Date: 05/09/2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 514330/Scrip ID: ONEGLOBAL

Subject: Notice of 34th Annual General Meeting and Annual Report of the Company for the Financial Year 2025-26

Dear Sir/Madam,

We wish to inform you that the 34th Annual General Meeting **("AGM")** of the Company will be held on Tuesday, 29th September, 2026 at 02:00 P.M. (IST) through Video Conferencing/Other Audio-Visual Means **("VC/OAVM")** in accordance with the applicable circulars issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India.

Pursuant to Regulation 34(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations")**, we are submitting herewith the Annual Report of the Company along with the Notice of the 34th AGM for the Financial Year 2025-26, which is being sent only through electronic mode to the Members of the Company.

We would further like to inform that the Company has fixed Tuesday, 22nd September, 2026 as the cut-off date for the purpose of remote e-voting, for ascertaining the names of the Shareholders holding shares either in physical form or in dematerialized form, who will be entitled to cast their votes electronically in respect of the businesses to be transacted at the AGM.

The same is also available on the Company's website at www.1gsp.in and can also be accessed by scanning the QR code.

Summarized Information at glance

Particulars	Details
Date and Time of AGM	Tuesday, 29th September, 2026
Venue / Mode	Through Video Conferencing /Other Audio-Visual Means
E-voting Event Number (EVEN	142259
Final Dividend Recommended for the Financial Year 2025-26	Re. 1/- (Rupee One Only) per equity share
Record Date for payment of Final Dividend	Tuesday, 22nd September, 2026
Book Closure Dates	**From:** Wednesday, 23rd September, 2026 **To:** Tuesday, 29th September, 2026
Cut-off date for e-Voting	Tuesday, 22nd September, 2026
E-voting start date and time	Friday, 25th September, 2026 at 09:00 A.M. (IST)
E-voting end date and time	Monday, 28th September, 2026 at 05:00 P.M. (IST)
E-voting website links (please use as applicable)	https://eservices.nsdl.com https://web.cdslindia.com/myeasitoken/Home/Login
Link for any assistance or query	https://www.mcsregistrars.com

The same may please be taken on record and suitably disseminated to all concerned.

Thanking you,
Yours faithfully,

For ONE GLOBAL SERVICE PROVIDER LIMITED
(Formerly known as Overseas Synthetics Limited)

SANJAY UPADHAYA
Digitally signed by SANJAY UPADHAYA
Date: 2026.09.05 13:33:48 +05'30'

Sanjay Lalbhadur Upadhaya
Managing Director
DIN: 07497305

Encl: As above

ONE GLOBAL SERVICE PROVIDER LIMITED

34TH NOTICE OF

ANNUAL GENERAL MEETING

2025 – 2026

NOTICE OF 34TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the **34th (Thirty Fourth) Annual General Meeting ("AGM")** of the members of One Global Service Provider Limited **("the Company")** for the Financial Year **("FY") 2025-26** will be held on **Tuesday, 29th September, 2026 at 2:00 P.M (IST)** Through Video Conferencing (**"VC")**/ Other Audio Visual Means **("OVAM")** for which purpose the Registered Office of the Company situated at 6th Floor, 601 E Wing, Trade Link Building, B & C Block Senapati Bapat Marg, Kamala Mill Compound, Lower Parel (W), Delisle Road, Mumbai, Maharashtra, India, 400013, shall be deemed as the Venue for the meeting and the proceedings of the AGM shall be deemed to be made thereat, to transact the following Business(es):

ORDINARY BUSINESS:

1. **TO RECEIVE, CONSIDER, AND ADOPT THE AUDITED FINANCIAL STATEMENTS (STANDALONE) OF THE COMPANY FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026 TOGETHER WITH THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITOR'S THEREON:**

   To consider and if though fit, to pass the following resolution, as an ***Ordinary Resolution*:**

   "RESOLVED THAT the Audited Financial Statements (Standalone) of the Company for the financial year ended 31st March, 2026, together with the Reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. **DECLARATION OF DIVIDEND ON EQUITY SHARES FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026:**

   To consider and if thought fit, to pass the following resolution, as an ***Ordinary Resolution*:**

   "RESOLVED THAT dividend at the rate of Re. 1/- (Rupee One Only) per equity share of face value of Rs. 10/- each fully paid-up, be and is hereby declared for the Financial Year ended 31st March, 2026 and the same be paid as recommended by the Board of Directors of the Company, subject to deduction of tax at source and in accordance with the provisions of Section 123 and rules made thereunder and the other applicable provisions, if any of the Companies Act, 2013."

3. **RE-APPOINTMENT OF MR. SANJAY LALBHADUR UPADHAYA (DIN: 07497306) WHO RETIRES BY ROTATION AND BEING ELIGIBLE AND OFFERS HIMSELF FOR RE-APPOINTMENT AS A MANAGING DIRECTOR:**

   To consider and if thought fit, to pass the following resolution, as an ***Ordinary Resolution*:**

   "RESOLVED THAT pursuant to provisions of Section 152 and other applicable provisions of the Companies Act, 2013, and Rules made thereunder (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, Mr. Sanjay Lalbhadur Upadhaya (DIN: 07497306), who retires by rotation at this meeting and being eligible has offered himself for re- appointment, be and is hereby re- appointed as a Managing Director of the Company, liable to retire by rotation

4. **APPOINTMENT OF M/S. S D P M & CO., CHARTERED ACCOUNTANTS, AS THE STATUTORY AUDITOR OF THE COMPANY FOR A SECOND TERM OF 5 (FIVE) CONSECUTIVE YEARS:**

   To consider and if thought fit, to pass the following resolution, as an ***Ordinary Resolution*:**

   "RESOLVED THAT pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with the Rules framed thereunder as amended from time to time (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force) and based on the recommendation of the Audit Committee and the Board of Directors, M/s. S D P M & Co., Chartered Accountants (Firm Registration No. 126741W), be and are hereby appointed as the Statutory Auditors of the Company, to hold office for a second term of 5 (five) consecutive years from the conclusion of 34th AGM util the conclusion of the 39th AGM of the Company, on such remuneration, as may be mutually agreed between the Board of Directors of the Company and the Statutory Auditors."

RESOLVED FURTHER THAT any of the Director and/or Key Managerial Personnel of the Company be and are hereby authorised to do all such acts, deeds, matters and things to give effect to this resolution including revise/alter/modify/amend the terms and conditions and/or remuneration, from time to time, as may be mutually agreed with the Statutory Auditors, during the tenure of their appointment."

