Chartered Capital And Investment Limited

Regd. Office : 711, Mahakant, Opp. V.S. Hospital, Ellisbridge, Ahmedabad-380 006. Tel. : 079 - 2657 5337 / 2657 7571 / 2657 8029
E-mail : cs@charteredcapital.net, Website : www.charteredcapital.net, CIN : L45201GJ1986PLC008577.

August 24, 2026

BSE Limited
25th Floor, P J Towers,
Dalal Street, Fort,
Mumbai- 400 001
Scrip Code: 511696

Dear Sir/Madam,

Sub.: Notice of the 40th Annual General Meeting and Annual Report for Financial Year 2025-26

This is to inform you that the 40th Annual General Meeting ("AGM") of the Company will be held on Thursday, September 17, 2026 at 11.30 a.m. (IST) through Video Conferencing / Other Audio Visual Means.

Pursuant to Regulation 34(1) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we are submitting herewith the **Annual Report** of the Company for the financial year 2025-26 including the **Notice convening the 40th Annual General Meeting** ("Notice"), being sent to the Members of the Company through electronic mode who have registered their e-mail addresses with the Company/ Depositories in compliance with relevant circulars issued by Ministry of Corporate Affairs and the Securities and Exchange Board of India.

The Annual Report including the Notice is also uploaded on the Company's website and can be accessed at www.CharteredCapital.net

Please take the same on your record.

Thanking You,

Yours Sincerely,
For Chartered Capital and Investment Limited

Nevil Dharmeshkumar Sheth

Nevil Sheth
Company Secretary &
Compliance Officer

Encl. : As Above

40th ANNUAL REPORT
2025-2026

CHARTERED CAPITAL AND INVESTMENT LIMITED

Registered Office : 711, Mahakant, Opp. V.S. Hospital,
Ellisbridge, Ahmedabad - 380 006

CHARTERED CAPITAL AND INVESTMENT LIMITED

BOARD OF DIRECTORS

1.	Mr. Mohib N. Khericha	Managing Director
2.	Mrs. Sofia M Khericha	Non-Executive Director
3.	Mr. Nawalkishor D. Gupta	Independent Director
4.	Mr. Zohar E. Rangwala	Independent Director

STATUTORY AUDITORS
M/s. F P & Associates
Chartered Accountants

SECRETARIAL AUDITOR
M/s. Hussain Bootwala & Associates
Practicing Companies Secretaries

CHIEF FINANCIAL OFFICER
Javedmehdi S. Saiyed

COMPANY SECRETARY
Nevil D. Sheth

BANKERS
Union Bank of India

REGISTERED OFFICE
711, Mahakant,
Opp. V S Hospital, Ellisbridge, Ahmedabad - 380006

CIN
L45201GJ1986PLC008577

WEBSITE
www.charteredcapital.net

SHARE TRANSFER AGENT
MUFG Intime India Private Limited C-101, 247 Park, L.B.S. Marg,
Vikhroli (West), Mumbai – 400 083.

ISIN No. : INE 953B01010
BSE Code : 511696

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NOTICE

Notice is hereby given that 40th Annual General Meeting (AGM) of the Members of the Chartered Capital and Investment Limited (Company) will be held on **Thursday, September 17, 2026 at 11:30 a.m.** through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Balance Sheet as on March 31, 2026 and the Profit and Loss Account for the year ended on that date and the Report of Directors and Auditors thereon.

2. To appoint a Director in place of Mr. Mohib N Khericha (DIN: 00010365), who retires by rotation and being eligible, has offered himself for re-appointment.

SPECIAL BUSINESS

3. To re-appoint Mr. Mohib N Khericha (DIN: 00010365) as a Managing Director of the Company and approve the payment of remuneration to him for a period of 3 years and in this regard to consider and, if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution:**

   "RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Articles of Association of the Company and such other provisions as may be applicable and based on the recommendation of Nomination and Remuneration Committee and approval by the Board, consent of the members of the Company be and is hereby accorded to the re-appointment of Mr. Mohib N Khericha (DIN: 00010365) as the Managing Director of the Company, on terms and conditions including remuneration, for a period of 3 (three) years with effect from April 1, 2027 upto March 31, 2030, as mentioned in the Explanatory Statement annexed to the Notice convening this meeting, liable to retire by rotation, with liberty to the Board of Directors (hereinafter referred to as "the Board" which term shall be deemed to include any Committee of the Board constituted to exercise its powers, including the power conferred by this Resolution) to alter and vary the terms and conditions of the said re-appointment and/or remuneration, subject to same not exceeding the limits specified under Schedule V of the Companies Act, 2013 or any statutory modification(s) or re-enactment thereof.

   "RESOLVED FURTHER THAT notwithstanding anything to the contrary herein contained, in the event of any loss, absence or inadequacy of the profits of the Company in any financial year during the period of 3 (three) years with effect from April 1, 2027 upto March 31, 2030, the remuneration mentioned in the Explanatory Statement hereunder shall be paid to Mr. Mohib N Khericha as minimum remuneration and the same shall be subject to the limits as set out in Section II of Part II of Schedule V of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof, for the time being in force)."

   RESOLVED FURTHER THAT, the Board of Directors of the Company and the Company Secretary be and are hereby severally authorised to do all such acts, deeds, matters, and things as may be considered desirable or expedient to give effect to this resolution."

By order of the Board of Directors

Place: Ahmedabad
Date: August 10, 2026

Mohib N. Khericha
Managing Director

Registered Office:
711, Mahakant, Opp. V S Hospital, Ellisbridge, Ahmedabad- 380006
CIN : L45201GJ1986PLC008577, Email : cs@charteredcapital.net
Website : www.charteredcapital.net, Phone : 079-2657 5337, 2657 7571

Notes

i) The AGM of the Company is being conducted through video conferencing (VC) or other audiovisual means (OAVM) in compliance with General Circular No. 03/2025 dated September 22, 2025 in continuation with the circulars issued earlier in this regard (collectively referred to as "Circulars"), which have allowed conducting Annual General Meeting (AGM) through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) without the physical presence of Members

ii) Accordingly, soft copies of the Annual Report 2026 and the Notice of the General meeting will be emailed to shareholders. However, hard copy of full annual report will be sent to those shareholders who request for the same. Members whose email id is not registered with the Company may write to cs@charteredcapital.net for obtaining the soft copy of the Annual Report and Notice of AGM. Hence, in compliance with the Circulars, the AGM of the Company is being convened through VC/OAVM and the venue of the AGM shall be deemed to be the registered office of the Company. Since the AGM will be held through VC/OAVM, the Route Map is not annexed to this Notice. The instructions for e-voting and attending the AGM through VC/OAVM are provided in the Notice. Since the AGM is being held in accordance with the aforesaid Circulars through VC/OAVM, the facility for appointment of proxies by the Members will not be available for this AGM. Accordingly, the Proxy Form and Attendance Slip are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

iii) The explanatory statement pursuant to Section 102 of the Companies Act, 2013 (Act) in respect of the special business set out in this Notice and the relevant details pursuant to SEBI Listing Regulations are annexed hereto.

iv) 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 Notes to 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.

v) In compliance with the aforesaid Circulars, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those members whose email addresses are registered with the Company/Depositories. A letter providing the web-link, including the exact path, where the Annual Report 2025-26 shall be available, is being sent to Members who have not registered their email IDs with the Company/RTA/ Depositories.

vi) The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

vii) As required under Regulation 36 of the SEBI (LODR) Regulations, 2015 and Secretarial Standard on General Meetings issued by The Institute of Company Secretaries of India, brief profile of Directors seeking appointment and/or re-appointment at this AGM is mentioned hereunder:

Name of the Director	Mr. Mohib N. Khericha
DIN	00010365
Date of Birth / Age	August 04, 1952 / 74 Years
Qualifications	FCA
Date of First Appointment	March 21, 1986
Brief Resume & Nature of Expertise in specific functional areas	A Chartered Accountant who was in active practice for over 25 years, in the area of Capital structuring, Restructuring, Financial Management and Loan syndication etc. before venturing into Merchant Banking activities in the year 1994. He is also on Board of various Public Limited Companies. He is having wide contacts/ relations with brokers, underwriters, NRIs and High Networth Investors and also has wide experience in marketing the issue effectively and getting accurate feedback during the IPO. He has

	been Chairman of the Capital Market committee of the Gujarat Chambers of Commerce and Industry during the year 2003-04.
List of outside Directorship in Indian Companies	*Listed* Mazda Limited TD Power Systems Limited *Unlisted* Laburnum Chemicals Private Limited Kirloskar Power Build Gears Limited DF Power Systems Private Limited
Listed entities from which person has resigned in past 3 years	None
Chairmanship/Membership of Committees held in other Listed companies*	TD Power Systems Ltd Audit Committee-Member Stakeholders Relationship Committee -Chairman Mazda Limited Audit Committee – Member
Chairman/member of the committee of the Board of Directors of our Company*	Member of Stakeholders Relationship Committee
Shareholding in the company	21,10,734 Equity Shares (70.09%)
No of meetings attended in FY 2025-2026	5
Relationships, if any, between directors	Husband of Mrs. Sofia M. Khericha, a Director of the Company.
Terms & Conditions of the appointment	liable to retire by rotation

* Only Audit Committee & Stakeholders Relationship Committee had been considered.

viii) Members of the Company under the category of Institutional Investors are encouraged to attend and vote at the AGM through VC. Corporate Members intending to authorize their representatives to participate and vote at the meeting are requested to send a certified copy of the Board resolution/authorization letter to the Scrutinizer at his email id rupawala_ca@yahoo.co.in or to the Company at the email id cs@charteredcapital.net or upload on the VC portal/e-voting portal (NSDL).

ix) The Register of Members and Share Transfer Books of the company will remain closed From Friday, September 11, 2026 to Thursday, September 17, 2026 (both days inclusive) for the purpose of the Annual General Meeting of the Company.

x) **Voting through electronic means:**

Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), and the aforesaid Circulars issued by the Ministry of Corporate Affairs (MCA) and SEBI, 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 venue e-voting during the AGM will be provided by NSDL.

In line with the aforesaid Circulars issued by the Ministry of Corporate Affairs and SEBI, the Notice calling the AGM has been uploaded on the website of the Company at www.charteredcapital.net. 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.

Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Thursday, September 10, 2026, shall be entitled to avail the facility of remote e-voting as well as venue e-voting during the AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.

A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e. Thursday, September 10, 2026, shall be entitled to exercise his/her vote either through remote e-voting or venue e-voting during the AGM by following the procedure mentioned in this part.

The remote e-voting will commence on Monday, September 14, 2026 at 9:00 a.m. and will end on Wednesday, September 16, 2026 at 5:00 p.m. During this period, the members of the Company holding shares either in physical form or in demat form as on the Cut-off date i.e. Thursday, September 10, 2026, may cast their vote electronically. The remote e-voting module shall be disabled for voting by NSDL thereafter. Once the vote on a resolution is cast by the member, he/she shall not be allowed to change it subsequently or cast the vote again.

The voting rights of the members shall be in proportion to their share in the paid-up equity share capital of the Company as on the Cut-off date i.e. Thursday, September 10, 2026.

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

The remote e-voting period begins Monday, September 14, 2026 at 9:00 a.m. and will end on Wednesday, September 16, 2026 at 5:00 p.m. 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. Thursday, September 10, 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 Thursday, September 10, 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. 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. 2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS"** Portal or click athttps://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to

Type of shareholders	Login Method
	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. 4. 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 user 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. 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.

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.co.in 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.co.in 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 rupawala_ca@yahoo.co.in with a copy marked to evoting@nsdl.co.in. 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 or you need any assistance, 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 Ms. Pallavi Mhatre at evoting@nsdl.co.in.

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 cs@charteredcapital.net.
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 cs@charteredcapital.net. 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.co.in 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 venue 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 link" 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. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@charteredcapital.net. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
6. Shareholders who would like to express their views/have questions may send their questions in advance at least 7 days prior to meeting mentioning their name demat account number/folio number, email id, mobile number at cs@charteredcapital.net. The same will be replied by the company suitably.

xi) For any sort of query or information including e-voting, the shareholders may also contact Company Secretary at the registered office address of the Company or write an email to cs@charteredcapital.net or call him at Tel: 079- 2657 5337, 2657 7571.

xii) The facility for e-voting would be made available at the AGM and the members attending the meeting who have not already casted their votes by remote e-voting shall be able to exercise their right at the meeting. The members who have already casted their vote by remote e-voting prior to the Meeting, may also attend the meeting, but shall not be entitled to cast their vote again at the meeting.

xiii) In compliance with the aforesaid MCA and SEBI Circulars, Notice of the AGM along with the Annual Report 2025-2026 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories. Members may note that the Notice and Annual Report for the year 2025-2026 will also be available on the Company's website at https://www.charteredcapital.net/investors/ and websites of the BSE Limited at www.bseindia.com. 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.

xiv) The business set out in the Notice will be transacted through electronic voting system and the Company is providing facility for voting by electronic means. Instructions and other information relating to e-voting are given in this Notice. The voting facility through electronic voting system shall be made available during the AGM and members attending the meeting through VC who have not casted their vote by remote e-voting shall be able to exercise their right during the meeting through electronic voting system.

xv) All the relevant documents as mentioned in the Resolutions and/or Explanatory Statement, if any, and other applicable Statutory Records will be available electronically for inspection by the members during the AGM.

xvi) All the relevant documents as mentioned in the Resolutions and/or Explanatory Statement, if any, are available for inspection by the Members at the Registered Office of the Company from 2.00 pm to 5.00 pm on any working day (Monday to Friday) till the date of AGM and will also be made available at the Annual General Meeting of the Company.

xvii) The Board of Directors has appointed Mr. D.A. Rupawala, Proprietor D.A. Rupawala & Associates, Practicing Chartered Accountants as a Scrutinizer to scrutinize the e-voting process in a fair and transparent manner. After the conclusion of voting at the AGM, the Scrutinizers will submit a report after taking into account votes cast at the AGM and through remote e-voting in accordance with provisions of Rule 20 of Companies (Management and Administration) Rules, 2014, as amended.

xviii) The Scrutinizer shall, after the conclusion of e-voting at the AGM, first scrutinise the votes casted vide e-voting during the AGM and thereafter shall, unblock the votes casted through remote e-voting. The Scrutinizer shall submit a Consolidated Scrutinizer's Report of the total votes cast in favour or against, to the Chairman or a person authorised by him in writing, who shall countersign the same and declare the result of the voting forthwith.

xix) The consolidated results in respect of voting along with the Scrutinizer's Report shall be placed on the Company's website www.charteredcapital.net and on the website of NSDL i.e. www.evoting.nsdl.com immediately after the result are declared by the Chairman or any other person authorized by the Chairman and the same shall be communicated to BSE Limited, where the shares of the Company are listed.

xx) Members are requested to notify immediately any change in address, email ids, Bank account details etc.

- To their Depository Participants (DPs) in respect of the electronic share accounts; and
- To Company's Registrar and Transfer Agent of the Company in respect of their Physical share folios along with Bank particulars.

xxi) **To support the "Green Initiative" Members who have not registered their e-mail addresses so far are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from the Company electronically.** Members are required to immediately inform the Company's Registrars and Transfer Agents (in case of shares held in physical form), MUFG Intime India Private Limited and to the respective Depository Participants (in case of shares held in dematerialized/electronic form) the details about their email addresses, if any.

As part of this initiative, hitherto soft copies of the Annual Report and the Notice of Annual General Meeting were sent to all members whose email addresses are registered with the Company/Depository Participants. However, in terms of the aforesaid MCA and SEBI Circulars and all other relevant circulars issued from time to time exempting Companies from the provision of hard copies only soft copies of the Annual Report 2025-26 and the Notice of the Annual General Meeting will be emailed to shareholders. Members whose email id is not registered with the Company may write to cs@charteredcapital.net for obtaining the soft copy of the Annual Report and Notice of AGM.

xxii) Members are requested to make all correspondence in connection with shares held by them by addressing letters directly to the Company or its RTA quoting their Folio number or their Client ID number with DP ID number, as the case may be.

xxiii) Members who are holding shares in identical order of names in more than one folio are requested to send to the Company or its RTA, the details of such folios together with the share certificates for consolidating their holdings in one folio.

xxiv) Securities and Exchange Board of India (SEBI) vide its Master Circular dated May 17, 2023 read with SEBI Circular dated November 17, 2023 has made it mandatory that the security holders (holding securities in physical form) to furnish PAN, Nomination, Contact details, Bank A/c details and Specimen

signature for their corresponding folio numbers. In case of non-updating of aforesaid documents/ details, the shareholder shall be eligible to lodge grievance or avail service request from the RTA only after furnishing the complete documents/ details except for nomination details. Also, such shareholders shall be eligible for any payment including dividend etc. only through electronic mode upon furnishing all the aforesaid details in entirety, except for nomination details. Members holding shares in physical form are requested to intimate such changes to Company's RTA [through Form ISR-1, Form ISR- 2 and Form ISR-3 (as applicable)]. Members holding shares in electronic form may approach their respective DPs for furnishing PAN, Nomination, contact details, Bank A/c details and Specimen signature completing the nomination formalities. Changes intimated to the DP will then be automatically reflected in the Company's records.

Member may also note that SEBI vide its Circular dated January 25, 2022 has mandated listed companies to issue securities in dematerialized form only while processing service request viz. Issue of duplicate securities certificate; endorsement; sub-division/ splitting of securities certificate; consolidation of securities certificates/ folios; transmission and transposition. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialisation, Members are advised to dematerialise the shares held by them in physical form. Accordingly, Members are requested to make service requests submitting a duly filled and signed Form ISR-4.

Relevant details and forms prescribed by the SEBI in this regard are available on the website of the RTA of company, for information and use by the Shareholders. You are requested to kindly take note of the same and update your particulars timely.

Members who are holding shares in demat mode are requested to notify any changes in their residential address, Bank A/c details and/or email address immediately to their respective Depository Participant

xxv) The Annual Listing Fees for the year 2026-2027 of the stock exchange on which shares of the company are listed, has been paid.

xxvi) Members desirous of obtaining any information concerning the accounts and operations of the company are requested to address their questions to the company so as to reach at least 7 days before the date of the meeting, so that the information required will be made available at the meeting, to the best extent possible.

xxvii) **Depository System**

The Company has entered into agreements with NSDL and CDSL. The Depository System envisages the elimination of several problems involved in the scrip-based system such as bad deliveries, fraudulent transfers, fake certificates, thefts in postal transit, delay in transfers, mutilation of share certificates, etc. Simultaneously, Depository System offers several advantages like exemption from stamp duty, elimination of concept of market lot, elimination of bad deliveries, reduction in transaction costs, improved liquidity, etc.

Members, therefore, now have the option of holding and dealing in the shares of the Company in electronic form through NSDL or CDSL. Members are encouraged to convert their holdings to electronic mode.

xxviii) Members who hold shares in physical form can nominate a person in respect of all the shares held by them singly or jointly. Members who hold shares in a single name are advised, in their own interest to avail the nomination facility. Members holding shares in dematerialized form may contact their respective depository participant(s) for recording nomination in respect of their shares.

By order of the Board of Directors

Place: Ahmedabad
Date: August 10, 2026

Mohib N. Khericha
Managing Director

Registered Office:
711, Mahakant, Opp. V S Hospital, Ellisbridge, Ahmedabad- 380006
CIN : L45201GJ1986PLC008577, Email : cs@charteredcapital.net
Website : www.charteredcapital.net, Phone : 079-2657 5337, 2657 7571

Statement pursuant to Section 102(1) of the Companies Act, 2013, as amended ('Act') and Secretarial Standard - II on General Meeting

The following Statement sets out all material facts relating to the Special Businesses mentioned in the Notice:

Item No. 3

Mr. Mohib N. Khericha (DIN: 00010365) was re-appointed as the Managing Director of the Company by the Members at the 37th Annual General Meeting held on September 28, 2023 for a period of 3 (three) years with effect from April 1, 2024 to March 31, 2027. His present term of office will expire on March 31, 2027.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its meeting held on August, 10 2026, approved the re-appointment of Mr. Mohib N. Khericha as the Managing Director of the Company for a further period of 3 (three) years commencing from April 1, 2027 to March 31, 2030, subject to the approval of the Members by way of a Special Resolution and such other approvals, if any, as may be required under applicable laws.

The Nomination and Remuneration Committee, after considering his qualifications, experience, leadership, contribution to the growth of the Company and the prevailing industry practices, has recommended his re-appointment and remuneration.

Mr. Mohib N. Khericha is the Promoter and Managing Director of the Company and has been associated with the Company since its inception. Considering his extensive experience, knowledge of the Company's business and continued valuable contribution, the Board is of the view that it is in the best interests of the Company to re-appoint Mr. Mohib N. Khericha as the Managing Director for a further period of 3 (three) years.

The terms and conditions of reappointment and remuneration for his re-appointment as Managing Director is subject to the approval of Members of the Company by way of Special Resolution in terms of proviso to section 196(3)(a) of the Companies Act, 2013 as his age is more than 70 years.

The main terms and conditions of re-appointment including remuneration of Mr. Mohib N Khericha as the Managing Director, subject to the limits prescribed in Part II of Schedule V of the Companies Act, 2013, placed before the Meeting are as follows:

Broad particulars of the terms of re-appointment of and remuneration payable to Mr. Mohib N Khericha are as under:

(a) Term/Period of re-appointment:

Mr. Mohib N Khericha is re-appointed as the Managing Director of the Company for a further period of 3 (three) years with effect from April 1, 2027 upto March 31, 2030.

(b) Salary, Perquisites and Allowances:

Period of Remuneration: 3 (three) years with effect from April 1, 2027 upto March 31, 2030.

Name and Designation	Rupees Per Month	
	Basic Salary	Perquisites & allowances
Mr. Mohib N Khericha, Managing Director	Rs.1,00,000	Rs.50,000

There is no change in the remuneration proposed to be paid to Mr. Mohib N Khericha for his aforesaid next term of re-appointment as Managing Director of the Company from the remuneration being paid to him during current term of the re-appointment.

