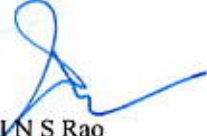
(E Venkatramappa)
Partner
Membership No.029721
27.04.2026
Bangalore




For and on behalf of the Board of Directors of
Canbank Computer Services Limited


Hardeep Singh Ahluwalia
Chairman
DIN 09690464


Arun Nagappan
Director
DIN 10780609


J N S Rao
Managing Director
DIN 10809407


S Saravanan
Director
DIN 11148621


R Rajesh
Director
DIN 10355446


Manoj Sundar Chayani
Director
DIN 11194316

Date: 27.4.2026

Place: Bangalore



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

(Rs. In Lakhs)

Particulars	Note no.	For the year ended 31st March 2026	For the year ended 31st March 2025
Income			
Revenue from operations	16	6,371.26	6,666.50
Other income	17	407.07	345.11
Total revenue		6,778.33	7,011.61
Expenses			
Cost of materials consumed	18	-	4.11
Employee benefit expense	19	269.61	334.54
Outsourcing and material expenses	20	3,171.59	3,294.31
Finance costs	21	-	84.69
Depreciation and amortization expenses	22	642.69	637.77
Other expenses	23	540.06	621.97
Total expenses		4,623.95	4,977.39
Profit before exceptional and extraordinary items		2,154.38	2,034.22
Exceptional and extraordinary items			
Profit/(loss) before tax		2,154.38	2,034.22
Tax expenses			
Current tax			
Pertaining to profit/(loss) for the current period		606.41	581.81
Adjustment of tax relating to earlier periods		(16.72)	11.04
Deferred tax	5	(32.16)	(57.03)
Total tax expenses		557.53	535.84
Profit/(loss) for the year from continuing operations		1,596.85	1,498.39
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from discontinuing operations (after tax)		-	-
Profit/(loss) for the year		1,596.85	1,498.39
Earnings per equity share			
Face value per equity shares Rs.10 fully paid up.			
Basic in Rs.		49.29	46.25
Diluted in Rs.		49.29	46.25

Summary of significant accounting policies and other notes

1 to 51

The notes referred to above form an integral part of the financial statements.

As per our report of even date,

For **P.N.R. & Co.,**
Chartered Accountants
Firm Regn No. 002495S



(E Venkatramappa)
Partner
Membership No.029721
27.04.2026
Bangalore

For and on behalf of the Board of Directors of

Canbank Computer Services Limited

Hardeep Singh Ahluwalia
Chairman
DIN 09690464

I N S Rao
Managing Director
DIN 10809407

R Rajesh
Director
DIN 10355446

Arun Nagappan
Director
DIN 10780609

S Saravanan
Director
DIN 11148621

Manoj Sundar Chayani
Director
DIN 11194316

Date : 27-4-2026

Place : Bangalore



Canbank Computer Services Limited
(CIN: U85110KA1994PLC016174)
Cash flow statements for the year ended March 31, 2026

(Rs. In Lakhs)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A) Cash flow from operating activities		
Net profit before tax	2,154.38	2,034.21
Adjustments to reconcile net profit before tax to net cash flows		
Depreciation	642.69	637.77
Interest Income	(395.66)	(322.21)
Finance cost	-	84.70
Non-operating income	(0.20)	(0.04)
Liability no longer payable written back	(0.43)	-
Loss on sale of fixed assets (net)	1.37	31.34
Operating (loss)/profit before working capital changes	2,402.15	2,465.78
Changes in working capital:		
(Increase) / decrease in inventories	-	0.28
(Increase) / decrease in trade receivables	(141.82)	94.60
(Increase) / decrease in loan and advances	(10.54)	65.30
(Increase) / decrease in long term operating loans and advances	3.24	2.27
(Increase) / decrease in other current assets	(0.82)	15.95
Increase / (decrease) in trade payables	(5.80)	(210.57)
Increase / (decrease) in other liabilities	(31.10)	(14.49)
Increase / (decrease) in provisions	(64.14)	11.87
Net cashflow from / (used in) operating activities	2,151.17	2,430.99
Direct taxes paid (net of refunds)	(513.46)	(685.10)
Net cashflow from / (used in) operating activities (A)	1,637.71	1,745.90
B) Cashflow from investing activities		
Capital expenditure on fixed assets, including capital advances	(32.09)	(39.35)
Investments in fixed deposits - original maturity period of beyond twelve months	(3,604.79)	(412.28)
Interest received	344.31	393.34
Proceeds from sale of fixed assets	3.97	5.10
Non-operating Income	0.20	0.04
Net cash flow from/ (used in) investing activities [B]	(3,288.40)	(53.15)
C) Cashflow from financing activities		
(Repayment) / proceeds of long-term borrowings (Including current maturities)	-	(1,360.33)
Finance costs	-	(88.17)
Dividends paid	(162.00)	(162.00)
Net cash flow from/ (used in) in financing activities [C]	(162.00)	(1,610.50)
Net increase/(decrease) in cash and cash equivalents D=A+B+C	(1,812.69)	82.24
Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the year (Refer note 16)	4,460.10	4,377.86
Cash and cash equivalents at the end of the year (Refer note 16)	2,647.41	4,460.10
Cash and Cash equivalents comprise of		
Cash on hand	-	-
Balances with banks		
- on current accounts	122.46	220.90
- on deposit account original maturity of less than three months	42.09	683.91
Other bank balances		
- Deposits with original maturity period for less than 12 months	2,482.86	3,555.29
Total cash and Bank Balances (Refer note 16)	2,647.41	4,460.09
Summary of material accounting policies and other notes	1 to 51	

1. The above cash flow statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard - 3 on 'Cash Flow Statements' as notified under section 133 of the Companies Act, 2013, read with paragraph 7 of the Companies (Accounts) Rules 2014.

