Integra Capital Limited
32 Regal Building Sansad Marg (Parliament Street) New Delhi – 110001
Email id.; Integraprofit@gmail.com, Tel. No. 011- 23744165
Website: www.integraprofit.com
CIN L74899DL1990PLC040042

Date: July 29, 2026

The Manager, **BSE Limited,** **Phiroze Jeejeebhoy Towers,** **Dalal Street, Mumbai,** **Maharashtra 400001**	**Company Symbol: INTCAPL** **Scrip Code: 531314** **ISIN: INE366H01012**

Sub: Notice of the 36th Annual General Meeting ('AGM') and Annual Report for the Financial Year 2025-2026

Dear Sir/ Madam,

This is to inform you that the 36th Annual General Meeting ('AGM') of Integra Capital Limited **(the 'Company')** is scheduled to be held on Thursday, August 20, 2026 at 12:30 P.M.(IST) through Video Conferencing ('VC') / Other Audio-Visual Means ('OAVM'), to transact the business as set forth in the Notice of the AGM.

Pursuant to Regulation 34 and other provisions, as applicable, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('**Listing Regulations**'), Annual Report for the financial year 2025-2026, comprising Notice for the 36th AGM and Audited Standalone Financial Statement of the Company for the financial year 2025-2026 along with Auditor's Reports thereon, Director's Report, and other reports required to be annexed thereto, is enclosed herewith.

In compliance with the applicable provisions of the Companies Act, 2013 (the 'Act'), rules made thereunder, Listing Regulations and various circulars issued by the Ministry of Corporate Affairs and SEBI, the Notice convening the 36th AGM along with Annual Report for the financial year 2025-2026 is being sent only through emails to all those shareholders whose email addresses are registered with the Company/ Registrar & Share Transfer Agent / Depository Participant(s).

Kindly note that the facility of casting votes by a member using remote e-Voting system before the AGM as well as e-Voting during the AGM will be provided by CDSL. The remote e-Voting facility would be available during the following period:

The remote e-voting period begins on	Monday, August, 17, 2026 at 09:00 A.M. (IST)
The remote e-voting period ends on	Wednesday, August 19, 2026 at 05:00 P.M. (IST)

You are requested to take the above information and enclosed documents on your record.

For and on behalf of
Integra Capital Limited

TARUN VOHRA
Digitally signed by TARUN VOHRA
Date: 2026.07.29 18:30:22 +05'30'

Tarun Vohra
Managing Director
DIN: 00030470

Enc: As above

ICL
36TH ANNUAL REPORT
INTEGRA CAPITAL LIMITED

2025-2026

Corporate Information

BOARD OF DIRECTORS	-Tarun Vohra	(Managing Director)
	- Pankaj Vohra	(Chief Financial Officer & Executive Director)
	- Anjali Vohra	(Non-Executive Director)
	- Ajay Pratapray Shanghavi	(Independent Director)
	- Rajesh Kumar	(Independent Director)
COMPANY SECRETARY	- Shikha Gupta	
CHIEF FINANCIAL OFFICER	- Pankaj Vohra	
STATUTORY AUDITORS	-M/s. GSA & Associates LLP (Chartered Accountants) B-35, Cyber House, Sector-32, Gurugram-122003	
SECRETARIAL AUDITORS	-M/s. Amit Saxena & Associates, (Company Secretaries)	
INTERNAL AUDITORS	-Mr. Naveen Kumar	
REGISTERED OFFICE &WORK	32 Regal Building, Sansad Marg, New Delhi - 110001	
WEBSITE	www.integraprofit.com	
E-MAIL	integraprofit@gmail.com	
CIN	L74899DL1990PLC040042	
REGISTRARS & SHARE TRANSFER AGENTS	M/s Alankit Assignments Limited, 2E/21, Jhandewalan Extension, New Delhi-110055 Tel.No-01 123341234 Email: info@alankit.com	
STOCK EXCHANGE	BSE Limited	
ISIN	INE366H01012	

CONTENTS:

INTEGRA CAPITAL LIMITED

CIN: L74899DL1990PLC040042

Regd. Office: 32 Regal Building Sansad Marg New Delhi-110001

Tel: +011-23361532**, E-mail:** integraprofit@gmail.com, **website:** www.integraprofit.com

NOTICE OF 36TH ANNUAL GENERAL MEETING

Notice is hereby given that the 36th Annual General Meeting of the members of **Integra Capital Limited** will be held on **Thursday, 20th August, 2026** at 12:30 P.M. through Video Conferencing (“VC”)/Other Audio- Visual means (“OAVM”) to transact the following business:

ORDINARY BUSINESS:

ITEM 1: TO RECEIVE, CONSIDER AND ADOPT THE AUDITED STANDALONE FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026 AND THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON

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

“RESOLVED THAT the Audited Financial Statements of the Company for the Financial Year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon along with applicable annexures thereto as circulated to the Members, be and are hereby considered and adopted.”

ITEM 2: TO APPOINT MR. PANKAJ VOHRA (DIN: 00030499) AS A DIRECTOR LIABLE TO RETIRE BY ROTATION, OFFERS HIMSELF FOR RE-APPOINTMENT

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

“RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Pankaj Vohra (DIN: 00030499) who retires by rotation and being eligible offers himself for re-appointment be and is hereby appointed as a Director of the Company, liable to retire by rotation.”

By Order of the Board of Directors
Integra Capital Limited

Date: 28.07.2026
Place: New Delhi

Sd/-
Tarun Vohra
Managing Director
DIN: 00030470

NOTES:

1. Pursuant to the various circulars including the General Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020, as extended from time to time and last extended vide General Circular No. 03/2025 dated September 22, 2025, issued by the MCA and circular issued by SEBI vide circular no. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory amendment(s), modification(s) or re-enactment(s)thereof for the time being in force and as amended from time to time), (hereinafter referred to as "Circulars") companies are allowed to hold AGM through VC or OAVM, without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

   In compliance with the provisions of the Companies Act, 2013 ("the Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and MCA Circulars, the **36th** Annual General Meeting ("Meeting" or "AGM") of the Company is being held through VC / OAVM on **Thursday, 20th August, 2026**, at 12:30 P.M. (IST). The proceedings of the AGM deemed to be conducted at the Registered Office of the Company situated at 32 Regal Building Sansad Marg, New Delhi - 110001.

2. **PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC OR OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH.**

   ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.

3. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the MCA, the facility to appoint proxy(ies) to attend and cast vote for the members is not available and hence the proxy form, attendance slip and route map for AGM are not annexed to this AGM 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.

4. 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 MCA Circulars dated December 28, 2022, May 05, 2022, December 14, 2021, January 13, 2021, April 08, 2020, April 13, 2020 and May 05, 2020 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 Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

5. In compliance with the Circulars, the Notice along with the Annual Report for FY 2025-26 ("Annual Report'') is being sent only through electronic mode to Members whose email addresses are registered with the Company/ Alankit Assignments Limited, the Registrar and Share Transfer Agent of the Company ("RTA")/ Depositories/ Depository Participant(s) and whose names appear in the Register of Members of the Company and/ or in the Register of Beneficial Owners maintained by the Depositories as on **July 24, 2026**. In accordance with Regulation 36(1)(b) of the SEBI Listing Regulations, a letter providing the web-link for accessing the Annual Report, including the exact path, will be sent to those Members who have not registered their email address with the Company/ RTA/ Depositories/ Depository Participant(s).

   In case any member is desirous of obtaining hard copy of the Annual Report for the financial year 2025-2026 and Notice of the 36th AGM of the Company, may send request to the Company's email address at **integraprofit@gmail.com** mentioning Folio No. / DP ID and Client ID.

6. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. Pursuant to Regulation 44(6) of Listing Regulations, the Company is also providing a live webcast of the proceedings of the AGM.

   The Members will be able to view the proceedings on Central Depository Services (India) Limited's ('CDSL') e-Voting website at www.cdslindia.com. The facility of participation at the AGM through VC/OAVM will be made available to at least 1,000 Members on a first come first served basis as per the MCA Circulars. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, Auditors etc. who are allowed to attend the AGM, without restriction on account of a first come first served basis.

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

8. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at **www.integraprofit.com** The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at **www.bseindia.com**. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. **www.evotingindia.com**.

9. Only registered Members of the Company may attend and vote at the AGM through VC/OAVM facility

10. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

11. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their DPs with whom they are

maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company's RTA. You are also requested to update your Bank details by writing to the Company's RTA.

12. SEBI Notification No. SEBI/LAD-NRO/GN/2018/24 dated June 08, 2018 and further amendment vide Notification No. SEBI/LAD-NRO/GN/2018/49 dated November 30, 2018 requests for effecting transfer of securities (except in case of transmission or transposition of securities) shall not be processed from April 01, 2019 unless the securities are held in dematerialized form with the depositories. Therefore, shareholders are requested to take action to dematerialize the equity shares of the Company.

13. The Register of Directors and Key Managerial Personnel and their shareholding, Register of Contracts or Arrangements in which Directors are interested and other documents referred to in the Notice and explanatory statement, will be available electronically for inspection via a secured platform without any fee by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection by the Members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to **www.integraprofit.com.** Further, the said documents/ registers will also be available for inspection, electronically, during the AGM.

14. Members are requested to notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

15. Non-Resident Indian members are requested to inform RTA/respective DPs, immediately of:
    a) Change in their residential status on return to India for permanent settlement.
    b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

16. The Board of Directors of the Company has appointed **M/s Amit Saxena & Associates**, New Delhi as **Scrutinizer** to scrutinize the e-voting during the AGM and remote e-voting process in a fair and transparent manner.

17. Brief profile of the director to be re-appointed including information required pursuant to Regulation 36 of the SEBI Listing Regulations read with the applicable provisions of SS-2 issued by the ICSI, is annexed as **Annexure-A** to this notice**.**

18. The Register of Members and Share Transfer Books of the Company will remain closed from **Thursday 13th August, 2026 to Thursday, 20th August, 2026** (both day inclusive).

19. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first download the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting and shall within 02 working days of conclusion of the AGM shall submit a consolidated Scrutinizer's report of the total votes cast in favor of or against, if any, to the Chairman or any other person authorized by the Chairman, who shall countersign the same and declare the result of the voting forthwith.

20. The results along with Scrutinizer's Report, shall be displayed at the Registered Office and Corporate office of the Company and placed on the Company's website at **www.integraprofit.com** and the website of CDSL immediately after the result is declared. The results shall be simultaneously communicated to the Stock Exchange where the securities of the Company are listed. The resolutions will be deemed to be passed on the date of AGM subject to receipt of the requisite number of votes in favour of the resolutions.

21. Since the 36th AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

22. THE INTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

(i) Members’ holding shares either in physical or dematerialized form, as on cut-off date, i.e. as on Thursday, August 13, 2026, may cast their votes electronically. The e-voting period commences on Monday, August 17, 2026 (09:00 A.M. IST) and ends on Wednesday, August 19, 2026 (05:00 P.M. IST). The e-voting module will be disabled by CDSL thereafter. A member will not be allowed to vote again on any resolution on which vote has already been cast. The voting rights of members shall be proportionate to their share of the paid-up equity share capital of the Company as on the cut-off date, i.e. as on Thursday, August 11, 2026. A person who is not a member as on the cut-off date is requested to treat this Notice for information purposes only. The Book Closure for the Thirty Sixth (36th) Annual General Meeting is scheduled from Thursday, August 13, 2026 to Thursday, August 20, 2026 (both days inclusive).

(ii) Any person holding shares in physical form, and non-individual shareholders who acquire shares of the Company and become members of the Company after the Notice is sent and holding shares as of the cut-off date, Thursday, August 13, 2026, may obtain the login ID and password by sending a request at helpdesk.evoting@cdslindia.com. However, if he / she is already registered with CDSL for remote e-voting, then he / she can use his / her existing user ID and password for casting the vote. In case of individual shareholders holding securities in demat mode, who acquires shares of the Company and become members of the Company after the Notice is sent and holding shares as of the cut-off date i.e. Thursday, August 13, 2026, may follow steps mentioned in the Notice under ‘Instructions for e-voting’.

(iii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

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

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

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

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

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

Type of shareholders	**Login Method**
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 URL for users to login to Easi / Easiest are **https://web.cdslindia.com/ myeasi/home/login** or visit **www.cdslindia.com** and click on Login icon and select New System Myeasi. 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 i.e. CDSL/NSDL/KARVY/LINKINTIME, 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 **https://web.cdslindia.com/myeasi/Registration/EasiRegistration** 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on **www.cdslindia.com** home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication,

	user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: **https://eservices.nsdl.com** either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on Company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at **https://eservices.nsdl.com**. Select "Register Online for IDeAS "Portal or click at **https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp** 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: **https://www.evoting.nsdl. com/** either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
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. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at **helpdesk.evoting@cdslindia.com** or contact at 18002109911
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 toll free no.: 022 - 4886 7000 and 022 - 2499 7000

(vi) Login method for e-Voting and joining virtual meeting for **shareholders other than individual shareholders holding in Demat form & physical shareholders.**

1) The shareholders should log on to the e-voting website i.e. **www.evotingindia.com**.
2) Click on "Shareholders" module.
3) Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to **www.evotingindia.com** and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

	For Shareholders holding shares in Demat Form and Physical Form
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the Company records in order to login. • If both the details are not recorded with the depository or Company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

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

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

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

(x) Click on the EVSN of the INTEGRA CAPITAL LIMITED.

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

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

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

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

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

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

(xvii) Facility for Non – Individual Shareholders and Custodians –Remote Voting

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to **www.evotingindia.com** and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to **helpdesk.evoting@cdslindia.com**.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to **helpdesk.evoting@cdslindia.com** and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively non-individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; integraprofit@gmail.com if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES FOR OBTAINING LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE:

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

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

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

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

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

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

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

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

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

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance **atleast 15 days prior** to meeting mentioning their name, demat account number/folio number, email id, mobile number at **integraprofit@gmail.com**. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 15 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at **integraprofit@gmail.com.** These queries will be replied to by the Company suitably by email.

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

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

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

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to **helpdesk.evoting@cdslindia.com** or contact at 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai-400013 or send an email to helpdesk.evoting@cdslindia.com or call on 18002109911.

By Order of the Board of Directors
Integra Capital Limited

Sd/-
Tarun Vohra
Managing Director
DIN: 00030470

Date: 28.07.2026
Place: New Delhi

'ANNEXURE A'

Additional Information of Director in accordance with Secretarial Standards-2 and Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Particulars	**Details**
Name of the Director	Pankaj Vohra
DIN	00030499
Age	59
Nationality	Indian
Date of Birth	20/05/1967
Original date of appointment	30/09/2002
Qualifications	M.B.A from Stern School of Business, New York University & has a B.S in Finance from Boston University.
Brief Resume of the Director (Including age and qualifications)	He is having expertise across stockbroking, mutual funds, portfolio management, and insurance services, with associations in life, health, and general insurance sectors. He has international exposure through advisory work with London-based real estate private equity funds and a tenure at KPMG London.
Experience and nature of expertise in specific functional area	Stockbroking, Mutual Funds, and Portfolio Management Services.
Directorships, Membership / Chairmanship of Committees of other Boards along with the listed entities from which the director has resigned in the past three years	Directorship in Unlisted Companies: 1. Ratan Mama Consultants Private Limited 2. Integra Securities Private Limited
Relationship with other Directors / Key Managerial Personnel	Brother of Mr. Tarun Vohra & Brother-in-law of Mrs. Anjali Vohra
Shareholding in the Company, either directly or by way of beneficial ownership	1,85,800 equity shares (3.95%) in his personal capacity
Terms and Conditions of appointment/re-appointment	In terms of Section 152(6) of the Companies Act, 2013, liable to retire by rotation
No. of meetings of the Board attended during the financial year 2025-2026	9
Remuneration sought to be paid and remuneration last drawn	As per mutual terms and condition
Listed Companies from which the person has resigned from the directorship in the past three years	None

INTEGRA CAPITAL LIMITED
CIN: L74899DL1990PLC040042
Regd. Office: 32 Regal Building Sansad Marg New Delhi-110001.
Tel: +011-23361532, **E-mail:** integraprofit@gmail.com, **Website:** www.integraprofit.com

DIRECTORS' REPORT

To,
The Members of
Integra Capital Limited

Your Directors have pleasure in presenting the 36th Directors' Report on the business and operations of **Integra Capital Limited** ("the Company") together with the Standalone Audited Financial Statements of the Company for the Financial Year ended March 31, 2026.

This report provides a comprehensive overview of the Company's strategic initiatives, financial performance, operational achievements and key challenges faced during the fiscal year, along with insights into the Company's future growth trajectory.

1. FINANCIAL HIGHLIGHTS:

(Rupees in Lakhs except for EPS)

Particulars	FY 2025-26	FY 2024-25
Total Revenue	**80.01**	**28.67**
Total Expenses	**30.79**	**25.55**
Profit/Loss Before Tax	49.25	33.98
Less: Tax Expense	6.29	10.55
Profit & Loss after Tax	**42.96**	**23.43**
Earning Per Shares (Basic)	0.91	0.50
Earning Per Shares (Diluted)	0.91	0.50

2. STATE OF COMPANY AFFAIRS AND REVIEW OF OPERATIONS:

During the Financial Year ended 31st March, 2026, the Company has recorded total revenue of INR 80.01 Lakhs as against INR 28.67 Lakhs in Financial Year 2024-2025 and the Company has earned Net Profit of INR 42.96 Lakhs in the Financial Year 2025-2026 as against INR 23.43 Lakhs in the Financial Year 2024-2025.

3. CHANGE IN THE NATURE OF BUSINESS, IF ANY:

The Company is engaged in undertaking integrated management and development projects across various sectors, carrying on financing activities, including lending and borrowing, and acquiring, financing, and dealing in industrial, commercial, real estate, and other movable and immovable assets in India and abroad, in compliance with applicable laws.

During the reporting period there was no changes in the nature of the business of the Company.

4. SHARE CAPITAL:

(i) Changes in the Capital Structure:

Authorized Share Capital:

The Authorised share capital of the Company stood at INR 15,00,00,000/- (Indian Rupees Fifteen Crore only) divided into 1,50,00,000 (One Crore Fifty Lakh) Equity Shares of INR 10/- (Rupees Ten only) each.