The perquisites and allowances, as aforesaid, shall include accommodation (furnished or otherwise) or house rent allowance in lieu thereof; house maintenance allowance together with reimbursement of expenses and / or allowances for utilisation of gas, electricity, water, furnishing and repairs; medical reimbursement; leave travel concession for self and family including dependents; club fees, medical insurance and other perquisites and / or allowances. The said perquisites and allowances shall be evaluated, wherever applicable, as per the provisions of Income-tax Act, 1961 or any rules thereunder or any statutory modification(s) or re-enactment thereof; in the absence of any such Rules, perquisites and allowances shall be evaluated at actual cost. However, the Company's contribution to Provident Fund, Superannuation or Annuity Fund, to the extent these singly or together are not taxable under the Income-tax law, and gratuity payable and encashment of leave at the end of the tenure, as per the rules of the Company and to the extent not taxable under the Income-tax law, shall not be included for the purpose of computation of the overall ceiling of remuneration.

Provision of car for use on Company's business (i.e. payment / re-imbursement of running expenses of car) and telephone at residence (including payment for local calls and long distance official calls) will not be considered as perquisites and shall not be included in the computation of perquisites and allowances for the purpose of calculating the above ceiling. However, personal long distance calls on telephone and use of car for private purpose shall be billed by the Company to the Managing Director.

Minimum Remuneration:

Notwithstanding anything to the contrary herein contained, where in any financial year during the currency of the term of Mr. Mohib N Khericha as a Managing Director, the Company has no profits or its profits are inadequate, the Company will pay remuneration by way of salary, perquisites and other allowances as specified above as minimum remuneration subject to the limits set out in Section II of Part II of Schedule V to the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof, for the time being in force).

(c) Reimbursement of Expenses:

Reimbursement of expenses incurred for travelling, boarding and lodging including for his spouse and attendant(s) during business trips; provision of car for use on the Company's business and telephone expenses at residence shall be reimbursed and not considered as perquisites.

(d) General:

(i) Period of Re-appointment: 3 (three) years with effect from April 1, 2027 to March 31, 2030.

(ii) Period of Remuneration: 3 (three) years with effect from April 1, 2027 to March 31, 2030.

(iii) The office of Managing Director may be terminated by the Company or the Managing Director by giving the other 3 (three) months' prior notice in writing.

(iv) The Managing Director shall, subject to the supervision, direction and control of the Board of Directors of the Company, manage the business and affairs of the Company.

(v) The terms and conditions of re-appointment and payment of salary, perquisites & allowances specified herein above may be enhanced, enlarged, widened, altered or varied from time to time by Nomination and Remuneration Committee and the Board of Directors as they may in their discretion, deem fit, within the maximum amount payable to the Managing Director in accordance with Schedule V to the Companies Act, 2013 and in conformity with any amendments to the relevant provisions of the Companies Act and / or the rules and regulations made thereunder from time to time in future and / or such guidelines as may be announced by the Central Government from time to time.

(vi) The Managing Director shall act in accordance with the Articles of Association of the Company and shall abide by the provisions contained in the Section 166 of the Companies Act, 2013 with regard to duties of Directors.

(vii) For the purpose of section 152(6) of Companies Act, 2013, the Managing Director shall be liable to retire by rotation. However, if he is re-appointed as a director liable to retire by rotation, it shall not be treated as a break or gap in his term/tenure as Managing Director of the Company or affect his continuation as Managing Director of the Company for a period of 3 (three) years with effect from April 1, 2027 to March 31, 2030.

(viii) For all other terms and conditions not specifically spelt out above, the Rules and Orders of the Company shall apply.

(e) A Statement as per requirement of Schedule V is given to the Shareholders containing following information of the Company and Mr. Mohib N Khericha:-

I. GENERAL INFORMATION:

(1) Nature of industry

The Company is engaged in the financial services sector and more particularly in the business of investments and trading in securities, commodities, including precious metals such as gold and silver, and other financial instruments.

The Company follows prudent investment strategies and disciplined portfolio management with the objective of generating sustainable returns while maintaining an appropriate balance between risk and reward. It remains committed to creating long-term value for its stakeholders by identifying investment opportunities and ensuring efficient deployment of its capital.

The Company was granted registration as a Category I Merchant Banker by the Securities and Exchange Board of India ("SEBI") in 1994. Pursuant to the Company's application for voluntary surrender of the said registration, SEBI approved the surrender of the Certificate of Registration as a Category I Merchant Banker with effect from June 1, 2026. Accordingly, the Company is no longer registered as a Category I Merchant Banker and has discontinued merchant banking activities.

(2) Date of commencement of commercial production

As Company is in the service industry, this para is not applicable to the Company.

(3) In case of new Companies, expected date of commencement of activities as per project approved by Financial Institutions appearing in the prospectus

Company is not a new company and therefore this para is not applicable.

(4) Financial performance based on given indicators

Following is the financial performance of the Company for last 3 years:

Financial Year	Total Revenue (Rs. in lakhs)	Profit Before Tax (Rs. in lakhs)	Net Profit after Tax (Rs. in lakhs)
2023-2024	796.32	621.17	543.33
2024-2025	1175.63	825.37	538.51
2025-2026	706.84	399.77	270.97

* Previous Year's figures have been regrouped, reclassified wherever considered necessary.

(5) Foreign investments or collaborators, if any.

The Company does not have any foreign investment or collaborator.

II. INFORMATION ABOUT THE APPOINTEE:

(1) Background details:

Name : Mr. Mohib N Khericha

Designation : Managing Director

Age : 74 Years

Experience : 44 Years

Mr. Mohib N Khericha is a Chartered Accountant who was in active practice for over 25 years, in the area of Capital structuring, Restructuring, Financial Management and Loan syndication etc. before venturing into Merchant Banking activities in the year 1994. Mr. Khericha is also advisor to various companies on financial matters. He is also on Board of various Public Limited Companies. He is having wide contacts/relations with brokers, underwriters, NRIs and High Networth Investors and also has wide experience in marketing the issue effectively and getting accurate feedback during the IPO. He has been Chairman of the Capital Market committee of the Gujarat Chambers of Commerce and Industry during the year 2003-04.

(2) Past Remuneration:

The details of managerial remuneration paid to Mr. Mohib N Khericha, Managing Director of the Company during the previous financial year ended on March 31, 2026, are as under:

Particulars		Amount (Rs.)
Basic Salary	:	12,00,000
Perquisites/ Allowances	:	6,00,000
Contribution to PF	:	21,600
Total	:	18,21,600

(3) Recognition or awards:

Mr. Mohib N Khericha is on Board of various Public Limited Companies including TD Power Systems Limited which has a market capitalization of more than Rs. 17,000 crores. He is having wide contacts/relations with brokers, underwriters, NRIs and High Networth Investors and also

has wide experience in marketing the issue effectively and getting accurate feedback during the IPO. Mr. Mohib N Khericha is also advisor to various companies on financial matters. Mr. Mohib N Khericha has been Chairman of the Capital Market committee of the Gujarat Chambers of Commerce and Industry during the year 2003-04.

(4) Job profile and his suitability

Mr. Mohib N Khericha has been associated with the Company since its inception and is Managing Director of the Company since 1994. Mr. Mohib N Khericha is a Chartered Accountant who was in active practice for over 25 years, in the area of Capital structuring, Restructuring, Financial Management and Loan syndication etc before venturing into Merchant Banking activities in the year 1994. Mr. Mohib N Khericha is also advisor to various companies on financial matters. He is also on Board of various Public Limited Companies. He is having wide contacts/relations with brokers, underwriters, NRIs and High Networth Investors and also has wide experience in marketing the issue effectively and getting accurate feedback during the IPO. He has been Chairman of the Capital Market committee of the Gujarat Chambers of Commerce and Industry during the year 2003-04. Looking to his vast and rich experience in the industry, he is most suitable for the position of Managing Director of the Company.

(5) Remuneration proposed

It is proposed to pay the aforesaid remuneration to Mr. Mohib N Khericha as above for a period of 3 years from April 1, 2027 to March 31, 2030.

(6) Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person

The proposed remuneration to be paid to Mr. Mohib N Khericha is adequate and at par with the industry scale and size of the Company and experience of the appointee.

(7) Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any.

Apart from being a Managing Director of the Company and receiving managerial remuneration, he is a promoter holding 21,10,734 Equity Shares representing 70.09 % of the paid up capital of the company in his individual capacity. Apart of this, his wife Mrs. Sofia M Khericha also holds 1,29,000 Equity Shares representing 4.28 % of the paid up capital of the company.

III. OTHER INFORMATION:

(1) Reasons of loss or inadequate profits

Due to overall slowdown in the primary market conditions in the capital market, there may be loss or inadequate profit in the Company.

(2) Steps taken or proposed to be taken for improvement

The Company aims to enhance profitability through prudent investment strategies, efficient portfolio management and disciplined deployment of funds while maintaining effective risk management practices.

(3) Expected increase in productivity and profits in measurable terms

Due to the aforesaid steps, the Company expects a significant increase in productivity and profits of the Company in next financial years.

IV. DISCLOSURES:

Necessary disclosures have been made in the "Report on Corporate Governance" in the Annual Report of the Company.

Mr. Mohib N Khericha satisfies all the conditions set out in Part-I of Schedule V to the Companies Act, 2013 for being eligible for the re-appointment. He also satisfied conditions set out under Section 196(3) of the Companies Act, 2013 for being eligible for their re-appointment as Managing Director of the Company. He is not disqualified from being appointed as Director in terms of Section 164 of the Companies Act, 2013.

Further, in terms of circular dated June 20, 2018 issued by BSE Limited bearing reference no. LIST /COMP/14/2018-19, on the subject "enforcement of SEBI Orders regarding appointment of Directors by listed companies", we hereby affirm that Mr. Mohib N Khericha is not debarred from holding the

office of Director by virtue of any order of the SEBI or any other such authority.

The above may be treated as a written memorandum setting out the terms of re-appointment of Mr. Mohib N Khericha under Section 190 of the Companies Act, 2013.

A brief resume of Mr. Mohib N Khericha, nature of his expertise in specific functional areas, names of companies in which he holds directorship and membership / chairmanship of Board Committees and relationships between directors inter-se, as stipulated under SEBI (LODR) Regulations, is provided in the Notes to the Notice convening this Meeting.

Mr. Mohib N Khericha is interested in the resolution set out at Item No. 3 of the Notice, which pertain to his re-appointment and remuneration payable to him. Mrs. Sofia M Khericha, a Director on the Board being his wife is also interested in the resolution set out at Item No. 3. Relatives of Mr. Mohib N Khericha may also be deemed to be interested in the resolution set out at Item no. 3 of the Notice, to the extent of their shareholding interest, if any, in the Company.

Save and except the above, none of the other Directors and Key Managerial personnel of the Company and their relatives are, in any way, concerned or interested in the Resolution.

The Board commends the Special Resolution set out at Item No. 3 of the Notice for approval by the shareholders.

By order of the Board of Directors

Place: Ahmedabad
Date: August 10, 2026

Mohib N. Khericha
Managing Director

Registered Office:
711, Mahakant, Opp. V S Hospital, Ellisbridge, Ahmedabad- 380006
CIN : L45201GJ1986PLC008577, Email : cs@charteredcapital.net
Website : www.charteredcapital.net, Phone : 079-2657 5337, 2657 7571

DIRECTORS' REPORT

To,
Dear Shareholders of
Chartered Capital and Investment Limited

Your Directors are pleased to present herewith the 40th Annual report along with the Audited Annual Accounts of the Company for the year ended March 31, 2026.

FINANCIAL RESULTS

The Financial Results for the year ended March 31, 2026 are summarized as under:

(Rs In Lakhs)

Particulars	For the year ended*	
	31/03/2026	31/03/2025
Total Income	706.84	1175.63
Profit (Loss) before depreciation and taxes	401.26	826.71
Less: Depreciation	1.49	1.34
Less: Tax Expenses	128.80	286.87
Profit (Loss) After Tax	270.97	538.51

* Previous Year's figures have been regrouped, reclassified wherever considered necessary.

OPERATIONS

During the year under review, the total income of the Company decreased from Rs. 1175.63 lakhs during the previous year to Rs. 706.84 lakhs during the current year. The profit after tax decreased from a profit of Rs. 538.51 lakhs during the previous year to a profit of Rs. 270.97 lakhs during the current year mainly due to decrease in income of the company. The Board of Directors expect this situation to improve further in the coming years.

CHANGES IN THE NATURE OF BUSINESS

There has been no change in the nature of business of the Company during the year under review. The company is mainly engaged in the providing merchant banking services to its clients and investment activities.

SHARE CAPITAL

During the year under review, the company has not increased its paid-up capital. The paid-up equity share capital of the company as on March 31, 2026 is Rs. 3,01,16,000. During the year under review, the company has neither issued shares with differential voting rights nor granted employee stock options or sweat equity.

TRANSFER TO RESERVE

No amount was transferred to or from General Reserve or Securities Premium Account during the year under review. Profit/ (loss) of the company for the year under review was transferred to Profit & Loss Account of the Company.

DIVIDEND

The Board of Directors does not recommend any dividend for the year 2025-26 with a view to reinvest the profit for the operations of the Company.

DIRECTORS

Constitution of the Board

The Board of Directors of the Company is constituted in compliance with the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has a balanced board with optimum combination of Executive, Non-Executive and Woman Directors which includes independent professionals. As on March 31, 2026, the Board of Directors of the company comprised of 4 Directors. Their details as on March 31, 2026 are as under:

Name	Category/ Designation	No. of Directorship and Committee Membership/Chairmanship				Inter se relationship between Directors
		Directorship#		Committee membership/ Chairmanship*		
Mr. Mohib N. Khericha	Promoter Director, Managing Director	3	2	4	1	Husband of Mrs. Sofia M Khericha
Mrs. Sofia M. Khericha	Promoter Director, Non-Executive Woman Director	1	1	2	Nil	Wife of Mr. Mohib N Khericha
Mr. Nawal Kishor D. Gupta	Independent Director	1	Nil	2	2	None
Mr. Zohar E. Rangwala	Independent Director	1	Nil	1	Nil	None

* Only Audit Committee and Stakeholders Relationship Committee of public limited companies have been considered.

No of Directorship etc. of Directors does not include directorship in any foreign company. It includes Directorship /committee membership/ committee chairmanship in our Company as well.

CHANGE/APPOINTMENT/RE-APPOINTMENT OF DIRECTORS

In accordance with the provisions of the Companies Act, 2013 and rules made thereunder and pursuant to the Article of Association of the Company, Mr. Mohib N Khericha (DIN: 00010365), Managing Director, retires by rotation at the ensuing Annual General Meeting and being eligible offers himself for re-appointment to the Board.

In addition, Board of Directors has, based on the recommendation of Nomination and Remuneration Committee, reappointed, subject to approval of shareholders, Mr. Mohib N Khericha (DIN: 00010365) as Managing Director of the Company for a period of 3 years with effect from April 1, 2027 up to March 31, 2030.

Brief profile and other information of the aforesaid Directors seeking appointment/re-appointment, as required under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is provided in the Notes to Notice of the Annual General Meeting.

The above proposals for appointment/reappointment form part of the Notice of the 40th Annual General Meeting and the relevant resolutions are recommended for your approval therein.

CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, shareholders of the company at their previous Annual General Meeting approved the re-appointment of Mrs. Sofia M. Khericha (DIN: 02695350), who was liable to retire by rotation and had offered herself for re-appointment.

Key Managerial Personnel

As of March 31, 2026, your Company's Board had three Key Managerial Personnel:

Mr. Mohib N Khericha – Managing Director

Mr. Javed S Saiyed – CFO

Mr. Nevil Sheth – Company Secretary & Compliance officer

BOARD EVALUATION ETC.

A formal evaluation mechanism is in place for evaluation the performance of the Board, committees thereof, individual directors and the Chairman of the Board.

The evaluation of board is carried out annually as per the provisions of the Companies Act, 2013, rules thereof and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Performance evaluation of each Director is based on the criteria as laid down from time to time by the Nomination and Remuneration Committee.

Criteria for performance evaluation includes aspects such as attendance for the meetings, participation and independence during the meetings, interaction with Management, Role and accountability to the Board, knowledge and proficiency and any other factors as may be decided by the Nomination and Remuneration Committee. Further, performance evaluation of an Executive Director is done based on business achievements of the company.

The independent directors have also met Separately on February 12, 2026.

REMUNERATION POLICY

The Board has on the recommendation of the Nomination and Remuneration Committee framed a policy for the selection and appointment of directors, KMP & senior management personnel and their remuneration. The policy of the Company on directors' appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of directors and other matters as required under Section 178(3) of the Companies Act, 2013 is available on the Company's website www.charteredcapital.net/investors. There has been no change in the policy since the last fiscal year. We affirm that, remuneration paid to the directors is as per the terms laid out in the Nomination and Remuneration policy of the Company. The policy is available on the Company's website at https://www.charteredcapital.net/wp-content/uploads/2019/09/Nomination-Remuneration-Policy.pdf

NUMBER OF MEETINGS OF THE BOARD

The Board of Directors met 5 times during the year. The attendance of each Director at the Board Meetings and last Annual General Meeting held during the year under review are as under:

Director	No. of Board Meetings		Last AGM attended
	Held	Attended	
Mr. Mohib N. Khericha	5	5	Yes
Mrs. Sofia M Khericha	5	5	Yes
Mr. Nawalkishor Gupta	5	5	Yes
Mr. Zohar Rangwala	5	5	Yes

DECLARATION BY INDEPENDENT DIRECTORS

The Company has received the necessary disclosures from each Independent Director in accordance with section 149(7) of the Companies Act, 2013 that he meets the criteria of independence as laid out in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 (1) (b) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

ANNUAL RETURN

In terms of Section 92(3) of the Companies Act, 2013 and Rule 12 of the Companies (Management and Administration) Rules, 2014, the Draft Annual Return of the Company for year ended March 31, 2026 is available on the website of the Company at https://www.charteredcapital.net/investors/

CORPORATE GOVERNANCE AND MANAGEMENT DISCUSSION AND ANALYSIS

Separate reports on Corporate Governance compliance and Management Discussion and Analysis as stipulated by the SEBI Listing Regulations forms part of this Annual Report along with the required Certificate from Practising Company Secretary regarding Compliance of the conditions of Corporate Governance as stipulated.

In Compliance with Corporate Governance requirements as per the SEBI Listing Regulations, your Company has formulated and implemented a Code of Business Conduct and Ethics for all Board Members and Senior Management Personnel of the company, who have affirmed the compliance thereto.

CEO/CFO CERTIFICATION

A certificate from the Managing Director and Chief Financial Officer, Pursuant to Regulation 17(8) read with Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the board at its meeting held on August 10, 2026 and has been disclosed in the Corporate Governance Report forming part of Annual Report.

STOCK EXCHANGES

The Company's shares are presently listed on BSE Limited. Further the applicable listing fee for the financial year 2026-2027 has been paid to the stock exchange.

DIRECTORS' RESPONSIBILITY STATEMENT

As per section 134(3) of the Companies Act, 2013, it is hereby confirmed that:

i) In the preparation of the annual accounts for the year ended March 31, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures;

ii) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2026 and of the profit and loss of the company for the year ended on that date;

iii) The Directors have taken proper and sufficient care 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;

iv) The Directors have prepared the annual accounts on a going concern basis;

v) The directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively;

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

REPORTING OF FRAUD BY AUDITORS OF THE COMPANY

There is no incidence of fraud reported by the statutory auditors as required under section 143 (12) of the Companies Act, 2013 and rules made thereunder

REPORTS BY AUDITORS

Statutory Auditor

Pursuant to the provisions of Section 139 of the Act read with the Companies (Audit and Auditors) Rules, 2014, M/s. F P & Associates, Chartered Accountants (Firm Registration No: 143262W) were appointed as the Statutory Auditors of the Company to hold office for a period of 5 (five) consecutive years from the conclusion of 36th Annual General Meeting till the conclusion of 41st Annual General Meeting with the approval of the Members at the 36th Annual General Meeting.

There are no qualifications, reservations or adverse remarks or disclaimers made by the auditors in their report on the financial statements of the company for the financial year ended March 31, 2026. The Auditors Report is enclosed with the financial statements in this Annual Report. The notes on the Financial Statements referred to in the Auditors Reports are self-explanatory and do not call for any comments or explanations.

Secretarial Auditors

In terms of provisions of Section 204 of the Act and Regulation 24A of Listing Regulations, M/s. Hussain Bootwala & Associates, Practicing Company Secretaries, were appointed as Secretarial Auditors of the Company, for a term of five consecutive years i.e. from FY 2025-26 up to FY 2029-30.

M/s. Hussain Bootwala & Associates, have confirmed they are not disqualified from being appointed as the Secretarial Auditors of the Company and satisfy the prescribed eligibility criteria.

The Secretarial Audit Report, which forms part of this Integrated Annual Report for the FY 2025-26 do not contain any qualification, reservation, or adverse remark and this report is annexed as Annexure A. During the year under review, the Secretarial Auditors have not reported any instances of fraud under Section 143(12) of the Act and therefore disclosure of details under Section 134(3)(ca) of the Act is not applicable.

Cost Audit

The Company is not required to maintain the cost records in terms of section 148 of the Companies Act, 2013.

Internal Auditor

In terms of Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, M/s D. A. Rupawala & Associates, Chartered Accountants, were appointed as an internal auditor of the Company for the FY 2026-27.

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

Particulars of loans and guarantee given and the investments made by the company as at March 31, 2026 are forming part of financial statements.

STATE OF THE COMPANY'S AFFAIR

During the year under review, the total income of the Company decreased from Rs. 1175.63 lakhs during the previous year to Rs. 706.84 lakhs during the current year. The profit after tax decreased from a profit of Rs. 538.51 lakhs during the previous year to a profit of Rs. 270.97 lakhs during the current year mainly due to decrease in income of the company. The Board of Directors expect this situation to improve further in the coming years.

During the financial year under review, the Company continued to carry on its business of investments and trading in securities and other permissible activities. Subsequent to the close of the financial year, the Company voluntarily surrendered its Merchant Banking Registration granted by the Securities and Exchange Board of India (SEBI), which

surrender was accepted by SEBI vide its communication dated June 1, 2026 Accordingly, the Company has ceased to undertake Merchant Banking activities and shall continue to focus on its investment and treasury operations. The Board believes that this strategic decision would enable the Company to concentrate on its core activities and optimize its resources for sustainable growth and long-term value creation.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY

No material changes and commitments affecting the financial position of the company have occurred between the end of financial year to which the financial statements relate and the date of the Directors' Report.

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

A. Conservation of energy

(a) **the steps taken or impact on conservation of energy:** As the operations of the Company are not energy intensive, the same is not applicable. However, adequate measures have been initiated for conservation of energy.