2. The above cash flow statement has been compiled from and is based on the balance sheet as at March 31, 2026 and the related statement of profit and loss for the year ended on that date.

As per our report of even date,
As per our report of even date,
For **P.N.R. & Co.,**
Chartered Accountants
Firm Regn No. 002495S



(E Venkatramappa)
Partner
Membership No.029721
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Notes forming part of financial statements for the year ended 31st March, 2026

3 : Share capital (Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Authorised capital 1,00,00,000 (31 March 2025: 1,00,00,000) Equity shares of Rs.10 each	1,000.00	1,000.00
Issued, Subscribed and Fully paid up capital 32,40,000 (31 March 2025: 32,40,000) Equity shares of Rs.10 each fully paid up, outstanding at the beginning and at the end of the year	324.00	324.00

(a) 22,40,000 Shares are held by Canara Bank out of which 600 shares are held by 6 nominees of Canara Bank holding 100 shares each jointly with Canara Bank.

(b) Terms/ rights attached to equity shares

The company has only one class of equity shares having a 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.

The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. Failure to pay any amount called up on shares may lead to forfeiture of the shares.

(c) Reconciliation of number of shares outstanding at the beginning and end of the reporting year

Particulars	No. of Shares	
	As at 31st March 2026	As at 31st March 2025
Equity Shares		
Outstanding as at the beginning of the reporting year	32,40,000	32,40,000
Allotment / (buy back) during the year		-
Outstanding as at the end of the reporting year	32,40,000	32,40,000

(d) Details of shareholders holding more than 5% shares

Name of the Shareholder	% of Shareholding	No. of Shares	
		As at 31st March 2026	As at 31st March 2025
Canara Bank	69.14%	22,40,000	22,40,000
Bank of Baroda	18.52%	6,00,000	6,00,000
Karur Vysya Bank Limited	6.17%	2,00,000	2,00,000
The Development Bank of Singapore Limited	6.17%	2,00,000	2,00,000
Total	100.00%	32,40,000	32,40,000

(e) Shares held by promoters at the end of the year

Promoter name	As at 31st March 2026		
	No. of shares	% Holding	% Change during the year
Canara Bank	22,40,000	69.14%	0.00%
Total	22,40,000	69.14%	0.00%
Promoter name	As at 31st March 2025		
	No. of shares	% Holding	% Change during the year
Canara Bank	22,40,000	69.14%	0.00%
Total	22,40,000	69.14%	0.00%





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

4 : Reserves and surplus (Rs. In Lakhs)		
Particulars	As at 31st March 2026	As at 31st March 2025
a) General reserve		
Opening Balance	979.18	829.32
Add: Transfer from profit and loss account	159.69	149.84
Closing balance of general reserve	1,138.87	979.16
b) Surplus:		
Profit and loss account		
Balance at the beginning of the year	7,661.71	6,475.16
Add: Net profit for the year	1,596.85	1,498.39
Profit before appropriation	9,258.56	7,973.55
Less: Dividend	162.00	162.00
Transfer to general reserve	159.69	149.84
Closing balance at the end of the year	8,936.87	7,661.71
Total	10,075.74	8,640.87
5 : Deferred tax liability/(asset) (Rs. In Lakhs)		
Particulars	As at 31st March 2026	As at 31st March 2025
<u>Deferred tax liability</u>		
Related to Fixed Assets	-	21.02
<u>Deferred tax asset</u>		
Related to Fixed Assets	(27.42)	-
Relating to Disallowance under Income Tax Act	(8.98)	25.27
Total	(36.40)	(4.25)
6 : Long-term provisions (Rs. In Lakhs)		
Particulars	As at 31st March 2026	As at 31st March 2025
Provision for employee benefits:(refer note 31)		
Provision for gratuity		
- CCSL staff	-	51.99
Provision for leave Encashment		
- CCSL staff	28.85	30.63
Total	28.85	82.62





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

7 : Trade payables

Particulars	As at 31st March 2026	As at 31st March 2025
-Total outstanding dues of micro enterprises and small enterprises (refer note 44)	-	-
-Total outstanding dues of creditors other than micro enterprises and small enterprises (refer note 24)	72.17	78.40
Total	72.17	78.40

Trade payables Due for payment
Trade payables ageing schedule: As at 31st March 2026

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2years	2-3 Years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	72.17	-	-	-	72.17
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Trade payables Due for payment
Trade payables ageing schedule: As at 31st March 2025

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2years	2-3 Years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	78.40	-	-	-	78.40
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

8 : Other current liabilities

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
EMD deposits	-	26.37
Advance from customers	2.00	-
Refundable security deposits	1.46	12.67
Gratuity - Deputed Staff	4.21	1.66
Leave Encashment - Deputed Staff	8.34	2.95
Audit Fees Payable	0.50	0.35
Statutory dues payables		
- TDS payable	14.66	18.09
- GST payable	-	0.19
Total	31.18	62.27