SPECIAL BUSINESS:

5. RATIFICATION OF REMUNERATION PAYABLE TO M/S. J.H. SURVASE & CO, COST AUDITORS OF THE COMPANY:

To consider and if thought fit, to pass the following resolution, as an ***Ordinary Resolution:***

"RESOLVED THAT pursuant to the provisions of Section 148 read with all other applicable provisions of the Companies Act, 2013 **("the Act")** and the Companies (Audit and Auditors) Rules, 2014 and Companies (Cost Records and Audit) Rules, 2014 (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), and as per the recommendation of the Audit Committee, the Board of Directors of the Company appointed M/s. J.H. Survase & Co., Cost Accountant to conduct cost audit relating to cost records of the Company under the Companies (Cost Records and Audit) Rules, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) for the Financial Year ending 31st March, 2027 on a remuneration of Rs. 1,60,000/- (Rupees One Lakh Sixty Thousand Only) plus taxes and reimbursement of out-of-pocket expenses at actuals, incurred by M/s. J.H. Survase & Co. in connection with aforesaid audit be and is hereby ratified and confirmed.

RESOLVED FURTHER THAT any of the Director and/or Key Managerial Personnel of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things as may be necessary, proper or expedient, including filing requisite forms and submitting documents with the Ministry of Corporate Affairs and/or any other statutory or regulatory authority, and to settle any questions, difficulties, or doubts that may arise in this regard, for the purpose of giving effect to this resolution and matters incidental thereto."

6. APPROVAL FOR OVERALL BORROWINGS LIMITS UNDER SECTION 180(1)(C) OF THE COMPANIES ACT, 2013:

To consider and if thought fit, to pass, the following resolution as a ***Special Resolution:***

"RESOLVED THAT pursuant to the provisions of Section 180(1)(c) and other applicable provisions of the Companies Act, 2013 **("the Act")** and the Companies (Meeting of Board and its Powers) Rules, 2014, (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force) and the Articles of Association of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as **"the Board"** which term shall be deemed to include, unless the context otherwise required, any committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board to exercise the powers conferred on the Board by this Resolution), for borrowing, from time to time, by way of loans, credit facilities, debt instruments or in any other forms, any such sum or sums of money (either Indian or Foreign currency) from banks, financial institutions, bodies corporate, companies, firms, or any one or more persons on such terms and conditions and with or without security as the Board may think fit, for the purpose of business of the Company, any sum or sums of monies which together with the monies already borrowed by the Company (apart from temporary loans obtained or to be obtained from the Company's bankers in the ordinary course of business), which may exceed the aggregate of the paid up capital of the Company, its free reserves and securities premium, provided that the total amount so borrowed by the Board shall not at any time exceed the aggregate of the paid up capital, free reserves and securities premium of the Company or Rs. 1000 Crore (Rupees One Thousand Crore Only), whichever is higher.

RESOLVED FURTHER THAT any of the Director and/or Key Managerial Personnel of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things as may be necessary, proper or expedient, including filing requisite forms and submitting documents with the Ministry of Corporate Affairs and/or any other statutory or regulatory authority, and to settle any questions, difficulties, or doubts that may arise in this regard, for the purpose of giving effect to this resolution and matters incidental thereto."

7. APPROVAL UNDER SECTION 180(1)(A) OF THE COMPANIES ACT, 2013 INTER ALIA FOR CREATION OF MORTGAGE OR CHARGE ON ASSETS, PROPERTIES OR UNDERTAKING(S) OF THE COMPANY:

To consider and if thought fit, to pass, the following resolution as a ***Special Resolution:***

"RESOLVED THAT pursuant to the provisions of Section 180(1)(a) and other applicable provisions of the Companies Act, 2013 **("the Act")** and the Companies (Meeting of Board and its Powers) Rules, 2014, (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force) and the Articles of Association of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as **"the Board"** which term shall be deemed to include, unless the context otherwise required, any committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board to exercise the powers conferred on the Board by this Resolution), to sell, lease, or dispose of in any manner including but not limited to mortgage, hypothecate, create floating charge, or in any manner create charge on all or any part of the present and future moveable or immoveable assets or properties of the Company or the whole or any part of the Undertaking(s) of the Company of every nature and kind whatsoever (hereinafter referred to as **"Assets"**), on such terms and conditions at such time(s) and in such form and manner, and with such ranking in terms of priority, as the Board in its absolute discretion thinks fit, to or in favour of any banks, financial institutions, bodies corporate, companies, security trustees, firms or any one or more persons, whether securities holders of the Company or not, to secure the borrowing facility together with interest, cost, charges and expenses thereon provided that the aggregate indebtedness, so secured by the assets do not any time exceed the aggregate value of limits approved under Section 180(1)(c) of the Act.

RESOLVED FURTHER THAT any of the Director and/or Key Managerial Personnel of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things as may be necessary, proper or expedient, including filing requisite forms and submitting documents with the Ministry of Corporate Affairs and/or any other statutory or regulatory authority, and to settle any questions, difficulties, or doubts that may arise in this regard, for the purpose of giving effect to this resolution and matters incidental thereto."

8. **APPROVAL UNDER SECTION 186 OF THE COMPANIES ACT, 2013 INTERALIA TO GIVE LOANS, INTER CORPORATE DEPOSITS, GIVE GUARANTEES IN CONNECTION WITH THE LOANS MADE BY ANY PERSON OR BODY CORPORATE AND ACQUIRE BY WAY OF SUBSCRIPTION, PURCHASE OR OTHERWISE THE SECURITIES OF ANY OTHER BODY CORPORATE IN EXCESS OF THE LIMITS PRESCRIBED:**

   To consider and if thought fit, to pass, the following resolution as a ***Special Resolution:***

   "RESOLVED THAT pursuant to the provisions of Section 186 and other applicable provisions of the Companies Act, 2013 **("the Act")** and the Companies (Meeting of Board and its Powers) Rules, 2014, (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force) and in terms of the provisions of the Company's Memorandum of Association and Articles of Association and subject to such other approvals, consents, sanctions, permissions, as may be necessary, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as **"the Board"** which term shall be deemed to include, unless the context otherwise required, any committee, which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board to exercise the powers conferred on the Board by this Resolution), to give loan to any person or any other body corporate, give any guarantee or provide security in connection with a loan to any other body corporate or person and acquire by way of subscription, purchase or otherwise, the securities of any other body corporate as it may in its absolute discretion deem beneficial and in the interest of the Company, subject to however that the aggregate of the loans and investments so far made in and the amount for which guarantees or securities have so far been provided to all persons or bodies corporate along with the additional investments, loans, guarantees, or securities proposed to be made or given or provided by the Company, from time to time, in one or more tranches in future, which may exceed aggregate permissible limit i.e. sixty percent (60%) of the paid-up capital of the Company and its free reserves and securities premium account or Hundred percent (100%) of its free reserves and securities premium account, whichever is more, or Rs. 1000 Crore (Rupees One Thousand Crore Only) whichever is higher.