(b) **the steps taken by the company for utilizing alternate sources of energy:** Though the operations of the Company are not energy intensive, the company shall explore the alternate sources of energy as and when necessity arises.

(c) **the capital investment on energy conservation equipments:** Nil

B. Technology absorption-

(a) **The efforts made towards technology absorption:** The operations of the company are of a nature where no major technology is used and therefore same is not applicable.

(b) **The benefits derived like product improvement, cost reduction, product development or import substitution:** Not Applicable

(c) **In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) :** Not Applicable

i. the details of technology imported;

ii. the year of import;

iii. whether the technology been fully absorbed;

iv. if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and

(d) **The expenditure incurred on Research and Development :** Nil/ Not Applicable

C. Foreign exchange earnings and Outgo-

There was no inflow or outflow of foreign exchange during the year under review.

RISK MANAGEMENT POLICY

The organization is in the continuous process of strengthening its Risk Management framework with an endeavour to enhance the control environment via risk mitigation and reducing the impact of risks concerning the business of the company within the acceptable levels. It has been carried out in a phased manner wherein due emphasis is being given on identification, assessment and mitigation thereof through economic control of those risks that endanger to the assets and business of the Company.

To achieve the aforesaid objectives, the Board of Directors of your company has framed the Risk Management policy to identify, assess and mitigate the risk associated with the Business of the Company.

PARTICULARS OF REMUNERATION OF MANAGERIAL PERSONNEL AND RELATED DISCLOSURES

The ratio of remuneration of each director to the median employee's remuneration and other details in terms of section 197(12) of the Companies Act, 2013 read with rule 5(1) of the Companies (Appointment and remuneration of Managerial personnel) Rules, 2014 forms part of this report and is attached as Annexure B.

CORPORATE SOCIAL RESPONSIBILITY POLICY (CSR)

The Company has focused on several corporate social responsibility programs. The Company continues its endeavour to improve the lives of people and provide opportunities for their holistic development through its different initiatives in the areas of Education, Employment enhancing vocation skills, skill development and Healthcare.

The Company has constituted a Corporate Social Responsibility (CSR) Committee and has framed a CSR Policy. The policy can be accessed at https://www.charteredcapital.net/wp-content/uploads/2024/08/CSR-Policy.pdf The brief details of CSR Committee are provided in the Corporate Governance Report. The Annual Report on CSR activities is annexed herewith and marked as Annexure C to this Report.

POLICY FOR PREVENTION OF SEXUAL HARASSMENT

The Company has framed a policy on prevention of sexual harassment of women staff at workplace. Internal Complaints Committee has also been set up to redress complaints received regarding sexual harassment. No case was reported during the year under review under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

WHISTLE BLOWER POLICY/VIGIL MECHANISM

The Company has formulated a vigil mechanism through Whistle Blower Policy dealing with the instances of unethical behavior, actual or suspected, fraud or violation of the company's code of conduct. The details of the policy is explained in the Corporate Governance Report and also posted on the website of the Company.

SECRETARIAL STANDARD

The Company complies with secretarial standards on meetings of Board of Directors and General Meetings issued by the Institute of Company Secretaries of India.

AUDIT COMMITTEE

The detail of the Audit Committee including its composition and terms of reference is mentioned in the Corporate Governance Report forming part of the Directors' Report.

RECOMMENDATIONS OF COMMITTEES OF THE BOARD

There was no instance during the financial year 2025-2026, wherein the Board had not accepted recommendations made by any Committee of the Board.

INTERNAL FINANCIAL CONTROL SYSTEMS

The Company maintains adequate and effective Internal Financial Control System commensurate with its size and nature of business. Company believe that internal control system provides, among other things, a reasonable assurance that transactions are executed with management authorization and that they are recorded in all material respects to permit preparations of financial statements in conformity with established accounting principles and that the asset of the company are adequately safeguarded against significant misuse or loss.

Some significant features of the Internal Financial Control Systems are:

- Implementation and control of all transactions including finance, requisitions, quality and costing;
- Internal audits are conducted by external auditors and they audit all aspects of business;
- Audit programme and periodic review by the Management and Audit Committee.

The Audit Committee closely interacts with and guides management and alongwith statutory auditors and internal auditors' reviews significant findings and follows up thereon.

RELATED PARTY TRANSACTIONS

There is no related party transaction during the year under review, except the remuneration and Sitting fees paid to Directors, their relative and KMPs of the Company. Related party transactions policy is available on website of the company.

There is no contract or arrangement or transaction by the Company with any related party which is not at arm's length basis. Further, there is no material contract or arrangement or transaction by the Company with any related party which is at arm's length basis during the financial year 2025-2026.

The details of related parties' transactions for the financial year 2025-2026 are given in notes to the financial statement of the Company. All the related party's transactions entered into by the Company are in the ordinary course of business and on an arm's length basis.

DEPOSITS

During the year Company has not accepted any fixed deposits. As on March 31, 2026, there are no fixed deposits with the Company.

SIGNIFICANT ORDERS PASSED BY THE REGULATORS, COURTS OR TRIBUNALS IMPACTING GOING CONCERN AND COMPANY'S OPERATIONS

To the best of our knowledge, the company has not received any such orders passed by the regulators, courts or tribunals during the year, which may impact the going concern status or company's operations in future.

GENERAL

No disclosure or reporting is required in respect of the following matters as there were no transactions on these matters during the year under review:

- There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.
- There was no instance of one-time settlement with any Bank or Financial Institution.

ACKNOWLEDGEMENT

The Board of Directors wish to express their gratitude and sincere appreciation for the continuous support and co-operation extended by the Shareholders, Banks, the Securities and Exchange Board of India, the Stock Exchange, various Government authorities and all other stakeholders.

Your Directors would also like to take this opportunity to express their appreciation to all employees at all levels for their dedicated efforts, hard work and cooperation during the year.

CAUTIONARY NOTE

The statements forming part of the Directors' Report may contain certain forward looking remarks within the meaning of applicable security laws and regulations. The actual results, performance, achievements of the company may be materially different from any future results, performance or achievements that may be expressed or implied by such forward looking statements.

For and on behalf of Board of Directors

Place: Ahmedabad
Date: August 10, 2026

Mohib N Khericha
Managing Director

Sofia M Khericha
Director

Annexure A

Form No. MR-3

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

SECRETARIAL AUDIT REPORT

For the Financial Year ended on March 31, 2026

To,
The Members,
Chartered Capital and Investment Limited
711, Mahakant, Opp. V.S. Hospital,
Ellisbridge, Ahmedabad – 380 006.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Chartered Capital and Investment Limited (CIN: L45201GJ1986PLC008577). (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

I have examined the books, papers, minute books, forms and returns filed and other records maintained by Chartered Capital and Investment Limited ("the Company") for the financial year ended on March 31, 2026, according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made thereunder;

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

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

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

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

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

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

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

   d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

   e. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

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

   g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; and

   h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;

vi. Laws specifically applicable to the industry to which the company belongs, as identified by the management, that is to say:

   a. SEBI (Merchant Bankers) Regulations, 1992

b. SEBI (Intermediaries) Regulations, 2008

Subsequent to the close of the financial year, the Company surrendered its Certificate of Registration as a Merchant Banker granted by the Securities and Exchange Board of India (SEBI). SEBI approved the surrender of the registration vide its communication dated June 01, 2026.

However, it has been found that there were no instances requiring compliance with the provisions of the laws indicated at point (d) , (e), (g), (h) of para (v) mentioned hereinabove during the period under review. Further, there were no instances of Foreign Direct Investment or External Commercial Borrowings.

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

i. Secretarial Standards issued by The Institute of Company Secretaries of India.

ii. The Listing Agreements entered into by the Company with the Stock Exchange, i.e. Bombay Stock Exchange

iii. SEBI(Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended);

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

The Company could not submit the Integrated Filing (Governance) for the quarter ended September 30, 2025 within the prescribed time due to technical issues encountered during filing on the BSE Listing Centre. Consequently, penalties of Rs.10,000 plus GST under Regulation 27(2) and Rs.5,000 plus GST under Regulation 13(3) were levied by BSE Limited, which have since been paid by the Company.

I further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There were no changes in the composition of the Board of Directors during the period under review.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision at the Board Meetings as represented by the management were carried out unanimously whereas, as informed, there is a system of capturing the views of dissenting members' and recording the same as part of the minutes, wherever required.

I further report that based on review of compliance mechanism established by the company we are of opinion that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that; during the audit period, there was no instance of;

(i) Public/Right/Preferential issue of shares / debentures/sweat equity, etc.

(ii) Redemption / buy-back of securities

(iii) Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013

(iv) Merger / amalgamation / reconstruction, etc.

(v) Foreign technical collaborations.

HUSSAIN BOOTWALA & ASSOCIATES
FRN: S2022GJ854400

Place : AHMEDABAD
Date : 10/08/2026

HUSSAIN BOOTWALA
ACS No: 49591
C.P. No: 23980
PRC: 3936/2023
UDIN: A049591H001030648

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

Annexure-A

To,
The Members
Chartered Capital and Investment Limited
711, Mahakant, Opp. V.S. Hospital,
Ellisbridge, Ahmedabad – 380 006.

Sir,

Sub: Secretarial Audit Report for the Financial Year ended on March 31, 2026

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

1. Maintenance of Secretarial records is the responsibility of the management of the company. Our responsibility is to express an opinion on these 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 a test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we 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.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place : AHMEDABAD
Date : 10/08/2026

HUSSAIN BOOTWALA & ASSOCIATES
FRN: S2022GJ854400

HUSSAIN BOOTWALA
ACS No: 49591
C.P. No: 23980
PRC: 3936/2023
UDIN: A049591H001030648

Annexure B

Details of Ratio of Remuneration of Director Pursuant to Section 197(12) of the Companies Act, 2013 and rule 5 of Companies (Appointment and remuneration of Managerial Personnel) Rules, 2014:

1) Ratio of Remuneration of each director to the median remuneration of the employees of the company for the financial year ended March 31, 2026:

Sr. No.	Executive Director	Remuneration (Rs. in lakhs)	Median Remuneration (Rs. in lakhs)	Ratio
1	Mr. Mohib N Khericha, Managing Director	18.216	10.71	1.70

2) Percentage increase in the remuneration of each Director, CFO & Company Secretary in the financial year:

Sr. No.	Director, CFO & Company Secretary	% increase in the remuneration in financial year
1	Mr. Mohib N Khericha, Managing Director	0.00
2	Mr. Javed S. Saiyed, CFO	16.61
3	Mr. Nevil Sheth, Company Secretary	20.24

3) Percentage increase in median remuneration of employees (except MD) in the financial year: 7.07%.

4) The number of permanent employees on the rolls of the company (other than Managing Director) as on March 31, 2026: 7

5) Average percentile increases already made in the salaries of the 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 salaries of the employees other than Managerial Personnel in 2025-2026 was 23.48% and average percentage Increase in the Key Managerial Personnel (other than Director) Remuneration for the year was 18.42%. The average increase in salaries of the other employees was more than the increase in the salaries of Key Managerial Personnel and same was in line with the individual performance and as per industrial trends in the region.

6) It is affirmed that the remuneration paid is as per the remuneration policy of the company.

Annexure C

Annual Report on Corporate Social Responsibility (CSR) activities for the Financial Year 2025-26

1. Brief outline on CSR Policy of the Company

The Company has framed Corporate Social Responsibility (CSR) Policy which encompasses its philosophy and guides its sustained efforts for undertaking and supporting socially useful programs for the welfare and sustainable development of the society.

The CSR Policy has been uploaded on the website of the Company at https://www.charteredcapital.net/wp-content/uploads/2024/08/CSR-Policy.pdf.

2. Composition of CSR committee

Name of Director	Designation /Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
Mr. Mohib N. Khericha	Chairman / Managing Director	2	2
Mrs. Sofia M. Khericha	Member / Non-Executive Director	2	2
Mr. Nawalkishor Gupta	Member / Independent Director	2	2

3. Web link on the Website of the Company where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed:

Composition of CSR committee:
https://www.charteredcapital.net/wp-content/uploads/2024/10/Board-Committees_30092024.pdf

CSR Policy: https://www.charteredcapital.net/wp-content/uploads/2024/08/CSR-Policy.pdf

CSR Projects approved by the Board:
https://www.charteredcapital.net/investors/

4. 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.

5. 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: Nil

6. Average net profit of the Company as per Sec 135(5): Rs. 4539.55 lakhs

7. Prescribed CSR Expenditure

Sr. No.	Particulars	Amount (Rs. in lakhs)
a.	Two percent of average net profit of the Company as per Section 135(5)	90.79
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	Nil
d.	Total CSR obligation for the financial year (7a+7b-7c)	90.79

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (in Rs.)	Amount Unspent (Rs. in lakhs)				
	Total Amount transferred to Unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
Rs. 90.79 lakhs	Not Applicable		Not Applicable		

Sr. No.	Particulars	Amount (Rs. in lakhs)
b.	Details of CSR amount spent against both Ongoing Project and other than Ongoing Project) for the financial year	90.79
c.	Amount spent in administrative overheads	Nil
d.	Amount spent on impact assessment, if applicable	Nil
e.	Total amount spent for the financial year (8b+8c+8d):	90.79

(g) Details of excess amount for set-off are as follows:

Sr. No.	Particulars	Amount (Rs. in lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	90.79
(ii)	Total amount spent for the financial year	90.79
(iii)	Excess amount spent for the financial year [(ii)-(i)]	Nil
(iv)	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

9. (a) Details of unspent CSR amount for the preceding three financial years: Not applicable

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Not applicable

10. 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: Not applicable

11. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per Section 135(5): Not Applicable

Date : August 10, 2026
Place : Ahmedabad

Mohib N. Khericha
(Chairman, CSR Committee)

Nawalkishor Gupta
(Director)

CORPORATE GOVERNANCE REPORT

Company's Philosophy on Corporate Governance

Sound Corporate Governance is a key driver of sustainable corporate growth and long-term value creation for the shareholders and protection of their interests. It is about promoting corporate transparency, accountability and it is an effective tool for ensuring and maintaining integrity of the management. Good corporate governance practices have always been an integral part of your company's philosophy and it is committed to achieving and maintaining the highest standard of corporate governance. Corporate Governance practices have to not only deal with the growing size of the business but also the increase in complexities of the organization structure that supports such aggressive growth. The Company is in compliance with the requirements stipulated under Regulation 17 to 27 read with Schedule V and Regulation 46 of the SEBI Listing Regulations, as applicable, with regard to corporate governance. Good corporate governance is an ongoing process for two reasons: to protect shareholders interest and to ensure that no shareholder benefits at the expense of others and the Board of Directors remain committed towards this goal.

A detailed Compliance Report in this regard is given below:

1. Company's Policy

The company perceives good corporate governance practices as an effective means for attaining higher corporate growth and long-term shareholder value creation. The company firmly believes that its system and actions must be devoted for enhancing corporate performance and maximizing shareholder value in the long run. Our company treats the system of corporate governance not as a mere structure but as a way of corporate life.

2. Board of Directors

The Board of Directors of the Company is constituted in compliance with the Companies Act and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has a balanced board with optimum combination of Executive, Non-Executive and Woman Directors which includes independent professionals. As on March 31, 2026, the Board of Directors of the company comprised of 4 Directors. Their details as on March 31, 2026 are as under:

Name	Category/ Designation	No. of Directorship and Committee Membership/Chairmanship				Inter se relationship between Directors
		Directorship#		Committee membership/ Chairmanship*		
		Public Company	Private Company	Member-ship	Chairman-ship	
Mr. Mohib N. Khericha	Promoter Director, Managing Director	3	2	4	1	Husband of Mrs. Sofia M Khericha
Mrs. Sofia M. Khericha	Promoter Director, Non-Executive Woman Director	1	1	2	Nil	Wife of Mr. Mohib N Khericha
Mr. Nawal Kishor D. Gupta	Independent Director	1	Nil	2	2	None
Mr. Zohar E. Rangwala	Independent Director	1	Nil	1	Nil	None

* Only Audit Committee and Stakeholders Relationship Committee of public limited companies have been considered.

No of Directorship etc. of Directors does not include directorship in any foreign company. It includes Directorship /committee membership/ committee chairmanship in our Company as well.

Details of Directorship of members of Board in other listed entities

Sr. No.	Name of the Director	Name of other listed entity	Category
1.	Mr. Mohib N. Khericha	TD Power Systems Limited	Non Executive Promoter Director
		Mazda Limited	Non Executive Director

As on March 31, 2026, none of the directors of the Company, except Mr. Mohib N. Khericha, holds directorship in any listed entity.

The attendance of each Director at the Board Meetings and last Annual General Meeting held during the year under review are as under:

Director	No. of Board Meetings		Last AGM attended
	Held	Attended	
Mr. Mohib N. Khericha	5	5	Yes
Mrs. Sofia M Khericha	5	5	Yes
Mr. Nawalkishor Gupta	5	5	Yes
Mr. Zohar Rangwala	5	5	Yes

The Board of Directors met 5 times during the year on the following dates:

May 29, 2025, August 05, 2025, August 19, 2025, November 12, 2025 and February 12, 2026.

The criteria of maximum time gap between any two consecutive meetings shall not exceed 120 days has been followed by the Company.

The Company placed before the Board relevant information including those specified under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as applicable from time to time.

Board Procedure

The annual calendar of Board Meetings is agreed upon at the beginning of the year. The agenda is circulated in advance to the Board Members. The items in the agenda are backed by the comprehensive background information to enable the Board to take appropriate decisions.

Skills, expertise and competence of Directors

The table given below described the core skill, expertise and competence of directors of the Company as required and possessed in the context of operation of the Company:

Particulars	List of Core skill, expertise and competencies of Directors			
	Legal	Marketing	Finance, Audit & taxation	Administration
Mr. Mohib N. Khericha	√	√	√	√
Mrs. Sofia M. Khericha	√	√	-	√
Mr. Nawalkishor D. Gupta	√	√	√	√
Mr. Zohar E. Rangwala	√	√	√	√

Confirmation of Independence of Independent Directors

In the opinion of the Board, the independent directors of the Company fulfilled the conditions specified under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and also they were independent towards any decision of the management.

3. Code of Conduct

The Company has formulated and implemented a Code of Conduct for Board Members and Senior Management of the Company. Requisite annual affirmations of compliance with the respective codes have been made by the Directors and Senior Management of the Company. A declaration signed by the Managing Director to this effect is attached hereunder:

DECLARATION

As provided under Regulation 26 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all Board Members and Senior Management Personnel have affirmed compliance with the code of conduct of the company for the year ended March 31, 2026.

For Chartered Capital and Investment Limited

Mohib N. Khericha — **Place: Ahmedabad**

Managing Director — **Date: August 10, 2026**

4. Notes on Director seeking Appointment/ Re-Appointment

In accordance with the provisions of the Companies Act, 2013 and rules made thereunder and pursuant to the Article of Association of the Company, Mr. Mohib N Khericha (DIN: 00010365), Managing Director, retires by rotation at the ensuing Annual General Meeting and being eligible offers himself for re-appointment to the Board.

In addition, Board of Directors has, based on the recommendation of Nomination and Remuneration Committee, reappointed, subject to approval of shareholders, Mr. Mohib N Khericha as Managing Director of the Company for a period of 3 years with effect from April 1, 2027 up to March 31, 2030.

Brief profile and other information of the aforesaid Directors seeking appointment/re-appointment, as required under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is provided in the Notes to Notice of the Annual General Meeting.

5. Audit Committee

The Audit Committee acts as a link among the Management, the Statutory Auditors, Internal Auditors and the Board of Directors to oversee the financial reporting process of the Company. The Committee's purpose is to oversee the quality and integrity of accounting, auditing and financial reporting process including review of the internal audit reports and action taken report.

There were no changes in the composition of the Board of Directors during the period under review.

Composition, Meetings and Attendance of the Audit Committee

The Company's Audit Committee comprises of following Directors for the year 2025-26.

Sr. No.	Name	Designation	Category of the Director
1	Mr. Nawalkishor Gupta	Chairman	Independent Director
2	Mr. Zohar Rangwala	Member	Independent Director
3	Mrs. Sofia M. Khericha	Member	Non Executive - Non Independent Director

All the recommendations made by the Audit Committee were accepted by the Board. The committee met 5 times during the year i.e. May 29, 2025, August 05, 2025, August 19, 2025, November 12, 2025 and February 12, 2026 and the attendances of members of the committee were as follows:

Member	No. of Meetings	
	Held	Attended
Mr. Nawalkishor Gupta	5	5
Mr. Zohar Rangwala	5	5
Mrs. Sofia M Khericha	5	5

The Chief Financial Officer, representatives of Statutory Auditors, Internal Auditor are invited to the meetings of the Audit Committee.

All members of the Audit Committee have accounting and financial management knowledge and expertise/exposure. The Company Secretary acts as the Secretary of the Audit Committee.

The Chairman of the Audit Committee attended the last Annual General meeting (AGM) held on September 22, 2025 to answer shareholders' queries.

Broad Terms of Reference

The powers, role and terms of reference of the Audit Committee covers the areas as contemplated under SEBI Listing Regulations and Section 177 of the Companies Act, 2013. The brief terms of reference of Audit Committee are as under:

1. oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
3. approval of payment to statutory auditors for any other services rendered by the statutory auditors;
4. reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
    a. matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;
    b. changes, if any, in accounting policies and practices and reasons for the same;
    c. major accounting entries involving estimates based on the exercise of judgment by management;
    d. significant adjustments made in the financial statements arising out of audit findings;
    e. compliance with listing and other legal requirements relating to financial statements;
    f. disclosure of any related party transactions;
    g. modified opinion(s) in the draft audit report;

5. reviewing, with the management, the quarterly financial statements before submission to the board for approval;
6. reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;
7. reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;
8. approval or any subsequent modification of transactions of the listed entity with related parties;
9. scrutiny of inter-corporate loans and investments;
10. valuation of undertakings or assets of the listed entity, wherever it is necessary;
11. evaluation of internal financial controls and risk management systems;
12. reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
13. reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
14. discussion with internal auditors of any significant findings and follow up there on;
15. reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
16. discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
17. to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
18. to review the functioning of the whistle blower mechanism;
19. approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;
20. Carrying out any other function as is mentioned in the terms of reference of the audit committee.
21. reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.
22. consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

Audit Committee reviews the following information:

1. management discussion and analysis of financial condition and results of operations;
2. management letters / letters of internal control weaknesses issued by the statutory auditors;
3. internal audit reports relating to internal control weaknesses; and
4. the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.
5. statement of deviations:
   a. quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
   b. annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

6. Nomination & Remuneration Committee

As per the provisions of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the company has constituted a Nomination and Remuneration Committee.