9 : Short-term provisions

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Provision for employee benefits: (refer note 31)		
Provision for gratuity		
- CCSL staff	2.72	12.59
Provision for leave encashment		
- CCSL staff	4.12	4.61
Total	6.84	17.21





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

10 : Property, plant and equipment and intangible assets

Property, plant and equipment

Gross block (at cost)	Plant and Equipment- CRM / NSM	Plant and Equipment- Others	Furniture and Fixtures	Vehicles	Office Equipment's	Computer and Peripherals	Electrical Installations	Total
As at April 1, 2024	5,235.81	29.59	74.16	11.23	12.17	185.30	42.57	5,890.83
Additions	-	-	-	-	-	-	2.42	2.42
Disposals	(93.09)	(5.46)	(22.00)	-	-	(4.40)	(6.23)	(131.18)
As at March 31, 2025	5,142.72	24.13	52.16	11.23	12.17	180.91	38.76	5,462.07
Additions	10.14	-	-	-	-	6.25	2.10	18.49
Disposals	(11.50)	-	-	-	-	-	(0.95)	(12.45)
As at March 31, 2026	5,141.36	24.13	52.16	11.23	12.17	187.16	39.91	5,468.10

Accumulated depreciation

As at April 1, 2024	1,679.25	22.96	69.42	4.93	10.55	159.70	37.54	1,984.35
Charge for the year	620.07	1.82	0.16	1.33	0.26	5.45	0.79	629.89
Disposals	(65.98)	(3.73)	(20.90)	-	-	(4.18)	(5.92)	(100.71)
As at March 31, 2025	2,233.34	21.05	48.68	6.26	10.81	160.97	32.41	2,513.53
Charge for the year	618.26	1.01	0.16	1.33	0.25	6.48	1.45	628.94
Disposals	(6.21)	-	-	-	-	-	(0.90)	(7.11)
As at March 31, 2026	2,845.39	22.06	48.85	7.59	11.06	167.45	32.95	3,135.36

Net block

As at March 31, 2025	2,909.38	3.07	3.48	4.97	1.36	19.93	6.35	2,948.53
As at March 31, 2026	2,295.97	2.06	3.31	3.64	1.11	19.70	6.95	2,332.74

Intangible assets

Gross block (at cost)	(Rs. In Lakhs)							
As at April 1, 2024	Computer software							
Additions	4.99							
Disposals	36.93							
As at March 31, 2025	(11.45)							
Additions	30.47							
Disposals	13.60							
As at March 31, 2026	44.07							

Amortization

As at April 1, 2024	0.33							
Charge for the year	7.88							
Disposals	(5.50)							
As at March 31, 2025	2.71							
Charge for the year	13.75							
Disposals	-							
As at March 31, 2026	16.46							
Net block	27.75							
As at March 31, 2025	27.61							
As at March 31, 2026	27.61							





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

11 : Other non-current assets

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, considered good		
Security deposits	19.05	18.55
ATMs rental deposits	-	2.74
EMD deposits	8.87	9.87
Other bank balances		
Deposits with original maturity period for more than 12 months	4,092.44	487.66
Total	4,120.36	518.81

12 : Trade receivables (refer note 29)

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Considered doubtful		
Trade receivables	-	0.43
Less: Provision for doubtful trade receivables	-	(0.43)
Total of (A)	-	-
Unsecured, considered good		
Other trade receivables	964.90	823.08
Total of (B)	964.90	823.08
Total of (A+B)	964.90	823.08

Trade receivables ageing schedule as on 31 March 2026

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	964.90	-	-	-	-	964.90
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Trade receivables ageing schedule as on 31 March 2025

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	819.25	3.83	-	-	-	823.08
(i) Undisputed Trade receivables -considered doubtful	-	0.43	-	-	-	0.43
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

13 : Cash and bank balances

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Cash and cash equivalents		
Cash on hand	-	-
Balances with bank:		
- In current accounts	122.46	220.90
- In Deposit accounts	42.09	683.91
Total of (A)	164.55	904.81
Other bank balances		
- Deposits with original maturity period of more than 3 months upto 12 months (Refer Note No.27)	2,482.86	3,555.29
- Deposits with original maturity period for more than 12 months (Refer Note No.27)	4,092.44	487.66
Amount disclosed under non-current assets (Refer Note 11)	(4,092.44)	(487.66)
Total of (B)	2,482.86	3,555.29
Total of (A+B)	2,647.41	4,460.10





14 : Short term loans and advances

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, considered good		
Advance to employees	1.00	1.15
Advance to suppliers	-	0.02
Other loans and advances		
Unsecured, considered good		
Advance income-tax (net of provision for taxation)	29.82	106.05
GST input receivables	83.54	72.82
Total	114.36	180.04

15 : Other current assets

(Rs. In Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, considered good		
Deposit with ESIC *	3.20	3.20
Interest accrued on bank deposits	243.36	192.01
Prepaid expenses	48.43	44.03
Insurance claim receivable	-	3.58
Total	295.00	242.82