Issued, Subscribed and Paid-Up Share Capital:

The Issued, subscribed and paid-up share capital of the Company stood at INR 4,70,28,000/- (Indian Rupees Four Crore Seventy Lakh Twenty-Eight Thousand only) divided into 47,02,800 Equity Shares (Forty-Seven lakh Two Thousand Eight Hundred) of INR 10/- (Indian Rupees Ten Only) each.

5. DIVIDEND:

The Board of Directors did not recommend any dividend for the year.

6. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

Pursuant to provisions of Section 125 of the Act, the dividends which have remained unpaid / unclaimed for a period of Seven (7) years from the date of transfer the unpaid dividend amount is mandatorily required to be transferred to the Investor Education and Protection Fund (IEPF) established by the Central Government.

The provisions of above section are not applicable to the Company since no dividend was lying in unpaid dividend account.

7. TRANSFER TO RESERVE FUND:

Pursuant to Section 45-IC(1) of the Reserve Bank of India Act, 1934, every Non-Banking Financial Company (NBFC) is required to transfer a sum not less than 20% of its net profit each year to a Statutory Reserve before declaring any dividend. However, under Section 45-IC(2), the Central Government may, on the recommendation of the Reserve Bank of India (RBI), exempt an NBFC from this requirement, having regard to the adequacy of its paid-up capital and reserves in relation to its deposit liabilities.

During the financial year 2024-25, the balance standing in the Statutory Reserve maintained under Section 45-IC of the Reserve Bank of India Act, 1934 was transferred to Retained Earnings in accordance with RBI Notification No. DOR.GEN.REC.95/CGM(JPS)-2022 dated 14th March, 2022, as the Company:

- is not engaged in providing microfinance loans;
- does not accept public deposits as defined under the Non-Banking Financial Companies (Acceptance of Public Deposits) Directions, 2016; and
- has total assets of less than ₹100 crore.

8. INTERNAL CAPITAL ADEQUACY ASSESSMENT POLICY ('ICAAP'):

The provisions relating to the Internal Capital Adequacy Assessment Policy (ICAAP) are not applicable to the Company, as it is classified as a Non-Banking Financial Company–Base Layer (NBFC-BL) under the Reserve Bank of India's Scale Based Regulatory Framework.

9. RBI GUIDELINES:

The provisions relating to the Asset Liability Management (ALM) System prescribed by the Reserve Bank of India are not applicable to the Company, as it is classified as a Non-Banking Financial Company – Base Layer (NBFC-BL) with an asset size of less than ₹100 crore.

10. DEPOSITS:

The Company being an NBFC, the provisions relating to chapter V of the Act, i.e., acceptance of deposit, are not applicable. Hence, information pursuant to rule 8 of the Companies (Accounts) Rule, 2014 is not applicable.

Further, the Company has not accepted any deposits from public during the period under review.

11. REVISION OF FINANCIAL STATEMENT, IF ANY:

The Company has not revised its financial statements during the financial year under review.

12. DIRECTORS & KEY MANAGERIAL PERSONNEL(KMP):

The Board of the Company was duly constituted in accordance with the provisions of the Companies Act, 2013. As on 31st March, 2026, your Company had the following Directors/KMPs on its Board.

DIN / PAN	Name of Director/ KMP	Designation	Date of Appointment
00030499	Pankaj Vohra	Executive Director	30/09/2002
00030470	Tarun Vohra	Managing Director	02/05/1990
08551458	Anjali Vohra	Non-Executive Director	30/09/2019
00084653	Ajay Pratapray Shanghavi	Independent Director	05/04/2022
00042850	Rajesh Kumar	Independent Director	20/05/2024
ABMPV2254J	Pankaj Vohra	Chief Financial Officer	09/04/2019
BZOPG2788M	Shikha Gupta	Company Secretary and Compliance Officer	19/06/2025

During the year under review, following changes took place in the composition of KMP:

- Resignation of Ms. Shruti Garg, from the post of Company Secretary & Compliance Officer w.e.f. 05th May, 2025.

- Appointment of Ms. Shikha Gupta as Company Secretary & Compliance Officer w.e.f. 19th June, 2025.

13. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2025-26, total 9 (Nine) meetings of the Board of Directors were held. Following are the dates on which the said meetings were held:

1. April 19, 2025
2. May 05, 2025
3. June 19, 2025
4. August 01, 2025
5. August 08, 2025
6. October 27, 2025
7. October 30, 2025
8. November 12,2025
9. February 14, 2026

The intervening gap between the Meetings was within the period prescribed under the SEBI (LODR) Regulations, 2015 and Companies Act, 2013.

S. No.	Name Of Director	Designation	No. of Board Meeting eligible to attend	No. of Meetings attended	No. Meeting in which absent
1.	Mr. Tarun Vohra	Managing Director	9	9	0
2.	Mr. Pankaj Vohra	Director	9	9	0
3.	Ms. Anjali Vohra	Director	9	9	0
4.	Mr. Ajay Pratapray Shanghavi	Independent Director	9	9	0
5.	Mr. Rajesh Kumar	Independent Director	9	9	0

Retirement by Rotation:

As per the provisions of the Companies Act, 2013, **Mr. Pankaj Vohra (DIN: 00030499),** Director, whose office is liable to retire by rotation in accordance with the provision of Companies Act, 2013 and being eligible, offers himself for re-appointment at the 36th Annual General Meeting of the Company.

Declaration by Independent Directors:

Pursuant to Section 149 (7) of the Companies Act, 2013 ("the Act") read with the Companies (Appointment and Qualifications of Directors) Rules, 2014, the Company has received declarations from all the Independent Directors of the Company confirming that they meet the 'criteria of Independence' as prescribed under Section 149(6) of the Act and have submitted their respective declarations as required under Section 149(7) of the Act and the Listing Regulations. In terms of Section 150 of the Act read with Rule 6 of Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, Independent Directors of the Company have included their names in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs.

In the opinion of the Board, the independent directors possess the requisite integrity, experience, expertise and proficiency required under all applicable laws.

Separate Meeting of Independent Director:

The Company's Independent Directors meet at least once in every financial year without the presence of Executive Directors or management personnel to review the performance of non-independent Directors and the Board as a whole, to review the performance of the Chairperson of the company, taking into account the views of executive Directors and non-executive Directors and to assess the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

During the year under review, one Meeting of the Independent Directors was held on **March 30, 2026** for the Financial Year 2025-2026 at the Registered Office of the Company situated at 32 Regal Building Sansad Marg, New Delhi-110001.

Board Committees:

Currently, the Board has following committees:

1. Audit Committee;
2. Nomination & Remuneration Committee;
3. Stakeholder Relationship Committee

Audit Committees:

The Audit Committee of the Company is constituted in accordance with the provisions of Section 177 of the Companies Act, 2013. The Audit Committee is constituted to monitor and provide effective supervision of the management's financial reporting process, to ensure accurate and timely disclosures, with the highest level of transparency, integrity, and quality of Financial Reporting.

During the Financial Year under review 05 (Five) meeting of the Audit Committee were held.

Following are the dates on which the said meetings were held:

1. April 19, 2025
2. August 01, 2025
3. August 08, 2025
4. November 12, 2025
5. February 14, 2026

Following members constitute part of the Audit Committee:

S. No	Name of the Members	Designation	No. of Audit Committee Meetings attended during the year
1.	Ajay Pratapray Shanghavi	Independent Director (Chairperson)	5
2.	Rajesh Kumar	Independent Director (Member)	5
3.	Pankaj Vohra	Executive Director (Member)	5

During the year, all recommendations of the audit committee were approved by the Board of Directors.

Nomination and Remuneration Committee:

The Nomination and Remuneration Committee (NRC) of the Board was constituted as per the provisions of Section 178 of the Companies Act, 2013. The Nomination and Remuneration Committee recommends the appointment of Directors and KMPs and their remuneration.

The level and structure of appointment and remuneration of all Key Managerial personnel and Senior Management Personnel of the Company, as per the Remuneration Policy, is also overseen by this Committee.

During the Financial Year under review 03 (Three) meeting of the Nomination and Remuneration Committee were held. Following are the dates on which the said meetings were held:

1. May 05, 2025
2. June, 19, 2025
3. August 01, 2025

Following members constitute part of the Nomination and Remuneration Committee:

S. No	Name of the Members	Designation	No. of NRC Meetings attended during the year
1.	Mr. Rajesh Kumar	Chairperson, Independent Director	3
2.	Mr. Ajay Pratapray Shanghavi	Member, Independent Director	3
3.	Ms. Anjali Vohra	Member, Non - Executive Director	3

Stakeholders Relationship Committee:

The Company has a Stakeholder Relationship Committee of Directors in compliance with provisions of the Companies Act, 2013 to look into the redressal of complaints of investors such as transfer or credit of shares, non-receipt of dividend/notices /annual reports, etc.

During the Financial Year under review, 01 (One) meeting of **Stakeholders Relationship Committee** was held on 30.10.2025.

Following members constitute part of the Stakeholders Relationship Committee:

S. No	Name of the Members	Designation	No. of Stakeholders Relationship Committee Meetings attended during the year
1.	Rajesh Kumar	Chairperson, Independent Director	1
2.	Ajay Pratapray Shanghavi	Member, Independent Director	1
3.	Anjali Vohra	Member, Non - Executive Director	1

14. MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION OF THE COMPANY:

There are no material changes and commitment affecting the financial position of the Company occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

15. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE U/S 186 OF THE COMPANIES ACT, 2013:

Details of loans, guarantees or investments made by the Company covered under Section 186 of the Companies Act, 2013 during financial year 2025-2026 are detailed in Notes to Accounts of the Financial Statements.

16. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

According to Section 134(5) (e) of the Companies Act, 2013, the term "Internal Financial Control (IFC)" means the policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records and timely preparation of reliable financial information.

The company has a well-placed, proper and adequate Internal Financial Control System which ensures that all the assets are safeguarded and protected and that the transactions are authorized recorded and reported correctly. To further strengthen the internal control process, the company has developed the very comprehensive compliance management tool to drill down the responsibility of the compliance from the top management to executive level.

A report of the Statutory Auditor on the Internal Financial Controls with reference to financial statements as required under clause (i) of sub-section (3) of Section 143 of the Companies Act, 2013 is provided as "**Annexure B**" to the independent auditors' report for standalone financial statement for the year ended March 31, 2026.

17. CORPORATE SOCIAL RESPONSIBILITY:

Provisions of Corporate Social Responsibility are not applicable on the Company. Therefore, Company has not developed and implemented any Corporate Social Responsibility Initiatives as provisions of Section 135(1) of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014.

18. CORPORATE GOVERNANCE:

The Company has upheld high standards of corporate governance and demonstrates an unwavering commitment to transparency, integrity, and ethical conduct in all its business dealings. As the provisions of Paragraphs C, D, and E of Schedule V to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company, the Corporate Governance Report is not annexed to this Report.

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

- ✓ **Conservation of Energy:** Considering the nature of the business of the Company, the provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of Companies (Accounts) Rules, 2014 regarding Conservation of Energy do not apply to your company for the period under review. However, being a good corporate citizen, the Company is committed to adopt adequate steps for conservation of energy in its business operations.

- ✓ **Technology Absorption:** The Provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of Companies (Accounts) Rules, 2014 regarding Technology Absorption do not apply to your company for the period under review. No disclosure is being made/required as the company does not carry any Research and Development activities during the financial year under discussion.

- ✓ **Foreign Exchange Earnings and Outgo:**

(Amount in INR)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Earning	NIL	NIL
Outgo	NIL	NIL

20. BOARD EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance, Board committees and individual directors pursuant to the provisions of the Act and the corporate governance requirements as prescribed by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (“SEBI Listing Regulations”).

The performance of the Board was evaluated by the Board after seeking inputs from all the directors on the basis of the criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the Board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, etc.

The Board and the Nomination and Remuneration Committee reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the Board and Committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. In addition, the chairman was also evaluated on the key aspects of his role.

In a separate meeting of Independent Directors, performance of non-independent directors, performance of the board as a whole and performance of the chairman was evaluated, taking into account the views of executive directors and non-executive directors. The same was discussed in the board meeting that followed the meeting of the independent directors, at which the performance of the board, its committees and individual directors was also discussed. Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

The Board evaluated the performance of Independent Directors and Individual Directors considering various parameters such as their familiarity with the Company's vision, policies, values, code of conduct, their attendance at Board and Committee Meetings, whether they participate in the meetings constructively by providing inputs and provide suggestions to the Management/Board in areas of domain expertise , whether they seek clarifications by raising appropriate issues on the presentations made by the Management/reports placed before the Board, practice confidentiality, etc. It was observed that the Directors discharged their responsibilities in an effective manner. The Directors possess integrity, expertise and experience in their respective fields.

21.STATEMENT SHOWING THE NAMES OF THE TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN AND THE NAME OF EVERY EMPLOYEE AS PER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

The disclosure pertaining to remuneration and other details as required under Section 197 of the Companies Act, 2013 read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is given in **"Annexure–I"** to this Report.

The Statement containing the particulars of employees as required under section 197(12) of the Companies Act, 2013 read with rule 5(2) and other applicable rules (if any) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided in a separate annexure forming part of this report.

22.POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION AND OTHER DETAILS:

The Nomination & Remuneration Committee of Directors have approved a Policy for Selection, Appointment, Remuneration and determine Directors' Independence of Directors which inter-alia requires that composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors, KMP and senior management employees and the Directors appointed shall be of high integrity with relevant expertise and experience so as to have diverse Board and the Policy also lays down the positive attributes/criteria while recommending the candidature for the appointment as Director.

Nomination & Remuneration Policy is uploaded on the website of the Company i.e. at http://www.integraprofit.com/.

23.RISK MANAGEMENT:

The Company is taking every care for minimizing the risk involved in the manufacturing process of the unit, business of dealers and agents and Investment Business. Our Company believes that managing helps in maximizing returns. Responsible staff is employed to take every care to minimize the risk factor in the factory.

Our company does not have any separate Risk Management Policy as the unit run by it is small in size and the elements of risk threatening the company's existence is almost negligible.

24. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the company with related parties which may have potential conflict with the interest of the company at large. Your directors draw your attention to notes to the financial statements for detailed related parties' transactions entered during the year.

Accordingly, as per third proviso to Section 188(1) of the Act, required approvals of the Board or Members / Shareholders has been obtained for such transactions. However, as part of good corporate governance, all related party transactions covered under Section 188 of the Act are approved by the Audit committee.

The **Form AOC- 2** is attached as **"Annexure–II"** with this report.

25. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The company does not have any Subsidiary, Joint Venture or Associate Company; hence, provisions of section 129(3) of the Companies Act, 2013 relating to preparation of consolidated financial statements are not applicable.

26. VIGIL MECHANISM / WHISTLE BLOWER POLICY:

The Company has implemented Whistle Blower Policy and has established a robust vigil mechanism in accordance with the relevant provisions of the Act and SEBI LODR Regulations. The Company's vigil mechanism / whistleblower policy aims to provide a secure and a protected platform for whistle blowers to report instances of any actual or suspected incidents of unethical conduct or practices, violation of applicable laws and regulations including the integrity code, code of conduct for prevention of insider trading, code of fair practices and disclosure.

All employees and directors are granted direct access to the chairperson of the Audit Committee.

This mechanism ensures adequate safeguards against victimization of employees who avail of the mechanism. The guidelines are meant for all members of the organization from the commencement of their tenure and are designed to facilitate the reporting of any concerns related to ethical practices or compliance, without fear of discrimination or retribution. The policy is available on the website of the Company at https://www.integraprofit.com/.

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

During the reporting period, no material orders have been passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

28. AUDITOR & AUDITOR'S REPORT:

Statutory Auditor:

M/s GSA & Associates LLP, Chartered Accountants (**FRN 000257N**), were appointed as the Statutory Auditors of the Company for a term of five (5) consecutive years at the Annual General Meeting held on **September 24, 2024** at a remuneration plus applicable taxes and out-of-pocket expenses as may be decided by the Board of Directors from time to time.

The Auditor's Report for financial year ended March 31, 2026, does not contain any qualification, reservation or adverse remarks. All Observations made in the Independent Auditors' Report and Notes forming part of the Financial Statements are self-explanatory and do not call for any further comments and also, there is no incident of fraud requiring reporting by the auditors under section 143(12) of the Companies Act, 2013 during the year. The Auditor's report is enclosed with the financial statements in this Auditor's Report.

Secretarial Auditor:

Pursuant to the provisions of Section 204 of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors, at its meeting held on **August 01st, 2025** appointed **M/s Amit Saxena & Associates**, a Peer Reviewed Practicing Company Secretaries, to conduct the Secretarial Audit of the Company for the Financial Year 2025-2026.

The Secretarial Audit Report for the financial year ended 31st March, 2026 does not contain any qualification, reservation or adverse remark. A copy of the Secretarial Audit Report (Form MR-3) as provided by the Company Secretary in Practice has been annexed to the Report. **("Annexure-III").**

Cost Auditor:

Pursuant to Section 148 of the Companies Act, 2013 maintenance of cost accounts and requirement of cost audit is not applicable.

Internal Auditor:

The Company has duly complied with the provisions of Section 138 of the Companies Act, 2013, read with Rule 13 of the Companies (Accounts) Rules, 2014, and other applicable provisions of the Act. In line with these requirements, the Board of Directors, at its meeting held on **March 26th, 2025**, appointed **Mr. Naveen Kumar** as the Internal Auditor for the Financial Year **2024–25** to Financial Year **2026-2027**.

29. NO FRAUDS REPORTED BY STATUTORY AUDITORS

During the Financial Year 2025-2026, the Auditors have not reported any matter under section 143(12) of the Companies Act, 2013, therefore no detail is required to be disclosed under section 134(3) (ca) of the Companies Act, 2013.

30. HUMAN RESOURCES DEVELOPMENT:

The Company considers its employees to be one of its most valuable assets and remains committed to building a work environment that supports growth, learning, and professional development. The Company's human resource policies and practices are aligned with its business objectives and are aimed at attracting, retaining, and developing talented individuals. During the year, the Company continued to strengthen its workforce by providing opportunities for skill enhancement, training, and career development.