The Nomination and Remuneration Committee among its members shall prepares the matters pertaining to the nomination and remuneration of Board members, the appointment and remuneration of the Managing director and other executives of the company as well as the remuneration schemes of the key managerial personnel.

During the year, the Board has reconstituted the Nomination and Remuneration due to cessation and appointment of directors.

Composition, Meetings and Attendance of the Nomination and Remuneration committee

The Company's Nomination and Remuneration Committee comprises of following Non-executive Directors. The Company's Audit Committee comprises of following Directors for the year 2025-26.

Sr. No.	Name	Designation	Category of the Director
1	Mr. Nawalkishor Gupta	Chairman	Independent Director
2	Mr. Zohar Rangwala	Member	Independent Director
3	Mrs. Sofia M. Khericha	Member	Non Executive - Non Independent Director

The Board, during the year under review, had accepted all recommendations made to it by the Nomination and Remuneration Committee. During the Financial Year 2025-2026, a meeting of the committee was held on August 19, 2025 & February 12, 2026 and the attendances of members of the committee were as follows:

Member	No. of Meetings	
	Held	Attended
Mr. Nawalkishor Gupta	2	2
Mr. Zohar Rangwala	2	2
Mrs. Sofia M Khericha	2	2

The Quorum of the Committee is of two members. The Board of Directors review the Minutes of the Nomination and Remuneration Committee Meetings at its subsequent Board Meetings. The Company Secretary acts as a Secretary to the Committee

Remuneration Policy

The Company has adopted and implemented the Nomination and Remuneration Policy devised in accordance with Section 178(3) and (4) of the Companies Act, 2013 which is available on the website of the Company accessed at https://www.charteredcapital.net/wp-content/uploads/2019/09/Nomination-Remuneration-Policy.pdf

Brief Terms of reference of Nomination & Remuneration Committee:

The powers, role and terms of reference of Committee covers the areas as contemplated under the SEBI Listing Regulations and Section 178 of the Companies Act, 2013. The brief terms of reference of Nomination & Remuneration Committee are as under:

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other senior employees;
2. Formulation of criteria for evaluation of performance of Independent Directors and the Board;
3. Devising a policy on Board diversity;
4. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and recommend to the Board their appointment and removal;
5. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
6. Recommend to the board, all remuneration, in whatever form, payable to senior management.
7. To carry out any other function as is mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification, as may be applicable.

The Managing Director's remuneration is in conformity with the applicable laws & regulations and as approved by the shareholders. He was paid a total remuneration of Rs. 18,21,600 including provident fund. Detail of remuneration of Managing Director for the year ended March 31, 2026 is as under:

Particulars	Amount (Rs.)
Basic Salary	12,00,000
Perquisites/ Allowances	6,00,000
Contribution to PF	21,600
Total	**18,21,600**

Apart from remuneration payable to Mr. Mohib N. Khericha, Managing Director of the company, the Company does not pay any remuneration including bonus, stock options, pension, etc. to him or any other directors of the Company. Entire remuneration of Managing Director is fixed as per the terms of remuneration approved by shareholders. No performance linked incentive is being paid to the Managing Director or any other director of the Company. The re-appointment of Mr. Mohib N. Khericha as Managing Director and payment of remuneration to him for a period of 3 years, with effect from April 1, 2024 have been approved by shareholders at their 37th AGM held on September 28, 2023 by way of a special resolution. The appointment is subject to termination by 3 months' notice on either side. No severance fee is payable to the Managing Director. The remuneration paid to Mr. Mohib N Khericha for the financial year 2025-26 is as per the terms approved by the shareholders at the 37th Annual General Meetings ("AGM") of the Company. No stock option has been ever granted to him.

Details of Remuneration to Non-Executive Directors

Name	Sitting Fees	Commission	Total
Mrs. Sofia M Khericha	40000	-	40000
Mr. Nawalkishor Gupta	40000	-	40000
Mr. Zohar Rangwala	40000	-	40000

The Executive Directors are not being paid sitting fees for attending meetings of the Board of Directors and its Committees. There is no other pecuniary relationship or transaction of the non-executive directors vis-à-vis the company. The Company has not granted stock options to Non-Executive and Independent Directors.

Details of existing Shareholding of Non-Executive Directors are as under:

Name of Director	No of Equity Shares
Mrs. Sofia M Khericha	1,29,000
Mr. Nawalkishor Gupta	27,124
Mr. Zohar Rangwala	Nil

Performance Evaluation Criteria for Independent Directors:

The performance evaluation criteria for independent directors are determined by the Nomination and Remuneration committee. An indicative list of factors that may be evaluated include participation and contribution by a director, commitment, effective deployment of knowledge and expertise, effective management of relationship with stakeholders, integrity and maintenance of confidentiality and independence of behavior and judgment.

7. Stakeholders Relationship Committee

As per the provisions of the Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the company has constituted a Stakeholders Relationship Committee to specifically look into the mechanism of redressal of grievances of shareholders, debenture holders and other security holders.

As a measure of Good Corporate Governance and to focus on the shareholder's grievances and towards strengthening investor relations, a Stakeholders Relationship Committee has been constituted as a committee of the Board, to redress / minimize the grievance of shareholders/ Investors.

During the year, the Board has reconstituted the Stakeholders Relationship due to cessation and appointment of directors.

Brief terms of reference:

The brief terms of reference of Stakeholders Relationship Committee are as under:

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

Composition, Meetings and Attendance of the Stakeholders Relationship committee

The Company's Stakeholders' Relationship Committee comprises of following Directors. The table sets out the composition of the Committee:

Sr. No.	Name	Designation	Category of the Director
1	Mr. Nawalkishor Gupta	Chairman	Independent Director
2	Mr. Mohib N. Khericha	Member	Managing Director
3	Mrs. Sofia M. Khericha	Member	Non-Executive - Non-Independent Director

During the Financial Year 2025-2026, a meeting of the committee was held on August 19 2025 and the attendances of members of the committee were as follows:

Member	No. of Meetings	
	Held	Attended
Mr. Nawalkishor Gupta	1	1
Mr. Mohib N. Khericha	1	1
Mrs. Sofia M Khericha	1	1

The Minutes of the Stakeholders' Relationship Committee are reviewed by the Board of Directors at the subsequent Board meeting.

Compliance Officer

Mr. Nevil Sheth, Company Secretary is the Compliance Officer of the Company as per requirements of the SEBI Listing Regulations for complying with requirements of Securities Laws.

Redressal of Investor Grievances

The Company and its Registrar and Share Transfer Agent addresses all complaints, suggestions and grievances expeditiously and replies are sent usually within 7-10 days except in case of dispute over facts or other legal impediments and procedural issues. The Company endeavors to implement suggestions as and when received from the investors.

Details of Investors Complaint received during the financial year 2025-26:

Complaints pending as at April 1, 2025	Complaints received	Complaints disposed	Complaints Pending as at March 31, 2026
0	0	0	0

No instruments of transfer were pending as on March 31, 2026.

8. Corporate Social Responsibility ("CSR") Committee

Brief terms of reference:

1. To formulate and recommend to the Board, a corporate social responsibility policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013.
2. To recommend the amount of expenditure to be incurred on the activities.
3. To monitor the corporate social responsibility policy of the Company from time to time.

Composition, Meetings and Attendance of the corporate social responsibility committee

The Company's corporate social responsibility Committee comprises of following Directors. The table sets out the composition of the Committee:

Sr. No.	Name	Designation	Category of the Director
1	Mr. Mohib N. Khericha	Chairman	Managing Director
2	Mrs. Sofia M. Khericha	Member	Non-Executive - Non-Independent Director
3	Mr. Nawalkishor Gupta	Member	Independent Director

During the Financial Year 2025-2026, the Committee met two times on May 29, 2025 & February 12, 2026 and the attendances of members of the committee were as follows:

Member	No. of Meetings	
	Held	Attended
Mr. Nawalkishor Gupta	2	2
Mr. Mohib N. Khericha	2	2
Mrs. Sofia M Khericha	2	2

9. CEO/CFO Certification

Pursuant to Regulation 17(8) read with Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Managing Director and Chief Financial Officer of the Company have certified to the Board that:

(a) They have reviewed financial statements and the cash flow statement for the year and that to the best of their knowledge and belief:

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

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

(b) There are, to the best of their knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violative of the company's code of conduct.

(c) They accept responsibility for establishing and maintaining internal controls for financial reporting and that they have evaluated the effectiveness of the internal control systems of the company pertaining to the financial reporting and they have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which they are aware and the steps they have taken or propose to take to rectify these deficiencies.

(d) They have indicated, wherever applicable, to the auditors and the Audit committee

i) significant changes in internal control over financial reporting during the year;

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

iii) instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

The above certificate was placed before the Board at its meeting held on August 10, 2026.

10. Report on Corporate Governance

A separate section on Corporate Governance forms part of the Annual Report. The Company is in full compliance with all the provisions of Corporate Governance clause in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

11. Compliance

The Company is in full compliance with all mandatory requirements of provisions of Corporate Governance in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A Certificate from the Secretarial Auditor confirming compliance with the conditions of Corporate Governance as stipulated in SEBI (LODR) Regulations is annexed herewith and forms part of this report. The Company would review implementation of other non-mandatory requirements of Corporate Governance code in due course of time.

12. Annual Secretarial Compliance Report

The Company has undertaken an audit for the financial year 2025-26 for all applicable compliances as per SEBI Regulations and Circulars/Guidelines issued thereunder. The Annual Secretarial Compliance Report issued by M/s. Hussain Bootwala & Associates, Practicing Company Secretaries pursuant to Regulation 24A of the Listing Regulations has been submitted to the Stock Exchanges within 60 days of the end of the financial year.

13. Compliance Certificate from Practicing Company Secretary

As required by schedule V of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (LODR), a separate certificate from M/s. Hussain Bootwala & Associates, Practicing Company Secretaries, confirming that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority is attached hereunder:

To
The Members,
Chartered Capital and Investment Limited
711, Mahakant Shopping & Office Complex,
Opp. V.S. Hospital, Ashram Road,
Ahmedabad - 380006.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Chartered Capital and Investment Limited** having **CIN: L45201GJ1986PLC008577** and having registered office at 711, Mahakant Shopping & Office Complex, Opp. V.S. Hospital, Ashram Road, Ahmedabad - 380006 (hereinafter referred to as 'the Company'), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of appointment in Company
1	Mr. Mohib Nomanbhai Khericha	00010365	21/03/1986
2	Mrs. Sofia Mohib Khericha	02695350	30/09/2014
3	Mr. Nawalkishor durgaprasad Gupta	00054746	30/09/2024
4	Mr. Zohar Eshakbhai Rangwala	10746310	30/09/2024

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Place: Ahmedabad
Date: 10/08/2026

Hussain Bootwala & Associates
FRN: S2022GJ854400

Hussain Bootwala
M.No.A49591, CP. No.: 23980
PRC: 3936/2023
UDIN: A049591H001030615

14. Details of total fees paid to Statutory Auditors

Total fees of Rs.1,00,000 (Rupees One lakhs only) was paid by the Company to Statutory Auditor of the Company M/s FP & Associates, Chartered Accountants (including any entity in the network firm/network entity of which the statutory auditor is a part, if any) during the financial year 2025-2026 for all the services offered by them.

15. Disclosure in relation to the Sexual Harassment

The details relating to compliant filed, disposed of and pending during the financial year 2025-26 pertaining to sexual harassment of Women at Workplace is as under

i.	No. of complaints filed during the financial year	Nil
ii.	No. of complaints disposed of during the financial year	Nil
iii.	No. of complaints pending as on end of the financial year	Nil

16. Loans and advances in the nature of loans to firms/companies in which directors are interested by name and amount

The Company has not given any loan / advance in the nature of loans to firms/companies in which directors are interested.

17. Subsidiaries

The Company doesn't have any subsidiary/associate.

18. Senior management

A senior management team comprises the core members of the management team who lead and manage various functions of the Company and provide strategic guidance and support. During the year, based on the recommendation of the Nomination and Remuneration Committee, the Board approved the appointment of Mr. Sagir Khericha & Mr. Sagar Bhatt was appointed as Senior Management Personnel of the Company with effect from March 1, 2026.

There has no change in the senior management team since close of the Financial Year and up to the date of this Report.

19. Agreements

The Company has not received any disclosure of any agreements/information under clause 5A of paragraph A of Part A of Schedule III of SEBI (LODR) regulations.

20. Annual General Body Meeting

The Day, Date and Time of the Annual General Meetings (AGMs) held during last three years and the special resolution(s) passed thereat, are as follows:

Financial Year	Date of AGM	Time	Venue	Special Resolution(s) passed
2022-23	28/09/2023	11:30 a.m.	Annual General Meeting through Video Conferencing / Other Audio Visual Means facility	To approve the modification in the terms of appointment of Mr. Mohib N. Khericha (DIN: 00010365), as Managing Director of the company To re-appoint Mr. Mohib N Khericha (DIN: 00010365) as a Managing Director of the Company and approve the payment of remuneration to him for a period of 3 years
2023-24	30/09/2024	11:30 a.m.	Annual General Meeting through Video Conferencing / Other Audio Visual Means facility	To appoint Mr. Nawalkishor Gupta (DIN: 00054746) as an Independent Director of the Company for a term of 5 years To appoint Mr. Zohar Rangwala (DIN: 10746310) as an Independent Director of the Company for a term of 5 years
2024-25	22/09/2025	11:30 a.m.	Annual General Meeting through Video Conferencing / Other Audio Visual Means facility	To Appoint M/s. Hussain Bootwala & Associates, Practicing Company Secretaries as Secretarial Auditor for a Term of 5 (Five) Consecutive Years and fix his Remuneration.

In addition, no special resolution was passed last year through postal ballot.

Whether any resolutions are proposed to be conducted through postal ballot:

No Resolution is proposed to be passed by way of Postal Ballot at the ensuring Annual General Meeting.

21. Disclosures

a. Disclosures on materially significant related party transactions

The Senior Management Personnel of the Company have disclosed to the Board that no material, financial and commercial transactions have been made during the year under review in which they have personal interest and which may have a potential conflict with the interest of the Company at large.

During the Financial Year 2025-2026, there was no transaction of a materially significant nature with the promoters, the directors or the key managerial personnel, their relatives that may have potential conflict with the interest of the company at large.

Transactions with related parties during the year are disclosed in the notes forming part of accounts in the Annual Report.

There is no related party transaction during the year under review, except the remuneration and sitting fees paid to Directors, their relative and KMPs of the Company. Related party transactions policy is available on website of the company at https://www.charteredcapital.net/wp-content/uploads/2019/04/POLICY-ON-MATERIAL-RELATED-PARTY-TRANSACTIONS.pdf.

b. Disclosure of Accounting Treatment

The Company has followed all the relevant /applicable Accounting Standards issued by the ICAI while preparing the financial statements.

c. Details of non-compliance etc. by the company related to capital markets

The Company has generally complied with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable regulations and guidelines issued by SEBI. During the last three years, no penalty has been levied or stricture imposed by SEBI or any other regulatory authority on matters relating to the capital market, except as stated below:

1. SEBI Administrative Warning: SEBI, vide its letter dated March 22, 2024, issued an administrative warning to the Company pursuant to inspection of books and records relating to the Merchant Banking activities of the Company for certain observations pertaining to Regulations 9A and 13 of the SEBI (Merchant Bankers) Regulations, 1992, provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015 and certain SEBI circulars applicable to merchant banking activities. SEBI advised the Company, inter alia, to be careful in future and improve its compliance standards.
2. SOP Fines imposed by BSE Limited: During the financial year 2025-26, BSE Limited imposed a fine of ₹5,000 plus applicable GST for delayed submission of the Statement of Investor Complaints under Regulation 13(3) and a fine of ₹10,000 plus applicable GST for delayed submission of the Integrated Filing (Governance) Report under Regulation 27(2) of the SEBI (LODR) Regulations, 2015, for the quarter ended September 30, 2025. The delays occurred due to technical issues relating to validation errors in the XBRL 'portal.

The Company has taken necessary steps to strengthen its compliance mechanism and ensure timely compliance with the applicable regulatory requirements.

d. Disclosure of Risk Management

Our risk management process is overseen by the Board of Directors. Our risk management approach and practices continued to focus on minimizing the adverse impact of risks on our business objectives and to enable the Company to leverage market opportunities based on risk-return parity. Our periodic assessment and monitoring of business risk and regulatory environment resulted in timely deployment of appropriate mitigation measures.

e. Whistle Blower Policy

The Company has formulated a vigil mechanism through Whistle Blower Policy dealing with the instances of unethical behavior, actual or suspected, fraud or violation of the company's code of conduct. Same has been reviewed by the Audit Committee of the Company. No complaint has been received under the policy during the year under review. In the opinion of the Board, there was no case where a person was denied access to Audit Committee.

f. Policy for determination of materiality.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the board of directors of the company have devised a policy for determination of materiality of events or information to ensure timely and adequate disclosure of events or information to the investor community and to enable them to take well informed investment decisions with regards to the securities of the Company. The policy is available on the website of the company at https://www.charteredcapital.net/wp-content/uploads/2021/08/Policy-for-determination-of-Materiality.pdf.

g. Code for prevention of Insider Trading/Fair Disclosure

Pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("SEBI PIT Regulations"), the Company has adopted a Code for Prevention of Insider Trading. The objective of the code is to restrict an insider from dealing in the shares of the Company either directly or indirectly when in possession of unpublished price sensitive information (UPSI) and also to restrict communication of such UPSI. The

code is applicable to the directors and designated employees. The code enumerates the procedure to be followed for dealing in the shares of the Company and periodic disclosures to be made. It also restricts the insiders from dealing in the company's shares during the period when the "Trading Window" is announced closed.

In terms of the SEBI PIT Regulations, a Code of practices and procedures for fair disclosure of Unpublished Price Sensitive Information has been formulated by the Company and available on company's website www.charteredcapital.net.

h. Familiarization Programme for Independent Directors

Independent Directors at the time of their appointment are given the formal appointment letter mentioning various terms and conditions of their engagement. Independent Directors of the company are made aware of their role, duties, rights and responsibilities at the time of their appointment.

In order to familiarize the independent Directors with the business of the Company, presentation was made covering nature and scope of business, nature of industry in which company operates, profitability and future scope. The Board of Directors have complete access to the information within the company and to interact with senior management personnel. Independent Directors have freedom to interact with the management of the company.

The Company has adopted a Familiarization Programme for its Independent Directors which is available at the website of the company at https://www.charteredcapital.net/investors/.

i. Board Diversity

The Company recognizes the benefits of a Board that possesses a balance of skills, experience, expertise and diversity of perspectives appropriate to the requirements of the business of the Company.

The Company maintains that Board appointment should be based on merit that complements and expands the skills, experience and expertise of the Board as a whole, taking into account gender, age, professional experience and qualifications, cultural and educational background, and any other factors that the Board might consider relevant and applicable from time to time towards achieving a diverse Board.

The Nomination and Remuneration Committee (the "Committee") is responsible for reviewing and assessing the composition and performance of the Board, as well as identifying appropriately qualified persons to occupy Board positions.

The Board of Directors of the Company have an optimum combination of Executive and Non-Executive Directors with at least one Woman Director and the composition of the Board shall be in accordance with requirements of the Articles of Association of the Company, the Companies Act, 2013, SEBI LODR Regulation and the statutory, regulatory obligations of the Company.

j. E-Voting

In compliance of the Companies Act, 2013 and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 the Company provides e-voting facility to its shareholders, in respect of all shareholders' resolutions, to be passed at General Meetings. The procedure/instructions for e-voting are included in the Notes to the Notice of the ensuing Annual General Meeting of the Company.

k. Compliance with mandatory requirements.

The Company has adopted and complied with all the mandatory requirements as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as applicable from time to time. The Company has complied with all the applicable mandatory requirements specified in Regulations 17 to 27 and sub regulation (2) of Regulation 46 of the Listing Regulations. The company has complied with the applicable requirement of corporate governance under Sub para 1 to 13 of corporate governance report in respect of schedule V of SEBI (LODR) Regulations.

l. Compliance with Discretionary /non mandatory requirements

The status of adoption of the discretionary requirements as specified in Regulation 27(1) of the Listing Regulations is as follows:

- Reporting of Internal Auditor - The Internal Auditor reports directly to the Audit Committee.
- Audit Qualifications - The Company has unqualified financial statements for the financial year 2025-2026.

The Company would review implementation of other discretionary /non-mandatory requirements of Corporate Governance code in due course of time.

22. Means of Communication

Half-yearly report sent to each household of shareholders	: No
Quarterly Results: newspapers in which normally published	: Financial Express (Eng & Guj)
Any website, where displayed	: Yes, www.charteredcapital.net
Whether it displays official news release	: No
Presentation made to Institutional Investors or to Analyst	: No

Management Discussion & Analysis forms part of this Annual Report.

GENERAL INFORMATION FOR SHAREHOLDERS

a) Annual General Meeting

Day & Date : Thursday, September 17, 2026

Time : 11.30 a.m.