* Paid under protest





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

16 : Revenue from operations (Rs. In Lakhs)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Sale of services (refer note 24)		
Software AMC service	399.12	275.52
Business support services (CRM/NSM/ATM)	2,229.90	-
Consultancy and other services	3,742.24	6,334.69
R and T service	-	56.30
Total	6,371.26	6,666.50
17 : Other income (Rs. In Lakhs)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Interest income:		
Interest on fixed deposit (refer note 24)	389.33	322.21
Interest on income tax refund	6.34	-
Miscellaneous Income	0.20	0.04
Gain on sale of fixed assets	0.53	-
Penalty and LD charges	10.25	-
Liability no longer payable written back	0.43	22.86
Total	407.07	345.11
18 : Cost of materials consumed (Rs. In Lakhs)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Opening stock	-	0.28
Add: Purchases	-	3.83
Less: Closing stock	-	-
Total	-	4.11
19 : Employee benefit expense (Rs. In Lakhs)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Salaries and wages		
Salary and other allowances - CCSL staff	164.42	144.26
Salary and other allowances - Deputed staff (refer note 24)	58.44	118.03
Leave fare concession	9.01	8.64
Leave encashment - CCSL staff	4.04	19.22
Leave encashment - Deputed staff (refer note 24)	5.39	4.75
Contributions to provident and other funds		
Contribution to provident fund	13.49	14.33
PF administration charges	0.55	0.64
Contribution to labour welfare fund	0.02	0.02
Gratuity - CCSL staff (refer note 31)	0.85	12.11
Gratuity - Deputed staff (refer note 24)	2.55	6.18
Staff welfare expenses		
Medical benefits	4.57	3.49
Other staff welfare expenses	2.83	2.87
Profit linked incentive	3.45	-
Total	269.61	334.54
20 : Outsourcing and material expenses (Rs. In Lakhs)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Man power supply services	710.20	727.60
Professional charges (consultants)	-	13.77
ATM / CRM / Software maintenance and replenishment services	75.37	299.62
Regional and central office outsourcing expenses	2,134.85	2,073.96
Other outsourcing and material Expenses	251.17	179.36
Total	3,171.59	3,294.31
21 : Finance costs (Rs. In Lakhs)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Interest on term loan (refer note 24)	-	83.33
Processing fee and other charges for term loan (refer note 24)	-	1.36
Total	-	84.69





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22 : Depreciation and amortization expenses		
(Rs. In Lakhs)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Depreciation of plant, property and equipment	628.94	629.89
Amortization of intangible assets	13.75	7.88
Total	642.69	637.77

23 : Other expenses		
(Rs. In Lakhs)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Auditors remuneration*	0.75	0.60
Advertisement and publicity	-	2.34
Annual maintenance charges	324.08	269.90
Bank charges	0.08	0.26
Bad debts written off	-	1.63
Provision for bad and doubtful debts	-	0.43
Board meeting expenses	0.48	0.47
Books and periodicals	0.59	0.84
Business development	4.38	4.82
Communication expenses	2.84	8.05
Credit Card Business setup Expenses	-	26.97
Computer consumables	0.07	0.06
Electricity charges	9.16	13.72
Insurance	48.82	43.48
Insurance claims settlement expenses (CRM)	7.72	3.93
Insurance Claims Settlement Expenses (NSM)	-	1.60
Legal and professional fees	7.02	9.76
Loss on sale of assets	1.90	31.34
Software license fees	-	1.05
Office expenses	3.35	3.10
Printing and stationery	0.39	0.94
Rates and taxes	0.03	0.03
Building rent	41.78	41.52
Rent deputed staff	9.00	9.26
Rent ATM site	1.99	7.65
Repairs and maintenance - Premises	8.64	8.60
Repairs and maintenance - Vehicle	3.00	2.62
Repairs and maintenance - Others	0.78	0.08
Travelling and conveyance	7.91	11.43
R and T services - Out of pocket expenses	8.32	18.54
Corporate social responsibility	42.43	33.40
Maintenance Charges (SWM Cess -Premises)	0.35	-
Miscellaneous expenses	4.23	2.72
Sub Total	540.06	561.15
Prior Period Items		
Expenses		
GST - ITC relating to earlier years	-	68.03
Income		
Excess provision for Rent relating to earlier years	-	7.20
Sub Total	-	60.83
Total	540.06	621.97

* Payment to auditors		
(Rs. In Lakhs)		
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
As auditor:		
Audit fees	0.50	0.35
Tax audit fee	0.25	0.25
Total	0.75	0.60





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Note No. 24

Related party disclosures

The transactions with related parties as per Accounting Standard 18-Related Party Disclosures, issued by the Institute of Chartered Accountants of India are furnished below:

A. Names of related parties and related party relationship

Holding company (Parent Bank)	Canara Bank
Subsidiaries of canara Bank	Canfin Homes Limited Canbank Factors Limited Canbank Venture Capital Fund Limited Canara Bank Securities Limited Canbank Financial Services Limited Kerala Gramin Bank Karnataka Gramin Bank Higher Education Financing Agency
Joint Ventures of Canara Bank	Canara Robeco Asset Management Company Limited Canara HSBC Oriental Bank of Commerce Life Insurance Company Limited
Key Managerial Personnel:	Shri I N S Rao, Managing Director from October 1, 2024 Shri R Raghuvver, Senior Vice President - from 01.03.2024 Shri Vineeth Kumar Sharma, Senior Vice President - RO from 01.10.2024 Shri Hardeep Singh Ahluwalia, Chairman from March 21, 2023 Shri. Anun Nagappan, Director from September 09, 2024 Shri R Rajesh, Director from January 13, 2025 Shri Saravanan, Director from June 06, 2025 Shri Manoj Sundar Chayani from July 14, 2025 Shri S Sekar, Director from June 28, 2022 to May 21, 2025 Shri. Inder Mohan Singin, Director from April 20, 2024 to June 06, 2025