The Company believes in maintaining cordial and healthy relationships with its employees and fostering a culture of teamwork, accountability, and continuous improvement. The dedication and commitment of its employees have been instrumental in the Company's progress. Industrial relations remained cordial throughout the year, and no significant employee-related issues were reported. The Board of Directors places on record its sincere appreciation for the valuable contribution and continued support of all employees. The Company's closing headcount as on 31st March, 2026 was 4(Four).

31. SECRETARIAL STANDARDS

The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs during the period under review.

32. EXTRACT OF ANNUAL RETURN

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an annual return is uploaded on website of the Company **www.integraprofit.com**.

33. FAMILIARISATION PROGRAMMES

The Company familiarizes its Independent Directors on their appointment as such on the Board with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, etc. through familiarization Programme. The Company also conducts orientation Programme upon induction of new Directors, as well as other initiatives to update the Directors on a continuing basis.

The familiarization Programme for Independent Directors is disclosed on the Company’s website **www.integraprofit.com**.

34. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis for the year under review as stipulated under Regulation 34(2) read with Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations), is presented in a separate section forming part of this Annual Report as **Annexure-IV.**

The shareholders may refer to the Management Discussion and Analysis section of this Annual Report for comprehensive insight into the Company’s operating environment, including industry dynamics, business performance, risk factors, strategic outlook and the efficacy of internal control mechanisms

35. CODE OF CONDUCT:

The Company is committed to maintaining high standards of ethical and professional conduct across all levels of the organization. The Code of Conduct applicable to the Directors, Senior Management Personnel, and employees provides the guiding principles for ethical behaviour, integrity, transparency, and compliance with applicable laws and regulations. It also incorporates the duties of Directors, including those of Independent Directors, as prescribed under the Companies Act, 2013. All Directors and Senior Management Personnel have affirmed their compliance with the Code of Conduct for the financial year under review.

36. INFORMATION REQUIRED UNDER SEXUAL HARASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

The Company has zero tolerance towards sexual harassment at its workplace and the Company is committed to providing a conducive work environment to all its employees and associates. As per the requirement of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ('POSH Act') and Rules made thereunder, the Company has constituted Internal Complaints Committees (ICC) with one of its members being an external independent person who has legal experience / background relevant for the purpose of maintaining highest governance norms.

The Company's POSH Policy states for prevention, prohibition and redressal of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where employees feel secure.

To build awareness in this area, the Company has been conducting induction/refresher programmes in the Organization on a continuous basis.

The details as to complain received, resolved, and pending as on March 31st, 2026 are as under:

- Number of complaints of sexual harassment received during the year: **Nil**
- Number of complaints of sexual harassment disposed off during the year: **NA**
- Number of complaints of sexual harassment pending for more than ninety days: **NA**

37. DETAILS OF APPLICATION MADE OR ANY PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

No application is made, or any proceedings is pending against the Company under the Insolvency and Bankruptcy Code, 2016 as amended, before the National Company Law Tribunal or other Courts as on March 31, 2026.

38. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH REASONS THEREOF:

During the reporting period, no such valuation has been conducted in the financial year.

39. MATERNITY BENEFIT:

During the review period, the Company has fully adhered to the provisions of the Maternity Benefit Act, 1961.

The Company is dedicated to ensuring a safe, inclusive workspace and supporting the rights and well-being of its female employees by offering all statutory maternity benefits, including paid leave, job security and other entitlements as required by the Act. The Company is committed to ensuring a fair and inclusive recruitment process, with no discrimination on the grounds of maternity. Robust systems and procedures are in place to uphold both the spirit and the provisions of applicable maternity-related legislation.

40.LISTING OF SECURITIES:

The Company is listed on the BSE Limited and is regular in paying the annual listing fee to the Stock Exchange.

41.BUSINESS RESPONSIBILITY AND SUSTAINABLITY REPORTING (BRSR)

The Securities Exchange Board of India (SEBI) has mandated the inclusion of BRSR as part of the Annual Report for the top 1,000 listed entities. In view of the requirements specified, the company is not mandated for the providing the BRSR and hence do not form part of this Report.

42.STATEMENT ON OTHER COMPLIANCES

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the reporting period:

a. Issue of equity shares with differential voting rights as to dividend, voting or otherwise;
b. Issue of shares (including sweat equity shares) to employees of the Company.
c. Neither the Managing Director nor any of the Whole-time Directors of the Company receive any remuneration or commission.;

43.WEBSITE OF THE COMPANY:

Your Company maintains a website **www.integraprofit.com** where detailed information of the Company and specified details in terms of the Companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been provided.

44.PREVENTION OF INSIDER TRADING:

The Company has a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and certain designated employees of the Company. The Code requires preclearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the trading window is closed. The Board is responsible for implementation of the Code. All Board Directors and the designated employees have confirmed compliance with the Code.

45.DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 134 (5) of the Companies Act, 2013, with respect to Directors Responsibilities Statement, it is hereby confirmed:

(b) That in the preparation of the annual accounts for the financial year ended, 31st March, 2026 the applicable accounting standards had been followed along with proper explanation relating to material departures;

(c) That the directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for the year review;

(d) That the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(e) That the directors had prepared the annual accounts for the financial year ended 31st March, 2026 on a going concern basis;

(f) That the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively and

(g) That the directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

46. ACKNOWLEDGEMENT:

The Directors wish to convey their appreciation to all of the Company's employees for their contribution towards the Company's performance. The Directors would also like to thank the shareholders, employee unions, customers, dealers, suppliers, bankers, governments and all other business associates for their continuous support to the Company and their confidence in its management.

For & on behalf of
Integra Capital Limited

	Sd/-	***Sd/***
	Pankaj Vohra	**Tarun Vohra**
Date: 28.07.2026	**Director**	**Managing Director**
Place: New Delhi	**DIN: 00030499**	**DIN: 00030470**

Annexure-I

Information of Particulars of employees pursuant to Section 197 of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

S.NO.	PARTICULARS	REMARKS
1.	The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year.	Managing Director- NIL Independent Director- NIL
2.	The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year;	NIL
3.	The percentage increase in the median remuneration of employees in the financial year.	NIL
4.	The number of permanent employees on the rolls of company;	4 (Four)
5	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.	No salary increase was granted during the financial year. Accordingly, no comparison is applicable.
6	Affirmation that the remuneration is as per the remuneration policy of the Company	The Directors affirm that the remuneration paid to Directors, KMPs and employees is as per the Remuneration Policy of the Company.

For & on behalf of
Integra Capital Limited

	Sd/-	***Sd/***
	Pankaj Vohra	**Tarun Vohra**
Date: 28.07.2026	**Director**	**Managing Director**
Place: New Delhi	**DIN: 00030499**	**DIN: 00030470**

Annexure-II

FORM NO. AOC-2

Pursuant to Clause (h) of Sub-Section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

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

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

The Company has not entered into any contract or arrangement or transaction with its related parties which is not at arm's length basis during financial year 2025-2026.

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

The details of contract or arrangement or transaction with its related parties which is at arm's length basis entered by the Company during Financial Year 2025-2026 are as follows:

Name of Related Party	Nature of Relationship	Nature of contracts/ arrangement/ transactions	Duration of contracts/ arrangement/ transactions	Date(s) of approval by the board, if any	Amount (In Lakhs)
Integra Securities Private Limited	Company in which some of the Directors are interested	Purchase of securities	As per contract	19th April, 2025	176.65
Integra Securities Private Limited	Company in which some of the Directors are interested	Sale of securities	As per contract	19th April, 2025	223.35

For & on behalf of
Integra Capital Limited

	Sd/-	***Sd/***
	Pankaj Vohra	**Tarun Vohra**
Date: 28.07.2026	**Director**	**Managing Director**
Place: New Delhi	**DIN: 00030499**	**DIN: 00030470**

Annexure-III

FORM MR-3
SECRETARIAL AUDIT REPORT
(For the financial year ended 31st March, 2026)
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Board of Directors,
Integra Capital Limited
32 Regal Building Sansad Marg, New Delhi–110001

We have conducted the Secretarial Audit of the Compliance of applicable statutory provisions and the adherence to good corporate practices by **Integra Capital Limited** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

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

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **Integra Capital Limited** for the Financial Year ended on 31st March, 2026 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made thereunder;
ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA) and the rules made thereunder;
iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz.:

- The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 **Not applicable as the Company has not raised any capital during the financial year under review)**
- The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; **(Not applicable as the Company has not issued securities under Employee Stock Option Scheme and Employee Stock Purchase Scheme during the financial year under review)**
- The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(Not Applicable as the neither Company has existing Debt Securities nor have issued any fresh securities during the year under review);**

- 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.
- The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not Applicable as the securities of the Company have not been delisted from any Stock Exchange during the year under review)**
- The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 **(Not applicable as the Company has not bought back any of its securities during the financial year under review)**
- The Securities and Exchange board of India (Listing obligation and Disclosure requirement) Regulation, 2015.

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

- Secretarial Standards issued by The Institute of Company Secretaries of India.
- The Listing Agreements entered into by the Company with Stock Exchange BSE Limited.

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

We further report that,

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

Adequate notice is given to all 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.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes. We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For Amit Saxena & Associates,
(Company Secretaries)

Sd/-
Amit Saxena
Proprietor
M. No. A29918
COP.- 11519
Peer Review No. 3083/2023

UDIN: A029918H000946174
Place: Delhi
Date: 27.07.2026

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,
Integra Capital Limited
32, Regal Building,
Sansad Marg, Delhi-110001

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

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit to the extant there are shown to us during the Audit.
2. We 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 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. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever 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.

For Amit Saxena & Associates
(Company Secretaries)

Sd/-
Amit Saxena
Proprietor
M. No. A29918
COP.- 11519
Peer Review No. 3083/2023

UDIN: A029918H000946174
Place: Delhi
Date: 27.07.2026

Annexure –IV

MANAGEMENT DISCUSSION AND ANALYSIS

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

Integra Capital Limited is a non-deposit taking Non-Banking Financial Company (NBFC-ND) registered with Reserve Bank of India. The company is registered with Association of Mutual Funds of India (AMFI) for providing one stop investment solutions to the investors. The situations will be improving and the economy as a whole is continuously recovering by the effects of securities market.

2. OPPORTUNITIES AND THREATS

Some of the key trends of the industry that are favorable to the company to exploit these emerging opportunities are: —

- Clients are more comfortable with uniform high quality and quick service and process across the enterprise.
- There are good prospects for expanding further activities in this direction.

Some of the key changes in the industry unfavorable to the company are:
- Heightened competition
- Increasing Compliances
- Attraction and retention of human capital
- Regulatory changes

3. RISK & CONCERNS

In line with the regulatory requirements, the Company has framed a Risk Management Policy to identify and access the key business risk areas and a risk mitigation process. A detailed exercise is being carried out at regular intervals to identify, evaluate, manage and monitor all business risks. The Board periodically reviews the risks and suggests steps to be taken to control and mitigate the same through a properly defined framework.

In today's complex business environment, almost every business decision requires executives and managers to balance risk and reward. Effective risk management is therefore critical to an organization's success. Globalization with increasing integration of markets, newer and more complex products and transactions and an increasingly stringent regulatory framework has exposed organizations to and integrated approach to risk management. Timely and effective risk management is of prime importance to our continued success. The sustainability of the business is derived from the following:

Identification of the diverse risks faced by the company.

- The evolution of appropriate systems and processes to measure and monitor them
- Risk Management through appropriate mitigation strategies within the policy framework.
- Monitoring the progress of the implementation of such strategies and subjecting them to periodical audit and review.
- Reporting these risk mitigation results to the appropriate managerial levels.

- There is the risk of loss from inadequate or failed systems, processes or procedures. These may be attributed to human failure or technical problems given the increase use of technology and staff turnover. Your company has in place suitable mechanisms to effectively reduce such risks.
- All these risks are continuously analyzed and reviewed at various levels of management through an effective information system.

4. SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

During the year under review, since company is being working in a single segment therefore the specific performance does not stand eligible.

5. OUTLOOK

The presence of a stable government at the center will be a major catalyst in taking major decisions which would push forward the pace of reforms and thereby directly improving the macro-economic environment. It is now being forecasted that in the near future, the Indian economy will become the fastest growing emerging market.

6. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has carried out the internal audit in-house and has ensure that recording and reporting are adequate and proper, the internal controls exist in the system and that sufficient measures are taken to update the internal control system. The system also ensures that all transaction are appropriately authorized, recorded and reported. Exercises for safeguarding assets and protection against unauthorized use are undertaken from time to time. The Company's audit Committee reviewed the internal control system. All efforts are being made to make the internal control systems more effective. All these measures are continuously reviewed by the management and as and when necessary, improvements are affected.

7. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013 and Generally Accepted Accounting Principles in India. Further, the financial performance during the year under reference has been impressive in terms of sales. Even though there has been a decent increase in the turnover, the volume of profits has also increased as compared to last year.

8. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES/INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED.

The Company had sufficient numbers of employees at its administrative office. The company recognizes the importance of human value and ensures that proper encouragement both moral and financial is extended to employees to motivate them. The company enjoyed excellent relationship with workers and staff during the last year.

9. CAUTIONARY STATEMENT

The statements in the "Management Discussion and Analysis Report" section describes the Company's objectives, projections, estimates, expectations and predictions, which may be "forward looking statements" within the meaning of the applicable laws and regulations. The annual results can differ materially from those expressed or implied, depending upon the economic and climatic conditions, Government policies and other incidental factors.

10. **RATIOS:**

Ratio	Numerator	Denominator	Current Period	Previous Period	% variance	Reason for variance (if above 25%)
Capital to risk-weighted assets ratio (CRAR)	54,520.01	55,464.40	98.30%	104.60%	-6.31%	Not required, as variance is less than 25%.
Tier I CRAR	54,520.01	55,464.40	98.30%	104.60%	-6.31%	Not required, as variance is less than 25%.
Tier II CRAR	-	55,464.40	0.00%	0.00%	0.00%	Not required, as variance is less than 25%.
Liquity Coverage Ratio	11,450.43	67.50	169.64	122.82	46.82	Due to Increase in Securities held for trade.

For Liquidity Ratio: Numerator includes Cash & Cash equivalents and Securities held for trade and denominator includes trade payable only.

Gearing Ratio is as follows:		
Particulars	**As at March s31, 2026**	**As at March 31, 2025**
Debt	-	-
Cash and bank balances	600.80	3,406.98
Net debt	**(600.80)**	**(3,406.98)**
Total equity	54,520.01	50,224.38
Gearing Ratio	**(0.01)**	**(0.07)**

For & on behalf of
Integra Capital Limited

	Sd/-	*Sd/*
	Pankaj Vohra	**Tarun Vohra**
Date: 28.07.2026	**Director**	**Managing Director**
Place: New Delhi	**DIN: 00030499**	**DIN: 00030470**

DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT

This is to confirm that the Company has adopted a Code of Conduct for its employees including the Managing Director. The Code of Conduct as adopted is available on the Company's website. I confirm that the Company has in respect of the Financial Year ended March 31, 2026, received from the Senior Management team of the Company and the members of the Board, a declaration of Compliance with the Code of Conduct as applicable to them.

For & on behalf of
Integra Capital Limited

Sd/
Tarun Vohra
Managing Director
DIN: 00030470

Date: 28.07.2026
Place: New Delhi

CHAIRMAN'S DECLARATION ON CODE OF CONDUCT

To,

The Members of
Integra Capital Limited

This is to certify that the Company has laid down a Code of Conduct (the Code) for all Board Members and Senior Management Personnel of the Company and a copy of the Code is put on the website of the Company viz **http://www.integraprofit.com/.**

It is further confirmed that all Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct for Board of Directors and Senior Management Personnel, as approved by the Board, for the financial year ended on March 31, 2026.

For & on behalf of
Integra Capital Limited

Sd/
Tarun Vohra
Managing Director
DIN: 00030470

Date: 28.07.2026
Place: New Delhi

CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

To,
The Board of Directors,
Integra Capital Limited
32, Regal Building Sansad Marg, New Delhi - 110001

Dear Members of the Board,

I, **Pankaj Vohra**, Chief Financial Officer of Integra Capital Limited, to the best of my knowledge and belief hereby certify that:

(a) We have reviewed financial statements and the cash flow statements for the year ended 31st March, 2026, and that to the best of my 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 existing accounting standards, applicable laws and regulations.

(b) There are no transactions entered into by the Company during the year that are fraudulent, illegal or violative of the Company's Code of Conduct;

(c) We accept responsibility for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design and operations of such internal controls, if any, of which I am aware and the steps we have taken or propose to take to rectify these deficiencies.

(d) We have indicated to the auditors and the Audit Committee:

(i) Significant changes in the internal control over financial reporting during the year under reference;
(ii) Significant changes in the accounting policies during the year and that the same has been disclosed in the notes to the financial statements; and
(iii) Instances of significant fraud of which we 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.

For & on behalf of the Board
Integra Capital Limited

Sd/-
Pankaj Vohra
Chief Financial Officer

Date: 28.07.2026
Place: New Delhi

GSA & Associates LLP
Chartered Accountants
B-35 Sector – 32,
Gurugram – 122003, Haryana

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF INTEGRA CAPITAL LIMITED (formerly Integra Capital Management Limited)
CIN:- L74899DL1990PLC040042

Report on the Audit of the Standalone Ind AS Financial Statements

Opinion
We have audited the accompanying Ind AS financial statements of Integra Capital Limited(formerly Integra Capital Management Limited) ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss, including the Statement of Other Comprehensive Income, the Statement of Cash Flow and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant 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 Ind AS financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion
We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing (SAs), as 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 Ind AS Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS 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 Ind AS financial statements for the financial year ended 31st March, 2026. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the standalone Ind AS financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone Ind AS financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying standalone Ind AS financial statements.

Key audit matters	**How our audit addressed the key audit matter**
Capital market operations & Company's investments in deposits with companies, debt securities and mutual funds	We have obtained an understanding on the Company's policies and procedures for capital market operations & to identify investments of companies in deposits with companies, debt securities and mutual funds and performed the following procedures: Verified accurate and complete initial recognition by agreeing the recorded amounts to external documents such as demat statements, receipts issued by the companies and statements of accounts issued by the mutual funds & other entities; Verified whether the transactions were recorded as required by the applicable accounting principles; Assessed the appropriateness of the disclosures relating to the assumptions, as we consider them likely to be important to users of the financial statements; Testing and assessment of the completeness, appropriateness and adequacy of the disclosures in the Company's financial statements with regard to the measurement of the aforesaid financial assets.