Place : Through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM")

b) The financial calendar (tentative)

Financial reporting for:

Quarter ending June 30, 2026	- On August 13, 2026
Quarter ending September 30, 2026	- On or before November 14, 2026
Quarter ending December 31, 2026	- On or before February 14, 2027
Quarter ending and Year ending March 31, 2027	- On or before May 30, 2027

c) Dates of Book Closure: From Friday, September 11, 2026 to Thursday, September 17, 2026 (both days inclusive) (for the purpose of Annual General Meeting of the Company)

d) **Dividend Payment date**

Not applicable - As no dividend is proposed for the financial year 2025- 2026.

e) **Registered Office:-**

711, Mahakant, Opp. V S Hospital, Ellisbridge, Ahmedabad-380006

f) The equity shares of the company are listed on the BSE Limited having office at PJ Towers, Dalal Street, Mumbai - 400 001. The listing fee for the year 2026-2027 has been paid to the BSE Limited, where the shares of the Company are listed.

g) Stock Code: BSE Limited : 511696

h) Demat ISIN Number for NSDL and CDSL : INE953B01010

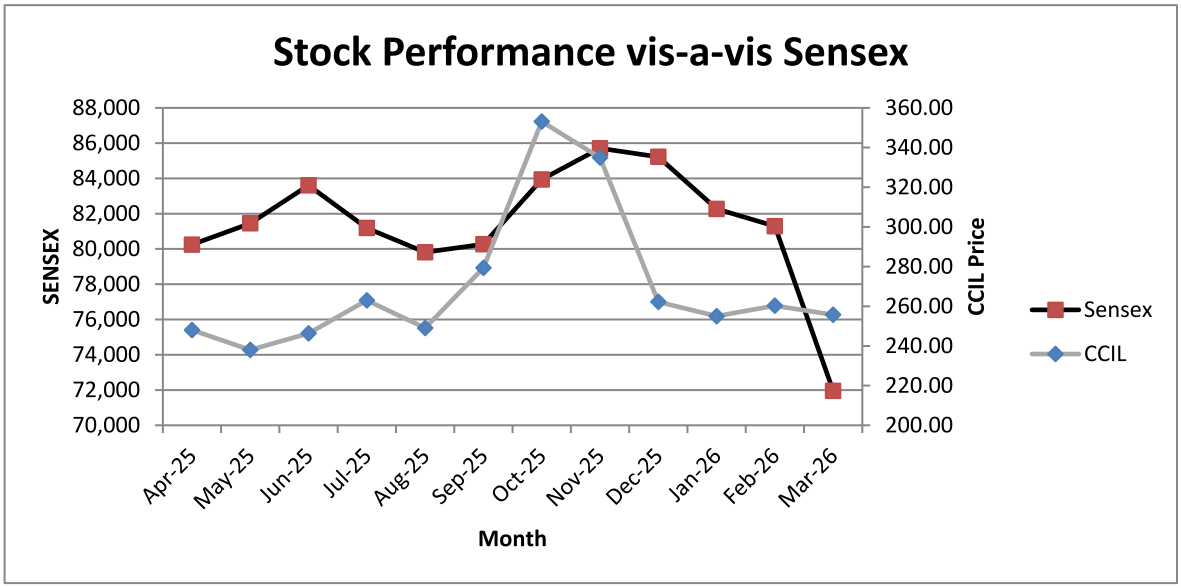
i) Market price Data: High, Low during each month in last financial year i.e. April 1, 2025 to March 31, 2026 at BSE Limited are as below:

Month	Highest Price (Rs)	Lowest Price (Rs)
Apr-25	278.50	210.00
May-25	269.50	215.00
Jun-25	284.90	220.00
Jul-25	315.00	224.50
Aug-25	306.40	231.20
Sep-25	311.90	233.00
Oct-25	439.00	265.75
Nov-25	352.00	283.00
Dec-25	330.00	260.00
Jan-26	289.00	225.05
Feb-26	296.95	232.05
Mar-26	282.75	235.00

Source: www.bseindia.com

j) **Stock Performance**

The comparison on the performance of the Company's share price (closing) vis-à-vis the BSE Sensex (closing) during the year 2025-2026 is as under:



k) **Registrar and Transfer Agents for Demat and Physical mode:**

MUFG Intime India Pvt Limited, C-101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai – 400 083,
Tel No: +91 22 49186270, E-mail id: rnt.helpdesk@in.mpms.mufg.com,
Website: www.in.mpms.mufg.com

l) **Registrars and Share Transfer System:**

The Company has appointed MUFG Intime India Private Limited, as Registrars and Share Transfer Agents. Share transfers are registered and returned in normal course within a period of fifteen days provided all the documents are valid and complete in all respects. Requests for dematerialization of shares are processed and confirmation thereof is given to the respective depositories i.e. National Securities Depository Ltd. (NSDL) and Central Depository Services India Limited (CDSL) within the statutory time limit from the date of receipt of share certificates provided the documents are complete in all respects. However, as per Regulation 40 of the Listing Regulations, as amended from time to time, securities of listed companies can be transferred only in dematerialized form. Even the transmission or transposition of securities held in physical or dematerialised form shall be effected only in dematerialised form.

m) **Distribution of Shareholding as on March 31, 2026**

No of Shares	No of Shareholders	% of Shareholders	No of shares held	% of total shares
Up to 500	860	88.3864	68406	2.2714
501-1000	52	5.3443	44145	1.4658
1001-2000	16	1.6444	24223	0.8043
2001-3000	9	0.9250	22437	0.7450
3001-4000	6	0.6166	21648	0.7188
4001-5000	8	0.8222	38530	1.2794
5001- 10000	9	0.9250	62189	2.0650
10001 and above	13	1.3361	2730022	90.6502
Total	**973**	**100.0000**	**3011600**	**100.0000**

Category of Shareholders as on March 31, 2026

Category	No. of shares held			% of total Shareholding
	Demat	Physical	Total	
Bodies Corporate	119419	300	119719	3.9753
Hindu Undivided Family	23729	0	23729	0.7879
Non-Resident Indians	40	0	40	0.0013
Non-Resident (Non Repatriable)	316	0	316	0.0105
Public	359961	82000	441961	14.6753
Promoters	2239734	0	2239734	74.3702
Independent Director	27124	0	27124	0.9007
Body Corporate - LLP	18562	0	18562	0.6164
Key Managerial Personnel	140415	0	140415	4.6625
Total	**2929300**	**82300**	**3011600**	**100.0000**

n) **Dematerialization of shares and Liquidity:** 97.27 % of total paid up capital has been dematerialized as on March 31, 2026.

o) The company has not issued any GDRs/ADRs /Warrants or any convertible instruments.

p) The Company has not obtained any credit rating during the financial year 2025-2026.

Plant Locations

q) The Company, being engaged in Investment business, does not have any plant or factory.

r) **Address for Correspondence:**

Company
Chartered Capital and Investment Limited,
711, Mahakant, Opp. V S Hospital, Ellisbridge, Ahmedabad- 380006
CIN : L45201GJ1986PLC008577, Email : cs@charteredcapital.net
Website : www.charteredcapital.net, Phone : 079-2657 5337, 2657 7571

Share Transfer Agent

MUFG Intime India Pvt Limited
C-101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai – 400 083, Tel No: +91 22 49186270,
E-mail id: rnt.helpdesk@in.mpms.mufg.com, Website: www.in.mpms.mufg.com

CERTIFICATE OF CORPORATE GOVERNANCE

To,
The Members,
Chartered Capital and Investment Limited
711, Mahakant, Opp. V.S. Hospital,
Ellisbridge, Ahmedabad – 380 006.

We have examined the compliance of conditions of Corporate Governance by **Chartered Capital and Investment Limited** ('the Company'), for the year ended March 31, 2026, as stipulated in Regulations 17 to 27, clauses (b) to (i) of sub – Regulation (2) of Regulation 46 and paragraph C D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended from time to time ('Listing Regulations') pursuant to the Listing Agreement of the Company with Stock Exchanges.

Managements' Responsibility

The compliance of conditions of Corporate Governance as stipulated under the listing regulations is the responsibility of the Company's Management including the preparation and maintenance of all the relevant records and documents. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of Corporate Governance stipulated in the Listing Regulations.

Auditor's Responsibility

Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

Pursuant to the requirements of the Listing Regulations, it is our responsibility to provide a reasonable assurance whether the Company has complied with the conditions of Corporate Governance as stipulated in Listing Regulations for the year ended March 31, 2026.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned Listing Regulations.

We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Restriction on use

The certificate is addressed and provided to the Members of the Company solely for the purpose of enabling the Company to comply with the requirement of the Listing Regulations and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Place : AHMEDABAD
Date : 10/08/2026

HUSSAIN BOOTWALA & ASSOCIATES
FRN: S2022GJ854400

HUSSAIN BOOTWALA
ACS No: 49591
C.P. No: 23980
PRC: 3936/2023
UDIN: A049591H001030626

MANAGEMENT DISCUSSION AND ANALYSIS

A. Industry Structure, Developments and Outlook

The company is engaged in the business of investments and trading in securities, commodities including precious metals such as gold & silver and other financial instruments; therefore, its performance is largely dependent on the state of the capital markets and the macroeconomic conditions, within the country and globally.

India continued to remain one of the fastest-growing major economies during FY2025–26, supported by strong domestic demand, improving manufacturing activity, resilient services sector growth, and sustained government focus on infrastructure development. Public capital expenditure towards transportation, energy, logistics, and digital infrastructure continued to strengthen economic momentum and investor confidence across sectors

FY26 witnessed a broad-based correction across key Indian equity indices following the positive returns delivered in FY25. The BSE Small cap declined by -3.3% in FY26 compared to a strong 8.0% gain in FY25, indicating heightened volatility in the broader market segment. Similarly, the BSE Sensex and Nifty 50 fell by -7.1% and -5.1%, respectively, against gains of 5.1% and 5.3% in the previous year. Within the broader weakness observed across benchmark indices, mid-cap performance remained relatively resilient. The BSE Midcap Index remained largely flat, while the Nifty Midcap 150 recorded gains during the period, in contrast to the negative returns seen across most other indices. Overall, market performance in FY26 was characterized by a broad-based decline across most indices, with selective pockets of relative resilience.

Gold and silver maintained strong market momentum during FY 2025–26, driven by sustained central bank purchases, geopolitical uncertainties, inflation concerns, and continued investor preference for safe-haven assets. Agricultural commodities such as cereals, edible oils, and other essential food products also experienced pricing volatility due to changing weather patterns, supply-side constraints, and evolving consumption trends. The overall rise and volatility in commodity prices continued to influence input costs, trade margins, and business valuations across commodity-focused sectors.

B. Opportunities & Threats

Opportunities:

- Low penetration of financial services and products in India;
- Regulatory reforms would aid greater participation of all class of investors;
- Favorable demographics like huge middle class, larger younger population with disposable income and investible surplus, change in attitude from wealth creation and risk taking abilities of the youth etc.;

Threats:

- Execution Risk;
- Regulatory Change impacting the landscape of business;
- Unfavorable economic condition.

C. Segment-wise or Product-wise Performance

The Company is engaged primarily in the business of investments and trading in securities, commodities including precious metals activities and there are no separate reportable segments as per the Accounting Standard 17.

D. Risk Management

It is our constant endeavour to ensure that every risk we take has been thoroughly assessed, and that all risks are concomitant with their potential return. We have worked to strengthen our enterprise wide risk management processes and practices through our risk philosophy, whose core lies in the identification, measurement, monitoring and action along with the development of risk mitigation plans.

Our risk management process is overseen by the Board of Directors. Our risk management approach and practices continued to focus on minimizing the adverse impact of risks on our business objectives and to enable the Company to leverage market opportunities based on risk-return parity. Our periodic assessment and monitoring of business risk and regulatory environment resulted in timely deployment of appropriate mitigation measures.

E. Internal Control Systems & Their Adequacy

The company's internal control systems are adequate and provide, among other things, reasonable assurance of recording transactions of operations in all material respects and of providing protection against significant

misuse or loss of company assets. The internal control systems lay down the policies, authorization and approval procedures. The adequacy of the internal control systems has been reported by the auditors under the Companies (Auditor's Report) Order, 2020.

F. Discussion on Financial Performance

During the year under review, the total income of the Company decreased from Rs. 1175.63 lakhs during the previous year to Rs. 706.84 lakhs during the current year. The profit after tax decreased from a profit of Rs. 538.51 lakhs during the previous year to a profit of Rs. 270.97 lakhs during the current year mainly due to decrease in income of the company. The Board of Directors expect this situation to improve further in the coming years.

G. Analysis of Significant change in Financial Ratios

Profit Before Tax Margin: The Profit Before Tax Margin for FY26 was 56.56% compared to 70.21% for FY25 mainly because of the decrease in income without similar decrease in expenses.

Net Profit Margin (%): The Net Profit Margin for FY26 was 38.34% compared to 45.81% for FY25 mainly because of the decrease in income without similar decrease in expenses.

Other parameters, namely Debt Equity Ratio, Debtors Turnover, Inventory Turnover, Interest Coverage Ratio and Current Ratio, are not applicable to the company.

H. Details of any change in Return on Net Worth as compared to the immediately previous financial year along with a detailed explanation thereof.

Return on Networth for FY26 was 1.69% down from 3.47% a year ago mainly due to decrease in income in comparison to the previous year.

I. Material Development in Human Resources / Industrial Relations Front, Including Number of People Employed

There has been no material development on the Human Resource / Industrial Relations front during the year. Employee relations at all levels continue to remain cordial. The Company had 8 employees (including Managing Director) as on March 31, 2026.

CAUTIONARY STATEMENT

Statements in this Management Discussion & Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be "forward looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include economic developments in the country and improvement in the state of capital markets, changes in the Government regulations, tax laws and other status and other incidental factors.

F P & ASSOCIATES
CHARTERED ACCOUNTANTS

708 MAHAKANT
OPP.V.S.HOSPITAL,
ELLISBRIDGE,
AHMEDABAD –380006.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
CHARTERED CAPITAL AND INVESTMENT LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Chartered Capital And Investment Limited** ("the Company") which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

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 the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of 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 there under, 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined depending upon the facts and circumstances of the entity and the audit, that there are no key audit matters to communicate in the Auditors Report.

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 Annual Report, but does not include the standalone financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information 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.

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance as required under SA 720 'The Auditor's responsibilities Relating to Other Information.'

Management's Responsibility for the Standalone Financial Statements

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

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

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

Auditor's Responsibility 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by 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.

2. 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 including Other Comprehensive Income, and the Cash Flow Statement and Statement of Changes in Equity 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 Ind AS specified under Section 133 of the Act.

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

   f. With respect to the adequacy of the internal financial controls with reference to Standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's Internal Financial Controls with reference to Standalone financial statements.

   g. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act:

   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 read with Schedule V of the Act.

   h. 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 has no pending litigations as on 31st March, 2026 in its standalone financial statements.

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

      iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education & Protection Fund by the Company.

      iv. (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 34 (vi) to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in the note 34 (vii) to the accounts, no funds 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; and

(c) Based on the audit procedure that has 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 sub-clause (a) and (b) above contain any material misstatement.

v. The Company has not declared or paid any dividend during the year.

vi. Based on our examination which included test checks and in accordance with requirements of the Implementation Guide on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, the company has used an 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. Further for the periods where audit trail (edit log), facility was enabled and operated throughout the year, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For F P & Associates
Chartered Accountants
Firm Registration No: 143262W

F.S. SHAH
Partner
Membership No. 133589

Place: Ahmedabad
Date: May 25, 2026
UDIN: 26133589KPBEFN1880

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to the paragraph 1 under "Report on Other Legal and Regulatory Requirements" section of our report of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. a) (A) The Company has maintained proper records showing full particulars including quantitative details and situation of its Property, Plant and Equipment;

(B) The Company does not have any Intangible Assets as at the balance sheet date.

b) The Property, Plant and Equipment were physically verified during the year by the Management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the Property, Plant and Equipment at reasonable intervals having regard to the size of the company, nature and value of its assets. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

c) Based on our examination of the records of the Company, the title deeds of immovable properties disclosed in the standalone financial statements are held in the name of the Company.

d) The Company has not revalued any of its Property, Plant and Equipment during the year.

e) No Proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder. Hence reporting under Clause (i)(e) of paragraph 3 of the Order is not applicable.

ii. a) As explained to us the Securities held as stock in trade have been verified with the statement of holdings provided by depository participants and brokers at reasonable intervals by the management during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate; There has been no discrepancies of 10% or more in the aggregate for each class of inventory were noticed during the year.

b) The company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets. Accordingly, the provision of Clause (ii)(b) of paragraph 3 of the said order is not applicable to the Company.

iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnership or any other parties during the year. The Company has made investments in companies, other parties and mutual fund schemes, during the year. The Company has not made any investments in or granted any loans, secured or unsecured, to firms and limited liability partnership.

(a) The company has not provided loans or provided advances in the nature of loans, or any guarantee or security to companies, firms, limited liability partnerships or to any other entity during the year.

(b) Based on the audit procedures conducted by us, in our opinion the investments made, during the year, are prima facie, not prejudicial to the interest of the Company.

(c) On the basis of our examination of the records of the Company, in the case of unsecured loans given, in our opinion the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular. Further, the Company has not given any advance in the nature of loan to any party during the year.

(d) On the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Further, the Company has not given any advances in the nature of loans to any party during the year.

(e) On the basis of our examination of the records of the Company, there is no loan granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to same parties. Further, the Company has not given any advances in the nature of loans to any party.

(f) On the basis of our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms

or period of repayment. No loans were granted during the year to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;

iv. The Company has not granted any loans or provided any guarantees or security to the parties covered under Section 185 of the Companies Act. The Company has complied with the provisions of Sections 186 of the Companies Act in respect of investments made or loans or guarantees or security provided by it, as applicable.

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

vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. a) The Company does not have liability in respect of Services Tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into GST.

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has generally been regular in depositing the undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, cess and any other material statutory dues applicable to it with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, cess and any other material statutory dues were in arrears as at 31st March, 2026 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no dues referred to in sub-clause (a) which have not been deposited with the appropriate authorities on account of any dispute.

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

ix. a) In our opinion, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

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

c) The Company has not taken any term loan during the year and hence, reporting under clause (ix)(c) of paragraph 3 of the order is not applicable.

d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

e) The Company does not have any subsidiaries, joint venture or associate Accordingly, Reporting under clause (ix)(e) of paragraph 3 of the order is not applicable.

f) The Company does not have any subsidiaries, joint venture or associate Companies. Accordingly, Reporting under clause (ix)(f) of paragraph 3 of the order is not applicable.

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

b) During the year, the Company has not made any preferential allotment or private placement of the shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) paragraph 3 of the Order is not applicable.

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

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

c) According to the information and explanations given to us, The Company have not received any whistle blower complaints during the year.

xii. The Company is not a nidhi Company. Accordingly, reporting under Clauses (xii) of paragraph 3 of the Order is not applicable.

xiii. In our opinion the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable Accounting Standards.

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

b) The reports of the internal auditors for the period under audit have been considered by us.

xv. In our opinion during the year the Company has not entered into any non-cash transaction with the Directors or Persons connected with its Directors and covered under Section 192 of the Act. Accordingly, the provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. a) According to the information and explanations given to us, the Company is exempted from registration under Section 45- IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under Clause (xvi)(a) and (b) of paragraph 3 of the Order is not applicable to the Company.

b) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

c) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under Clause (xvi)(d) of paragraph 3 of the Order is not applicable.

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

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

xix. On the basis of 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 date of the audit report indicating that Company is not capable of meeting its liabilities exists at the date of balance sheet as and when they fall due within a period of one year from the date of 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 date of balance sheet date, will get discharged by the Company as and when they fall due.

x. The Company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there is no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Companies Act or special account in compliance with the provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause (xx) of the Order is not applicable for the year

xx. The Company does not have any subsidiaries or associates or joint ventures. Accordingly, reporting under Clauses (xxi) of paragraph 3 of the Order are not applicable to the Company.

For F P & Associates
Chartered Accountants
Firm Registration No: 143262W

F.S. SHAH
Partner
Membership No. 133589

Place: Ahmedabad
Date: May 25, 2026
UDIN: 26133589KPBEFN1880

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) under "Report on Other Legal and Regulatory Requirements" section of our report of even date)

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

We have audited the internal financial controls with reference to Standalone Financial Statements of CHARTERED CAPITAL AND INVESTMENT LIMITED (the "Company") as of 31stMarch 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 and the Board of Directors of the Company is responsible for establishing and maintaining internal financial controls with reference to Standalone Financial Statements based on the internal control with reference to Standalone Financial Statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the Company's business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's Internal Financial Controls with reference to Standalone Financial Statements of the Company 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 the Institute of Chartered accountants of India and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of Internal Financial Controls with reference to Standalone Financial Statements. 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 Standalone Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the Internal Financial Controls system with reference to Standalone Financial Statements and their operating effectiveness. Our audit of Internal Financial Controls with reference to Standalone Financial Statements included obtaining an understanding of Internal Financial Controls with reference to Standalone Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, 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 Standalone Financial Statements.