B. Related party transactions

(Rs. In Lakhs)

SLNo	Nature of Transaction	Related entity	Expenditure	Income	Assets	Liabilities
1	Bank Charges #	Canara Bank	0.08 (PY:1.63)			
2	Salary and Other Benefits of Deputed staff	Canara Bank	70.20 (PY:131.74)			12.55 (PY:Nil)
3	R&T charges	Canara Bank		Nil (PY:7.05)		
		Canara Robeco Mutual Fund		Nil (PY:19.17)		
		Canara Bank Securities Limited		Nil (PY:0.05)		
		Canbank Factors Limited		Nil (PY:0.15)		
		Andhra Pragathi Grammeena Bank		Nil (PY:0.14)		
		Canbank Financial Services Limited		Nil (PY:0.15)		
		Canbank Venture Capital Fund Limited		Nil (PY:0.15)		
		Canfin Homes Limited		Nil (PY:14.41)		
		Karnataka Vikas Grammeena Bank		Nil (PY:0.14)		
		Synd Bank Services Limited		Nil (PY:Nil)		
		Higher Education Financing Agency		Nil (PY:0.11)		
		Canara Robeco Asset Management Company Limited		Nil (PY:0.11)		
		Demat A/c				
SUB TOTAL				Nil (PY:41.62)		
4	Sales	Canara Bank		6358.36 (PY:6530.27)		
		Canbank Factors Limited		8.00 (PY:8.67)		
		Karnataka Gramin Bank		1.62 (PY:2.32)		
		Kerala Gramin Bank		Nil (PY:0.16)		
		Canara HSBC Oriental Bank of Commerce Life Insurance Co Ltd		Nil (PY:11.79)		
		Karnataka Vikas Grammeena Bank		Nil (PY:24.17)		
		Andhra Pragathi Grammeena Bank		Nil (PY:5.73)		
		Canfin Homes Limited		Nil (PY:Nil)		
SUB TOTAL				6,367.98 (PY:6583.11)		





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5	Bank balance	Canara Bank			122.46 (PY:220.89)	Nil (PY: Nil)
	Fixed deposits	Canara Bank			6617.39 (PY:4726.85)	
6	Interest	Canara Bank	Nil (PY: 83.33)	389.33 (PY:322.21)		
7	Dividend	Canara Bank	112 (PY:112)			
TOTAL			182.28 (PY:378.23)	6757.31 (PY:6946.94)	6739.85 (PY:4947.74)	8.50 (PY:Nil)

The Managing Director deputed from Canara Bank is the Key Managerial personnel of the Company.

Note No. 25

The requirements under Clause 5 (ii) (a) of Part II of Schedule III to the Companies Act, 2013 does not apply as the company is not engaged in manufacturing activity.

Note No. 26

Remuneration to the Managing Director included in the Statement of Profit and Loss Account is as under:

The total remuneration paid to the Managing Directors:
Shri I N Srinivas Rao - Managing Director from 01.10.2024

(Rs. in lakhs)		
Particulars	Current Year	Previous Year
Salary & Allowances *	32.29	34.37
Contribution to Provident Fund *	1.93	2.08
Grand total	34.22	36.45

*Excluding GST

Note No. 27

The Company has liened Fixed Deposit of Rs. 1748.72 Lakhs (P.Y Rs. 1,564.95 Lakhs) towards security deposit to Canara Bank for various purposes.

Note No. 28

The balances under Trade receivable, Interest accrued on Bank deposits, Trade payable, and Related parties are subject to confirmation from respective parties and reconciliation.

Note No.29

Trade Receivable includes the following sums due from Companies under the same management.

(Rs. in lakhs)							
Sl. No.	Name of the Party	Balance as at 01.04.2025		Sales / R&T Services during the year 2025-26		Balance as at 31.03.2026	
1	Canara Bank	RO	6,530.27	RO	6,358.36	RO	961.58
		R&T	7.05	R&T	-	R&T	-
2	Canara Robeco Mutual Fund	RO	-	RO	-	RO	-
		R&T	19.17	R&T	-	R&T	-
3	Canfin Homes Limited	RO	-	RO	-	RO	-
		R&T	14.41	R&T	-	R&T	-
4	Canara HSBC Oriental Bank of Commerce Life Insurance Co Ltd	RO	11.79	RO	-	RO	-
5	Canbank Factors Limited	RO	8.67	RO	8.00	RO	2.36
		R&T	0.15	R&T	-	R&T	-
6	Canbank Financial Services Limited	RO	-	RO	-	RO	-
		R&T	0.15	R&T	-	R&T	-
7	Canbank Venture Capital Fund Limited	RO	-	RO	-	RO	-
		R&T	0.15	R&T	-	R&T	-
8	Canara Bank Securities Limited	RO	-	RO	-	RO	-
		R&T	0.05	R&T	-	R&T	-
9	Andhra Pragathi Grameena Bank	RO	5.73	RO	-	RO	-
		R&T	0.14	R&T	-	R&T	-
10	Karnataka Vikas Grameena Bank	RO	24.17	RO	-	RO	-
		R&T	0.14	R&T	-	R&T	-
11	Canara Robeco Asset Management Company Limited Demat A/c	R&T	0.11	R&T	-	R&T	-
12	Karnataka Gramin Bank	RO	2.32	RO	1.62	RO	0.96
13	Kerala Gramin Bank	RO	0.16	RO	-	RO	-
14	Higher Education Financing Agency	R&T	0.11	R&T	-	R&T	-

Canara Bank, the parent bank, along with its nominees holds Rs. 2.24 Crores in the equity share capital of the Company.