   RESOLVED FURTHER THAT any of the Director and/or Key Managerial Personnel of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things as may be necessary, proper or expedient, including filing requisite forms and submitting documents with the Ministry of Corporate Affairs and/or any other statutory or regulatory authority, and to settle any questions, difficulties, or doubts that may arise in this regard, for the purpose of giving effect to this resolution and matters incidental thereto."

9. **APPROVAL FOR INCREASE IN THE AUTHORISED SHARE CAPITAL OF THE COMPANY AND THE CONSEQUENT ALTERATION TO THE CAPITAL CLAUSE OF MEMORANDUM OF ASSOCIATION:**

   To consider and if thought fit, to pass, the following resolution as an ***Ordinary Resolution:***

   "RESOLVED THAT pursuant to the provisions of Sections 13, 61, 64, and all other applicable provisions, if any, of the Companies Act, 2013, and Rules framed thereunder (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force) and in accordance with the Articles of Association of the Company and provisions of any other applicable laws, approval of the Members of the Company be and is hereby accorded to increase the Authorised Share Capital of the Company from Rs. 25,05,00,000/- (Rupees Twenty-Five Crore Five Lakh Only) divided into 2,50,50,000 (Two Crore Fifty Lakh Fifty Thousand) Equity Shares of Rs. 10/- (Rupees Ten Only) each, to Rs.50,00,00,000/- (Rupees Fifty Crore Only) divided into 5,00,00,000 (Five Crore) Equity Shares of Rs. 10/- (Rupees Ten Only) each ranking pari passu in all respect with the existing Equity Shares of the Company.

RESOLVED FURTHER THAT, the Capital Clause (Clause V) of the Memorandum of Association of the Company be and is hereby altered and substituted with the following Clause V:

V. The Authorised Share Capital of the Company is Rs. 50,00,00,000/- (Rupees Fifty Crore Only) divided into 5,00,00,000 (Five Crore) Equity Shares of Rs.10/- (Rupees Ten Only) each.

RESOLVED FURTHER THAT any of the Director and/or Key Managerial Personnel of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things as may be necessary, proper or expedient, including filing requisite forms and submitting documents with the Ministry of Corporate Affairs and/or any other statutory or regulatory authority, and to settle any questions, difficulties, or doubts that may arise in this regard, for the purpose of giving effect to this resolution and matters incidental thereto."

10. APPROVAL FOR THE ISSUANCE OF 7,15,040 (Seven Lakh Fifteen Thousand Forty Only) EQUITY SHARES OF THE COMPANY ON A PREFERENTIAL BASIS FOR CONSIDERATION OTHER THAN CASH, TOWARDS THE ACQUISITION OF STAKE IN MATRIX LABS DIAGNOCARE PRIVATE LIMITED ("MLDPL") AND MATRIX LABS PRIVATE LIMITED ("MLPL"):

To consider and if thought fit, to pass, the following resolution as a ***Special Resolution:***

"RESOLVED THAT pursuant to the provisions of Sections 23, 42, 62(1)(c), and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debenture) Rules, 2014, and other applicable rules and regulations (including any statutory modification(s), amendment(s), clarification(s), substitution(s), or re-enactment(s) thereof for the time being in force) (collectively referred to as the "Act"), the Securities Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended **("SEBI ICDR Regulations")**, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended **(SEBI Listing Regulations")**, the equity listing agreement entered into by the Company with BSE Limited **("BSE")** and the rules, regulations, notifications, and circulars issued thereunder and any other rules/regulations/guidelines, notifications, circulars and clarifications issued thereon from time to time by the Government of India, and other applicable rules, regulations, circulars, notifications, and guidelines issued by Ministry of Corporate Affairs **("MCA")**, the Securities Exchange Board of India **("SEBI")**, the Reserve Bank of India **("RBI")** or any other competent authority from time to time, and subject to the provisions of the Memorandum of Association and Articles of Association of the Company, and subject to such approvals, consents, permissions, and sanctions as may be necessary from the appropriate regulatory authorities, and subject to such terms, conditions, and modifications as may be prescribed while granting such approvals and which may be agreed by the Board of Directors of the Company (hereinafter constituted by the Board or any person(s) authorised by the Board to exercise its powers), and the Board of Directors of the Company and the consent of the Members of the Company be and is hereby accorded to the Board to authorise, create, issue, offer and allot, on a preferential basis in accordance with Chapter V of the SEBI ICDR Regulations, up to 7,15,040 (Seven Lakh Fifteen Thousand Forty Only) fully paid-up equity shares of face value of Rs. 10/- (Rupees Ten Only) each at an issue price of Rs.553/- (Rupees Five Hundred Fifty -Three Only) per equity share (including a premium of Rs.543/- (Rupees Five Hundred Forty -Three Only) per share) **("Subscription Shares")**, to Mr. Suresh and Ms. Nithya S in the case of Matrix Labs Diagnocare Private Limited **("MLDPL")** and to Mr. Suresh in the case of Matrix Labs Private Limited **("MLPL")**, for a non - cash consideration of Rs. 35,97,81,800/- (Rupees Thirty-Five Crore Ninety-Seven Lakh Eighty-One Thousand Eight Hundred Only) and Rs. 3,56,35,320/- (Rupees Three Crore Fifty-Six Lakh Thirty-Five Thousand Three Hundred Twenty Only), respectively., in lieu of acquisition of the 51% of the total issued, subscribed, and paid-up equity share capital MLDPL and MLPL, held by Mr. Suresh, Ms. Nithya S in case of MLDPL and Mr. Suresh in case of MLPL respectively, as part of the proposed transaction **("Proposed Transaction")**, on such terms and conditions as set forth in the Share Purchase Agreement **("SPA")** dated 3rd September, 2026, entered into by and among the Company, Mr. Suresh, Ms. Nithya S. and MLPDL, in relation to MLPDL, and by and among the Company, Mr. Suresh and MLPL, in relation to MLPL, together with the ancillary transaction documents executed in connection therewith.