Meaning of Internal Financial Controls with reference to Standalone Financial Statements

A Company's Internal Financial Controls with reference to Standalone 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 Controls with reference to Standalone Financial Statements includes those policies and procedures that:

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

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

Because of the inherent limitations of Internal Financial Controls with reference to Standalone Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the Internal Financial Controls with reference to Standalone Financial Statements, to future periods are subject to the risk that Internal Financial Controls with reference to Standalone 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, adequate internal financial controls with reference to Standalone Financial Statements and such internal financial controls with reference to Standalone Financial Statements were operating effectively as at 31stMarch 2026, based on the criteria for internal financial controls with reference to Standalone Financial Statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For F P & Associates
Chartered Accountants
Firm Registration No: 143262W

F.S. SHAH
Partner
Membership No. 133589

Place: Ahmedabad
Date: May 25, 2026
UDIN: 26133589KPBEFN1880

BALANCE SHEET AS AT 31ST MARCH 2026

Rs. (In Lakhs)

PARTICULARS	NOTES	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
Non-current Assets			
Property, Plant and Equipment	2	12.94	13.63
Financial Assets			
Investments	3	15,346.16	15,228.48
Loans	4	-	123.69
Other Financial Assets	5	1,519.32	625.66
Other Non Current Assets	6	206.54	10.13
Current Assets			
Inventories	7	136.94	137.53
Financial Assets			
Cash and Cash Equivalents	8A	9.94	177.44
Other Balance with Banks	8B	-	669.66
Other Financial Assets	9	61.87	419.58
TOTAL ASSETS		**17,293.72**	**17,405.81**
EQUITY & LIABILITIES			
EQUITY			
Equity Share Capital	10A	301.16	301.16
Other Equity	10B	16,809.26	16,463.97
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred Tax Liabilities (Net)	11	153.91	321.17
CURRENT LIABILITIES			
Financial Liabilities			
Borrowings	12	-	284.30
Other Financial Liabilities	13	12.07	21.74
Other Current Liabilities	14	2.82	3.09
Income Tax Liabilities (Net)	15	14.51	10.39
TOTAL EQUITY AND LIABILITIES		**17,293.72**	**17,405.81**
Material Accounting Policies and key accounting estimates and judgements	1		
See accompanying notes to the financial statements			

As per our report of even date attached
For F P & ASSOCIATES
Chartered Accountant
(Firm Registration No. 143262W)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

(F.S.SHAH)
PARTNER
Membership No. 133589

Mohib N. Khericha
Managing Director
(DIN: 00010365)

Sofia Mohib Khericha
Director
(DIN: 02695350)

Ahmedabad
May 25,2026

Javedmehdi S. Saiyed
Chief Financial Officer

Nevil Dharmeshkumar Sheth
Company Secretary

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

Rs. (In Lakhs)

PARTICULARS	NOTES	Year 2025-26	Year 2024-25
REVENUE FROM OPERATIONS			
Revenue from Operations	16	428.17	935.38
Other Income	17	278.67	240.25
TOTAL INCOME (I)		**706.84**	**1,175.63**
EXPENSES			
Employee Benefit Expenses	18	128.37	144.98
Finance Cost	19	0.75	1.89
Depreciation and Amortisation Expense	20	1.49	1.34
Other Expenses	21	176.46	202.05
TOTAL EXPENSES (II)		**307.07**	**350.26**
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (I-II)		**399.77**	**825.37**
Exceptional Items		-	-
PROFIT BEFORE TAX		**399.77**	**825.37**
Tax Expenses	22		
Current Tax		269.76	146.79
Deferred Tax		(141.16)	140.34
Tax in respect of Earlier Years		0.21	(0.27)
Total Tax Expense		**128.80**	**286.87**
PROFIT AFTER TAX		**270.97**	**538.51**
OTHER COMPREHENSIVE INCOME (OCI)			
A Items that will not be reclassified to Statement of Profit and Loss			
(a) (i) Net fair value gain/(loss) on investments in equity instruments through OCI		110.66	5.05
(ii) Income tax expense on investments in equity instruments through OCI		(36.34)	(39.58)
B Items that will be reclassified to Statement of Profit and Loss			
(a) (i) Net fair value gain on investments in debt instruments through OCI		-	(33.63)
(ii) Income tax benefit on net fair value gain on investments in debt instruments through OCI		-	8.47
TOTAL OTHER COMPREHENSIVE INCOME (A+B)		**74.32**	**(59.70)**
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		**345.29**	**478.81**
Earnings per equity share (Face value of 10 each)	27		
1) Basic (in Rs.)		9.00	17.88
2) Diluted (in Rs.)		9.00	17.88
Material Accounting Policies and key accounting estimates and judgements	1		
See accompanying notes to the financial statements			

As per our report of even date attached
For F P & ASSOCIATES
Chartered Accountant
(Firm Registration No. 143262W)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

(F.S.SHAH)
PARTNER
Membership No. 133589

Mohib N. Khericha
Managing Director
(DIN: 00010365)

Sofia Mohib Khericha
Director
(DIN: 02695350)

Ahmedabad
May 25,2026

Javedmehdi S. Saiyed
Chief Financial Officer

Nevil Dharmeshkumar Sheth
Company Secretary

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026

Rs. (In Lakhs)

PARTICULARS	Year 2025-26	Year 2024-25
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before tax	399.77	825.37
Adjustment for		
Depreciation and Amortisation Expense	1.49	1.34
Finance Costs	0.75	1.89
(Gain)/Loss on sale of Investments (Net)	(204.88)	(296.54)
Net (Gain)/Loss arising on financial assets measured at FVTPL	(195.75)	(616.99)
Interest/Dividend Income	(305.36)	(189.74)
Provision for diminution/Written Down in the Investments	-	0.85
Loss / (Profit) from Limited Liability Partnerships (net)	-	(19.82)
Operating (Loss) before Working Capital Changes	**(303.98)**	**(293.65)**
Adjustment for :		
(Increase) / Decrease in Inventories	0.59	0.89
(Increase) / Decrease in Trade Receivables	-	0.45
(Increase) / Decrease in Financial Assets	(412.26)	(903.69)
(Increase) / Decrease in Other assets	(196.41)	11.88
Increase / (Decrease) in other payables	(9.93)	10.18
Cash generated/ (used in) from Operations activities	**(922.00)**	**(1,173.94)**
Income Taxes Paid (Net of Refund)	328.29	181.43
Net Cash generated from / (used in) Operating Activities (A)	**(1,250.28)**	**(1,355.37)**
B CASH FLOW FROM INVESTING ACTIVITIES		
Interest/Dividend received	301.27	189.74
Purchase of Property, plant and equipment	(0.80)	(1.37)
Sale of Non Current Investments	13,024.61	8,427.06
Purchases of Non Current Investments	(12,626.92)	(8,587.31)
Withdrawal / (Investment) in Limited Liability Partnerships (net)	-	533.92
Change in Other Bank Balance	669.66	494.78
Net Cash (used in) / generated from Investing Activities (B)	**1,367.84**	**1,056.82**
C CASH FLOW FROM FINANCING ACTIVITIES		
Finance Costs paid	(0.75)	(1.89)
Net Cash (used in) from Financing Activities (C)	**(0.75)**	**(1.89)**
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	**116.80**	**(300.43)**
Cash & Cash Equivalents at the beginning of the year	(106.86)	193.57
Cash & Cash Equivalents at the end of the year	**9.94**	**(106.86)**

Notes to Statement of Cash Flows

(a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind-As-7)- Statement of Cash Flow

(b) Cash and cash equivalent includes-

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
Cash and Cash Equivalents comprises of		
Balance with Banks:		
-Current Accounts	6.85	27.90
-Deposit with bank with maturity less than 3 months	-	146.43
Cash on hand	3.10	3.12
Cash and cash Equivalents	**9.94**	**177.44**
Less: Bank Overdraft	-	284.30
Cash and Cash Equivalents in Cash Flow Statement	**9.94**	**(106.86)**

Material Accounting Policies and key accounting estimates and judgements (Refer Note 1)
See accompanying notes to the financial statements

As per our report of even date attached
For F P & ASSOCIATES
Chartered Accountant
(Firm Registration No. 143262W)

(F.S.SHAH)
PARTNER
Membership No. 133589

Ahmedabad
May 25,2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Mohib N. Khericha
Managing Director
(DIN: 00010365)

Sofia Mohib Khericha
Director
(DIN: 02695350)

Javedmehdi S. Saiyed
Chief Financial Officer

Nevil Dharmeshkumar Sheth
Company Secretary

STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED ON 31ST MARCH 2026

Rs. (In Lakhs)

A : EQUITY SHARE CAPITAL

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
Balance at the beginning of the Reporting period	**301.16**	**301.16**
Changes in Equity Share capital to prior period errors	-	-
Restated balance at the beginning of the current reporting period	**301.16**	**301.16**
Changes in Equity Share capital during the year	-	-
Balance at the end of the reporting period	**301.16**	**301.16**

B : OTHER EQUITY

OTHER EQUITY	Reserves and Surplus			Items of Other Comprehensive Income (OCI)		Total
	Security Premium Reserve	General Reserve	Retained Earnings	Debt Instrument through OCI	Equity Instrument through OCI	
Balance as at April 1, 2024 (A)	**151.16**	**95.33**	**14,511.84**	**25.17**	**1,201.67**	**15,985.16**
Addition during the year:						
Profit for the year	-	-	538.51	-	-	538.51
Items of OCI for the year, net of tax						
Net fair value loss on investment in equity instruments through OCI	-	-	-	-	(34.53)	(34.53)
Net fair value gain on investment in debt instruments through OCI	-	-	-	(25.17)	-	(25.17)
Net Gain on sale of Investments carried at FVTOCI transfers within Equity	-	-	245.39		(245.39)	-
Total Comprehensive Income for the year 2024-25 (B)	**-**	**-**	**783.90**	**(25.17)**	**(279.93)**	**478.81**
Reductions during the year	**-**	**-**	**-**	**-**	**-**	**-**
Total (C)	**-**	**-**	**-**	**-**	**-**	**-**
Balance as at 31st March, 2025 (D)=(A+B+C)	**151.16**	**95.33**	**15,295.74**	**(0.00)**	**921.74**	**16,463.97**
Addition during the year:						**-**
Profit for the year	-	-	270.97	-	-	270.97
Items of OCI for the year, net of tax						
Net fair value loss on investment in equity instruments through OCI	-	-	-	-	74.32	74.32
Net fair value gain on investment in debt instruments through OCI	-	-	-	-	-	-
Net Gain on sale of Investments carried at FVTOCI transfers within Equity (net of Tax)			252.21		(252.21)	-
Prior period adjustment			0.85		(0.85)	
Total Comprehensive Income for the year 2025-26 (E)	**-**	**-**	**524.03**	**-**	**(178.74)**	**345.29**
Reductions during the year	**-**	**-**			**-**	**-**
Total (F)	**-**	**-**			**-**	**-**
Balance as at 31st March, 2026 (G)=(D+E+F)	**151.16**	**95.33**	**15,819.77**	**(0.000)**	**743.00**	**16,809.26**

Material Accounting Policies and key accounting estimates and judgements (Refer Note 1)

See accompanying notes to the financial statements

As per our report of even date attached
For F P & ASSOCIATES
Chartered Accountant
(Firm Registration No. 143262W)

(F.S.SHAH)
PARTNER
Membership No. 133589

Ahmedabad
May 25,2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Mohib N. Khericha
Managing Director
(DIN: 00010365)

Sofia Mohib Khericha
Director
(DIN: 02695350)

Javedmehdi S. Saiyed
Chief Financial Officer

Nevil Dharmeshkumar Sheth
Company Secretary

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

COMPANY BACKGROUND

Chartered Capital and Investment Limited (the 'Company') is a public limited Company incorporated under the Companies Act 1956. The Company is engaged in providing merchant banking services to its clients. The equity shares of the Company are listed on the Bombay Stock Exchange Limited (BSE).

1. MATERIAL ACCOUNTING POLICIES:

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

1.1. Basis of preparation of financial statements

(i) Compliance with Ind AS

These financial statements have been prepared in accordance with Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified under Section 133 of the Companies Act, 2013 ("Act) read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provisions of the Act.

These financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting except for certain financial assets and financial liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies set out below. The accounting policies have been applied consistently over all the periods presented in these financial statements.

(ii) Use of estimated and judgments

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Differences between actual results and estimates are recognised in the period in which the results are known/materialized.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

(iii) Current / Non- Current Classification

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

(iv) Rounding of amounts

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

1.2. Property, Plant and Equipment:

The Company identifies and determines cost of each part of an item of property, plant and equipment separately, if the part has a cost which is significant to the total cost of that item of property, plant and equipment and has useful life that is materially different from that of the remaining item.

The cost of an item of property, plant and equipment comprises of its purchase price including import duties and other nonrefundable purchase taxes or levies, directly attributable cost of bringing the asset to its working condition for its intended use and the initial estimate of decommissioning, restoration and similar liabilities, if any. Any trade discounts and rebates are deducted in arriving at the purchase price. Cost includes cost of replacing a part of a plant and equipment if the recognition criteria are met. Expenses directly attributable to new manufacturing facility during its construction period are capitalized if the recognition criteria are met. Expenditure related to plans, designs and drawings of buildings or plant and machinery is capitalized under relevant heads of property, plant and equipment if the recognition criteria are met.

Depreciation:

Depreciation on each part of an item of property,plant and equipment is provided using the Straight Line Method based on the useful life of the asset as estimated by the management and is charged to

the Statement of Profit and Loss as per the requirement of Schedule II of the Companies Act, 2013. The estimate of the useful life of the assets is determined as prescribed in Schedule II of Companies Act, 2013.

The residual values are not more than 5% of the original cost of the asset. The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Derecognition:

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the Derecognition of an item of property, plant and equipment is measured as the difference between the net disposal proceeds and the carrying amount of the item and is recognized in the Statement of Profit and Loss when the item is derecognized.

1.3. Impairment

Assets that have an indefinite useful life, for example goodwill, are not subject to amortization and are tested for impairment annually and whenever there is an indication that the asset may be impaired.

Assets that are subject to depreciation are reviewed for impairment, whenever events or changes in circumstances indicate that carrying amount may not be recoverable. Such circumstances include, though are not limited to, significant or sustained decline in revenues or earnings and material adverse changes in the economic environment.

An impairment loss is recognized whenever the carrying amount of an asset or its cash generating unit (CGU) exceeds its recoverable amount. The recoverable amount of an asset is the greater of its fair value less cost to sell and value in use. To calculate value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market rates and the risk specific to the asset. For an asset that does not generate largely independent cash in flows, the recoverable amount is determined for the CGU to which the asset belongs. Fair value less cost to sell is the best estimate of the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the cost of disposal.

Impairment losses, if any, are recognized in the Statement of Profit and Loss and included in depreciation and amortization expense. Impairment losses are reversed in the Statement of Profit and Loss only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognized.

1.4. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

A financial asset is recognised in the balance sheet when the Company becomes party to the contractual provisions of the instrument. At initial recognition, the Company measures a financial asset at its fair value plus or minus, in the case of a financial asset not at fair value through statement of profit and loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset.

Subsequent measurement

For purpose of subsequent measurement, financial assets are classified into:

a. Financial assets measured at amortised cost;

b. Financial assets measured at fair value through other comprehensive income (FVTOCI);

c. Financial assets measured at fair value through statement of profit and loss (FVTPL)

The Company classifies its financial assets in the above mentioned categories based on:

a. The Company's business model for managing the financial assets;

b. The contractual cash flows characteristics of the financial asset.

A) Financial assets measured at amortised cost

This category generally applies to trade and other receivables.

A financial asset is measured at amortised cost if both of the following conditions are met:

a. The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows;

b. The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss.

B) Financial assets measured at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at fair value through other comprehensive income if both of the following conditions are met:

a. The financial asset is held within a business model whose objective is achieved by both collecting the contractual cash flows and selling financial assets;

b. The asset's contractual cash flows represent SPPI.

C) Financial assets measured at fair value through the statement of profit and loss (FVTPL)

FVTPL is a residual category. Any financial asset, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. In addition, the Company may elect to designate a financial asset, which otherwise meets amortized cost orFVTOCI criteria, as at FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognised as 'other income' in the Statement of Profit and Loss.

Equity Instruments

All the equity instruments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL.

If the company decides to classify an equity instrument as at FVTOCI, then all the fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to statement of profit and loss, even on sale of investment. However, the company may transfer the cumulative gain or loss within equity. Equity instruments included within FVTPL category are measured at fair value with all the changes recognized in statement of profit and loss.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognized (i.e. removed from the Company's balance sheet) when:

a. The contractual rights to the cash flows from the financial asset have expired, or

b. The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:

c. The Company has transferred substantially all the risks and rewards of the asset, or

d. The Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

In accordance with Ind AS 109, the Company assesses impairment based on expected credit loss (ECL) model to the following:

a. Financial assets measured at amortised cost;

b. Financial assets measured at fair value through other comprehensive income

Expected credit losses are measured through a loss allowance at an amount equal to:

a. The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or

b. Full time expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

The Company follows simplified approach for recognition of impairment loss allowance on trade receivables, under the simplified approach; the Company uses a provision matrix to determine impairment loss allowance on the portfolio of trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivable which is adjusted for management's estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed.

Financial Liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through statement of profit and loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables and short term borrowings.

Subsequent measurement

a. Financial liabilities measured at amortised cost;

b. Financial liabilities subsequently measured at fair value through statement of profit and loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the statement of profit and loss.

Financial liabilities designated upon initial recognition at fair value through statement of profit and loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied.

Trade and other payables

These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(i) In the principal market for the asset or liability, or

(ii) In the absence of a principal market, in the most advantageous market for the asset or liability

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

The Company uses valuation techniques that are appropriate in the circumstances and for which su cient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

1.5. Inventories

Securities acquired with the intention of short-term holding and trading position is disclosed as stock-in-trade.

Securities held as stock-in-trade are valued at lower of cost or market value.

1.6. Revenue Recognition

Revenue is recognized on satisfaction of performance obligation upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services.

Professional fees are accounted on accrual basis in accordance with the terms of contracts entered into between the company and the counterparty.

Consultation fees are accounted on accrual basis depending upon progress of assignment.

Income/Loss from trading in Securities held as stock-in-trade is recognised on trade date basis. Profit/loss on sale of Securities is determined on FIFO Basis.

Profit/Loss on equity/ derivative transactions is accounted for on final settlement or squaring-up of contracts for Equity Index/Stock Futures, the profit or loss is calculated as difference between settlement/squaring-up price and contract price and as on the balance sheet date, the debit balance in the "Mark-to-Market Margin – Equity Index/Stock Futures Account", being anticipated loss, is recognised in the profit and loss account. When the Option contracts are squared-up before expiry of the options, the premium prevailing on that date is recognised in profit and loss account. On expiry of the contracts and on exercising the options, the difference between final settlement price and the strike price is transferred to the profit and loss account.

Profit/Loss earned on sale of Investments is recognised on trade date basis.

Interest and dividends:

Interest income is recognized using effective interest method. Dividend income is recognized when the right to receive dividend is established.

1.7. Earnings per Share

Basic earnings per share

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the Company by the weighted average number of Equity Shares outstanding during the year.

Diluted earnings per share

Diluted earnings per are calculated by dividing the profit for the year attributable to the equity holders of the Company by 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 in to Equity shares.

1.8. Income Taxes

Tax expense is the aggregate amount included in the determination of profit or loss for the period in respect of current tax and deferred tax.

Current tax:

Current tax is the amount of income taxes payable in respect of taxable profit for a period. Taxable profit differs from 'profit before tax' as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible under the Income Tax Act, 1961.

Current tax is measured using tax rates that have been enacted by the end of reporting period for the amounts expected to be recovered from or paid to the taxation authorities.

Deferred tax:

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit under Income Tax Act, 1961.

Deferred tax liabilities are generally recognized for all taxable temporary differences. However, in case of temporary differences that arise from initial recognition of assets or liabilities in a transaction that affect neither the taxable profit nor the accounting profit, deferred tax liabilities are not recognized. Also, for temporary differences if any that may arise from initial recognition of goodwill, deferred tax liabilities are not recognized.

Deferred tax assets are generally recognized for all deductible temporary differences to the extent it is probable that taxable profits will be available against which those deductible temporary difference can be utilized. In case of temporary differences that arise from initial recognition of assets or liabilities in a transaction that affect neither the taxable profit nor the accounting profit, deferred tax assets are not recognized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefits of part or all of such deferred tax assets to be utilized.

Deferred tax assets and liabilities are measured at the tax rates that have been enacted or substantively enacted by the Balance Sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

Presentation of current and deferred tax:

Current and deferred tax are recognized as income or an expense in the Statement of Profit and Loss, except when they relate to items that are recognized in Other Comprehensive Income, in which case, the current and deferred tax income/ expense are recognized in Other Comprehensive Income.

The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously. In case of deferred tax assets and deferred tax liabilities, the same are offset if the Company has a legally enforceable right to set off corresponding current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority on the Company.

1.9. Provisions and Contingent Liabilities

The Company recognizes provisions when a present obligation (legal or constructive) as a result of a past event exists and it is probable that an outflow of resources embodying economic benefits will be required to settle such obligation and the amount of such obligation can be reliably estimated.

If the effect of time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources embodying economic benefits or the amount of such obligation cannot be measured reliably. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources embodying economic benefits is remote, no provision or disclosure is made.

1.10. Employee Benefits

Short Term Employee Benefits:

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus, short term compensated absences, ex-gratia, etc. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense as the related service is rendered by employees.

Post-Employment Benefits:

(i) Defined Contribution plans:

Defined contribution plans is Government administered provident fund scheme for all applicable employees.

Recognition and measurement of defined contribution plans:

The Company recognizes contribution payable to a defined contribution plan as an expense in the Statement of Profit and Loss when the employees render services to the Company during the reporting period. If the contributions payable for services received from employees before the reporting date exceed the contributions already paid, the deficit payable 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 reporting date, the excess is recognized as

an asset to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.

(ii) Defined Benefit plans:

The Payment of Gratuity Act is not applicable to company since numbers of eligible employees are less than requisite number.

1.11. Cash and Cash Equivalents

Cash and cash equivalents for the purpose of Cash Flow Statement comprise cash and cheques in hand, bank balances, demand deposits with banks where the original maturity is three months or less and other short term highly liquid investments net of bank overdrafts which are repayable on demand as these form an integral part of the Company's cash management.

1.12. Events after reporting date

Where events occurring after the balance sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the balance sheet date of material size or nature are only disclosed.

1.13. Key accounting estimates and judgments

The preparation of the Company's financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Critical accounting estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below:

Income taxes

The Company's tax jurisdiction is India. Significant judgments are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions (Refer Note 22).