Note No. 30

The remuneration including the Provident Fund and Gratuity Liability of the Officers / Executives of the Company who are on secondment from Canara Bank, which is calculated in accordance with the service rules of the Bank has been charged to the accounts on the basis of the advice received from the Bank. The company has been making payments towards Provident Fund in respect of staff directly recruited by the company to the Regional Provident Fund Commissioner's office regularly. As regards gratuity, the company has taken a master policy from LIC of India for covering the gratuity liability of its employees recruited directly and the premium is calculated by LIC of India on actuarial basis as per accounting standard AS 15. The said policy is being renewed every year by paying appropriate premium.

The company is adopting The new wage code in the current financial year

Note No. 31

Retirement Benefits (AS - 15):

Disclosure with regard to AS-15 (Revised) - Employees Benefits

(a) Gratuity

Pursuant to Accounting Standard 15 on employee benefits, issued under the Companies (Accounts) Rules, 2014, the disclosures required are given as under:

The Company has a gratuity plan, which is a defined benefit scheme administered through LIC of India. Every employee who has completed 5 years or more of service is eligible for gratuity on separation, which is worked out at 15 days salary (last drawn salary) for each completed year





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Particulars	Current year	Previous year
Assumption		
Discount Rate	7.34%	6.76%
Expected Return on Assets	6.76%	7.19%
Salary Escalation Rate	7.00%	7.00%
Reconciliation in present value of obligations (PVO) – defined benefit obligation :	₹. in lakhs	₹. in lakhs
Present value of obligation as at the beginning of the year	77.47	85.47
Interest Cost	5.08	6.87
Current Service Cost	7.07	4.13
Benefits Paid	(4.51)	20.11
Actuarial (Gain) / loss on obligations	(4.51)	(39.11)
Present value of obligation as at the end of the year	80.60	77.47
Reconciliation of PVO and fair value of plan assets:	₹. in lakhs	₹. in lakhs
Fair value of plan assets at the beginning of the year	12.89	33.00
Expected return on plan assets	2.84	3.10
Contributions	62.71	-
Benefits Paid	(4.52)	20.11
Actuarial gain / (loss) on plan assets	5.25	(43.32)
Fair value of plan assets at the end of the year	79.17	12.89
Amount recognized in Balance Sheet	₹. in lakhs	₹. in lakhs
Present value of obligation as at the end of the year	80.59	77.47
Fair value of plan assets as at the end of the year	79.17	12.89
Net asset / (liability) as at the end of the year *	(1.42)	(64.58)
Expenses recognized in the Profit and Loss Account	₹. in lakhs	₹. in lakhs
Current Service Cost	7.07	4.13
Interest Cost	2.25	3.77
Net actuarial (gain) / loss recognized in the year	(9.76)	4.21
Expenses to be recognized in Profit and Loss Account	(0.45)	12.11
Actual debit to Profit and Loss Account **	0.85	12.11

* Net Asset / (Liability) as at the year as per books of account is ₹. 2.72 Lakhs (Previous year ₹. 64.58 Lakhs)

**Actual debit to Statement of Profit & Loss Account towards provision for gratuity for the financial year 2025-2026 is ₹.0.85 Lakhs (PY ₹.12.11 Lakhs)

(b) Employees Earned Leave

Particulars	Current year	Previous year
Assumption		
Discount Rate	7.34%	6.76%
Salary Escalation Rate	7.00%	7.00%
Amount recognized in Balance Sheet	₹. in lakhs	₹. in lakhs
Present value of defined benefits obligation as at the end of the year	32.97	35.24
Fair value of plan assets as at the end of the year	-	-
Net asset / (liability) as at the end of the year	(32.97)	(35.24)
Expenses recognized in the Profit and Loss Account	₹. in lakhs	₹. in lakhs
Present value of defined benefits obligation at the beginning	35.24	25.94
Present value of defined benefits obligation at the closing	32.97	35.24
Benefits paid	(6.30)	-
Net increase in the liability	-	-
Expenses to be recognized in Profit and Loss Account	4.04	9.30
Actual debit to Statement of Profit and Loss Account *	4.04	19.22

Note No.32

Segment reporting for the period ended 31st March 2026 – (AS: 17)

(Rupees in lacs)