Other Information

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 Ind AS financial statements and our auditor's report thereon.

Our opinion on the Ind AS 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 Ind AS financial statements, our responsibility is to read the other information, when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the Director's Report, Management Discussion and Analysis and Corporate Governance Report, if we conclude that there is a material misstatement of this other information, 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'.

Responsibilities of Management for the Ind AS 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 Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 standard of auditing(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 Ind AS financial statements.

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has an 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 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 Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Materiality is the magnitude of misstatements in the Ind AS Financial Statements that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in:

    - Planning the scope of our audit work and in evaluating the results of our work; and
    - To evaluate the effect of any identified misstatements in the Standalone Financial Statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Ind AS financial statements for the financial year ended 31st March, 2026 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 Act, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

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

b) In our opinion, proper 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 the Statement of Other Comprehensive Income, the Statement of Cash Flow 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 Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

e) On the basis of the written representations received from the directors as on 31st March, 2026 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 over financial reporting of the Company with reference to these Ind AS financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;

g) No Managerial remuneration for the year ended 31st March, 2026 has been paid or provided by the Company to its Managing Director and/or any other director, hence this clause is not applicable.

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 does not have any pending litigations which would impact its financial position;

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

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

IV. (a) Management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes 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 or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the 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 it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to own notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement

V. The Company has neither declared nor paid any dividend during the year. Hence, no reporting is required under rule 11(f) of Companies(Audit and Auditors) Rules, 2014 read with section 143(3)(j) of the Companies Act, 2013.

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

For **GSA & Associates LLP**
Chartered Accountants
Firm Registration No. 000257N/N500339

Sd/-
Krishan Kant Tulshan
Partner
Membership No.: 085033
UDIN: 26085033NUHXPQ2813

Place: Gurugram
Dated: 18th May 2026

Annexure "1" to the Independent Auditor's Report of even date on the financial statements of Integra Capital Limited (formerly Integra Capital Management Limited).

The Annexure referred to in the Independent Auditor's Report to the members of INTEGRA CAPITAL LIMITED (formerly Integra Capital Management Limited) on the financial statements for the year ended 31st March 2026, we report that:

i. In respect of the Company's fixed assets

a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant & equipment.

b) The Company does not have any intangible assets. Accordingly, paragraph 3(i)(a)(b) of the Order is not applicable to the Company.

c) The Company has a regular program of physical verification of its fixed assets by which all the fixed assets are verified at the end of the financial year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

d) The Company does not have any immovable property. Accordingly, Paragraph 3(i)(c) of the Order is not applicable to the Company.

e) The Company has not revalued its Property, Plant & Equipment. Accordingly, Paragraph 3(i)(d) of the Order is not applicable to the Company.

f) No proceedings have been initiated or are pending against the Company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988), and rules made thereunder. Accordingly, paragraph 3(i)(e) of the Order is not applicable to the Company.

ii. In respect of Company's Inventory of shares & securities.

a) The Company does not hold any securities in physical form. The securities for trade held in dematerialized form are verified with the statement of holding received by management from the custodian at regular intervals. No material discrepancies were noticed on such verification.

b) The Company has no working capital limit from bank or financial institution. Accordingly, paragraph 3(ii)(b) of the Order is not applicable to the Company.

iii. The Company has not made any investment in, provided any guarantees 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 covered in the register maintained under section 189 of the Act. Accordingly, paragraph 3(iii) of the Order is not applicable to the Company.

iv. In our opinion and according to the information and explanations given to us, the Company has not given any loans, investments and guarantees to which the provisions of section 185 and 186 of the Act apply. Accordingly, paragraph 3(iv) of the order is not applicable to the Company.

v. According to the information and explanation given to us, the Company has not accepted any deposits from the public to which directives issued by the Reserve Bank of India and the provisions of Section 73 to Section 76 or any other relevant provisions of the Act and the rules framed thereunder apply. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.

vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any services rendered by the Company. Accordingly, paragraph 3(vi) of the Order is not applicable to the Company.

vii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including, income tax, value added tax, goods and service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. To the best of our knowledge and belief, the Company was not required to deposit or pay any dues in respect of duty of sales tax, customs, and duty of excise during the year ended 31st March 2026.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income tax, service tax, value added tax, goods and service tax, cess and 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.

viii. The Company has neither surrendered nor disclosed any transaction not recorded in the books of account as income during the year in the tax assessment under the Income Tax Act, 1961. Accordingly, paragraph 3(viii) of the order is not applicable to the Company.

ix. The Company has no loans or borrowings from financial institutions, banks, Government or debenture holders during the year. Accordingly, paragraph 3(ix) of the Order is not applicable to the Company.

x. With respect to the Company’s fund raising

a) During the year, no money was raised by way of initial public offer or further public offer by the Company. Accordingly, paragraph 3(x)(a) of the Order is not applicable to the Company.

b) According to the information and explanations given to us and based on our examination of the books and records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, paragraph 3(x)(b) of the Order is not applicable.

xi. With respect to fraud reporting

a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.

b) Based upon the audit procedures performed for the purpose of reporting on the true and fair view of the financial statements and according to the information and explanations given by the Management, we report that no offence involving fraud is being or has been committed against the Company by the officers or employees of the Company.

Hence, ADT-4 was not required to be filed by the auditor.

c) According to the information and explanations given by the Management, the Company has not received any whistle-blower complaints during the year.

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

xiii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, all transactions with the related parties are in compliance with section 177 and 188 of the Act, where applicable, and the details have been disclosed in the financial statements, as required by the applicable Indian Accounting Standards.

xiv. With respect of Company's Internal Audit system

a) According to the information and explanations given by the Management, the Company has conducted internal audit as per the provisions of the Companies Act, 2013.

b) We have considered all the internal audit reports issued by the Internal Auditor during the year.

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

xvi. With respect to Company's Registration

a) The Company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934, and the Company has obtained the registration.

b) According to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

c) According to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

d) According to the information and explanations given to us, the Group has no CIC as part of the Group.

xvii. According to the information and explanations given by the Management, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.

xviii. There has not been any resignation of statutory auditor during the year. Accordingly, clause 3(xviii) of the order is not applicable to the Company.

xix. According to the information and explanations given by the Management and in our opinion on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the our knowledge of the Board of Directors and management plans; that no material uncertainty exists as on the date of the audit report and that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

xx. In our opinion and according to the information and explanations given by the Management, provision of section 135 of the Companies Act, 2013 is not applicable to the company.

xxi. These are not consolidated Financial Statements. Accordingly, Paragraph 3(xxi) of the Order is not applicable.

For **GSA & Associates LLP**
Chartered Accountants
Firm's Registration No. 000257N/N500339

Sd/-
Krishan Kant Tulshan
Partner
Membership No: 085033
UDIN: 26085033NUHXPQ2813

Place: Gurugram
Date: 18th May 2026

Annexure "2" to the Independent Auditor's Report
(Referred to in paragraph (f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Integra Capital Limited (formerly Integra Capital Management Limited) ("the Company") as of 31st March, 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 Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective companies' 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 (the Act').

Auditor's Responsibility
Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing ('the Standards'), issued by the ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by the ICAI. 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 over financial reporting 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 over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Group's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting
A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

- 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

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

Opinion
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountant of India

For **GSA & Associates LLP**
Chartered Accountants
Firm's Registration No. 000257N/N500339

Sd/-
Krishan Kant Tulshan
Partner
Membership No: 085033
UDIN: 26085033NUHXPQ2813
Place: Gurugram
Date: 18th May 2026

Integra Capital Limited
(Formerly known as Integra Capital Management Limited)
CIN: L74899DL1990PLC040042
Balance Sheet as at March 31, 2026
(All amounts in thousands of INR, unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
ASSETS			
Financial Assets			
Cash and Cash Equivalents	3	600.80	3,406.98
Receivables	4		
- Trade Receivables		-	-
- Other Receivables		-	-
Securities Held for Trade	5	10,849.63	15,201.72
Loans	6	-	5,976.00
Investments	7	44,271.31	26,614.31
Other Financial Assets	8	38.00	62.42
Total Financial Assets		**55,759.74**	**51,261.42**
Non-financial assets			
Current Tax Assets (Net)	9	-	51.16
Property, Plant and Equipments	10	108.41	108.41
Other Non- Financial Assets	11	197.05	-
Total Non- Financial Assets		**305.46**	**159.57**
Total Assets		**56,065.19**	**51,420.99**
LIABILITIES AND EQUITY			
LIABILITIES			
Financial Liabilities			
Payables	12		
- Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises		67.50	90.00
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		-	61.52
- Other Payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Total Financial Liabilities		**67.50**	**151.52**
Non-Financial Liabilities			
Current Tax Liabilities (Net)	9	181.19	-
Deferred Tax Liabilities (Net)	13	1,289.00	819.00
Statutory Dues Payable	14	7.50	226.09
Total Non-Financial Liabilities		**1,477.69**	**1,045.09**
Total Liabilities		**1,545.19**	**1,196.61**
EQUITY			
Equity Share Capital	15	48,514.50	48,514.50
Other Equity	16	6,005.51	1,709.88
Total Equity		**54,520.007**	**50,224.38**
Total Liabilities and Equity		**56,065.19**	**51,420.99**
Material Accounting Policies	2		

The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Balance Sheet.

As per our report of even date attached

For GSA & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.: 000257N/N500339

For and on behalf of the Board of Directors
Integra Capital Limited
(Formerly known as Integra Capital Management Limited)

Sd/-
Krishan Kant Tulshan
Partner
Membership No: 085033

Sd/-
Pankaj Vohra
Director/ Chief Financial
DIN: 00030499

Sd/-
Tarun Vohra
Managing Director
DIN: 00030470

UDIN: 26085033NUHXPQ2813

Sd/-
Shikha Gupta
Company Secretary
M.No A76942

Place: Gurugram
Date: 18 May 2026

Integra Capital Limited
(Formerly known as Integra Capital Management Limited)
CIN: L74899DL1990PLC040042
Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in thousands of INR, unless otherwise stated)

Particulars	**Note No.**	**For the Year Ended March 31, 2026**	**For the Year Ended March 31, 2025**
Revenue From Operations			
Interest income	17	128.97	522.40
Dividend income		104.80	182.49
Net Gain on Fair Value Changes	18	7,766.74	2,161.71
Total Revenue From Operations		**8,000.50**	**2,866.60**
Other Income	19	3.53	86.68
Total Income		**8,004.03**	**2,953.27**
Expenses			
Net Loss on Fair Value Changes	18	-	-
Impairment on Financial Instruments	20	(24.00)	(4.80)
Employee Benefits Expenses	21	1,393.21	1,100.00
Other Expenses	22	1,710.29	1,459.87
Total Expenses		**3,079.50**	**2,555.07**
Profit / (Loss) Before Exceptional Items and Tax		**4,924.53**	**398.20**
Exceptional Items	23	-	3,000.00
Profit / (Loss) Before Tax		**4,924.53**	**3,398.20**
Tax Expenses:	24		
Current Tax		201.00	315.00
Income Tax for Earlier Years		(42.09)	(77.74)
Deferred Tax (Net)		470.00	817.64
Total Tax Expenses		**628.91**	**1,054.90**
Profit / (Loss) For The Year		**4,295.62**	**2,343.30**
Other Comprehensive Income			
(A) (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
Subtotal (A)		**-**	**-**
(B) (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Subtotal (B)		**-**	**-**
Other Comprehensive Income (A + B)		**-**	**-**
Total comprehensive income for the period (comprising profit (loss) and other comprehensive income for the period)		**4,295.62**	**2,343.30**
Earnings Per Equity Share	25		
Basic (Face value of Rs 10 each, fully paid up)		0.91	0.50
Diluted (Face value of Rs 10 each, fully paid up)		0.91	0.50
Material Accounting Policies	2		

The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Statement of Profit and Loss.

As per our report of even date attached
For GSA & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.: 000257N/N500339

For and on behalf of the Board of Directors
Integra Capital Limited
(Formerly known as Integra Capital Management Limited)

Sd/-
Krishan Kant Tulshan
Partner
Membership No: 085033

Sd/-
Pankaj Vohra
Director/ Chief Financial Officer
DIN: 00030499

Sd/-
Tarun Vohra
Managing Director
DIN: 00030470

UDIN: 26085033NUHXPQ2813

Place: Gurugram
Date: 18 May 2026

Sd/-
Shikha Gupta
Company Secretary
M.No A76942

Integra Capital Limited
(Formerly known as Integra Capital Management Limited)
CIN: L74899DL1990PLC040042
Statement of Cash Flow for the year ended March 31, 2026
(All amounts in thousands of INR, unless otherwise stated)

	Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
A.	**Cash Flow From Operating Activities**		
	Profit /(Loss) Before Tax	4,924.53	3,398.21
	Adjustments For:		
	Changes In Fair Value of;		
	Investments	7,448.03	1,584.25
	Impairement of Financial Instruments	24.00	4.80
	Operating Profit Before Working Capital Changes	**(2,547.49)**	**1,809.16**
	Adjustments For Changes In Working Capital :		
	(Increase) / Decrease In Receivables	-	209.64
	(Increase) / Decrease In Inventories	4,352.09	3,158.14
	(Increase) / Decrease In Other Financial Assets	24.42	(29.87)
	(Increase) / Decrease In Other Non Financial Assets	(197.05)	146.13
	Increase / (Decrease) In Trade Payable	(84.02)	(19.00)
	Increase / (Decrease) In Other Financial Liabilities	-	-
	Increase / (Decrease) In Other Non Financial Liabilities	(218.59)	173.82
	Cash (Used In) / Generated From Operations	**1,329.36**	**5,448.01**
	Taxes (Paid) / Received (Net)	73.44	(106.98)
	Net Cash (Used In) / Generated From Operating Activities (A)	**1,402.80**	**5,341.03**
B.	**Cash Flow From Investing Activities:**		
	Purchase of Mutual Funds*	(15,849.68)	(13,395.00)
	Sale of Mutual Funds*	5,640.70	10,150.32
	Investment In Fixed Deposits With Companies	-	-
	Proceeds on Maturity of Fixed Deposits With Companies	6,000.00	1,200.00
	Property Plant & Equipment written-off	-	-
	Net Cash (Used In) / Generated From Investing Activities (B)	**(4,208.98)**	**(2,044.67)**
	* Does not include Shift in/Shift Out		
C.	**Cash Flow From Financing Activities:**		
	Issue of Equity Share Capital		-
	Net Cash (Used In) / Generated From Financing Activities (C)	-	-
	Net Increase / (Decrease) In Cash & Cash Equivalents (A+B+C)	**(2,806.18)**	**3,296.36**
	Add: Cash And Cash Equivalents At The Beginning of The Year	3,406.98	110.62
	Cash And Cash Equivalents At The End of The Year	**600.80**	**3,406.98**
	Components of Cash & Cash Equivalents		
	Cash & Cash Equivalents Comprises of :		
	Cash on Hand	15.21	15.21
	Balance With Banks (of The Nature of Cash & Cash Equivalents)		
	- In Current Accounts including cheque in hand	99.59	3,309.77
	- in Sweep Fixed Deposit with DCB Bank	486.00	82.00
	Total Cash & Cash Equivalents (Note No.3)	**600.80**	**3,406.98**

Note:

1 As the Company is an Investment company, dividend received and interest earned are considered as a part of cash flow from operating activities. Purchase and sale of equity shares has been classified into operating activities and purchase and sale of mutual fund and fixed deposits has been classified into investing activities based on the intention of the management at the time of purchase of securities.

2 The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS 7 on Statement of Cash Flows.

3 The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Statement of Cash Flows.

As per our report of even date attached

For GSA & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.: 000257N/N500339

Integra Capital Limited
(Formerly known as Integra Capital Management Limited)

Sd/-
Krishan Kant Tulshan
Partner
Membership No: 085033

Sd/-
Pankaj Vohra
Director/ Chief Financial Officer
DIN: 00030499

Sd/-
Tarun Vohra
Managing Director
DIN: 00030470

UDIN: 26085033NUHXPQ2813

Place: Gurugram
Date: 18 May 2026

Sd/-
Shikha Gupta
Company Secretary
M.No A76942

Integra Capital Limited
(Formerly known as Integra Capital Management Limited)
CIN: L74899DL1990PLC040042
Statement of Changes in Equity for the year ended March 31, 2026
(All amounts in thousands of INR, unless otherwise stated)

A. Equity share capital

Particulars	Note	Amount
Balance as at 31 March 2024	**15**	**47,028.00**
Changes in Equity Share Capital due to prior period errors		-
Restated balance at the beginning of the year		47,028.00
Equity shares capital issued during the year		-
Balance as at 31 March 2025		**47,028.00**
Changes in Equity Share Capital due to prior period errors		**-**
Restated balance at the beginning of the year		47,028.00
Equity shares capital issued during the year		**-**
Balance as at 31 March 2026		**47,028.00**

Material Accounting Policies 2

The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Statement of Changes in Equity

As per our report of even date attached
For GSA & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.: 000257N/N500339

For and on behalf of the Board of Directors
Integra Capital Limited
(Formerly known as Integra Capital Management Limited)

Sd/-
Krishan Kant Tulshan
Partner
Membership No: 085033

UDIN: 26085033NUHXPQ2813

Place: Gurugram
Date: 18 May 2026

Sd/-
Pankaj Vohra
Director/ Chief Financial
DIN: 00030499

Sd/-
Tarun Vohra
Managing Director
DIN: 00030470

Sd/-
Shikha Gupta
Company Secretary
M.No A76942

Integra Capital Limited
(Formerly known as Integra Capital Management Limited)
CIN: L74899DL1990PLC040042
Statement of Changes in Equity for the year ended March 31, 2026
(All amounts in thousands of INR, unless otherwise stated)

B. Other Equity

Particulars	Note	Reserve & Surplus				Total
		General Reserve	Retained Earnings	Statutory Reserve	Security Premium	
Balance as at 31 March 2024	**16**	**9,290.80**	**(48,980.60)**	**6,307.86**	**23,159.50**	**(10,222.44)**
Changes in accounting policy or prior period errors		-	-	-	-	-
Restated balance at the beginning of the year		**9,290.80**	**(48,980.60)**	**6,307.86**	**23,159.50**	**(10,222.44)**
Total comprehensive income for the year		-	9,589.01	-	-	**9,589.01**
Transfer to Statutory Reserve		-	(1,917.80)	1,917.80	-	-
Balance as at 31 March 2025		**9,290.80**	**(41,309.39)**	**8,225.66**	**23,159.50**	**(633.43)**
Changes in accounting policy or prior period errors		-	-	-	-	-
Restated balance at the beginning of the year		**9,290.80**	**(41,309.39)**	**8,225.66**	**23,159.50**	**(633.43)**
Total comprehensive income for the year		-	2,343.31	-	-	**2,343.31**
Transfer from Statutory Reserve		-	8,225.66	(8,225.66)	-	-
Balance as at 31 March 2025		**9,290.80**	**(30,740.42)**	**(0.00)**	**23,159.50**	**1,709.88**
Total comprehensive income for the year		-	4,295.62	-	-	**4,295.62**
Balance as at 31 March 2026		**9,290.80**	**(26,444.80)**	**(0.00)**	**23,159.50**	**6,005.50**

Material Accounting Policies
The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Statement of Changes in Equity

As per our report of even date attached
For GSA & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.: 000257N/N500339

For and on behalf of the Board of Directors
Integra Capital Limited
(Formerly known as Integra Capital Management Limited)

Sd/-
Krishan Kant Tulshan
Partner
Membership No: 085033

UDIN: 26085033NUHXPQ2813

Place: Gurugram
Date: 18 May 2026

Sd/-
Pankaj Vohra
Director/ Chief Financial Officer
DIN: 00030499

Sd/-
Tarun Vohra
Managing Director
DIN: 00030470

Sd/-
Shikha Gupta
Company Secretary
M.No A76942

Integra Capital Limited
(Formerly known as Integra Capital Management Limited)
CIN: L74899DL1990PLC040042
Notes to financial statement as at and for the year ended March 31, 2026
(All amounts in thousands of INR, unless otherwise stated)

1. Corporate Information

Integra Capital Limited, referred to as "the Company" or "ICL" was incorporated in 1990, as a public company. The Company is incorporated and domiciled in India. The equity shares of the Company are listed on Bombay Stock Exchange. It is also registered with Reserve Bank of India as a Non-Banking Financial Company vide registration no. B – 14.00677 dated 26th September 2002 and is engaged in the investment business as non-banking financial company.Company name has been changed from Integra Capital Management Limited to Integra Capital Limited on 10th October 2023. The registered address and principal place of business of the Company is 32 Regal Buildings, Sansand Marg, New Delhi-110001..