RESOLVED FURTHER THAT the details of the proposed allottee and the number of equity shares to be allotted shall be as under:

Sr.No.	Name of the Proposed Allottee(s)	No. of Equity Shares of the Target Company proposed to be acquired	% of Equity Share Capital of the Target Company proposed to be acquired	No. of Equity Shares of One Global Service Provider Limited proposed to be allotted	Consideration for acquisition	Name of the Ultimate Beneficial Owner(s) of the MLDPL and MLPL
Category: Non -Promoter - Public						
Matrix Labs Diagnocare Private Limited						
1.	Mr. Suresh	12,321	47.27%	6,01,760	Other than Cash	Not Applicable
2.	Ms. Nithya S.	1,000	3.84%	48,840	Other than Cash	Not Applicable
Matrix Labs Private Limited						
3.	Mr. Suresh	2,550	51%	64,440	Other than Cash	Not Applicable

RESOLVED FURTHER THAT in terms of Regulation 161 of SEBI ICDR Regulations (as amended) provisions of Chapter V of the ICDR Regulations, the relevant date for determining the issue price for the proposed preferential issue of equity shares to be issued and allotted as above is Friday, 28th August, 2026 **("Relevant Date")**, being the date 30 (Thirty) days prior to the date of this AGM on Tuesday, 29th September, 2026 on which this special resolution is proposed to be passed.

RESOLVED FURTHER THAT without prejudice to the generality of the above resolution, the Equity shares proposed to be issued and allotted to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL, on a preferential basis shall *inter alia* be subject to the following terms and conditions apart from others as prescribed under applicable laws:

a) The Equity Shares to be issued and allotted to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL shall be listed and traded on the BSE Limited ("BSE") where the existing equity shares on the Company are listed, subject to receipt of necessary regulatory permissions and approvals.

b) The Equity Shares to be issued and allotted to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in case of MLPL shall be fully paid up and rank pari-passu with the existing equity shares of the Company in all respects (including with respect to dividend and voting powers) thereof and subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum and Articles of Association of the Company.

c) The Equity shares to be issued and allotted shall be locked in for such period as specified in the provisions of Chapter V of the SEBI ICDR Regulations.

d) The Equity shares shall be allotted by the Company to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL in dematerialized form within a period of 15 (fifteen) days from the later of (i) date of receipt of requisite shareholders' approval; or (ii) date of receipt of last of the approvals/ permission, if required, for such allotment from any regulatory authority and in-principal approval of the BSE Limited for issuance of Equity Shares or such extended period as may be permitted in accordance with SEBI ICDR Regulations, as amended from time to time.

e) The price determined and the number of Equity Shares to be issued and allotted and issue price per share shall be subject to further appropriate adjustments, if any, in accordance with the provisions of the Act and SEBI ICDR Regulations and any other applicable laws for the proposed issue.

f) The Equity Shares to be issued and allotted, are being issued for consideration other than cash, against the Swap Shares and the transfer of such Swap Shares to the Company will constitute the consideration for the Equity Shares to be issued by the Company to the Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL.

g) The Equity shares to be issued and allotted shall not exceed the number of equity shares as approved herein above.

h) The pre-preferential allotment shareholding of Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL, if any, in the Company shall also be subject to lock-in as per the provisions of the SEBI ICDR Regulations.

RESOLVED FURTHER THAT the Valuation Report dated 3rd September, 2026 issued by M/s. Samvritti Valuation (OPC) Private Limited, IBBI Registered Valuer (Registration No. IBBI/RV-E/06/2026/235), for determining the value of the Equity Shares of the Company, in compliance with the applicable provisions of the SEBI ICDR Regulations and the Companies Act, 2013.

RESOLVED FURTHER THAT subject to the SEBI ICDR Regulations and other applicable laws the Board be and is hereby authorised to decide and approve the other terms and conditions of the issue of the above-mentioned Equity Shares and to vary, modify or alter the terms and conditions and size of the issue, as it may deem expedient, without being required to seek further consent or approval of the Company in a general meeting.

RESOLVED FURTHER THAT the Equity Shares to be offered, issued and allotted shall be subject to lock-in for such periods as prescribed in Regulation 167 of the SEBI ICDR Regulations.

RESOLVED FURTHER THAT, the Board be and is hereby authorised to do all such acts, deeds, matters and things as may be deemed proper, necessary, or expedient, including without limitation:

a) to effect any modification(s), change(s), variation(s), alteration(s), addition(s), and/or deletion(s) of the relevant terms and conditions related to the issue of Equity Shares, as may be required by any regulatory authorities or otherwise;

b) to issue a letter of offer/private placement offer cum application letter to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL (in Form PAS -4 as prescribed under the Act);

c) to record the name of Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL and details of the offer letter in Form PAS – 5 in accordance with the Act;

d) to issue and allot the Equity Shares to the Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL;

e) to authorise the credit of the Equity Shares allotted to the demat account of Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL.

f) issuing clarifications, resolving all questions of doubt, effecting any modifications or changes to the foregoing (including modification to the terms of the issue);

g) entering into contracts, arrangements, agreements, documents (including for appointment of agencies; intermediaries and advisors for the proposed transaction) and to authorise all such persons as may be necessary, in connection therewith and incidental thereto as the Board in its absolute discretion shall deem fit and to settle all questions, difficulties or doubts that may arise in regard to the offer;

h) issue and allotment of the Equity Shares and listing thereof with the BSE Limited, apply to BSE Limited for obtaining the in-principle approval in accordance with Regulation 160(f) of the SEBI ICDR Regulations and Regulation 28 of the SEBI Listing Regulations, listing approval of the Equity Shares, trading approval of the Equity Shares, and other activities as may be necessary for obtaining listing and trading approvals from the BSE Limited;

i) file necessary forms with the appropriate authorities or expedient in this regard and undertake all such actions and compliances as may be necessary, desirable or expedient for the purpose of giving effect to this resolution in accordance with applicable law, including the SEBI ICDR Regulations and the SEBI Listing Regulations;

j) obtain any and all regulatory approvals and in-principle approval from the BSE Limited for issuance of the Equity Shares, take all necessary actions and file all necessary applications, make representations with any regulatory authority, whether in person or through any representative in order to seek and obtain the requisite approvals for the proposed transaction; and

k) take all other steps which may be incidental, consequential, relevant or ancillary in this connection and to effect any modification to the foregoing without being required to seek any fresh approval of the Members and the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution and the decision of the Board shall be final and conclusive.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred to the Committee of the Board or to any Director(s) or Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

RESOLVED FURTHER THAT all actions taken by the Board or Committee(s) of the Board in connection with any matter referred to above or contemplated in the foregoing resolution are hereby approved, ratified and confirmed in all respects.