Business Segment	R.O Activities		R&T Activities		Total	
	Year ended 31.3.2026	Previous year ended 31.03.2025	Year ended 31.3.2026	Previous year ended 31.03.2025	Year ended 31.03.2026	Previous year ended 31.03.2025
Revenue	6,795.05	6,610.20	-	56.30	6,795.05	6,666.50
Profit before Tax	2,154.38	2,050.23	-	(16.01)	2,154.38	2,034.22
Unallocated Provisions	-	-	-	-	-	-
Income Tax + Fringe Benefit Tax	589.69	-	-	-	589.69	581.81
Provisions & Contingencies	-	-	-	-	-	-
Extraordinary items DTA/DTL	(32.16)	-	-	-	(32.16)	(57.03)
Taxation for earlier years	-	-	-	-	-	11.04
Profit after Tax	1,596.85	-	-	-	1,596.85	1,498.39
Other Information						
Segment Assets	10,538.77	9,200.21	-	5.17	10,538.77	9,205.38
Unallocated Corporate Assets	-	-	-	-	-	-
Total Assets	10,538.77	-	-	-	10,538.77	9,205.38
Segment Liabilities	139.03	127.92	-	12.75	139.03	140.67
Unallocated Corporate Liabilities	-	-	-	-	-	99.82
Capital & Reserves	10,399.74	-	-	-	10,399.74	8,964.89
Total Liabilities	10,538.77	-	-	-	10,538.77	9,205.38

Geographical Segment: Nil – As Operations are restricted to India only





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Note No.33

The Company has taken office premises under operating lease. This is cancellable and hence no specific obligation for renewal. Lease payments are recognized as an expense in the statement of profit and loss account on a straight-line basis over the lease term.

a) The company has recognized the lease expense of Rs. 41.78 Lakhs (PY Rs. 41.52 Lakhs) in the statement of profit and loss for the period.

Note No. 34

Earnings per share – (AS- 20):

Particulars	Current Year	previous Year
Profit After Tax (Rs Lakhs)	1,596.85	1,498.39
Weighted Average number of equity shares (Lakhs)	32.40	32.40
Earning per share (Basic & Diluted) (Rs.)	49.29	46.25
Face Value per share (Rs.)	10.00	10.00

Note No. 35

Accounting for Taxes on Income (AS - 22)

The company has recognized the deferred tax asset to the extent it is reasonably certain that there will be sufficient future taxable income

Note No. 36

Impairments of Assets (AS - 28):

All the fixed assets are in use and not physically damaged and they have useful life recorded in the Fixed Assets Register. In respect of financial and non-financial assets there is no permanent diminution in the value of these assets and all are good and recoverable and do not require any provision

Note No. 37

Provision for Contingencies (AS -29):

There is an appeal pending with Employee State Insurance Corporation, Bangalore. The principal employer in relation to CCSL failed to pay contribution for the period from 1/1/1997 to 30/06/2013, a Show Cause notice of even no (NO.KAR.INS.1.53-00-00203910000607) dated 01/08/2013 was issued in Form C-18 to show cause within 30 days as to why contributions for the aforesaid period of default. The total amount demanded by ESIC, Bengaluru is Rs 12.80 Lakhs and appeal is filed before Hon'ble Karnataka High Court against the said demand. However, the company has paid Rs 3.20 Lakhs to ESI corporation as a matter of abundant caution. The final orders are awaited.

Note No. 38

Disclosure with regard to movement of provisions :

Particulars	(Rs. In Lakhs)	
	Gratuity (CCSL Staff)	Leave encashment (CCSL Staff)
Opening Balance	64.58	35.24
Amount paid during the year	62.71	6.30
Net Amount	1.87	28.93
Provision made during the year	0.85	4.04
Excess Provision reversed	-	-
Closing Balance	2.72	32.97

Note No.39

Capital commitments

As on March 31, 2026 the company has future capital commitment of Rs. Nil (March 31, 2025 is Nil)

Note No.40

Sl.No	Particulars	2025-26	2024-25
1	CIF Value of Imports	Nil	Nil
2	Other Expenditure	Nil	Nil

Note No.41

FOB value of exports and earnings in Foreign Exchange – NIL. (March 31, 2025 is Nil)

Note No.42

The Directors in the Board meeting held on 17.01.2026 have recommended an Interim Dividend at 50% on the paid up equity share capital of the Company for the year the FY 2025-26 amounting to Rs 162.00 Lakhs and the same has been paid. The interim dividend is in accordance with Section 123 of the Companies Act, 2013.

The Directors have not recommended any further dividend and the interim dividend so paid is the final dividend, which is subject to the approval of the Shareholders in the ensuing Annual General Meeting.

The Company has transferred 10% of its current year profits of Rs 159.69 lakhs to General Reserves as per Sec 123 of the Companies Act 2013.

Note No.43

Doubtful Debts

Provision for doubtful debts has been made as per management's assessment. (March 31, 2026 is Nil) (PY -2024-25 Rs 0.43 Lakhs)

Note No.44

TDS Receivable

There is a mismatch of Tax Credit between the Books of Account and Form No. 26AS (Income Tax Portal) and the same is subject to reconciliation





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Note No.45

Micro, Small and Medium Enterprises Development Act, 2006 (MSMEDA)

The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated August 26, 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum in accordance with the 'Micro, Small and Medium Enterprises Development Act, 2006' ('the MSMED Act'). Accordingly, the disclosure in respect of the amounts payable to such enterprises as at March 31, 2026 has been made in the financial statements based on information received and available with the Company. Further in view of the Management, the impact of interest, if any, that may be payable in accordance with the provisions of the MSMED Act is not expected to be material. The Company does not have any interest dues to micro and small enterprises as at March 31, 2026 (March 31, 2025: Nil), the details of principal payment has been made below.