2. Material Accounting Policies

A summary of the material accounting policies adopted in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

2.1 Statement of Compliance

The financial statements have been prepared on going concern basis following accrual system of accounting in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules 2015 and subsequent amendments thereto, read with Section 133 of the Companies Act, 2013 and other Accounting principles generally accepted in India.

2.1.1 Basis for preparation of financial statements

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Unless otherwise stated, all amounts are stated in thousands of Rupees.

Historical cost is the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition or the amount of proceeds received in exchange for the obligation, or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

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, regardless of whether that price is directly observable or estimated using another valuation technique. Fair value for measurement and/or disclosure purpose in these financial statements is determined on such basis except for, leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value.

In addition, for financial reporting purposes fair value measurements are categorized into Level 1, 2 or 3 based on the degree to which the inputs for the fair value measurements are observable and the significance of the inputs to the fair value measurements in its entirety, which are described as follows:

•Level 1 -Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

•Level 2 -Inputs are inputs, other than quoted prices included within level 1, that are observable for the asset or liability, either directly or indirectly; and

•Level 3- inputs are unobservable inputs for the asset or liability.

2.2 Use of Estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expenses and related disclosures concerning the items involved as well as contingent assets and liabilities at the balance sheet date. The estimates and management's judgments are based on previous experience & other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

In order to enhance understanding of the financial statements, information about Material areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most Material effect on the amounts recognized in the financial statements is as under:

a) Formulation of accounting policies
The accounting policies are formulated in a manner that results in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. Those policies need not be applied when the effect of applying them is immaterial.

b) Post-employment benefit plans
Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increases and the inflation rate. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have a material impact on the resulting calculations.

c) Provisions and contingencies
The assessments undertaken in recognizing provisions and contingencies have been made in accordance with Ind AS 37 'Provisions, contingent liabilities and contingent assets'. The evaluation of the likelihood of the contingent events has required best judgment by management regarding the probability of exposure to potential loss. Should circumstances change following unforeseeable developments, this likelihood could alter.

d) Income taxes
Material estimates are involved in determining the provision for income taxes, including amount expected to be paid/ recovered for uncertain tax positions.

2.3 Recent Pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2026, MCA has notified the below amendments:

The following major amendments have been made;

1.Amendment of Ind AS 1 - Presentation of Financial Statements by Notification Dated 13th August 2025

The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date, and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The Company has no material impact of these amendments in its classification criteria of current and non-current liabilities.

2.Amendment of Ind AS 21 – The Effects of Changes in Foreign Exchange Rates by Notification Dated 7th May 2025

In May 2025, the Ministry of Corporate Affairs (MCA) notified amendments to Ind AS 21, The Effects of Changes in Foreign Exchange Rates, applicable with effect from April 1, 2025. The amendment provides additional guidance in situations where a currency is not exchangeable and clarifies the determination of exchange rates to be used in such circumstances, along with related disclosure requirements. The Company has evaluated the amendment and concluded that it does not have any impact on its financial statements.

3.Amendment of Ind AS 7 – Statement of Cash Flows by Notification Dated 13th August 2025

In August 2025, the Ministry of Corporate Affairs (MCA) notified amendments to Ind AS 7, Statement of Cash Flows, applicable with effect from April 1, 2025. The amendments require entities to provide enhanced disclosures relating to supplier finance arrangements, including the nature of such arrangements, the carrying amount of related financial liabilities, and the range of payment due dates. The objective of the amendment is to enable users of financial statements to assess the impact of supplier finance arrangements on an entity's liabilities, cash flows, and liquidity risk. The Company has evaluated the amendment and concluded that it does not have any impact on its financial statements.

4.Amendment of Ind AS 107 – Financial Instruments: Disclosures by Notification Dated 13th August 2025

In August 2025, the MCA notified amendments to Ind AS 107, Financial Instruments: Disclosures, applicable with effect from April 1, 2025. The amendments require entities to include supplier finance arrangements as a factor in evaluating concentration of liquidity risk and to provide related qualitative and quantitative disclosures. These disclosures are intended to enhance transparency regarding the effect of such arrangements on an entity's risk exposure and financial position. The Company has reviewed the amendment and determined that it does not have any impact on its financial statements.

5.Amendment of Ind AS 12 – Income Taxes by Notification Dated 13th August 2025

The MCA also notified amendments to Ind AS 12, Income Taxes, relating to the International Tax Reform – Pillar Two Model Rules. The amendments introduce a temporary mandatory exception from accounting for deferred taxes arising from the implementation of the Pillar Two rules and require entities to disclose the application of such exception. The amendment is effective immediately and applies retrospectively. The Company has reviewed the amendment and determined that it does not have any impact on its financial statements.

2.4 Revenue recognition

The core principle of Ind AS 115 Revenue from contracts with customers is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, the standard introduces a 5-step approach to revenue recognition:

Step 1: Identify the contract(s) with a customer
Step 2: Identify the performance obligation in contract
Step 3: Determine the transaction price
Step 4: Allocate the transaction price to the performance obligations in the contract
Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation

Revenue is recognised when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity. Revenue excludes Goods and Service Tax (GST), Securities Transaction Tax (STT) and Commodity Transaction Tax (CTT) wherever applicable.

a) Revenue from consultancy /services income is recognized on performance being satisfied at a point in time.

b) Revenue from brokerage activities are recognized on services being performed.

c) Revenue from sale of securities is recognized on the trade date of transaction.

d) Interest Income is recognised on a basis of effective interest method as set out in Ind AS 109, Financial Instruments, and where no material uncertainty as to measurability or collectability exists.

e) Dividend income is recognized when the Company's right to receive dividend is established.

f) Profit or loss on sale of all Investments is recognised on date of sale, net of expenses. The cost of investments is computed based on weighted average basis.

2.5 Foreign Currency Transaction

Functional and presentation currency

Items included in the financial statements of entity are measured using currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian rupee (INR), which is entity's functional and presentation currency.

Transactions and Balances

Transactions in foreign currencies are initially recorded at their respective functional currency spot rates at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Differences arising on settlement or translation of monetary items are recognised in profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item.

Where the difference is a pass through the lessee, the amount is received/ reimbursed to the lessee.

2.6 Employee Benefits

Defined contribution plan

A defined contribution plan is a plan under which the Company pays fixed contributions into an independent fund administered by the government/Company administrated Trust. The Company has no legal or constructive obligations to pay further contributions after its payment of the fixed contribution.

Defined benefit plan

The defined benefit plans sponsored by the Company define the amount of the benefit that an employee will receive on completion of services by reference to length of service and last drawn salary. Gratuity is in the nature of a defined benefit plan. The liability recognised in the financial statements in respect of the plan is the present value of the defined benefit obligation net of fair value of plan assets at the reporting date, together with adjustments for unrecognised actuarial gains or losses and past service costs. The defined benefit obligation is calculated at the reporting date by an independent actuary using the projected unit credit method.

Actuarial gains and losses arising from past experience and changes in actuarial assumptions are credited or charged to the statement of Other Comprehensive Income in the period in which such gains or losses are determined.

Other long-term employee benefits

Liability in respect of compensated absences becoming due or expected to be availed more than one-year after the balance sheet date is estimated on the basis of an actuarial valuation performed by an independent actuary using the projected unit credit method.

Actuarial gains and losses arising from past experience and changes in actuarial assumptions are charged to statement of profit and loss in the period in which such gains or losses are determined.

Short-term employee benefits

Expense in respect of other short term benefits is recognised on the basis of the amount paid or payable for the period during which services are rendered by the employee.

2.7 Taxation

Tax expense comprises Current Tax and Deferred Tax.

Current Tax

The tax currently payable is based on taxable profit for the year. 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.
The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.
Current tax is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current tax is also recognised in other comprehensive income or directly in equity respectively.
Minimum Alternate Tax (MAT) under the provision of Income Tax Act, 1961 is recognized as Current Tax in the Statement of Profit and Loss. Current Tax computed as per the normal provision of Income Tax Act, 1961 is lower than the MAT. Minimum Alternate Tax (MAT) credit is recognized as an asset only where and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period.

Deferred Tax

Deferred tax is recognized using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

2.8 Property, Plant and Equipment (PPE)

An item of property, plant and equipment is recognized as an asset if and only if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

Items of property, plant and equipment are initially recognized at cost. Subsequent measurement is done at cost less accumulated depreciation/amortization and accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

When parts of an item of property, plant and equipment have different useful lives, they are recognized separately.

Subsequent expenditure is recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the enterprise and the cost of the item can be measured reliably.

De-recognition

Property, plant and equipment is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on de-recognition of an item of property, plant and equipment are determined by comparing the proceeds from disposal, if any, with the carrying amount of property, plant and equipment, and are recognized in the statement of profit and loss.

Depreciation

Depreciation on property, plant and equipment has been provided on the written down value method as per the useful life prescribed in Schedule II to the Companies Act, 2013.

2.9 Intangible assets

An intangible asset is recognized if and only if it is probable that the expected future economic benefits that are attributable to the asset will flow to the Company and the cost of the asset can be measured reliably.

Intangible assets that are acquired by the Company, which have finite useful lives, are recognized at cost. Subsequent measurement is done at cost less accumulated amortization and accumulated impairment losses. Cost includes any directly attributable incidental expenses necessary to make the assets ready for its intended use.

Subsequent expenditure is recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the enterprise and the cost of the item can be measured reliably.

De-recognition

An intangible asset is derecognized when no future economic benefits are expected from their use or upon their disposal. Gains & losses on de-recognition of an item of intangible assets are determined by comparing the proceeds from disposal, if any, with the carrying amount of intangible assets and are recognized in the statement of profit and loss.

Amortization

Software is amortized over 5 years on straight-line method.

2.10 Borrowing costs

Borrowing costs consist of interest expense calculated using the effective interest method as described in Ind AS 109 'Financial Instruments' and exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Borrowing costs that are directly attributable to the acquisition, construction/development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which necessarily take substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete.

All other borrowing costs are recognized as an expense in the year in which they are incurred.

2.11 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks, cash on hand and short-term deposits with an original maturity of three months or less, which are subject to an inMaterial risk of changes in value.

2.12 Provisions, contingent liabilities and contingent assets

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and 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 costs.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

2.13 Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment considering the provisions of Ind AS 36 'Impairment of Assets'. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash-generating unit is the higher of its fair value less costs to disposal and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit", or "CGU").

An impairment loss is recognized if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount. Impairment losses are recognized in profit or loss. Impairment losses recognized in respect of CGUs are reduced from the carrying amounts of the assets of the CGU.

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

2.14 Leases

At inception of a contract, the Company assesses whether a contract is, or contains a lease. A contract is, or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company uses the definition of a lease in Ind AS 116.

Company As a lessee:

At commencement or on modification of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of its relative standalone prices. However, for leases of property, the Company has elected not to separate non – lease components and account for the lease and non – lease components as a single lease component.

The Company recognizes a right – of – use asset and a lease liability at the lease commencement date. The right- of – use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right- of – use asset is subsequently depreciated using the straight – line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right – of – use asset reflects that the Company will exercise a purchase option. In that case the right – of – use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as those of property and equipment. In addition, the right – of – use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate as the discount rate.

The Company determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and type of the asset leased.

Lease payment included in the measurement of lease liability comprises the following:

· Fixed payments, including in – substance fixed payments;

· Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;

· Amounts expected to be payable under a residual value guarantee; and

· The exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortized cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, if the Company changes its assessment of whether it wil exercise a purchase, extension or termination option or if there is a revised in – substance fixed lease payment.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right – of – use asset, or is recorded in profit or loss if the carrying amount of the right – of – use asset has been reduced to zero.

The Company presents right – of – use assets that do not meet the definition of investment property in 'property, plant and equipment' and lease liabilities under the head non – current 'borrowings'.

Short – term leases and leases of low value assets

The Company has elected not to recognize right – of – use assets and lease liabilities for leases of low – value assets and short – term leases. The Company recognizes the lease payments associated with these leases as an expense on a straight – line basis over the lease term.

Company as a lessor

A lessor is an entity that provides the right to use an underlying asset for a period of time in exchange for a consideration. The Company, in cases, where it is a lessor, classify each of its leases as either a finance lease or an operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to the ownership of an underlying asset. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to the ownership of an underlying asset.

Finance lease:

At the commencement date of the lease, the Company recognizes assets held under a finance lease in its balance sheet and present them as a receivable at an amount equal to the net investment in the lease. Thereafter, the Company recognizes finance income over the lease term, based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the lease.

Operating lease:

The Company recognizes lease payments from operating leases as income either on a straight-line bass or another systematic basis if that systematic basis is more representative of the pattern in which benefit from the use of the underlying asset is diminished.

2.15 Dividends

Dividends and interim dividends payable to the Company's shareholders are recognized as changes in equity in the period in which they are approved by the shareholders' meeting and the Board of Directors respectively.

2.16 Material Prior Period Errors

Material prior period errors are corrected retrospectively by restating the comparative amounts for the prior periods presented in which the error occurred. If the error occurred before the earliest period presented, the opening balances of assets, liabilities and equity for the earliest period presented, are restated.

2.17 Earnings per share

Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

2.18 **Statement of Cash Flows**

Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7 'Statement of cash flows'.

2.19 **Operating Segments**

The Managing Director (MD) of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by Ind AS 108, "Operating Segments".

The Company has identified 'Investments' as its sole reporting segment

2.20 **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.

2.20.1. Financial Assets

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition or issue of the financial asset.

Subsequent measurement

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortized cost if both the following conditions are met:

(a)The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
(b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the EIR method. Amortized 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 amortization is included in finance income in the profit or loss. The losses arising from impairment are recognized in the profit or loss. This category generally applies to trade and other receivables.

Debt instrument at Fair value through Other Comprehensive Income (FVTOCI)

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

(a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

(b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the OCI. However, the Company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the profit and loss. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to profit and loss.

Debt instrument at Fair value through profit or loss (FVTPL)

FVTPL is a residual category for debt instruments. Any debt instrument, 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 classify a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Securities held for trade

Securities held for trade are measured at fair value through statement of profit & loss.

Equity investments

All equity investments in entities other than subsidiaries and joint venture companies are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company decides to classify the same either as at FVTOCI or FVTPL. The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable. The Company has decided to classify its investments into equity shares of IRCON International Limited through FVTOCI.

If the Company decides to classify an equity instrument as at FVTOCI, then all 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 the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

De-recognition

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

(a) The rights to receive cash flows from the 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 (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) 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 applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

(a) Financial assets that are debt instruments, and are measured at amortized cost e.g., loans, debt securities, deposits and bank balance.

(b) Financial assets that are debt instruments and are measured as at FVTOCI.
(c) Lease receivables under Ind AS 17.
(d) Loan commitments which are not measured as at FVTPL.
(e) Financial guarantee contracts which are not measured as at FVTPL.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a Material increase in the credit risk since initial recognition. If credit risk has not increased Materially, 12 month ECL is used to provide for impairment loss. However, if credit risk has increased Materially, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a Material increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12 month ECL.

2.20.2.Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognized initially at fair value and, in the case of borrowings and payables, net of directly attributable transaction costs. The Company's financial liabilities include trade and other payables, borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial measurement, such financial liabilities are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process Amortized 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 amortization is included in finance costs in the profit or loss. This category generally applies to borrowings, trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or 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. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognized in the statement of profit and loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/losses attributable to changes in own credit risks are recognized in OCI. These gains/losses are not subsequently transferred to profit and loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognized in the statement of profit and loss. The Company has not designated any financial liability as at fair value through profit and loss.

De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit and loss.

Derivative financial instruments

Initial recognition and subsequent measurement

The Company uses derivative financial instruments, such as forward currency contracts, cross currency swaps and interest rate swaps to hedge its foreign currency risks and interest rate risks of foreign currency loans. Such derivative financial instruments are initially recognized at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative. Any gains or losses arising from changes in the fair value of derivatives are taken to statement of profit and loss. Where the derivative is designated as a hedging instrument, the accounting for subsequent changes in fair value depends on the nature of item being hedged and the type of hedge relationship designated. Where the difference is a pass through the lessee, the amount is received/ reimbursed to the lessee.