RESOLVED FURTHER THAT any of the Director and/or Key Managerial Personnel of the Company be and are severally authorised to do all such act(s), deed(s) and things including all forms, documents, filing with Ministry of Corporate Affairs / Registrar of Companies, Stock Exchanges, Depositories or any other agency as may be necessary and incidental to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred by this resolution to any Director or Directors or to any Committee of Directors or to any Officer or Officers of the Company to give effect to this resolution including execution of any documents on behalf of the Company and to represent the Company before any governmental or regulatory authorities and to appoint any professional advisors, consultants, advocates, and advisors to give effect to this resolution and further to take all other steps which may be incidental, consequential, relevant or ancillary in this connection."

11. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION WITH LIFENITY HEALTH LIMITED:

To consider and if thought fit, to pass, the following resolution as an ***Ordinary Resolution:***

"RESOLVED THAT pursuant to Regulation 2(1)(zc), 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, **(SEBI Listing Regulations")** as amended from time to time and as per Section 188 and other applicable provisions of the Companies Act, 2013 **("the Act")** and Rules framed thereunder (including any statutory modification(s), amendment(s), clarification(s), substitution(s), or re-enactment(s) thereof for the time being in force), and the Company's Policy on Related Party Transactions, and as per the recommendation of the Audit Committee and the Board of Directors of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as **("the Board")** which term shall be deemed to include, unless the context otherwise required, any committee which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board to exercise the powers conferred on the Board by this Resolution), to enter into, contract(s) / arrangement(s) / transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) as mentioned in the explanatory statement with Lifenity Health Limited **("LHL")**, on such terms and conditions as may be agreed between the Company and LHL, for an aggregate value of Rs. 500 Crore (Rupees Five Hundred Crore) for a period commencing from the 34th AGM upto the date of 35th AGM of the Company to be held in the year 2027, subject to such contract(s) / arrangement(s) / transaction(s) being carried out at arm's length and in the ordinary course of business of the Company.

RESOLVED FURTER THAT the Board, be and is hereby authorised, to do and perform all such acts, deeds, matters, and things as may be necessary, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, file applications, and make representations in respect thereof and seek approval from relevant authorities, as applicable, in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred to the Committee of the Board or to any Director(s) or Officer(s) / Authorised Representative(s) of the Company, to do all such acts, and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s)."

By **Order of the Board of Directors**
For **One Global Service Provider Limited**

Sanjay Upadhaya
Managing Director

Date: **3rd September, 2026**
Place: **Mumbai**

NOTES:

1. The Ministry of Corporate Affairs ("MCA") has vide its General Circular 14/2020 dated 8th April, 08, 2020, Circular No.17/2020 dated 13th April, 2020, Circular No. 20/2020 dated 5th May, 2020, Circular No. 02/2021 dated 13th January, 2021, Circular No. 03/2022 dated 5th May, 2022, Circular No.10/2022 dated 28th December, 2022, Circular No. 09/2023 dated 25th September, 2023, Circular No. 09/2024 dated 19th September, 2024, Circular No. 03/2025 dated 22nd September, 2025 and any amendment / modification thereof issued by MCA read with Securities Exchange Board of India ("SEBI") Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, Circular No. SEBI/HO/ CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, Circular No. SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 05, 2023 and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated 03rd October, 2024 (hereinafter referred to as "Circulars") and in compliance with the provisions of the Companies Act, 2013 ("the Act") and the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 ("SEBI Listing Regulations") permitted the holding of the Annual General Meeting ("AGM") through video conferencing ("VC") or other audio visual means (OAVM), without the physical presence of the members at a common venue.

2. Accordingly, in compliance with the provisions of the Act read with the Circulars, the AGM of the Company is being held through VC / OAVM only. Further, in accordance with the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI") read with Guidance/Clarification dated 15th April, 2020 issued by ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed Venue of the AGM.

3. Explanatory Statement pursuant to the provisions of Section 102 of the Act in respect of Special Business stating material facts and reasons for the proposed resolutions is annexed hereto and forms part of this notice.

4. Since this AGM is being held pursuant to the Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice.

5. In line with the Circulars, Notice of this AGM, inter alia, indicating the process and manner of e-voting is being sent by Email, to all the Members whose Email ID's are registered with the Company / Registrar and Share Transfer Agent or with the respective Depository Participant(s) for communication purposes to the Members and to all other persons so entitled and the same will also be available on the website of the Company at www.1gsp.in and can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www. bseindia.com and on the website of National Securities Depository Limited **("NSDL")** at www.evoting.nsdl.com. Additionally, in accordance with Regulation 36(1)(b) of the Listing Regulations, the Company is also sending a letter to Members whose Email IDs are not registered with Company/RTA/DP providing the weblink of Company's website from where the Annual Report and AGM Notice for financial year 2025-26 can be accessed.

6. Institutional / Corporate Members (i.e. other than individuals/HUF, NRI etc.) are required to send a duly certified scanned copy (PDF/JPG Format) of its Board or governing body resolution /authorization etc., authorizing its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting, pursuant to Section 113 of the Act. The said Resolution/Authorization shall be sent to the Scrutinizer by email through its registered email address to samdanikalani@gmail.com with a copy marked to evoting@nsdl.co.in and1connect@1gsp.in. Institutional shareholders can also upload their Board Resolution / Power of Attorney / Authority Letter, etc., by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-voting" tab in their login.

7. In case of joint holders attending the AGM, only such joint holder who is higher in the order of names will be entitled to vote.

8. The SEBI has mandated the submission of the Permanent Account Number ("PAN") by every participant in the securities market. Members holding shares in electronic form are, therefore requested to submit their PAN to their Depository Participant(s). Members holding shares in physical form are requested to submit their PAN details to the Company's share transfer agent, MCS Share Transfer Agent Limited **("RTA")**.