Particulars	March 31, 2026	March 31, 2025
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year.	Nil	Nil
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year.	Nil	Nil
(iii) 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 appointed day during each accounting year.	Nil	Nil
(iv) 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.	Nil	Nil
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year.	Nil	Nil
(vi) 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.	Nil	Nil

Note No.46

MCA has amended the Rule 3 of the Companies (Accounts) Rules, 2014 (the "Accounts Rules") vide notification dated August 05, 2022, relating to the mode of keeping books of account and other books and papers in electronic mode. Back-ups of the books of account and other books and papers of the company maintained in electronic mode are now required to be retained on a sever located in India on daily basis (instead of back-ups on a periodic basis as provided earlier) as prescribed under Rule 3(5) of the Accounts Rules. With respect to the above, the Company has complied with the requirement for all the IT applications.

Note No.47

The Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

Note No.48

Previous year figures have been regrouped and recast wherever appropriate and necessary to conform to current year's classification.

Note No.49

Expenditure on Corporate social responsibility activities:

In accordance with the provisions of Section 135 of the Companies Act, 2013, Schedule VII and Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended, the Board of Directors of the Company had constituted a Corporate Social Responsibility (CSR) Committee. In terms of the provisions of the said Act, the Company was required to spend Rs. 42.43 lakhs. The Company has incurred following expenditure towards CSR activities for the benefit of general public and in the neighbourhood of the manufacturing facilities of the Company.

Sl.no	Particulars	(Rs. in Lakhs)	
		For the year ended March 31, 2026	For the year ended
1)	Prescribed CSR Expenditure (2% of Average Net profits of the three immediately preceding financial years)	42.43	33.40
2)	Add: Unspent amount of previous years	-	-
	Total amount to be spent for the financial year	42.43	33.40
3)	Details of CSR Expenditure during the financial years		
	(a) Promoting education and enhancing vocational skills	-	5.00
	(b) Eradicating hunger, poverty, malnutrition, promoting health care and sanitation	42.43	14.50
	(c) Social development - Installation of smart interactive display panel	-	2.50
	(d) Prime minister's national relief fund	-	11.40
	Total Amount spent during the financial year	42.43	33.40
	Amount unspent*	-	-

Note No.50

Other Statutory Disclosures

- 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 traded or invested in any types of Crypto currency or virtual currency during the financial year.
- c) The company has reviewed transactions, to the extent of information available, for the purpose of identifying the transactions with struck off Companies. Based on the above review there are no transactions with struck off companies in the current financial year.
- d) The company has not been declared a willful defaulter by any bank or financial institution or Government Authority.
- e) The Company have not granted any Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.
- f) The Company do not have any borrowings from banks or financial institutions on the basis of security of current assets.
- g) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- h) 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).
- i) The company has not advanced or loaned any funds to any other person(s) or entity(ies) including Foreign entities (including intermediaries) with the understanding that the intermediary shall:
 - (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiary) or
 - (ii) Provide any guarantee, security or the like to or on behalf of the Ultimate beneficiary.
- j) The company has not received any fund from any person(s) or entity(ies) including Foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funded Party (Ultimate Beneficiary) or
 - (ii) Provide any guarantee, security or the like to or on behalf of the Ultimate beneficiary.





Canbank Computer Services Limited
(CIN: U85110KA1994PLC016174)

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

Note No.51
Ratio Analysis and its elements

Sl. No.	Ratios/measures	Numerator	Denominator	March 31, 2026	March 31, 2025	% Change	Reason in case of variance greater than 25%	
a.	Current Ratio	Current Assets	Current liabilities	36.50	36.14	1%	Not applicable since the variation is below 25%	
b.	Debt equity ratio	The company does not have any debt as on March 31, 2026. Hence the ratio is not applicable						Not Applicable
c.	Debt service coverage ratio	Earnings available for debt services	Debt service	Not applicable	1.82	Not applicable	Not applicable	
d.	Return on equity ratio	Net Profit after tax	Average shareholders' equity	0.16	0.18	-9%	Not applicable since the variation is below 25%	
e.	Inventory turnover ratio	Since the company is engaged in the provision of services inventory turnover ratio is not applicable						Not Applicable
f.	Trade receivable turnover ratio	Net credit sales	Average trade receivable	7.13	7.66	-7%	Not applicable since the variation is below 25%	
g.	Trade payable turnover ratio	Net credit purchases	Average trade payables	-	21.34	Not applicable	Not applicable	
h.	Net capital turnover ratio	Net sales	Average working capital	1.35	1.25	8%	Not applicable since the variation is below 25%	
i.	Net profit ratio	Net Profit after tax	Net sales	0.25	0.22	14%	Not applicable since the variation is below 25%	
j.	Return on capital employed	Earnings before interest and tax	Capital Employed	21%	24%	-12%	Not applicable since the variation is below 25%	
k.	Return on Investment	The company do not have any investment as on March 31, 2026. Hence the ratio is not applicable						

As per our report of even date,
For **P.N.R. & Co.**,
Chartered Accountants
Firm Regn No. 0024955



(E Venkatramappa)
Partner
Membership No.029721

27.04.2026
Bangalore

For and on behalf of the Board of Directors of
Canbank Computer Services Limited

[Signature]
I N S Rao
Managing Director
DIN 10809407

[Signature]
R Rajesh
Director
DIN 10355446

[Signature]
S Saravanan
Director
DIN 11148621

[Signature]
Arun Nagappan
Director
DIN 10780609

[Signature]
Manoj Sundar Chuyam
Director
DIN 11194316

Date : 27.4.2026
Place : Bangalore