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2026

NOTE 2 : PROPERTY, PLANT AND EQUIPMENT

Rs. (In Lakhs)

PARTICULARS	Gross Carrying Value				Accumulated Depreciation				Net Carrying Value	
	Balance as at April 1, 2025	Additions during the year	Deductions during the year	Balance as at March 31, 2026	Balance as at April 1, 2025	Additions during the year	Deductions during the year	Balance as at March 31, 2026	Balance as at March 31, 2026	Balance as at March 31, 2025
Office Building	18.53	-	-	18.53	9.26	0.29	-	9.55	8.98	9.27
Furniture & Fixtures	28.49	-	-	28.49	27.07		-	27.07	1.42	1.42
Office Equipments	5.01	0.80	-	5.81	4.33	0.24	-	4.57	1.24	0.68
Electrical Installation	1.99	-	-	1.99	1.89		-	1.89	0.10	0.10
Computer Equipments	9.67	-	-	9.67	7.91	0.88	-	8.79	0.88	1.76
Vehicles	0.68	-	-	0.68	0.29	0.07		0.36	0.32	0.39
Total Property, Plant & Equipment	**64.38**	**0.80**	**-**	**65.17**	**50.75**	**1.49**	**-**	**52.24**	**12.94**	**13.63**

Rs. (In Lakhs)

PARTICULARS	Gross Carrying Value				Accumulated Depreciation				Net Carrying Value	
	Balance as at April 1, 2024	Additions during the year	Deductions during the year	Balance as at March 31, 2025	Balance as at April 1, 2024	Additions during the year	Deductions during the year	Balance as at March 31, 2025	Balance as at March 31, 2025	Balance as at March 31, 2024
Office Building	18.53	-	-	18.53	8.97	0.29	-	9.26	9.27	9.57
Furniture & Fixtures	28.49	-	-	28.49	27.07	-	-	27.07	1.42	1.42
Office Equipments	4.66	0.36	-	5.01	4.15	0.18	-	4.33	0.68	0.51
Electrical Installation	1.99	-	-	1.99	1.89	-	-	1.89	0.10	0.10
Computer Equipments	8.66	1.02	-	9.67	7.11	0.80	-	7.91	1.76	1.54
Vehicles	0.68	-	-	0.68	0.22	0.07		0.29	0.39	0.46
Total Property, Plant & Equipment	**63.00**	**1.37**	**-**	**64.38**	**49.40**	**1.34**	**-**	**50.75**	**13.63**	**13.60**

NOTE 3: INVESTMENTS

Rs. (In Lakhs)

PARTICULARS	Face Value (Rs.)	As at 31st March, 2026		As at 31st March, 2025	
		NOS.	AMOUNT RS.	NOS.	AMOUNT RS.
Non-Current Investments					
(A) Investments in Equity Instruments at fair value through Other Comprehensive Income (FVTOCI)					
Quoted Equity Shares					
Adani Port and Special Economic Zone Limited	2	28,807	378.12	28,807	340.77
Ambuja Cement Limited	2	2,000	8.03	2,000	10.77
Astral Limited	1	1,563	24.99	-	
Avenue Supermarket Ltd	10	6,800	269.06	6,800	277.66
Awfis Space Solutions Limited	10	-	-	5,000	33.13
Aarti Pharmalabs Ltd	5	505	2.99	-	-
Ador Welding Ltd	10	-	-	157	1.31
Aditya Vision Limited	1	5,048	24.13	-	-
Aditya Birla lifestyle Brands Ltd	10	2,196	1.94	-	-
Arman Financial Services Limited.	10	1,300	17.47	-	-
Arvind Fashion Ltd	4	5,042	20.34	-	-
Bharat Rasayan Limited.	5	353	4.27	-	-
Blue Star Limited	2	1,001	16.12	-	-
Bajaj Finance Ltd	1	-	-	3,000	268.37
Ballarpur Industries Ltd	2	320	0.85	320	0.85
Care Rating Limited	10	224	3.24	-	-
Carraro India Limited	10	932	4.32	-	-
Canfin Homes Limited	2	4,328	34.28	5,068	33.93
Creative Newtech Limited	10	1,113	5.88	-	-
CCL Products Limited.	2	36,000	374.83	34,000	188.70
D Link (India) Limited	2	100	0.38	100	0.41
DCB Bank Limited	10	10,945	17.33	-	-
DCM Limited	10	11,547	6.39	11,547	11.22
DCM Nouvelle Ltd.	10	2,000	1.95	2,000	2.97
Dynemic Products Limited	10	25,000	48.20	26,461	69.33
EPL Limited	2	2,728	5.60	-	-
Ecos India Mobility & Hospitality Limited	2	8,879	9.31	-	-
Fedbank Financial Services Limited	10	19,623	24.34	-	-
FIEM INDUSTRIES LIMITED	10	264	5.04	-	-
Fusion Finance Limited	10	10,586	14.63	-	-
Frontline Corporation Limited	10	100	0.03	100	0.04
FSN Ecommerce Ventures Ltd	1	80,000	188.00	80,000	143.26
Globus Sprits Limited	10	483	3.88	-	-
Grandma Trading & Agencies Ltd.	1	20,800	0.10	20,800	0.11
Gravita India Limited	2	2,000	26.36	-	-
Gujarat Ambuja Exports Limited	1	5,643	7.67	-	-
Home First Finance Company India Limited	2	16,000	144.77	7,000	70.99
Harsha Engineers Int. Ltd	10	1,214	3.81	-	-
IDFC First Bank Limited	10	50,000	29.43	2,00,000	109.92
Indosolar Limited	10	947	3.47	94,792	3.04
Indsil Hydro Power And Manganese Limited	10	6,250	1.89	6,250	2.25
IRB InvIt Fund	102	25,000	15.07	25,000	12.50
JSW Cement Limited	10	1,93,000	212.67	-	-
Kewam Kiran Clothing Ltd	10	34,605	144.18	-	-
KRBL Limited	1	1,263	3.56	-	-
IFB Industries Ltd	10	-	-	3,284	43.67
Intellect Design Arena Limited	5	2,995	17.93	2,995	20.75
Jubilant Ingrevia Limited	1	6,400	34.80	6,400	41.59
Jio Financial Services Ltd	10	18,904	42.36	18,904	43.01
Kisan Moudling Limited	10	13,100	2.93	13,100	5.23

Rs. (In Lakhs)

PARTICULARS	Face Value (Rs.)	As at 31st March, 2026		As at 31st March, 2025	
		NOS.	AMOUNT RS.	NOS.	AMOUNT RS.
Kolte Patil Developers Limited	10	815	2.41	10,725	34.73
Karnataka Bank Limited	10	-	-	16,596	29.18
KROSS LIMITED.	5	11	0.02	-	-
L T Food Limited	1	-	-	6,880	26.21
Lumax Auto Tecnologies Ltd	2	2,096	31.91	-	-
Lumax Industries Limited	10	308	14.33	-	-
Lippi Systems Limited	10	7,100	2.51	7,100	1.44
Metro Brands Ltd	5	1,473	13.20	-	-
Maharashtra Scooters Ltd	10	-	-	50	5.61
Mayur Uniquoters Ltd.	5	1,854	9.17	5,428	25.68
Marksans Pharma Limited	1	12,584	19.74	12,584	28.00
MM Forgings Limited	10	858	3.19	-	-
Motherson Sumi Wiring Ltd	1	6,575	2.43	-	-
Mas Financial Services Ltd	10	2,621	7.33	-	-
NTPC Limited	10	4,022	14.91	4,022	14.38
Panyam Cements & Minerals Limited	10	1,889	1.96	1,889	2.28
Pix Transmissions Ltd	10	1,855	26.73	1,855	30.27
PITTI ENGINEERING LIMITED.	5	1,398	9.62	-	-
Pennar Indusries Limited	5	1,883	2.47	-	-
Rashi Peripherals Limited	5	4,018	13.58	-	-
Rane Holdings Limited.	10	3,905	38.74	3,929	50.13
Reliance Industries Limited	10	37,808	508.10	37,808	482.09
Shree Pushkar Chemicals Limited	10	809	2.44	-	-
Sandhar Technologies Limited	10	4,926	21.53	-	-
Shriram Finance Limited	2	-	-	50,000	328.00
Stylam Industries Limited	5	-	-	2,500	41.18
Sheela Foams Ltd	5	-	-	3,281	23.30
Somany Ceramics Limited	2	5,269	18.81	4,304	18.06
TCI Finance Limited	10	27,000	3.38	27,000	3.11
TGB Banquets & Hotels Limited	10	33,083	2.50	33,083	3.22
Thanga Mayil Jewelllery Limited	10	3,265	111.86	4,221	84.78
Utkarsh Small Financial Bank Ltd	10	1,66,467	17.01	-	-
UPL llmited (Partly Paid)	2	675	3.83	-	-
Vista Pharmaceuticals Limited	2	20,000	1.28	20,000	2.15
Venky'S (India) Ltd.	10	-	-	1,720	27.82
Zydus Wellnes Limited	2	95,982	409.22		
Zensar Technologies Limited	2	-	-	3,410	23.90
" Less: Provision for diminution in value of Investments "			(0.85)		(0.85)
Total Quoted Equity Shares (A)			**3,520.28**		**3,020.44**
(B) Investments at fair value through profit & Loss Account (FVTPL)					
Unquoted					
Investment in Alternate Investment Fund					
Engima Small Opportunities Fund AIF III		1000	839.53	500	511.63
			839.53		**511.63**

Rs. (In Lakhs)

PARTICULARS	Face Value (Rs.)	As at 31st March, 2026		As at 31st March, 2025	
		NOS.	AMOUNT RS.	NOS.	AMOUNT RS.
Quoted					
Investment in InvIT Fund					
IndiGrid Infrastructure Trust		5,55,000	918.19	3,55,000	500.23
Cube Highway Trust		6,75,000	985.50	-	-
			1,903.69		**500.23**
Unquoted Equity Share					
Cana Glass Limited	10	7,600	1.04	7,600	1.04
Credence Sound & vision limited	2	60,000	0.42	60,000	0.42
Dairy Den Ltd. Of Rs.	10	18	0.13	18	0.13
Inditalia Refcon Ltd.	10	19,500	0.15	19,500	0.15
Janzen Cast Metal Ltd.*	10	5,000	0.51	5,000	0.51
NEPC Agro Foods Limited	10	31,333	8.25	31,333	8.25
NEPC Textile Limited	10	11,474	3.56	11,474	3.56
Preyanshu Exports Ltd.*	10	5,500	0.84	5,500	0.84
Simandhar Finance Limited	10	1,400	0.14	1,400	0.14
S.Kumar Nationwide Limited	10	10,000	2.53	10,000	2.53
Tirupati Shelters Ltd.	10	50,000	5.00	50,000	5.00
" Less: Provision for diminution in value of Investments "			(15.82)		(15.82)
Total Unquoted Equity Shares			**6.74**		**6.74**
Total Investments at fair value through profit & Loss Account (FVTPL) (B)			**2,749.97**		**1,018.61**
*Represents Company under liquidation					
(C) Investments carried at amortized cost					
9.10% Tata International Ltd perpetual Bond		-	-		10.01
9.97% Muthoot Capital Ser Ltd 2025 Non Convertible Debentures of Rs. 100000 each		-	-	500	496
Adani Enterprice Ltd (INE423A07427) Listed NCD 8.85%		35,000	348.43		-
Adani Enterprice Ltd ((INE423A07443) Listed NCD 9%		15,326	152.80		-
Total Unquoted Investment (C)			**501.23**		**505.70**
(D) Investments in Mutual Funds at fair value through profit & Loss Account (FVTPL)					
Unquoted Mutual Funds					
Nippon India ETF Liquid Bees		0.793	0.01	4,948	49.48
Nippon India Nivesh Lakshaya Fund		-	-	1,17,69,726	2,129.40
Nippon India Arbitrage Fund-Growth Plan		75,01,276	2,256.65	-	-
Parag Parikh Flexi Cap Fund- Direct Plan		96,736	82.88	96,736	83.00
ICICI Prudential Mutual Fund		-	-	7,69,344	2,953.48
ICICI Prudential Multi Asset Fund		4,01,032	3,355.00		
ICICI Prudential Liquid Fund		594	2.42		
Kotak Mutual Fund		117	6.48	27,647	1,448.51
Kotak Equity Arbitrage Fund		6,58,049	276.57	6,58,049	258.96
Kotak Multichip Fund		18,37,044	342.33		
SBI Mutual Fund		-	-	9,159	371.50
HDFC Liquid Fund -Direct Plan		-	-	10,682	544.09
HDFC Long Duration Debt Fund		-	-	1,73,21,600	2,128.25
HDFC Arbitrage Fund		1,06,50,411	2,252.35		
Invesco Mutual Fund		-	-	20,143	717.06
Total unquoted Mutual Funds (D)			**8,574.70**		**10,683.74**

PARTICULARS	Face Value (Rs.)	As at 31st March, 2026		As at 31st March, 2025	
		NOS.	AMOUNT RS.	NOS.	AMOUNT RS.
Total Non-current Investments (A+B+C+D)			**15,346.16**		**15,228.48**
Aggregate amount of quoted investments-At Cost			41,57,20,221		2,319.70
Aggregate amount of quoted investments-At Market Value			5,423.97		3,520.67
Aggregate carrying Value of un-quoted investments			9,922.20		11,707.81
Aggregate value of impairment of investments			16.67		16.67

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
NOTE 4 : LOANS		
Unsecured and Considered good		
Inter Corporate Deposits	-	123.69
TOTAL Rs.	**-**	**123.69**

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
NOTE 5 : OTHER FINANCIAL ASSETS		
Security deposit	0.10	0.10
Bank Deposits with more than 12 months maturity	1,518.75	625.09
Advance for Investment	0.47	0.47
TOTAL Rs.	**1,519.32**	**625.66**

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
NOTE 6 : OTHER NON CURRENT ASSETS		
Capital Advances	200.00	-
Prepaid Expenses	6.54	10.13
TOTAL Rs.	**206.54**	**10.13**
NOTE 7 : INVENTORIES		
(At lower of Cost and Net Realisable Value)		
Closing Stock of Bonds	136.94	137.53
TOTAL Rs.	**136.94**	**137.53**

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
NOTE 8A : CASH AND CASH EQUIVALENTS		
Cash and Cash Equivalents		
(a) Balances with Banks		
(i) Current Accounts	6.85	27.90
(ii) Term Deposits with original maturity of less than 3 months "	-	146.43
(b) Cash on hand	3.10	3.12
TOTAL Rs.	**9.94**	**177.44**
NOTE 8B : OTHER BALANCES WITH BANKS		
(i) Term deposits with original maturity for more than 3 months but less than 12 months	-	669.66
TOTAL Rs.	**-**	**669.66**

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
NOTE 9 : OTHER FINANCIAL ASSETS		
Interest accrued on Fixed Deposits	51.40	30.17
Interest accrued on NCD	9.09	20.08
Advance for Investment	-	300.00
Other Receivable	1.38	69.34
TOTAL Rs.	**61.87**	**419.58**

NOTE 10A : EQUITY SHARE CAPITAL

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
Authorised :		
70,00,000 (P.Y. : 70,00,000) Equity shares of Rs.10/- each	700.00	700.00
	700.00	**700.00**
Issued, Subscribed & Fully Paid-up :		
30,11,600 (P.Y. : 30,11,600) Equity shares of Rs.10/- each	301.16	301.16
	301.16	**301.16**

10.1 Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:-

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	Amount Rs. (In Lakhs)	No. of Shares	Amount Rs. (In Lakhs)
Equity Shares				
Balance at the beginning of the Reporting period	30,11,600	301.16	30,11,600	301.16
Changes in Equity Share capital to prior period errors	-	-	-	-
Restated balance at the beginning of the current reporting period	30,11,600	301.16	30,11,600	301.16
Changes in Equity Share capital during the year	-	-	-	-
Balance at the end of the reporting period	**30,11,600**	**301.16**	**30,11,600**	**301.16**

10.2 Detail of the Rights, Preference and Restriction Attaching to Equity Shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each share holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts, in proportion to their shareholding.

10.3 Details of shareholders holding more than 5% equity shares in the Company

Name of Shareholder	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares				
Mohib N. Khericha	21,10,734	70.09	21,10,734	70.09

10.4 Shares held by promoters as defined in the Companies Act, 2013 at the end of the year

Name of Promoter	As at 31st March, 2026		As at 31st March, 2025		%Change during the Year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
Mohib Nomanbhai Khericha	21,10,734	70.09	21,10,734	70.09	-
Sofia Mohib Khericha	1,29,000	4.28	1,29,000	4.28	-

NOTE 10B : OTHER EQUITY

OTHER EQUITY	Reserves & Surplus			Debt Instrument through OCI	Equity Instrument through OCI	Total
	Security Premium Reserve	General Reserve	Retained Earning			
Balance as at April 1, 2024 (A)	**151.16**	**95.33**	**14,511.84**	**25.17**	**1,201.67**	**15,985.16**
Addition during the year:						
Profit for the year	-	-	538.51	-	-	538.51
Items of OCI for the year, net of tax						
Net fair value loss on investment in equity instruments through OCI	-	-	-	-	(34.53)	(34.53)
Net fair value gain on investment in debt instruments through OCI	-	-	-	(25.17)	-	(25.17)
Net Gain on sale of Investments carried at FVTOCI transfers within Equity	-	-	245.39		(245.39)	-
Total Comprehensive Income for the year 2024-25 (B)	**-**	**-**	**783.90**	**0.00**	**(279.93)**	**478.81**
Reductions during the year	**-**	**-**	**-**	**-**	**-**	**-**
Total (C)	**-**	**-**	**-**	**-**	**-**	**-**
Balance as at 31st March, 2025 (D)=(A+B+C)	**151.16**	**95.33**	**15,295.74**	**(0.00)**	**921.74**	**16,463.97**
Addition during the year:						
Profit for the year	-	-	270.97	-	-	270.97
Items of OCI for the year, net of tax						
Net fair value loss on investment in equity instruments through OCI	-	-	-	-	74.32	74.32
Net fair value gain on investment in debt instruments through OCI	-	-	-		-	-
Net Gain on sale of Investments carried at FVTOCI transfers within Equity (net of Tax)	-	-	252.21	-	(252.21)	-
Prior period adjustment			0.85	-	(0.85)	-
Total Comprehensive Income for the year 2025-26 (E)	**-**	**-**	**524.03**	**-**	**(178.74)**	**345.29**
Reductions during the year	**-**	**-**	**-**	**-**	**-**	**-**
Total (F)	**-**	**-**	**-**	**-**	**-**	**-**
Balance as at 31st March, 2026 (G)=(D+E+F)	**151.16**	**95.33**	**15,819.77**	**(0.00)**	**743.00**	**16,809.26**

Description of nature and purpose of each reserve:

General Reserve - General reserve is created from time to time by way of transfer of profits from retained earnings for appropriation purposes. General reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income.

Securities premium reserve - Securities premium reserve is used to record the premium on issue of shares. These reserve is utilised in accordance with the provisions of the Companies Act.

Equity instruments through other comprehensive income - This represents the cumulative gains and losses arising on the revaluation of equity instruments measured at fair value through other comprehensive income, under an irrevocable option, net of amounts reclassified to retained earnings when such assets are disposed off.

Debt instruments through other comprehensive income - This represents the cumulative gains and losses arising on the revaluation of debt instruments measured at fair value through other comprehensive income that have been recognized in other comprehensive income, net of amounts reclassified to profit or loss when such assets are disposed off and impairment losses on such instruments.

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
NOTE 11 : DEFERRED TAX LIABILITIES (NET)		
Deferred Tax Liabilities		
Property, plant and equipment - difference between value of assets as per book base and tax base	0.84	0.83
Difference in carrying value and tax base of Investments in equity instruments measured at FVTOCI	109.72	135.82
Difference in carrying value and tax base of investments measured at FVTPL	57.98	199.00
Difference in carrying value and tax base of investments in debt instruments measured at FVTOCI	-	-
TOTAL Rs.(A)	**168.54**	**335.66**
Deferred Tax Assets		
Carried Forward Business Loss	14.30	14.30
Others	0.33	0.18
TOTAL Rs. (B)	**14.64**	**14.49**
TOTAL Rs.(A-B)	**153.91**	**321.17**

The Company offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

(i) Movements in Deferred Tax Assets and (Liabilities) during the year ended March 31, 2026

Rs. (In Lakhs)

PARTICULARS	Balance Sheet 01.04.2025	Profit and loss 2025-26	OCI 2025-26	Balance Sheet 31.03.2026
Property, plant and equipment - difference between value of assets as per book base and tax base	(0.83)	(0.01)	-	(0.84)
Difference in carrying value and tax base of Investments in equity instruments measured at FVTOCI	(135.82)	-	26.10	(109.72)
Difference in carrying value and tax base of investments measured at FVTPL	(199.00)	141.03	-	(57.98)
Carried Forward Business Loss	14.30	-		14.30
Others	0.18	0.15		0.33
Deferred Tax (Expenses)/benefit		**141.16**	**26.10**	
Net Deferred Tax Liabilities	**(321.17)**			**(153.91)**

(ii) Movements in Deferred Tax Assets and (Liabilities) during the year ended March 31, 2025

Rs. (In Lakhs)

PARTICULARS	Balance Sheet 01.04.2024	Profit and loss 2024-25	OCI 2024-25	Balance Sheet 31.03.2025
Property, plant and equipment - difference between value of assets as per book base and tax base	(0.73)	(0.11)	-	(0.83)
Difference in carrying value and tax base of Investments in equity instruments measured at FVTOCI	(131.78)	-	(4.04)	(135.82)
Difference in carrying value and tax base of investments in debt instruments measured at FVTOCI	(8.47)	-	8.47	-
Difference in carrying value and tax base of investments measured at FVTPL	(58.54)	(140.46)	-	(199.00)
Carried Forward Business Loss	14.30	-	-	14.30
Others	(0.04)	0.22	-	0.18
Deferred Tax (Expenses)/benefit		**(140.34)**	**4.42**	
Net Deferred Tax Liabilities	**(185.25)**			**(321.17)**

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
NOTE 12 : BORROWINGS		
Bank Over Draft	-	284.30
(Secured by Fixed Deposits in the name of the Company)		
TOTAL Rs.	**-**	**284.30**

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
NOTE 13 : OTHER FINANCIAL LIABILITIES		
Other Payables	12.07	21.74
TOTAL Rs.	**12.07**	**21.74**

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
NOTE 14 : OTHER CURRENT LIABILITIES		
Statutory Dues*	2.82	3.09
TOTAL Rs.	**2.82**	**3.09**

* Statutory Dues represents amounts payable towards Professional Tax , Provident Fund and TDS.