9. **Those Shareholders whose Email IDs are not registered can get their Email ID's registered as follows:**

   - Members holding shares in demat form can get their Email ID registered by contacting their respective Depository Participant.
   - Members holding shares in the physical form can get their E-Mail ID registered by contacting our RTA on their email id: mcsstaahmd@gmail.com / helpdeskmum@mcsregistrars.com

10. Those Members who have already registered their Email ID are requested to keep their Email ID validated with their DP to enable servicing of notices/ documents/ reports and other communications electronically to their Email ID in future.

11. Members who wish to obtain any information on the Company or view the Financial Statements for the Financial Year ended 31st March, 2026 can send their queries at 1connect@1gsp.in at least 7 (Seven) days before the date of 34th AGM. The same will be replied by/on behalf of the Company suitably.

12. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/ OAVM will be made available for 1000 members on first come first served basis. This will not include Large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

13. Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.

14. In compliance with the provisions of Sections 108 and other applicable provisions of the Act, read with Rule 20 of Companies (Management and Administration) Rules, 2014 and Regulation 44 of the Listing Regulations, the Company is offering only e-voting facility to all the Members of the Company and the business will be transacted only through the electronic voting system. The Company has engaged the services of NSDL for facilitating e-voting to enable the Members to cast their votes electronically as well as for e-voting during the AGM. Resolution(s) passed by Members through e-voting are deemed to have been passed as if they have been passed at the AGM.

15. In terms of the Listing Regulations, securities of listed companies can only be transferred in dematerialized form with effect from 01st April, 2019, except in case of transmission or transposition of securities. In view of the above, members holding shares in physical form are advised to dematerialize the shares with their Depository Participant

16. The Register maintained under Section 170 and Section 189 of the Act will be available electronically for inspection by the Members during the AGM. Further, all the 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, i.e. 29th September, 2026. Members seeking to inspect such documents can send an email to 1connect@1gsp.in

17. Members are provided with the facility for voting through voting system during the VC/OAVM proceedings at the AGM and Members participating at the AGM, who have not already casted their vote by remote e-voting, are eligible to exercise their right to vote at the AGM.

18. Members who have already casted their vote by remote e-voting prior to the AGM will be eligible to participate at the AGM but shall not be entitled to cast their vote again on such resolution(s) for which the Member has already casted the vote through remote e-voting.

19. **Instructions for voting through electronic means:**

The remote e-voting facility will be available during the following period:

Commencement of remote e-voting	25th September, 2026 (9:00 A.M. IST)
End of remote e-voting	28th September, 2026 (5:00 P.M. IST)

The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e., day, date, 2026 may cast their vote electronically. The voting right of Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday, 22nd September, 2026.

20. Members of the Company holding shares either in physical form or in Dematerialised forms as on Benpos date i.e. Friday, 28th August, 2026 will receive Annual Report for the financial year 2025-26 through electronic mode only.

21. Members who need assistance before or during the general meeting, can contact NSDL on evoting@nsdl.co.in / 1800-222-990 or contact Ms. Pallavi Mhatre, Senior Manager - NSDL at pallavid@nsdl.com / 022-24994553.

22. The Company has appointed MCS Share Transfer Agent Limited, B3, 3rd Floor, Gundecha Onclave Premises Coop. Society, Kherani Road, Sainaka, Andheri (E), Mumbai – 400072 as Registrars and Share Transfer Agents for Physical Shares. The said (RTA) is also the Depository interface of the Company with both NSDL & CDSL. Following information of RTA is as follows:

    Telephone No. 022 – 28516021
    E-mail address: mcsstaahmd@gmail.com/ helpdeskmum@mcsregistrars.com
    Fax No: 022 – 28516022

23. However, keeping in view the convenience of Shareholders, documents relating to shares will continue to be received by the Company at its Registered Office.

    Telephone No. 08657527322
    Email: 1connect@1gsp.in

24. Members desiring any information are requested to write to the Company 10 days in advance.

25. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the general meeting has been uploaded on the website of the Company at www.1gsp.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the general meeting notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

26. The general meeting has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021.

27. Pursuant to the provisions of Regulation 36 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI (LODR) Regulations") and Secretarial Standards issued by the Institute of Company Secretaries of India, a brief note on the

background and the functional expertise of the Directors of the Company seeking re-appointment along with the details of other Directorships, memberships, chairmanships of Board Committees, shareholding and relationships amongst director's inter-se is set out in the Brief Resume appended to this Notice.

28. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the general meeting as may be facilitated by NSDL.

29. In compliance with Section 108 of the Act, read with the corresponding rules, and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), the Company has provided a facility to its members to exercise their votes electronically through the electronic voting ("e-voting") facility provided by the National Securities Depository Limited (NSDL). Members who have cast their votes by remote e-voting prior to the general meeting may participate in the general meeting but shall not be entitled to cast their votes again. The manner of voting remotely by members holding shares in dematerialized mode, physical mode and for members who have not registered their email addresses is provided in the instructions for e-voting section which forms part of this Notice. The Board has appointed Ms. Megha Samdani, Proprietor at M/s. M K Samdani & Co., Company Secretaries, as the Scrutinizer to scrutinize the e-voting in a fair and transparent manner.

30. SEBI has mandated the submission of PAN, KYC details and nomination by holders of physical securities by September 30, 2023 vide its circular dated March 16, 2023. Members are requested to submit their PAN, KYC and nomination details in the prescribed forms i.e. ISR-1, ISR-2, ISR-3 or SH-13 to the Company's registrars MCS Share Transfer Agent Limited at B3, 3rd Floor, Gundecha Onclave Premises Coop. Society, Kherani Road, Sainaka, Andheri (E), Mumbai – 400072. The forms for updating the same are available at https://www.mcsregistrars.com/. Members holding shares in electronic form are requested to submit their PAN to their depository participant(s). Members holding shares in electronic form are requested to submit their PAN to their depository participant(s).

31. In case a holder of physical securities fails to furnish these details before the due date, the Company is obligated to freeze such folios. The securities in the frozen folios shall be eligible to receive payments (including dividend) and lodge grievances only after furnishing the complete documents. If the securities continue to remain frozen as on December 31, 2026, the Company shall refer such securities to the administering authority under the Benami Transactions (Prohibitions) Act, 1988, and / or the Prevention of Money Laundering Act, 2002.

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

The remote e-voting period begins on Friday, 25th September, 2026 at 9:00 A.M. and ends on Monday, 28th September, 2026 at 5:00 P.M. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 22rd September, 2026 may cast their vote electronically The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode:

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of members	Login Method
Individual Members holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin. jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl. com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/ IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting. nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. 