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Note 3: Cash and Cash Equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Cash on hand	15.21	15.21
Balance with banks		
- in current accounts *	99.59	3309.77
- in Sweep Fixed Deposit	486.00	82.00
Total	**600.80**	**3,406.98**

*** includes cheque in hand of Rs Nil (Rs 32.40 lacs in Previous Year)**

Note 4: Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivables		
Receivable considered good- Secured	-	-
Receivable considered good- Unsecured	-	-
Receivable which have significant increase in Credit Risk	-	-
Receivable- credit impaired	-	-
Less:Expected Loss Allowance	-	-
	-	**-**

Age of Trade Receivables	As at March 31, 2026	As at March 31, 2025
Less than 6 Months	-	-
6 Months to 1 Year	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 years	-	-
Total	**-**	**-**

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Note 5: Securities held for trade

Particulars	As at March 31, 2026	As at March 31, 2025
At fair value through profit or loss		
Securities for trade in India		
Equity instruments (Refer Note No. 5.1)	10,849.63	15,201.72
Total	**10,849.63**	**15,201.72**

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Note No. 5.1 Details of Equity Instruments Held for Sale

Particular	As at March 31, 2026			As at March 31, 2025		
	Quantity (No.)	Cost Price	Fair value/ Carrying Value	Quantity (No.)	Cost Price	Fair value/ Carrying Value
Adani Ports And Special Economic Zone Limited	-	-	-	105.00	121.78	124.21
Apollo Hospitals Enterprise Limited	-	-	-	13.00	79.03	86.01
Axis Bank Limited	-	-	-	173.00	160.68	190.65
Bajaj Auto Limited	-	-	-	37.00	258.78	291.52
Bhart Electronics Limited	-	-	-	1,000.00	170.21	301.32
Bharti Airtel Limited	471.00	589.30	842.95	530.00	558.50	918.70
Canara Bank	448.00	68.22	56.91	2,130.00	163.98	189.57
CARE Rating Limited	-	-	-	200.00	205.76	221.20
Cochin Shipyard Limited	-	-	-	60.00	78.86	84.47
Cummins India Limited	-	-	-	48.00	101.97	146.49
Dixon Technologies (India) Limited	-	-	-	40.00	471.09	527.18
Dr. Reddy'S Laboratories Limited	-	-	-	95.00	117.50	108.70
Eicher Motors Limited	30.00	213.73	199.49	27.00	106.83	144.39
Escorts Limited	-	-	-	41.00	130.88	133.25
FSL Projects Limited	-	-	-	200.00	1.80	2.00
Gail (India) Limited	-	-	-	695.00	122.68	127.21
Gold BENCHMARK	-	-	-	1,180.00	85.27	87.17
Grasim Industries Limited	-	-	-	257.00	488.23	671.07
Hcl Technologies Limited	-	-	-	300.00	402.22	477.75
HINDALCO - EQ	169.00	142.50	154.85	-	-	-
Hindustan Copper Limited	42.00	23.92	20.80	-	-	-
Hindustan Aeronautics Limited	-	-	-	19.00	69.09	79.37
ICICI Bank Limited	-	-	-	500.00	468.21	674.18
ICICI Prudential Mutual Fund - Silver ETF	6,583.00	2,173.34	1,561.86	-	-	-
ICICI Prudential Mutual Fund - Gold Exchange Traded	15,430.00	2,166.06	1,977.89	-	-	-
Indian Bank	100.00	93.69	86.94	-	-	-
Indian Hotels Company Limited	-	-	-	200.00	123.85	157.51
Jio Service Limited	-	-	-	316.00	24.66	71.89
Jsw Energy Limited	-	-	-	183.00	106.39	98.44
Jsw Infrastructure	-	-	-	200.00	65.83	63.96
Karur Vysya Bank Limited	1,493.00	277.22	407.07	1,060.00	179.32	221.79
Karnataka Bank Limited	217.00	45.23	49.36	-	-	-
Kpit Technologies Limited	-	-	-	142.00	218.08	185.66
Larsen & Toubro Limited	-	-	-	100.00	208.78	349.23
Mirae Asset Mutual Fund	6,000.00	72.69	68.92	-	-	-
Mahindra & Mahindra Limited	312.00	617.14	939.65	283.00	462.63	754.42
Maruti Suzuki India Limited	-	-	-	36.00	361.85	414.80
Max Financial Services Limited	-	-	-	15.00	13.21	17.22
Mazagon Dock	-	-	-	35.00	84.89	92.53
Narayana Hrudayalaya Limited	-	-	-	208.00	253.21	351.95
Nippon India Mutual Fund - CPSE ETF (RGESS)	9,535.00	1,102.92	1,181.53	1,270.00	111.80	111.01
Nippon India Mutual Fund - Liquid Bees	7.41	-	-	6.00	-	7.10
NIPPON INDIA MUTUAL FUND - NIPPON INDIA SILVER ETF	5,658.00	840.68	1,287.12	-	-	-
NTPC Ltd	-	-	-	200.00	72.34	71.52
Persistent Systems Limited	10.00	57.80	52.28	174.00	531.73	959.39
PI Industries Limited	-	-	-	22.00	72.58	75.42
Pidilite Industries Limited	-	-	-	58.00	150.75	165.26
Polycab India Limited	-	-	-	7.00	38.94	36.04
Power Grid Corporation Of India Limited	-	-	-	777.00	183.30	225.60
Shriram Finance Limited	850.00	382.71	757.86	1,250.00	541.90	820.00
Sundram Finance	8.00	42.01	36.30	-	-	-
State Bank Of India	-	-	-	100.00	83.35	77.15
The South Indian Bank Limited	2,076.00	85.07	76.27	-	-	-
Tata Consultancy Services Limited	-	-	-	170.00	608.08	613.05
Tata Global Ever	-	-	-	188.00	182.82	188.36
Tata Power Limited	-	-	-	1,000.00	313.84	375.40
The Federal Bank Limited	231.00	67.43	61.34	-	-	-
Titan Company Limited	-	-	-	141.00	461.02	431.93
Trent Limited	-	-	-	152.00	379.31	809.42
Tvs Motor Company Limited- Equity	166.00	384.78	562.97	139.00	244.05	336.36
Tvs Motor Company Limited- Pref	556.00	-	-	-	-	-
UltraTech Cement Limited	44.00	370.60	467.28	52.00	428.49	598.50

Particular	As at March 31, 2026			As at March 31, 2025		
	Quantity (No.)	Cost Price	Fair value/ Carrying Value	Quantity (No.)	Cost Price	Fair value/ Carrying Value
United Spirits Limited	-	-	-	65.00	76.43	91.08
Varun Beverages Limited	-	-	-	748.00	333.24	403.66
Vedanta Limited	-	-	-	45.00	20.71	20.85
Ventura Textiles Limited	-	-	-	62.00	25.73	0.84
Voltas Limited	-	-	-	10.00	14.23	14.59
Zomato Limited	-	-	-	2,000.00	316.22	403.40
Total	**50,436.41**	**9,817.04**	**10,849.64**	**19,064.00**	**11,656.93**	**15,201.72**

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Note 6: Loans

Particulars	As at March 31, 2026					As at March 31, 2025				
		At fair value					At fair value			
	At amortised cost (A)	Through Profit or Loss (B)	Designated at fair value through profit or loss (C)	Subtotal D=(B+C)	Total (A+D)	At amortised cost (A)	Through Profit or Loss (B)	Designated at fair value through profit or loss (C)	Subtotal D=(B+C)	Total (A+D)
Fixed deposits with companies (Refer Note no. 6.1)	-	-	-	-	-	6,000.00	-	-	-	6,000.00
Total Gross (A)	**-**	**-**	**-**	**-**	**-**	**6,000.00**	**-**	**-**	**-**	**6,000.00**
Investment outside India	-	-	-	-	-	-	-	-	-	-
Investment in India	-	-	-	-	-	6,000.00	-	-	-	6,000.00
Total (B)	**-**	**-**	**-**	**-**	**-**	**6,000.00**	**-**	**-**	**-**	**6,000.00**
-	-	-	-	-	-	24.00	-	-	-	24.00
	-	**-**	**-**	**-**	**-**	**5,976.00**	**-**	**-**	**-**	**5,976.00**

(All amounts in thousands of INR, unless otherwise stated)

Note No. 6.1 Details of Fixed deposits with companies

Particular	As at March 31, 2026	As at March 31, 2025
Bajaj Finance Limited	-	1,500.00
Mahindra & Mahindra Financial Services Limited	-	2,000.00
ICICI Home Finance Limited	-	1,000.00
Shri Ram Transport Finance Company Limited	-	1,500.00
Total	**-**	**6,000.00**

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Note 7: Investments

Particulars	As at March 31, 2026					As at March 31, 2025				
		At fair value					At fair value			
	At amortised cost (A)	Through Profit or Loss (B)	Designated at fair value through profit or loss (C)	Subtotal D=(B+C)	Total (A+D)	At amortised cost (A)	Through Profit or Loss (B)	Designated at fair value through profit or loss (C)	Subtotal D=(B+C)	Total (A+D)
Mutual Funds (Refer Note no. 7.1)	-	43,774.41	-	43,774.41	43,774.41	-	26,117.41	-	26,117.41	26,117.41
Debt securities (Refer Note no. 7.2)	498.89	-	-	-	498.89	498.89	-	-	-	498.89
Total (A)	**498.89**	**43,774.41**	-	**43,774.41**	**44,273.30**	**498.89**	**26,117.41**	**-**	**26,117.41**	**26,616.30**
Investment outside India	-	-	-	-	-	-	-	-	-	-
Investment in India	498.89	43,774.41	-	43,774.41	44,273.30	498.89	26,117.41	-	26,117.41	26,616.30
Total (B)	**498.89**	**43,774.41**	-	**43,774.41**	**44,273.30**	**498.89**	**26,117.41**	**-**	**26,117.41**	**26,616.30**
Less: Allowances for Impairment (C)	2.00	-	-	-	2.00	2.00	-	-	-	2.00
Total (A)- (C)	**496.89**	**43,774.41**	**-**	**43,774.41**	**44,271.31**	**496.89**	**26,117.41**	**-**	**26,117.41**	**26,614.31**

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Note No. 7.1 Details of Mutual funds

Particular	As at March 31, 2026			As at March 31, 2025		
	Quantity (No.)	Cost Price	Fair value/ Carrying Value	Quantity (No.)	Cost Price	Fair value/ Carrying Value
Axis Growth Opportunities Fund-Regular Growth	-	-	-	34,193.95	1,000.00	1,014.53
Axis Mid cap Fund-Regular Growth	-	-	-	9,894.57	1,000.00	1,002.12
Axis Global Equity Alpha - Regular Growth	18,649.24	400.00	397.55	-	-	-
Axis Gold Fund Regular Growth	36,756.99	1,228.39	1,552.86	-	-	-
Axis Silver Fund of Fund - Regular Growth	50,311.58	1,227.57	1,904.43	-	-	-
Axis Silver Fund of Fund - Regular Growth	-	-	-	-	-	-
Bandhan Bank- Small Cap Fund-Growth	-	-	-	-	-	-
Edelweiss Mid Cap Fund - Regular Plan Growth	-	-	-	10,388.95	917.00	933.43
Edelweiss Gold and Silver ETF Fund	34,662.47	1,078.40	1,141.19	-	-	-
Franklin Build India Fund-Growth	-	-	-	9,677.63	1,319.10	1,248.33
Franklin Smaller Companies Fund-Growth	-	-	-	1,091.34	200.00	165.49
Franklin India Opportunities Fund-Growth	-	-	-	4,080.11	1,000.00	926.46
HDFC Flexi Cap Fund Regular Plan Growth	1,460.17	2,140.25	2,654.00	1,131.02	1,490.25	2,088.11
HDFC Mid Cap Opportunities Fund-Regular plan -Growth	13,922.88	2,150.00	2,509.99	13,405.60	2,050.00	2,326.01
HSBC Asia Pacific Div Yield	10,502.02	300.00	324.63	-	-	-
ICICI Large Cap Fund (Bluechip Fund)	-	-	-	-	-	-
ICICI Gold Saving Fund	156,956.50	5,651.31	7,083.67	-	-	-
ICICI Prudential Value Discovery Fund	-	-	-	2,335.78	906.57	1,020.71
ICICI Prudential Dividend Yield Equity Fund-Growth	51,568.12	2,132.45	2,511.37	31,317.58	1,082.50	1,538.32
ICICI Prudential Infrastructure Fund-Growth	-	-	-	5,623.18	1,020.00	1,003.17
ICICI prudential Multi Asset Fund-Growth	1,769.40	1,090.00	1,338.78	933.99	465.00	672.25
ICICI Prudential Large and Mid Cap	-	-	-	-	-	-
ICICI silver ETF Fund	207,903.52	4,905.11	7,042.79	-	-	-
ICICI Prudential All Seasons Bond Fund-Growth	-	-	-	75,558.91	2,695.00	3,886.70
ICICI Prudential Equity & Debt Fund-Growth	800.86	240.00	300.36	557.61	140.00	205.58
ICICI Prudential Nifty 100 Low Volatility 30 ETF FOF Growth	59,659.97	756.86	988.55	59,659.97	756.86	1,006.44
Invesco India Contra Fund	-	-	-	-	-	-
Invesco India Midcap Fund	-	-	-	-	-	-
Invesco India Gold ETF Fund of Fund	40,508.10	1,635.37	1,649.78	-	-	-
Kotak Gold Saving Fund	19,161.61	997.77	1,071.88	-	-	-
Kotak Innovation Oveseas Omni Fund	32,705.62	400.00	401.45	-	-	-
Motilal Oswal Midcap Fund-Regular Plan Growth	-	-	-	9,975.16	800.00	923.94
Motilal Oswal Nifty Midcap 150 Index Fund	-	-	-	26,130.79	800.00	865.31
MOTILAL OSWAL SPECIAL OPPORTUNITIES FUND -Regular Plan Growth	-	-	-	-	-	-
Motilal Oswal Gold and Silver Passive Fund of Fund	186,334.75	5,601.98	5,493.15	-	-	-
Motilal Oswal Large Cap Fund	-	-	-	-	-	-
Motilal Oswal Active Momentum Fund- Regular Plan Growth	-	-	-	-	-	-
Motilal Oswal S&P BSE Enhanced Value Index Fund- Regular growth	-	-	-	87,380.46	1,873.32	1,978.81
Nippon India Silver ETF Growth	46,525.78	1,692.77	1,627.29	-	-	-
Nippon India Gold Savings Fund Growth	53,373.24	2,365.88	2,977.58	-	-	-
NIPPON India Growth Fund-Growth Plan Growth option	-	-	-	257.35	941.93	955.05
NIPPON INDIA Small CAP Fund-Growth Plan Growth option	5,477.30	558.39	803.13	5,326.51	533.39	798.16
NIPPON INDIA LARGE CAP FUND - GROWTH PLAN GROWTH OPTION	-	-	-	-	-	-
NIPPON INDIA Power & Infra Fund -Growth Plan Growth option	-	-	-	2,668.57	950.00	848.69
Other Mutual Fund	-	-	-	-	-	-
Parag parikh flexi cap fund	-	-	-	8,998.32	579.38	709.82
Total	**1,029,010.11**	**36,552.51**	**43,774.41**	**400,587.32**	**22,520.28**	**26,117.41**

Note No. 7.2 Details of Debt securities

Particular	As at March 31, 2026		As at March 31, 2025	
	Quantity (No.)	Value	Quantity (No.)	Value
National Highway Authority of India	444	498.89	444	498.89
Total	**444**	**498.89**	**444**	**498.89**
Aggregate Market Value of Debt Securities	**444**	**498.89**	**444**	**498.89**

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Note 8: Other Financial Assets

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Interest Accrued	38.00	62.42
Total	38.00	**62.42**

Note 9: Current Tax Assets/Liabilities (Net)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
TDS & Advance tax	19.81	366.16
Less: Provision for Tax	201.00	(315.00)
	(181.19)	51.16
Less: Shown as current tax liabilities	181.19	-
Net Total	**-**	**51.16**

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Note 10: Property, Plant & Equipment

Particulars	Computers	Furnitures and fixtures	Office equipment	Vehicles	Total
Gross Carrying amount					
Balance as at April 1, 2022	**180.96**	**1,905.60**	**81.70**	**3,400.00**	**5,568.26**
Addition	-	-	-	-	-
Disposal/ Adjustment	-	-	-	-	-
Balance as at 31 March 2024	**180.96**	**1,905.60**	**81.70**	**3,400.00**	**5,568.26**
Addition	-	-	-	-	-
Disposal/ Adjustment	-	-	-	3,400.00	3,400.00
Balance as at 31 March 2024	**180.96**	**1,905.60**	**81.70**	**-**	**2,168.26**
Addition	-	-	-	-	-
Disposal/ Adjustment	-	-	-	-	-
Balance as at 31 March 2025	**180.96**	**1,905.60**	**81.70**	**-**	**2,168.26**
Addition	-	-	-	-	-
Disposal/ Adjustment	-	-	-	-	-
Balance as at 30 Sep 2025	**180.96**	**1,905.60**	**81.70**	**-**	**2,168.26**
Accumulated depreciation					
Balance as at 31 March 2024	**171.91**	**1,810.32**	**77.62**	**3,230.00**	**5,289.85**
Depreciation for the year*	-	-	-	-	-
Disposal/ Adjustment	-	-	-	3,230.00	3,230.00
Balance as at 31 March 2024	**171.91**	**1,810.32**	**77.62**	**-**	**2,059.85**
Depreciation for the year*	-	-	-	-	-
Disposal/ Adjustment	-	-	-	-	-
Balance as at 31 March 2025	**171.91**	**1,810.32**	**77.62**	**-**	**2,059.85**
Depreciation for the year*	-	-	-	-	-
Disposal/ Adjustment	-	-	-	-	-
Balance as at 30 Sep 2025	**171.91**	**1,810.32**	**77.62**	**-**	**2,059.85**
Carrying Amount (net)					
Balance at April 1, 2022	**9.05**	**95.28**	**4.08**	**170.00**	**278.41**
Addition	-	-	-	-	-
Disposal/ Adjustment	-	-	-	-	-
Depreciation for the year	-	-	-	-	-
Balance as at 31 March 2023	**9.05**	**95.28**	**4.08**	**170.00**	**278.41**
Addition	-	-	-	-	-
Disposal/ Adjustment	-	-	-	170.00	170.00
Depreciation for the year	-	-	-	-	-
Balance as at 31 March 2024	**9.05**	**95.28**	**4.08**	**-**	**108.41**
Addition	-	-	-	-	-
Disposal/ Adjustment	-	-	-	-	-
Depreciation for the year	-	-	-	-	-
Balance as at 31 March 2025	**9.05**	**95.28**	**4.08**	**-**	**108.41**
Addition	-	-	-	-	-
Disposal/ Adjustment	-	-	-	-	-
Depreciation for the year	-	-	-	-	-
Balance as at 31 March 2026	**9.05**	**95.28**	**4.08**	**-**	**108.41**

* No depreciation has been provided for the year as all the assets are at their residual value.