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
NOTE 15 : INCOME TAX LIABILITIES (NET)		
Provision for Income Tax (Net)	14.51	10.39
TOTAL Rs.	**14.51**	**10.39**

Rs. (In Lakhs)

PARTICULARS	2025-26	2024-25
NOTE 16 : REVENUE FROM OPERATIONS		
Revenue from Operations		
Professional Fees	-	0.15
Income/(Loss) from Traded Securities (Refer Note-17A)	(0.59)	(0.89)
Income/(Loss) from Dealing in Derivatives	-	-
TOTAL RS. (A)	**(0.59)**	**(0.74)**
Other Operating Income		
Net gain on sale of Non-Current investments	204.88	296.54
Net Gain arising on of Investment measured at FVTPL	195.75	616.99
Dividend Income	28.12	22.58
TOTAL RS. (B)	**428.75**	**936.12**
TOTAL RS. (A+B)	**428.17**	**935.38**
NOTE: 16A Income/(Loss) from Traded Securities		
Opening stock	137.53	138.42
Add: Purchase of Bonds	-	-
Less: Sale of Bonds	-	-
Less: Closing Stock	136.94	137.53
TOTAL Rs.	**(0.59)**	**(0.89)**
NOTE 17 : OTHER INCOME		
Interest income from financial assets carried at amortised cost	175.48	122.71
Interest income from Bond Traded	10.57	10.57
Interest income From Invit Fund	85.10	33.87
Interest income from debt instruments measured at fair value through OCI	-	0.01
Interest -others	6.10	-
Interest Income from Limited Liability Partnership	-	52.42
Profit from Limited Liability Partnership	-	19.82
Sundry Balances written off		0.62
Other Income	1.43	0.22
TOTAL Rs.	**278.67**	**240.25**
NOTE 18 : EMPLOYEE BENEFIT EXPENSES		
Salaries, wages and bonus	103.63	120.29
Director remuneration & allowance	18.22	18.22
Contribution to provident and other fund (Refer Note 29)	5.53	5.83
Staff welfare expenses	0.99	0.64
TOTAL Rs.	**128.37**	**144.98**

Rs. (In Lakhs)

PARTICULARS	2025-26	2024-25
NOTE 19 : FINANCE COSTS		
Other borrowing costs	0.02	0.06
Interest costs on borrowings	0.73	1.83
TOTAL Rs.	**0.75**	**1.89**
NOTE 20 : DEPRECIATION AND AMORTISATION EXPENSE		
Depreciation on property, plant and equipment (Refer Note 2)	1.49	1.34
TOTAL Rs.	**1.49**	**1.34**
NOTE 21 : OTHER EXPENSES		
Advertisement Exp.	0.41	0.33
Conveyance & Vehicle Expenses	7.42	7.51
Demat Expenses	0.05	0.17
Expenditure on Corporate Social Responsibility (CSR) (Refer Note 31)	90.79	89.95
Director Sitting Fees	1.20	0.60
GST Expense	-	22.17
Electricity Expenses	1.17	1.09
Legal and Professional Fees $	52.43	62.60
Misc. Expenses	6.09	1.01
Office Expenses	1.30	1.19
Postage and Telephone Expenses	0.33	0.63
Rent, Rates & Taxes	0.48	0.48
Repairs to Office & Computer Equipment	1.37	1.63
License Fees	3.29	2.37
Stationery & Printing Expenses	0.72	0.53
Sub. Membership & Reg.Fees	8.25	6.69
Travelling Expenses	1.13	2.24
Insurance Expenses	0.03	0.02
Provision for dimunition/Written down in the value of Investment		0.85
TOTAL Rs.	**176.46**	**202.05**
$ Payment to Auditors:		
For Statutory Audit	1.00	1.00
TOTAL Rs.	**1.00**	**1.00**

Rs. (In Lakhs)

PARTICULARS	2025-26	2024-25
NOTE 22 : INCOMETAX EXPENSES		
(a) Tax Expense recognised in the Statement of Profit & Loss		
Current Tax		
Current tax on taxable income for the year	269.76	146.79
Adjustments for the current tax of prior periods	0.21	(0.27)
Total Current Tax Expenses	**269.97**	**146.52**
Deferred Tax		
Deferred Tax charge/(credit)	(141.16)	140.34
Total Deferred Tax Expenses	**(141.16)**	**140.34**
Total Income Tax Expenses	**128.80**	**286.87**
(b) Reconciliation of tax expense and the accounting profit multiplied by India's tax rate"		
Profit Before Tax	**399.77**	**825.37**
Tax at the Indian tax rate of 25.168% (previous year - 25.168%)	100.61	207.73
Adjustment for:		
Effect of Income which is taxed at special rates & Income from fair valuation of Investments	(1.73)	63.13
Tax- exempt Income	(3.85)	(8.03)
Non deductible expenses for tax purpose	1.36	0.81
Donation & CSR Expenses	22.85	22.64
Other items	9.35	0.86
Total	**128.59**	**287.13**
Adjustment in respect of current income tax of previous year	0.21	(0.27)
Total Income Tax Expenses	**128.80**	**286.87**

NOTE 23 : FINANCIAL INSTRUMENTS FAIR VALUE AND RISK MEASUREMENTS

A. Financial instruments by category and their fair value

Rs. (In Lakhs)

As at 31st March, 2026	Carrying amount				Fair value			
	FVTPL	FVTOCI	Amotised Cost	Total	Level 1 - Quoted price in active markets	Level 2 - Significant observable inputs	Level 3 - Significant unobservable inputs	Total
Financial assets								
Non-current Investments								
- Equity Instruments	6.74	3,520.28	-	3,527.02	3,520.28	-	6.74	3,527.02
- Alternate Investment Fund	839.53	-	-	839.53	-	839.53	-	839.53
- InvIT Fund	1,903.69	-	-	1,903.69	1,903.69			1,903.69
- Debentures/ Bond	-	-	501.23	501.23	-	-	-	-
- Mutual Funds	8,574.70	-	-	8,574.70	8,574.70	-	-	8,574.70
Cash and cash equivalents	-		9.94	9.94	-	-	-	-
Other Financial Assets								
- Non-current	-		1,519.32	1,519.32	-	-	-	-
- Current	-		61.87	61.87	-	-	-	-
Total financial assets	**11,324.66**	**3,520.28**	**2,092.36**	**16,937.30**	**13,998.66**	**839.53**	**6.74**	**14,844.94**
Financial liabilities								
- Current								
Other financial liabilities	-	-	12.07	12.07	-	-	-	-
Total financial liabilities	**-**	**-**	**12.07**	**12.07**	**-**	**-**	**-**	**-**

Rs. (In Lakhs)

As at 31st March, 2025	Carrying amount				Fair value			
	FVTPL	FVTOCI	Amotised Cost	Total	Level 1 - Quoted price in active markets	Level 2 - Significant observable inputs	Level 3 - Significant unobservable inputs	Total
Financial assets								
Non-current Investments								
- Equity Instruments	6.74	3,020.44	-	3,027.19	3,020.44	-	6.74	3,027.19
- Alternate Investment Fund	511.63	-	-	511.63	-	511.63	-	511.63
- InvIT Fund	500.23	-	-	500.23	500.23			500.23
- Debentures/ Bond	-	-	505.70	505.70	-	-	-	-
- Mutual Funds	10,683.74	-	-	10,683.74	10,683.74	-	-	10,683.74
Loans								
- Non-current	-	-	123.69	123.69	-	-	-	-
Cash and cash equivalents	-	-	177.44	177.44	-	-	-	-
Bank balances other than above	-	-	669.66	669.66	-	-	-	-
Other Financial Assets								
- Non-current	-	-	625.66	625.66	-	-	-	-
- Current	-	-	419.58	419.58	-	-	-	-
Total financial assets	**11,702.34**	**3,020.44**	**2,521.74**	**17,244.52**	**14,204.41**	**511.63**	**6.74**	**14,722.78**
Financial liabilities								
- Current								
Borrowings	-	-	284.30	284.30	-	-	-	-
Other financial liabilities	-	-	21.74	21.74	-	-	-	-
Total financial liabilities	**-**	**-**	**21.74**	**21.74**	**-**	**-**	**-**	**-**

The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.

Types of inputs for determining fair value are as under:

Level 1: This level of hierarchy includes financial assets that are measured by reference to quoted prices (unadjusted) in active markets for identical assets or liabilities. This category consists of investment in quoted equity shares, mutual fund investments and alternate Capital Fund.The mutual funds and alternate Capital Fund are valued using the closing NAV.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, over-the counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities included in level 3.

Financial instruments measured at fair value

i) Transfers between Levels 1 and 2

There have been no transfers between Level 1 and Level 2 during the reporting periods

ii) Level 3 fair values

There have been no Movements in the values of unquoted equity instruments for the period ended 31st March 2026 and 31st March 2025.

B. Financial risk management

The Company's financial liabilities comprise mainly of borrowings, trade payables and other payables. The Company's financial assets comprise mainly of investments, cash and cash equivalents, other balances with banks, loans and other receivables.

The Company is exposed to Market risk, Credit risk and Liquidity risk. The Board of Directors ('Board') oversee the management of these financial risks. The Risk Management Policy of the Company formulated by the Board, states the Company's approach to address uncertainties in its endeavor to achieve its stated and implicit objectives. It prescribes the roles and responsibilities of the Company's management, the structure for managing risks and the framework for risk management. The framework seeks to identify, assess and mitigate

financial risks in order to minimize potential adverse effects on the Company's financial performance.

The following disclosures summarize the Company's exposure to financial risks. Quantitative sensitivity analysis have been provided to reflect the impact of reasonably possible changes in market rates on the financial results, cash flows and financial position of the Company.

1) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: interest rate risk, currency risk and other price risk. Financial instruments affected by market risk includes borrowings, investments, trade payables, trade receivables and loans.

a) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Since the Company has insignificant interest bearing borrowings, the exposure to risk of changes in market interest rates is minimal. The Company has not used any interest rate derivatives.

b) Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate due to changes in foreign exchange rates.The company is engaged in the business of providing consultancy services and merchant banking services in India, therefore the Company has no foreign currency risk.

c) Other Price Risk

Other price risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market traded price.Other price risk arises from financial assets such as investments in equity instruments.The Company is mainly exposed to the price risk due to its investments in equity instruments recognised at FVTOCI.As at 31st March, 2026, the carrying value of such equity instruments amounts to Rs. 3520.28 Lakhs(Rs.3020.44 Lakhs as at 31st March, 2025). The details of such investments in equity instruments are given in Note 3. The price risk arises due to uncertainties about the future market values of these investments.

The Company is also exposed to price risk arising from investments in mutual funds recognised at FVTPL. As at 31st March, 2026, the carrying value of the investments in mutual funds amounts to Rs.8574.70 Lakhs (Rs.10683.74 Lakhs as at 31st March, 2025). The details of such investments in mutual funds are given in Note 3. The price risk arises due to uncertainties about the future market values of these investments.

The Company is mainly exposed to change in market rates of its investments in equity instruments recognised at FVTOCI. A sensitivity analysis demonstrating the impact of change in market prices of these instruments from the prices existing at the reporting date is given below:

If the prices had been higher/lower by 10% from the market prices existing as at 31st March, 2026. Other Comprehensive Income for the year ended 31st March, 2026 would increase/decrease by Rs.352.03 Lakhs (2024-25 Rs. 302.04 Lakhs) with a corresponding increase/decrease in Total Equity of the Company as at 31st March, 2026. 10% represents management's assessment of reasonably possible change in equity prices.

2) Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counter party to a financial instrument fails to meet its contractual obligations resulting in a financial loss to the Company.To manage this, the Company periodically assesses financial reliability of customers and other counter parties, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of financial assets. Individual risk limits are set and periodically reviewed on the basis of such information.The Company considers Credit risk arises primarily from financial assets such as investment in equity instruments, trade receivables, investment in mutual funds, other balances with banks, loans.

Credit risk arising from investment in mutual funds and other balances with banks is limited and there is no collateral held against these because the counter parties are banks and recognised financial institutions with high credit ratings assigned by the credit rating agencies.

Financial assests are written off when there is no reasonable expectations of recovery, such as a debtor failing to engage in a repayment plan with the Company. Where loan or receivables have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivable

dues. Where recoveries are made, these are recognized as income in the statement of profit and loss.

"The Company measures the expected credit loss of trade receivables and loan from individual customers based on historical trend, industry practices and the business environment in which the entity operates.Loss rates are based on actual credit loss experience and past trends. Based on the historical data, loss on collection of receivable is not material, hence, no provision is considered.

Financial Assets are considered to be of good quality and there is no significant increase in credit risk.

3) Liquidity Risk

Liquidity risk is the risk that the company will encounter in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The approach of the company to manage liquidity is to ensure , as far as possible, that these will have sufficient liquidity to meet their respective liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risk damage to their reputation. The company assessed the concentration of risk with respect to refinancing its debt and concluded it to be low.

The table below summarises the maturity profile of the company's financial liabilities based on contractual undiscounted payments.

Rs. (In Lakhs)

As on 31st March 2026	Less than 1 year	Between 1 to 5 Years	Beyond 5 years	Total
Other financial liabilities	12.07			12.07
Total	**12.07**	**-**	**-**	**12.07**

Rs. (In Lakhs)

As on 31st March 2025	Less than 1 year	Between 1 to 5 Years	Beyond 5 years	Total
Borrowings	284.30	-	-	284.30
Other financial liabilities	21.74	-	-	21.74
Total	**306.04**	**-**	**-**	**21.74**

NOTE 24 : CAPITAL MANAGEMENT

For the purpose of the Company's capital management, capital includes issued capital and all other equity reserves attributable to the equity shareholders of the Company. The primary objective of the Company when managing capital is to safeguard its ability to continue as a going concern and to maintain an optimal capital structure so as to maximize shareholders' value.

As at 31st March, 2026, the Company has only one class of equity shares and has low debt. Consequent to such capital structure, there are no externally imposed capital requirements.

The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditors and market confidence and to sustain future development and growth of its business. The Company will take appropriate steps in order to maintain, or if necessary, adjust its capital structure.

Net Debt and Equity is given in the table below :

Rs. (In Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
Total Shareholders' Equity as reported in Balance Sheet	**17,110.42**	**16,765.13**
Net Debt		
Short Term Borrowings	-	284.30
Gross Debt	-	284.30
Less:		
Cash and Bank Balances	9.94	847.11
Net debt	-	-
Total Capital	**17,110.42**	**16,765.13**

NOTE 25: CONTINGENT LIABILITIES AND COMMITMENTS

Rs. (In Lakhs)

a.	Contingent Liabilities	As at 31st March, 2026	As at 31st March, 2025
	Claims against the Company not acknowledged as debts:		
	i. Tax matters in dispute under appeal	Nil	Nil
	TOTAL	**Nil**	**Nil**

Rs. (In Lakhs)

b.	Commitments	As at 31st March, 2026	As at 31st March, 2025
	Estimated amount of contracts remaining to be executed on capital account and not provided for (Net of Advances)	80.00	80.00
	TOTAL	**80.00**	**80.00**

NOTE 26 : DISCLOSURE UNDER THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006 ARE PROVIDED AS UNDER FOR THE YEAR 2025-26 TO THE EXTENT THE COMPANY HAS RECEIVED INTIMATION FROM THE "SUPPLIERS" REGARDING THEIR STATUS UNDER THE ACT.

	PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
(i)	Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year (but within due date as per the MSMED Act, 2006)		
	Principal amount due to micro and small enterprise	-	-
	Interest due on above	-	-
(ii)	Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along-with the amount of the payment made to the supplier beyond the appointed day during the period	-	-
(iii)	Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(iv)	The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(v)	Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

NOTE 27 : EARNINGS PER SHARE

Rs. (In Lakhs)

PARTICULAR	As at 31st March, 2026	As at 31st March, 2025
Earnings Per Share has been computed as under:		
Profit after tax as per Statement of Profit and Loss (RS. In Laks)	270.97	538.51
Weighted average number of equity shares outstanding	30,11,600	30,11,600
Basic and Diluted Earnings Per Share in rupees (Face Value – 10 per share)	9.00	17.88

NOTE: 28 INFORMATION ON RELATED PARTY TRANSACTIONS AS REQUIRED BY IND AS- 24 - 'RELATED PARTY DISCLOSURES' FOR THE YEAR ENDED 31ST MARCH, 2026.

(i) Name of the Related Party and Nature of Relationship

a) Key Management Personnel (KMP)

Mr. Mohib N. Khericha	Managing Director
Mr. Javed S. Saiyed	Chief Financial Officer
Mrs. Sofia M. Khericha	Non-Executive Woman Director
Mr. Nevil Dharmeshkumar Sheth	Company Secretary

b) Independent Director

Mr. Nawal Kishordurgaprasad Gupta	Independent Director
Mr. Zohar Eshakbhairangwala	Independent Director

c) Relatives of Key Management Personnel

Mr. Sagir M. Khericha	Relative of KMP

d) Enterprise under significant influence of Key Management Personnel (Enterprises)

Saphire Finman Services LLP
Laburnum Chemical Private Limited
Techno Office Space LLP

(ii) Transactions carried out with related parties referred in (i) above, in ordinary course of business:

Rs. (In Lakhs)

Nature of Transactions	Relationship	2025-26	2024-25
(a) Remuneration			
Mr. Mohib N. Khericha	KMP	18.22	18.22
Mr. Javed S. Saiyed	KMP	19.92	17.10
Mr. Manojkumar i. Ramrakhyani	KMP	-	25.55
Mr. Nevil Dharmeshkumar Sheth	KMP	11.88	5.76
(b) Director Sitting Fees			
Mr. Nawal Kishordurgaprasad Gupta	Independent Director	0.40	0.20
Mr. Zohar Eshakbhairangwala	Independent Director	0.40	0.20
Mrs. Sofia M. Khericha	Non-Executive Woman Director	0.40	0.20
(c) Salary Paid			
Mr. Sagir M. Khericha	Relative of KMP	21.85	19.00

Terms and conditions of transactions with related parties

All related Party Transactions entered during the year were in ordinary course of the business and are on arm's length basis.

For the year ended 31st March, 2026, the Company has not recorded any impairment of receivable relating to amounts owed by related parties (2024-25 Rs. Nil).

Executive Directors Compensation

Rs. (In Lakhs)

PARTICULARS	2025-26	2024-25
Short-term employee benefits	18.00	18.00
Post-employment benefits	0.22	0.22
Total Compensation	**18.22**	**18.22**

NOTE: 29 EMPLOYEES' BENEFITS

(a) Defined Benefit Plan:

The Payment Of Gratuity Act is not applicable to the company since number of eligible employees are less than requisite number.

(b) Defined Contribution Plan:

The company has recognized the following amount in statement of profit and loss which is included under contribution to funds.

Rs. (In Lakhs)

PARTICULARS	2025-26	2024-25
Employer's Contribution to Provident Fund	5.52	5.81

NOTE: 30 SEGMENT REPORTING

The company is primarily engaged in the single business segment viz., providing of consultancy services and merchant banking services in India, hence there are no reportable segments as per Indian Accounting Standard 108 "Operating Segments".

NOTE 31: CORPORATE SOCIAL RESPONSIBILITY

A. Gross amount required to be spent by the Company during the year 2025-26: Rs. 90.79 Lakhs (Year 2024-25: Rs.89.95 Lakhs)

B. Amount spent during the year on:

Rs. (In Lakhs)

PARTICULARS		Amount of Expenditure incurred	
		Year 2025-26	Year 2024-25
i)	Construction/Acquisition of any asset	-	-
ii)	For purposes other than (i) above	90.79	89.95
		90.79	**89.95**
C.	**Related party transactions in relation to Corporate Social Responsibility:**	Nil	Nil

Rs. (In Lakhs)

D. PARTICULARS	Opening Balance	Amount required to be spent during the year	Amount spent during the year	Closing Balance
Details of excess amount spent	-	90.79	90.79	-

E. (i) The Company does not carry any provisions for Corporate social responsibility expenses for current year and previous year.

(ii) The Company does not wish to carry forward any excess amount spent during the year.

(iii) The Company does not have any ongoing projects as at 31st March, 2026.

NOTE 32 : FINANCIAL RATIOS

Sr. No.	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
1	Current ratio	Current Assets	Current Liabilities	7.10	4.39	61.59%	Decrease was primarily due to increase in Current Liabilities
2	Debt-equity ratio	Total Debt (Borrowings)	Total Equity	-	0.02	-100.00%	Decrease was primarily due to decrease in borrowings

3	Debt service coverage ratio	Earning for Debt Service = Net Profit after taxes+ Non-cash operating expenses + Interest +Other non-cash adjustments	Debt service = Interest & Lease Payments + Repayments of borrowings	372.36	296.78	25.47%	Increase was primarily due to decrease in net profit after tax
4	Return on equity ratio	Profits after tax	Average Total Equity	1.60%	3.26%	-50.91%	Decrease was primarily due to decrease in Revenue from operations
5	Inventory turnover ratio	Revenue from operations	Average Inventory	-	-	-	Decrease was primarily due to decrease in Revenue from operations
6	Trade receivables turnover ratio	Revenue from operations	Average Trade Receivable	-	-3.29	-100.00%	Decrease was primarily due to decrease in Revenue from operations
7	Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	-	-		Increase was primarily due to increase in profit before interest and tax
8	Net capital turnover ratio	Revenue from operations	working capital (Total current assets - Total current liabilities)	-0.00	-0.00	379.03%	Decrease was primarily due to decrease in income from investments
9	Net profit ratio	Profit after tax	Revenue from operations	-46254.17%	-72810.58%	-36.47%	Decrease was primarily due to decrease in income from investments
10	Return on capital employed	Profit before interest and tax	Capital employed = Total Equity + Total Debt+Deferred tax liabilities	2.32%	4.76%	-51.29%	Decrease was primarily due to decrease in income from investments
11	Return on investment	Income generated from invested funds	Average of investments	4.75%	7.06%	-32.72%	Decrease was primarily due to decrease in income from investments

NOTE 33 : RELATIONSHIP WITH STRUCK OFF COMPANIES

Below struck off companies are equity shareholders of the Company as on the Balance Sheet date

Rs. (In Lakhs)

Sr. No.	Name of struck off Company	No. of shares held	Paid-up as at 31/03/2026	Paid-up as at 31/03/2025
1	Mega Heights Realtors Private Limited	330	0.03	0.03
2	Munoth Hire Purchase Ltd	200	0.02	0.02
3	Premco Stock Fin Pvt Ltd	100	0.01	0.01

NOTE: 34 ADDITIONAL REGULATORY REQUIREMENT

i) The title deeds of all the immovable properties, (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment and capital work-in progress are held in the name of the Company as at the balance sheet date.

ii) The Company does not have any benami property held in its name. No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

iii) The Company has not been declared wilful defaulter by any bank or financials institution or other lender.

iv) The Company has no charges or satisfaction of charges pending for registration beyond the statutory period. One charge remains reflected as outstanding on the MCA portal, although the loan has been fully repaid. The Company is in the process of filing satisfaction of this charge.

v) The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was obtained.

vi) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

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

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

vii) The Company 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:

(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 on behalf of the ultimate beneficiaries.

viii) 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.

ix) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

Material Accounting Policies and key accounting estimates and judgements (Refer Note 1)

See accompanying notes to the financial statements

As per our report of even date attached
For F P & ASSOCIATES
Chartered Accountant
(Firm Registration No. 143262W)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

(F.S.SHAH)
PARTNER
Membership No. 133589

Mohib N. Khericha
Managing Director
(DIN: 00010365)

Sofia Mohib Khericha
Director
(DIN: 02695350)

Ahmedabad
May 25,2026

Javedmehdi S. Saiyed
Chief Financial Officer

Nevil Dharmeshkumar Sheth
Company Secretary

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CHARTERED CAPITAL AND INVESTMENT LIMITED

Registered Office: 711, Mahakant, Opp. V.S. Hospital, Ellisbridge, Ahmedabad - 380 006