Individual Members holding securities in demat mode with CDSL	Login Method
	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 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 Members (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

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

Login Type	Helpdesk details
Individual Members holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Members holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

Login Method for e-Voting and joining virtual meeting for members other than Individual members holding securities in demat mode and members holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. **Your User ID details are given below:**

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
For Members who hold shares in demat account with CDSL	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. **Password details for members other than Individual members are given below:**

   a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

   c) How to retrieve your 'initial password'?

      i. If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

      ii. If your email ID is not registered, please follow steps mentioned below in process for those members whose email ids are not registered.

6. **If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:**

   a. Click on "Forgot User Details/Password?" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

   b. "Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

   c. If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

   d. Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-voting system:

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/ OAVM" link placed under "Join Meeting".
3. Now you are ready for e-voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for members:

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to samdanikalani@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or

"Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Members and e-voting user manual for Members available at the download section of www.evoting.nsdl.com or call on 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre, Deputy Vice President – NSDL at evoting@nsdl.com.

A. Process for those members whose email ids are not registered with the depositories for procuring user id and password and registration of email ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode, please provide Folio No., Name of member, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to helpdeskmum@mcsregistrars.com or 1connect@1gsp.in.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to helpdeskmum@mcsregistrars.com or 1connect@1gsp.in. If you are an Individual member holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual members holding securities in demat mode.

3. Alternatively, Shareholders/members may send a request to evoting@nsdl.com. for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual members holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Members are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

B. Instructions for members for e-voting on the day of the AGM are as under:-

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

2. Only those Members who will be present in the AGM through VC/OAVM facility and have not casted their vote on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system in the AGM.

3. Members who have voted through remote e-voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-voting on the day of the AGM shall be the same person mentioned for remote e-voting.

C. Instructions for members for attending the AGM through VC/OAVM are as under:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-voting system. Members may access by following the steps mentioned above for Access to NSDL e-voting system. After successful login, you can see link of "VC/OAVM" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/ Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-voting or have forgotten the User ID and Password may retrieve the same by following the remote e-voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through laptops for better experience.

3. Further Members will be required to allow camera and use internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants connecting from mobile devices or tablets or through laptop connecting via mobile hotspot may experience audio/video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Members who need assistance before or during the AGM, can contact NSDL on evoting@nsdl.com or 022 - 4886 7000 and 022 - 2499 7000.

6. Members are welcome to share their queries, questions or seek clarifications in relation to the Company, its business, affairs and matters proposed to be considered at the Meeting. Members may send their queries/questions from their registered e-mail address, mentioning their name, DP ID and Client ID/Folio Number, PAN and mobile number, to 1connect@1gsp.in on or before 25th September, 2026 up to 5:00 p.m. (IST). The Company will endeavour to address the queries/questions received from the Members during the AGM, subject to the time available during the Meeting. Any queries/questions which could not be addressed during the AGM will be duly responded to by the Company through e-mail subsequently.

D. Other Information:

1. M/s. M K Samdani & Co., Company Secretaries has been appointed by the Board of Directors as the Scrutinizer to scrutinize the voting process in a fair and transparent manner. The scrutinizer shall, immediately after the conclusion of voting at the annual general meeting, first count the votes cast at the meeting, thereafter unblock the votes cast through remote e-voting and count the votes and submit not later than two working days of conclusion of the meeting a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or any person authorized in writing, who shall countersign the same. The Chairman/Authorised person shall declare the results of the voting on or before Thursday, October 01, 2026.

2. The voting results shall be declared along with the Scrutinizer's Report and would be available on the Company's website at www.1gsp.in, on the website of NSDL https://www.evoting.nsdl.com on the same day and shall also be simultaneously forwarded to the Stock Exchanges where the Company's shares are listed i.e., BSE Limited (BSE) along with the same being displayed on the notice board of the Registered Office of the Company.

3. The resolutions, if passed by a requisite majority, shall be deemed to be passed on the date of the Annual General Meeting.

EXPLANATORY STATEMENT ANNEXED TO THE NOTICE SETTING OUT THE MATERIAL FACTS CONCERNING EACH ITEM OF ORDINARY AND SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES, 2013 AND SECRETARIAL STANDARDS ON GENERAL MEETINGS

In respect of Item No.4:

The Members of the Company at the 29th AGM held on September 30, 2021, had approved the appointment of M/s. S D P M & Co., Chartered Accountants (Firm Registration No. 126741W), as the Statutory Auditors of the Company to hold office for a term of 5 (five) consecutive years from the conclusion of said AGM till the conclusion of the 34th AGM. Accordingly, their tenure as the Statutory Auditors of the Company is set to expire at the conclusion of the ensuing AGM. In view of completion of their prescribed term, they are being recommended for re-appointment for a further term.

The Audit Committee, at its meeting held on September 03, 2026 considered for appointment of Statutory Auditor of the Company after taking into consideration various factors including professional qualifications, experience, expertise, resources, reputation, independence, track record, suitability of the firm, and recommended the re-appointment of M/s. S D P M & Co., Chartered Accountants (Firm Registration No. 126741W), as the Statutory Auditor of the Company.

The Board of Directors, at its meeting held on September 03, 2026, after considering the recommendation of the Audit Committee, approved and recommended to the Members the re-appointment of M/s. S D P M & Co., Chartered Accountants (Firm Registration No. 126741W), as the Statutory Auditor of the Company for a second term of 5 (five) consecutive years, commencing from the conclusion of the 34th AGM until the conclusion of 39th AGM, to conduct the Statutory Audit of the Company, subject to the approval of the Members.

M/s. S D P M & Co., Chartered Accountants (Firm Registration No. 126741W), have furnished their consent to act as Statutory Auditor of the Company and have confirmed that their re-appointment, if made, shall be in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder. The proposed auditor have further confirmed that they satisfy the applicable criteria relating to eligibility, qualification and independence prescribed under the Companies Act, 2013.

Brief Profile:

S D P M & Co., a partnership firm is providing services to Corporates, Non- Corporates, Individuals, trusts and other bodies.

The firm has developed immense strength in auditing Corporate, advisory, planning and finance arrangements, bank audit, capital market audit etc.

Proposed Audit Fees and Terms of Appointment:

The proposed Statutory Auditors shall be paid an annual audit fee of Rs. 3,00,000/-, plus applicable taxes and reimbursement of reasonable out-of-pocket expenses.'