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Note 11: Other Non-Financial Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Balance with Governement Authorities	197.05	-
Total	**197.05**	**-**

Note 12: Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
Other Liabilities		
Payables		
- Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	67.50	90.00
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	61.52
- Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total	**67.50**	**151.52**

Aging Schedule of dues to creditors other than micro enterprises and small enterprises

Age of Trade Payables	As at March 31, 2026	As at March 31, 2025
Less than 6 Months	67.50	151.52
6 Months to 1 Year	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 years	-	-
Total	**67.50**	**151.52**

Note 13: Deferred Tax Liabilities (Net)

Particulars	As at March 31, 2026	As at March 31, 2025
Taxable Temporary Difference		
Securities held for trade	1,032.59	3,544.79
Investment in Mutual Funds	7,918.85	3,595.12
Total Taxable Temporary Difference (A)	**8,951.44**	**7,139.91**
Deductible Temporary Difference		
Impairment Provision	-	24.00
Property, Plant & Equipment	14.04	28.03
Unabsorbed Business Losses	3,815.24	3,835.34
Short Term Capital Losses		-
Total Deductible Temporary Difference (B)	**3,829.28**	**3,887.37**
Net Temporary Difference (B - A)	5,122.16	3,252.54
Effective Tax Rate	25.17%	25.17%
Unrecognized Deferred Tax Assets	**-**	**-**
Recognized Deferred Tax Liability	**1,289.00**	**819.00**

Note 13.1 : Movement of Deferred Tax Liabilities (Net)

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Balance	819.00	1.36
Addition /(deducted) during the year	470.00	817.64
Closing Balance	**1,289.00**	**819.00**

Note 14: Statutory Dues Payables

Particulars	As at March 31, 2026	As at March 31, 2025
Tax Deducted at Source Payable	7.50	26.36
GST Payable	-	199.74
Total	**7.50**	**226.09**

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Note 15: Equity share capital

Particulars		As at March 31, 2026	As at March 31, 2025
Authorized Capital			
1,00,00,000 Equity Share of Rs.10/-each			
(March 31, 2026: 1,00,00,000 equity share of Rs. 10/- each)			
(March 31, 2025: 1,00,00,000 equity share of Rs. 10/- each)		100,000.00	100,000.00
5,00,000 Redeemable Cumulative Preference Shares of Rs.100/- each.			
(March 31, 2026: 5,00,000 redeemable cumulative preference shares of Rs. 100/- each)			
(March 31, 2025: 5,00,000 redeemable cumulative preference shares of Rs. 100/- each)			
		50,000.00	50,000.00
Total		**150,000.00**	**150,000.00**
Issued, subscribed and paid up			
47,02,800 Equity Shares of Rs.10/- each , fully paid up			
(March 31, 2026: 47,02,800 equity share of Rs. 10/- each)			
(March 31, 2025: 47,02,800 equity share of Rs. 10/- each)			
		47,028.00	47,028.00
Forfeited Shares		1,486.50	1,486.50
(amount originally Paid-up)			
Total	-	**48,514.50**	**48,514.50**

(i) Reconciliation of the number of shares outstanding is set out below

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number of sharesmount (in thousands)		Number of shares	\mount (in thousands
Shares outstanding at the beginning of the year	4,702,800	47,028.00	4,702,800	47,028.00
Shares issued during the year			-	-
Shares outstanding at the end of the year	**4,702,800**	**47,028.00**	**4,702,800**	**47,028.00**

(ii) The Company has only one class of shares referred to as Equity shares having a par value of Rs.10/- each. Each holder of equity shares is entitled to one vote per share.

(iii) Details of shares held by shareholders holding more than 5% of shares:

Particulars	As at March 31, 2026		As at March 31, 2025	
	% of shares	Number of shares	% of shares	Number of shares
M/s Sushil Kumar Vohra HUF	15.42%	725,000	15.42%	725,000
Mr.Tarun Vohra	30.65%	1,441,300	30.65%	1,441,300
Mrs. Shon Randhawa	24.99%	1,175,000	24.99%	1,175,000
	71.05%	**3,341,300**	**71.05%**	**3,341,300**

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

Promoter Name	As at March31, 2026			As at March 31, 2025		
	% of shares	mber of shares	% Change	% of shares	Number of shares	% Change
M/s Sushil Kumar Vohra HUF	15.42%	725000	0.00%	15.42%	725,000	0.00%
Mr.Tarun Vohra	30.65%	1441300	0.00%	30.65%	1,441,300	0.00%
Mr.Pankaj Vohra	3.95%	185800	0.00%	3.95%	185,800	0.00%

(v) The Company in a period of five years immediately preceding the date of the balance sheet has not;
  (a) Allotted any share as fully paid-up pursuant to contract without payment being received in cash or by way of bonus shares;
  (b) Bought back any share.

(All amounts in thousands of INR, unless otherwise stated)

Note 16: Other Equity

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory Reserve (Pursuant to Section 45-IC of the RBI Act, 1934)	-	-
Security Premium Reserve	23,159.50	23,159.50
General Reserve	9,290.80	9,290.80
Retained Earnings	(26,444.80)	(30,740.43)
Total	**6,005.51**	**1,709.88**

Note 16.1: Statutory reserve (Pursuant to Section 45-IC of the RBI Act, 1934)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	0.00	8,225.66
Transfer to retained earning	-	(8,225.66)
Balance at the end of the year	**0.00**	**0.00**

Note 16.1A

The balance of Statutory reserve u/s 45-IC of the Reserve Bank of India Act, 1934 has been transferred to retained earnings during the financial year 2024-25 in terms of RBI notification no. Dor.GIN.REC.95/CGM(JPS)-2022 dated 14.03.2022 as the Company is neither (a) Providing any micro loans; nor (b) it is accepting any public deposits as defined under Non Banking Financial Companies (Accepting Deposits) Direction 2016; and (c) having assets size of less than Rs 100 crore.

Note 16.2: Security Premium Reserve

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	23,159.50	23,159.50
Addition during the year	-	-
Balance at the end of the year	**23,159.50**	**23,159.50**

Securities premium reserve is used to record the premium on issue of shares. The reserve can be utilised only for limited purposes such as issuance of bonus shares, writing off the preliminary expenses in accordance with the provisions of the Companies Act, 2013.

Note 16.3: General Reserve

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	9,290.80	9,290.80
Addition during the year	-	-
Balance at the end of the year	**9,290.80**	**9,290.80**

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 other equity to another and is not an item of other comprehensive income. It is a free reserve.

Note 16.4: Retained Earnings

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	(30,740.43)	(41,309.40)
Profit for the year	4,295.62	2,343.31
Transfer to Reserve Fund u/s 45-IC of Reserve Bank of India Act, 1934	-	-
Transfer from Reserve Fund u/s 45-IC of Reserve Bank of India Act, 1934 **(Refer Note 16.1A above)**	-	8,225.66
Balance at the end of the year	**(26,444.80)**	**(30,740.43)**

Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders.

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Note 17: Interest income

Particulars	As at March 31, 2026	As at March 31, 2025
On Financial Assets Measured at Amortised Cost:		
Interest income from Investments	50.29	38.00
Interest income on sweep FD with Bank	3.57	1.34
Interest on deposits with Companies	75.10	483.06
Total	**128.97**	**522.40**

Note 18: Net gain/ (Loss) on fair value changes

Particulars	As at March 31, 2026	As at March 31, 2025
Net Gain or (Loss) on Financial instruments at fair value through profit & loss account		
Profit/(Loss) on Securities held for trade (Refer note 27)	318.71	577.46
Profit/(Loss) on Other securities held as investments or mutual funds	7,448.03	1,584.25
Total Net Gain On Fair Value Changes	**7,766.74**	**2,161.71**
Fair Value Changes		
Realised	(1,184.69)	(4,980.20)
Unrealised	8,951.43	7,141.91
Total	**7,766.74**	**2,161.71**

Note 19: Other income

Particulars	As at March 31, 2026	As at March 31, 2025
Interest on Income tax refund	3.53	14.25
Miscellaneous Income	-	72.43
Total	**3.53**	**86.69**

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Note 20: Impairment on Financial instruments

Particulars	As at March 31, 2026	As at March 31, 2025
Standard Assets Provisioning as per Reserve Bank of India norms	(24.00)	(4.80)
Total	**(24.00)**	**(4.80)**

The Company consider that provisioning as per RBI norms satisfies the expected credit loss impairment norms.

Movement in Impairment on Financial instruments

Opening Balance of Impairment		
- Deposit with companies	24.00	28.80
- Investment in debt securities	2.00	2.00
	26.00	**30.80**
Closing Balance of Impairment		
- Deposit with companies	-	24.00
- Investment in debt securities	2.00	2.00
	2.00	**26.00**
Movement in Impairment		
- Deposit with companies	(24.00)	(4.80)
- Investment in debt securities	-	-
	(24.00)	**(4.80)**

Note 21: Employee benefits expenses

Particulars	As at March 31, 2026	As at March 31, 2025
Salaries and wages		
MD Remuneration	-	1,028.00
Other Staff	1,393.21	72.00
Total	**1,393.21**	**1,100.00**

Note 22: Other Expenses

Particulars	As at March 31, 2026	As at March 31, 2025
Advertisement and Business Promotion	38.25	87.05
Auditor's fees and expenses (refer note below)*	124.54	136.40
Legal and Professional Expenses	655.42	734.70
Membership and Subscription Expenses	325.00	388.50
Miscellaneous Expenses	312.60	96.55
Business Development and Promotion Expenses	157.94	-
Rates and Taxes	40.38	16.68
Electricity & Water	56.16	-
Total	**1,710.29**	**1,459.87**

*** Detail of auditor's fees and expenses**

Particulars	As at March 31, 2026	As at March 31, 2025
(a) for audit fees	106.54	100.00
(b) for other services (certification)	18.00	36.40
	124.54	**136.40**

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Note 23: Exceptional Items

Particulars	As at March 31, 2026	As at March 31, 2025
Services Income *	-	3,000.00
	-	**3,000.00**

* Represents income may or may not recur in future as is the nature of exceptional item.

Note 24: Income taxes
A. The major components of income tax expenses for the year are as under:

Particulars	As at March 31, 2026	As at March 31, 2025
Income taxes recognised profit and loss		
Current tax		
In respect of the current year	201.00	315.00
Adjustments for prior periods	(42.09)	(77.74)
Total	**158.91**	**237.26**
Deferred tax		
In respect of the current year	470.00	817.64
	470.00	**817.64**
Total income tax expenses recognised in the current year	**628.91**	**1,054.90**

Note 25: Earning per share

Particulars	As at March 31, 2026	As at March 31, 2025
Net Profit	4,295.62	2,343.31
Weighted average number of equity shares outstanding		
Opening balance at the beginning of the year	4,702,800	4,702,800
Issued during the year	-	-
Bought back during the year	-	-
Weighted average number of equity shares (including diluted equity share) outstanding at the end of the perod	4,702,800	4,702,800
Earning per share- Basic (Face value of Rs.10/- per share)	0.91	0.50
Earning per share- Diluted (Face value of Rs.10/- per share)	0.91	0.50

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Note 26: Contingent Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
i. Claims against the Company not acknowledged as debts	None	None
ii. Direct tax matters in dispute	None	None
iii. Indirect Tax matters in dispute	None	None
iv. Other disputed matters	None	None

Note 27: Quantitative information in respect of capital market operations:

Particulars	Shares/Securities/Units			
	Year ended March 31, 2026		Year ended March 31, 2025	
	No. *	Value	No. *	Value
Opening stock	19,064	15,201.72	16,333	15,201.72
Purchases	7,507	17,664.53	1,588	4,940.55
Sales	10,818	22,335.33	1,143	8,676.14
Closing Stock (a)	50,436	10,849.64	19,064	15,201.72

* includes bonus, split, reduction etc.

Note 28: Segment Reporting

The Company has only one reportable financial business segment comprised of capital market operations, mutual funds & other investments and consultancy & advisory services. There are no operations outside India.

Note 29: Micro and Small Enterprises

There are micro, small and medium enterprises, to which company owes dues, as at March 31, 2025. This information is required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 that has been determined to the extent such parties have been identified on the basis of information available with the Company.

Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006	As at March 31, 2026	As at March 31, 2025
A(i). Principal amount remaining unpaid as at year end	67.50	90.00
A(ii). Interest amount remaining unpaid as at year end	-	-
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 year	-	-
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 Act, 2006	-	-
Interest accrued and remaining unpaid as at year end	-	-
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	-	-
Total	**67.50**	**90.00**

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Note 30: Related Party Disclosures

The names of the related parties of the Company are as follows:

S. No.	Relationship	Name	Designation
i.	Company in which some of the directors are either directors and/or members.	Integra Securities Private Limited	-
ii.	Directors and Key Managerial Personnel other than Independent Director		
		Mr. Tarun Vohra	Managing Director
		Mr. Pankaj Vohra	Director / CFO
		Mrs. Anjali Vohra	Director
		Ms. Shivani Jindal (appointed effectively from 18th April 2023 and resigned on 29th July 2023)	Company Secretary
		Ms. Megha Wadhwa (appointed effectively from 25th August 2023 and resigned on 18th July 2024)	Company Secretary
		Ms. Shruti Garg (appointed effectively from 24th January 2025)	Company Secretary
iii.	Entity controlled or jointly controlled by Key Managerial Personnel	M/s S.K. Vohra & Co.	-
		M/s S.K. Vohra & Co. - HUF	-

The following transactions were carried out with the related parties in the ordinary course of business.

Nature of transaction	Company in which some of the directors are either directors and/or members. Integra Securities Private Limited		Directors and Key Managerial Personnel other than Independent Director		Entity controlled or jointly controlled by Key Managerial Personnel	
	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025
MD Remuneration	-	-	-	1,028.00	-	-
Purchase of securities	17,664.53	4,940.55			-	-
Sale of Securities	22,335.33	8,676.14	-	-	-	-
Closing Balance - Receivables	-	-	-	-		
Opening Balance - Receivables	-	-	-	-	-	-

(All amounts in thousands of INR, unless otherwise stated)

Note 31: Capital management

For the purpose of managing capital, Capital includes issued equity share capital and reserves attributable to the equity holders. The objective of the company's capital management are to:

– Safeguard their ability to continue as going concern so that they can continue to provide benefits to their shareholders.
– Maximisation the wealth of the shareholder.
– Maintain optimum capital structure to reduce the cost of the capital.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and requirement of financial covenants. In order to maintain or adjust the capital structure,the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares . The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, loans and borrowings , less cash and cash

Gearing Ratio is as follows :

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Debt	-	-
Cash and bank balances	600.80	3,406.98
Net debt	**(600.80)**	**(3,406.98)**
Total equity	54,520.01	50,224.38
Gearing Ratio	(0.01)	(0.07)

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the loans and borrowings that define capital structure requirements. There have been no breaches in the financial covenants of any loans and borrowing in the current period.

Note 32: Financial Instruments

Refer to financial instruments by category table below for the disclosure on carrying value and fair value of financial assets and liabilities. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Financial assets		
Measured at Amortised cost		
Cash and cash equivalents	600.80	3,406.98
Trade Receivables	-	-
Loans	-	5,976.00
Investments in Debt Securities	496.89	496.89
Other Financial Assets	38.00	62.42

Measured at Fair value through Profit & Loss		
Investments in Mutual Fund	43,774.41	26,117.41
Securities for trade	10,849.63	15,201.72
Financial liabilities		
Measured at Amortised cost		
Trade Payables	67.50	151.52
Other financial liabilities		-

Note 33: Financial risk management

33.1 Risk management framework

The Company has established a comprehensive system for risk management and internal controls for all its businesses to manage the risks that it is exposed to. The objective of its risk management framework is to ensure that various risks are identified, measured and mitigated and also that policies, procedures and standards are established to address these risks and ensure a

The Company has exposure to the following risk arising from financial instruments:

a) Credit risk
b) Liquidity risk
c) Market risk

The Company has established various policies with respect to such risks which set forth limits, mitigation strategies and internal controls to be implemented by the three lines of defence approach provided below. The Board oversees the Company's risk management and has constituted a Risk Management Committee ("RMC"), which frames and reviews risk management processes

The risk management system features a "three lines of defence" approach:

1. The first line of defence comprises its operational departments, which assume primary responsibility for their own risks and operate within the limits stipulated in various policies approved by the Board or by committees constituted by the Board.
2. The second line of defence comprises specialised departments such as risk management and compliance. They employ specialised methods to identify and assess risks faced by the operational departments and provide them with specialised risk management tools and methods, facilitate and monitor the implementation of effective risk management practices, develop monitoring tools for risk management, internal control and compliance, report risk related information and promote the adoption
3. The third line of defence comprises the internal audit department and external audit functions. They monitor and conduct periodic evaluations of the risk management, internal control and compliance activities to ensure the adequacy of risk controls and appropriate risk governance, and provide the Board with comprehensive feedback.

a) Credit risk:

meet its contractual obligation.

The Company's financial assets comprise of Cash and bank balance, Securities for trade, Trade receivables, Loans, Investments and Other financial assets which comprise mainly of deposits and unbilled revenues.

The maximum exposure to credit risk at the reporting date is primarily from Company's trade receivable.

Following provides exposure to credit risk for trade receivables and loans:

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivables and Other Receivables	-	-

Trade Receivables: The Company has followed simplified method of ECL in case of Trade receivables and the Company recognises lifetime expected losses for all trade receivables that do not constitute a financing transaction. At each reporting date, the

b) Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price. For the Company, liquidity risk arises from obligations on account of financial liabilities - borrowing, trade payables and other financial liabilities. The Company manages liquidity risk by maintaining adequate cash reserves by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.
The table below summarises the maturity profile of the undiscounted cash flows of the Company's financial liabilities.

Particulars	0-1 year	1-3 years	3-5 years
As at			
March 31, 2026			
Trade Payables	67.50	-	-
Other financial liabilities	-	-	-

As at			
March 31, 2025			
Trade Payables	151.52	-	-
Other financial liabilities	-	-	-

c) Market risk

Market risk arises when movements in market factors (foreign exchange rates, interest rates, credit spreads and equity prices) impact the Company's income or the market value of its portfolios. The Company, in its course of business, is exposed to market risk due to change in equity prices, interest rates and foreign exchange rates. The objective of market risk management is to maintain an acceptable level of market risk exposure while aiming to maximize returns.

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Note 34: Additional disclosures in accordance with RBI directions on Corporate Governance

Note 34.1 Securities Held for Trade

	Particular			**As at March 31, 2026**	**As at March 31, 2025**
1	Value of investment				
	i	Gross value of Securities Held for trade			
		(a)	In India	10,849.63	15,201.72
		(b)	Outside India	-	-
	ii	Provisions for depriciation			
		(a)	In India	-	-
		(b)	Outside India	-	-
	iii	Net value of Securities held for trade			
		(a)	In India	10,849.63	15,201.72
		(b)	Outside India	-	-
2	Movement of provisions held towards depreciation on securities held for trade				
	i	Opening balance		-3,544.79	-4,356.74
	ii	Add: Provisions made during the year		-	-
	iii	Less: Write-off/ write-back of excess provisions during the year		(2,512.19)	-811.95
	iv	Closing balance		-1,032.60	-3,544.79

Note 34.2 Investment

	Particular			**As at March 31, 2026**	**As at March 31, 2025**
1	Value of Investment				
	i	Gross value of Investment			
		(a)	In India	44,273.30	26,616.30
		(b)	Outside India	-	-
	ii	Provisions for depriciation			
		(a)	In India	2.00	2.00
		(b)	Outside India	-	-
	iii	Net value of Investment			
		(a)	In India	44,271.30	26,614.30
		(b)	Outside India		
2	Movement of provisions held towards				
	i	Opening balance		2.00	2.00
	ii	Add: Provisions made during the year		-	-
	iii	Less: Write-off/ write-back of excess provisions during the year		-	-
	iv	Closing balance		2.00	2.00

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Note No. 34.3 Exposures

34.3.1: Exposure to real Estate sector
The Company does not have any exposure to real estate sector.

34.3.2 : Exposure to capital market

	Particular	As at March 31, 2026	As at March 31, 2025
i	Direct investment in equity shares, convertible bonds, convertible debentures and units of equity-oriented mutual funds the corpus of which is not exclusively invested in corporate debt (includes investment in fully convertible preference shares at carrying value (before impairment)		
	- Equity shares at Fair Market Value	10,849.64	15,201.72
	- Bonds at amortised Cost	498.89	498.89
	- Mutual Funds at Fair Market Value	43,774.41	26,117.41
ii	Advances against shares / bonds / debentures or other securities or on clean basis to individuals for investment in shares (including IPOs / ESOPs), convertible bonds, convertible debentures, and units of equity-oriented mutual funds	-	-
iii	Advances for any other purposes where shares or convertible bonds or convertible debentures or units of equity oriented mutual funds are taken as primary security	-	-
iv	Advances for any other purposes to the extent secured by the collateral security of shares or convertible bonds or convertible debentures or units of equity oriented mutual funds i.e. where the primary security other than shares / convertible bonds / convertible debentures / units of equity oriented mutual funds 'does not fully cover the advances (excluding loans where security creation is under process)	-	-
v	Secured and unsecured advances to stockbrokers and guarantees issued on behalf of stockbrokers and market makers	-	-
vi	Loans sanctioned to corporates against the security of shares/ bonds / debentures or other securities or on clean basis for meeting promoters contribution to the equity of new companies in anticipation of raising resources	-	-
vii	Bridge loans to companies against expected equity flows / issues	-	-
viii	All exposures to Venture Capital Funds (both registered and unregistered)	-	-
Total exposure to capital market		**55,122.94**	**41,818.03**

34.4: Unsecured advances
The outstanding amounts against advances is given as under :

Particular	As at March 31, 2026	As at March 31, 2025
Staff Advances	-	-
Total Unsecured Advances	**-**	**-**

(All amounts in thousands of INR, unless otherwise stated)

34.5: Miscellaneous

Particular	As at March 31, 2026	As at March 31, 2025
34.5.1 Registration obtained from other financial sector regulators	NIL	NIL
34.5.2 Disclosure of Penalties imposed by RBI and other regulators	NIL	NIL

34.6: No ratings assigned by credit rating agencies and migration of ratings during the year.

34.7 Concentration of advances

Particular	As at March 31, 2026	As at March 31, 2025
Total advances to twenty largest borrowers	Not Applicable	Not Applicable
Percentage of advances to twenty largest borrowers to total advances of the NBFC	Not Applicable	Not Applicable

34.8 Concentration of exposures

Particular	As at March 31, 2026	As at March 31, 2025
Total exposure to twenty largest borrowers/ customers	Not Applicable	Not Applicable
Percentage of exposure to twenty largest borrowers/ customers to total exposure of the NBFC on borrowers/customers	Not Applicable	Not Applicable

34.9: Concentration of NPAs	NIL	NIL
34.10: Sector-wise NPAs	NIL	NIL
34.11: Movement of NPAs	NIL	NIL
34.12: Overseas Assets	NIL	NIL
34.13: Off-balance sheet SPVs sponsored	NIL	NIL

34.14: Disclosure of Customer Complaints		
No. of complaints pending at the beginning of the year	NIL	NIL
No. of complaints received during the year	NIL	NIL
No. of complaints redressed during the year	NIL	NIL
No. of complaints pending at the end of the year	NIL	NIL

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Note 35: Current and non current classification

As required by the paragraph 61 of Ind AS 1, Presentation of financial statements, the classification into current and non current of line item of assets and liabilities as in the balance sheet is as under :

All assets and liabilities have been classified as current or non-current as per the Company’s operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

a) Classification of balance sheet as at March 31, 2026

Line item	As at March 31, 2026		
	Amount	Current	Non-current
Assets			
Financial Assets			
Cash and Cash Equivalents	600.80	600.80	-
Receivables			
- Trade Receivables	-	-	-
- Other Receivables	-		-
Securities Held for Trade	10,849.63	10,849.63	-
Loans	-	-	-
Investments	44,271.31	43,772.42	498.89
Other Financial Assets	38.00	38.00	-
Total Financial Assets	**55,759.74**	**55,260.85**	**498.89**
Non-Financial Assets			
Current Tax Assets (Net)	-	-	-
Property, Plant and Equipments	108.41	-	108.41
Other Non- Financial Assets	197.05	197.05	-
Total Non-Financial Assets	**305.46**	**197.05**	**108.41**
Total Assets	**56,065.19**	**55,457.90**	**607.30**
Liabilities			
Financial Liabilities			
Payables	67.50	67.50	-
Other financial liabilities		-	-
Total Financial Liabilities	**67.50**	**67.50**	**-**
Non-Financial Liabilities			
Current Tax Liabilities (Net)	181.19	181.19	-
Deferred Tax Liabilities (Net)	1,289.00	1,289.00	-
Other Non-Financial Liabilities	7.50	7.50	-
Total Non Financial Liabilities	**1,477.69**	**1,477.69**	**-**
Total Liabilities	**1,545.19**	**1,545.19**	**-**
Equity			
Equity share capital	48,514.50	-	48,514.50
Other equity	6,005.51	-	6,005.51
Total equity	**54,520.01**	**-**	**54,520.01**
Total Liabilities and Equity	**56,065.19**	**1,545.19**	**54,520.01**

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a) Classification of balance sheet as at March 31, 2025

Line item	As at March 31, 2025		
	Amount	Current	Non-current
Assets			
Financial Assets			
Cash and Cash Equivalents	3,406.98	3,406.98	-
Receivables			
- Trade Receivables	-	-	-
- Other Receivables	-		-
Securities Held for Trade	15,201.72	15,201.72	-
Loans	5,976.00	5,976.00	-
Investments	26,614.31	26,115.42	498.89
Other Financial Assets	62.42	62.42	-
Total Financial Assets	**51,261.42**	**50,762.53**	**498.89**
Non-Financial Assets			
Current Tax Assets (Net)	51.16	51.162	-
Property, Plant and Equipments	108.41	-	108.41
Other Non- Financial Assets	-	-	-
Total Non-Financial Assets	**159.57**	**51.16**	**108.41**
Total Assets	**51,420.99**	**50,813.70**	**607.30**
Liabilities			
Financial Liabilities			
Payables	151.52	151.52	-
Total Financial Liabilities	**151.52**	**151.52**	**-**
Non-Financial Liabilities			
Current Tax Liabilities (Net)	819.00	819.00	-
Statutory Dues Payable	226.09	226.09	-
Total Non Financial Liabilities	**1,045.09**	**1,045.09**	**-**
Total Liabilities	**1,196.61**	**1,196.61**	**-**
Equity			
Equity share capital	48,514.50	-	48,514.50
Other equity	1,709.88	-	1,709.88
Total equity	**50,224.38**	**-**	**50,224.38**
Total Liabilities and Equity	**51,420.99**	**1,196.61**	**50,224.38**

For the purpose of this note:-

i) The Company classify an assets as current when,
-It expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;
-It holds the asset primarily for the purpose of trading;
-It expects to realise the asset within twelve months after the reporting period or;
-The asset is cash or a cash equivalents (as defined in Ind AS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non current.

ii) The Company classify a liability as current when,
-It expects to settle the liability in its normal operating cycle;
-It holds the liability primarily for the purpose of trading;
-The liability is due to be settled within twelve months after the reporting period or;
-It does not have an unconditional right to defer settlements of the liability for at least twelve months after the reporting period (see paragraph 73). Terms of a liability that could at the option of the counterparty, result in its settlement by the issue of equity instruments do not affects its classification.

All other liabilities are classified as non current .

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Note 36: IRACP & ECL Reconciliation

The Comparison of provisioning as per Reserve Bank of India Prudential Norms on Income - Recognition, Asset Classification and Provisioning (IRACP) with the Expected Credit Loss Metodology as enumerated in Ind AS 109, Financial Instruments as per Reserve Bank Of India notification no. DOR(NBFC).CC.PD.No.109/22.10.106/2019-20 dated 13th March, 2020 is as under:

As at 31st March 2026

Amount in Rs. Thousands

Asset Classification as per RBI norms	Asset Classification as per Ind AS 109	Gross Carrying Amount as per Ind AS	Loss Allowances (Provisions) as required under Ind AS 109	Net Carrying Amount	Provisions required as per IRACP nrms	Difference between Ind AS 109 provisions and IRACP norms
(1)	(2)	(3)	(4)	(5)=(3) - (4)	(6)	(7) = (4) -(6)
Standard Asset	Stage 1	498.89	2.00	496.89	2.00	-
	Stage 2	-	-	-	-	-
Sub - total		498.89	2.00	496.89	2.00	-
Non - Performing Assets		-	-	-	-	-
Total	Stage 1	498.89	2.00	496.89	2.00	-
	Stage 2	-	-	-	-	-
	Stage 3	-	-	-	-	-

As at 31st March 2025

Amount in Rs. Thousands

Asset Classification as per RBI norms	Asset Classification as per Ind AS 109	Gross Carrying Amount as per Ind AS	Loss Allowances (Provisions) as required under Ind AS 109	Net Carrying Amount	Provisions required as per IRACP nrms	Difference between Ind AS 109 provisions and IRACP norms
(1)	(2)	(3)	(4)	(5)=(3) - (4)	(6)	(7) = (4) -(6)
Standard Asset	Stage 1	6,498.89	26.00	6,472.89	26.00	-
	Stage 2	-	-	-	-	-
Sub - total		6,498.89	26.00	6,472.89	26.00	-
Non - Performing Assets		-	-	-	-	-
Total	Stage 1	6,498.89	26.00	6,472.89	26.00	-
	Stage 2	-	-	-	-	-
	Stage 3	-	-	-	-	-

Note 37: Fair Value Measurements

The Company undertakes capital market operations in securities listed on stock exchanges in India. These securities being held for trade are measured at fair value through profit & loss. The fair value of these securities have been determined as per quotations available on the respective stock exchanges. The Company has also made investments in mutual funds that are measured at fair value through statement of profit & loss. Their fair value is determined as per the NAV announced by the respective mutual funds on the reporting date.

Note 38: Employee Benefits:

The Employees Provident Fund & Miscellaneous Provision Act, 1952 presently does not apply to the Company. Further, the Company has, as of now, no post employement benefits such as retirement gratuity or other long term employee benefits such as leave encashment. Thus there are no disclosures required to be made as per Ind AS 19, Employee Benefits.

Note 39: Corporate Social Responsibility

As of now, section 135 of the Companies Act, 2013 is not applicable to the Company.

Note 40: Change in the name of the company

Company name has been changed from Integra Capital Management Limited to Integra Capital Limited as on 10th October 2023.

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Note: 41 Additional Regulatory Information

The Following is the additional regulatory information required by clause WB of General Instruction for Preparation of Balance Sheet of Division III of Schedule III of the Companies Act, 2013

i) Title deeds of Immovable Property not held in the name of the Company
The Company does not own any immovable property, hence clause (i) is not applicable.

ii) Revaluation of Investment Property
The Company does not own any Investment property, hence clause (ii) is not applicable.

iii) Revaluation of Property, Plant & Equipment
The Company has not revalued property, plant and equipment hence clause (iii) is not applicable.

iv) Revaluation of Intangible Assets
The Company does not own any Intangible Assets, hence clause (iv) is not applicable.

v) Loans or Advances
The Company has not granted any loans or advances to promoters, directors, KMPs and the related parties (as defined underr the Companies Act 2013), hence clause (v) is not applicable.

vi) Capital Work-in-Progress (CWIP) ageing schedule/ completion schedule
The Company does not have any Capital Work-in-Progress, hence clause (vi) is not applicable.

vii) Intangible assets under development ageing schedule/ completion schedule
The Company does not have any Intangible assets under development, hence clause (vii) is not applicable.

viii) Details of Benami Property held
No proceedings have been initiated or pending against the company under the Benami Transactions (Prohibition) Act,1988.

ix) Security of current assets against borrowings
The Company has not borrowed any amount from any bank or financial institution, hence clause (ix) not applicable.

x) Wilful Defaulter
The company has not been declared as a wilful defaulter by any bank or financial institution or any other lender.

xi) Relationship with Struck off Companies
The Company has no payables which are strike off by Ministry of Corporate Affairs

xii) Registration of charges or satisfaction with Registrar of Companies (ROC)
There is no charges or satisfaction need to be registered with ROC beyond the statutory period.

xiii) Compliance with number of layers of companies
The provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable to the company as per Section 2(45) of the Companies Act,2013.

xiv) Analytical Ratio

Ratio	Numerator	Denominator	Current Period	Previous Period	% variance	Reason for variance (if above 25%)
Capital to risk-weighted assets ratio (CRAR)	54,520.01	55,464.40	98.30%	104.60%	-6.31%	Not required, as variance is less than 25%.
Tier I CRAR	54,520.01	55,464.40	98.30%	104.60%	-6.31%	Not required, as variance is less than 25%.
Tier II CRAR	-	55,464.40	0.00%	0.00%	0.00%	Not required, as variance is less than 25%.
Liquity Coverage Ratio	11,450.43	67.50	169.64	122.82	46.82	Due to Increase in Securities held for trade.

For Liquidity Ratio: Numerator includes Cash & Cash equivalents and Securities held for trade and denominator includes trade payable only.

xv) Compliance with approved Scheme(s) of Arrangements
No scheme of Arrangements has been approved by competent authority in terms of sections 230 to 237 of the Companies Act,2013 in respect of the Company.

xvi) Utilisation of Borrowed funds and share premium
The company has not provided nor taken any loan or advance to/from any other person or entity with the understanding that benefit of the transaction will go to a third party, the ultimate beneficiary.

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Note 42: Additional Information

i) Depreciation, amortization and impairement

Carrying value of Property, plant and equipment is at residual value hence no depreciation is charged
Compnay does not owned any immovable property, hence no amortization is charged
For impairement on financial instruments refer Note no. 20

ii) Payments to the auditor

Particulars	As at March 31, 2026	As at March 31, 2025
Audit fees	106.54	100.00
Other services	18.00	36.40
Total	**124.54**	**136.40**

iii) Disclosure in relation to undisclosed income

The Company records all the transaction in the books of accounts properly and has no undisclosed income during the year or in previous years in the tax assessments under the Income Tax Act, 1961.

iv) Details of Crypto currency or Virtual currency

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

(All amounts in thousands of INR, unless otherwise stated)

Note 43: Other Information

There is no other information that is required to be disclosed as per provisions and /or regulation of Companies Act, 2013, Reserve Bank of India Act, 1934 and Companies (Indian Accounting Statndards) Rules 2015.

Note 44: Approval of financial statements

The financial statements for the year ended March 31, 2026 were approved by the Board of Directors on 18th May 2026.

Notes to account form part of the financial statements

As per our report of even date attached

For GSA & ASSOCIATES LLP	For and on behalf of the Board of Directors	
Chartered Accountants	**Integra Capital Limited**	
Firm Registration No.: 000257N/N500339	**(Formerly known as Integra Capital Management Limited)**	
Sd/-	**Sd/-**	**Sd/-**
Krishan Kant Tulshan	**Pankaj Vohra**	**Tarun Vohra**
Partner	Director/ Chief Financial Officer	Managing Director
Membership No: 085033	DIN: 00030499	DIN: 00030470
UDIN: 26085033NUHXPQ2813		
	Sd/-	
	Shikha Gupta	
Place: Gurugram	Company Secretary	
Date: 18 May 2026	M.No A76942	