The remuneration for the subsequent financial years during the tenure of the Statutory Auditors shall be determined by the Board of Directors and/or the Audit Committee, in consultation with the Statutory Auditors, in accordance with the applicable provisions of the Companies Act, 2013 and other applicable laws.

The proposed appointment is for a period of 5 (five) consecutive years, commencing from the conclusion of the 34th AGM and continuing until the conclusion of the 39th AGM, subject to the applicable provisions of the Companies Act, 2013, SEBI LODR Regulations, and other applicable laws.

None of the Directors, Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the proposed resolution, expect to the extent of their respective shareholding, if any, in the Company.

The Board of Directors, based on the recommendation of the Audit Committee, recommends the resolution set out at **Item No. 4** of the accompanying Notice for approval of the Members by way of an **Ordinary Resolution**.

In respect of Item No.5:

Based on the recommendation of the Audit Committee, the Board of Directors of the Company at their meeting held on 14th August, 2026 has approved the appointment and remuneration of M/s. J.H. Survase & Co, Cost Accountants (FRN: 001300), as the Cost Auditors for audit of the cost accounting records of the Company for the Financial Year ending 31st March, 2027, at a remuneration of Rs.1,60,000/- (Rupees One Lakh Sixty Thousand Only) plus taxes and reimbursement of out-of-pocket expenses at actuals, if any, in connection with the audit.

In accordance with the provisions of Section 148 of the Companies Act, 2013 ("the Act") and the Companies (Audit and Auditors) Rules, 2014, and the Companies (Cost Records and Audit) Rules, 2014, (including any statutory modification(s), amendment(s), clarification(s), substitution(s), or re-enactment(s) thereof for the time being in force), maintenance of cost records and audit thereof is applicable in respect of Healthcare services.

M./s. J.H. Survase & Co, have confirmed that they hold a valid certificate of practice under sub-section (1) of Section 6 of the Cost and Works Accountants Act, 1959. In accordance with the provisions of Section 148(3) of the Act read with Companies (Audit and Auditors) Rules, 2014, and Companies (Cost Records and Audit) Rules, 2014 (including any statutory modification(s), amendment(s), clarification(s), substitution(s), or re-enactment(s) thereof for the time being in force), the remuneration payable to the Cost Auditor has to be ratified by the Members of the Company. Accordingly, consent of the Members is sought for ratification of the remuneration payable to the Cost Auditors for conducting the audit of the cost records of the Company, if required, for the Financial Year ending 31st March, 2027.

None of the Directors, Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the proposed resolution, expect to the extent of their respective shareholding, if any, in the Company.

The Board of Directors, based on the recommendation of the Audit Committee, recommends the resolution set out at **Item No. 5** of the accompanying Notice for approval of the Members by way of an **Ordinary Resolution**.

In respect of Item No.6 & 7:

In line with the expanding business activities of the Company, its future plans and to support its long-term strategic and operational objectives, the Company may, from time to time, require additional funds by way of borrowings from Banks, Financial Institutions, other lending institutions, bodies corporate, individuals and other eligible lenders, whether from domestic or international sources. Such borrowings may be in the nature of term loans, working capital facilities, bridge finance, loans convertible into equity, loans repayable on demand, in instalments or by way of bullet repayment, or such other financial arrangements as may be considered appropriate by the Board of Directors, depending upon the financial requirements of the Company.

Pursuant to Section 180(1)(c) of the Companies Act, 2013, the Board of Directors of a Company may borrow monies, where the money to be borrowed together with the monies already borrowed by the Company exceeds the aggregate of its paid-up share capital, free reserves and securities premium, apart from temporary loans obtained from the Company's bankers in the ordinary course of business, only with the consent of the Members of the Company by way of a Special Resolution.

Further, pursuant to Section 180(1)(a) of the Companies Act, 2013, the Board of Directors is required to obtain the consent of the Members by way of a Special Resolution for selling, leasing or otherwise disposing of the whole or substantially the whole of the undertaking of the Company, or where the Company owns more than one undertaking, of the whole or substantially the whole of any of such undertakings.

In order to secure the borrowings proposed to be availed by the Company, the Company may be required to create security by way of mortgage, charge, hypothecation, pledge or otherwise on its movable and/or immovable properties and assets, both present and future, and/or on the whole or substantially the whole of any of its undertakings, on such terms and conditions as may be agreed with the lenders. The terms of such financing arrangements may also contain provisions enabling the lenders, in the event of default or otherwise in accordance with the financing documents, to enforce their security and take possession or control of the secured assets or undertaking. Accordingly, the proposed creation of security may, in certain circumstances, be construed as involving sale, lease or disposal of the Company's undertaking within the meaning of Section 180(1)(a) of the Act.

Accordingly, the Board of Directors of the Company, at its meeting held on 3rd September, 2026, considered and recommended for approval of the Members a proposal for the enhancement of the borrowing and security creation limits of the Company pursuant to the provisions of Sections 180(1)(c) and 180(1)(a) of the Act, up to an aggregate amount of the paid-up share capital, free reserves and securities premium of the Company or Rs.1,000 Crore (Rupees One Thousand Crore Only), whichever is higher.

None of the Directors, Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the proposed resolution, expect to the extent of their respective shareholding, if any, in the Company.

The Board of Directors, recommends the resolutions set out at **Item No. 6 and 7** of the accompanying Notice for approval of the Members by way of a **Special Resolution**.

In respect of Item No.8:

Pursuant to the provisions of Section 186(3) of the Companies Act, 2013 ("the Act") every company need to obtain prior approval of its Members' through special resolution if it is proposing to:

a) give any loan to any person or other body corporate;
b) give any guarantee or provide security in connection with a loan to any other body corporate or person; and
c) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, exceeding sixty percent of its paid-up share capital, free reserves and securities premium account or one hundred percent of its free reserves and securities premium account, whichever is more.

In light of the Company's expanding business activities, its future plans, and to support its long-term strategic and operational objectives, there is a need to enhance financial flexibility and optimize the financing structure. To achieve this, the Company may pursue investments in other corporate entities, grant loans, provide guarantees, or offer security to other persons or bodies corporate, including its subsidiary and group companies (collectively referred to as the "Entities"). This support will address the short-term funding requirements of these Entities, including episodic needs that may arise over time. Such measures are essential for fostering growth and ensuring the financial stability of the Company and its affiliates.

Accordingly, the Board of Directors of the Company at their meeting held on 03rd September, 2026, recommended a proposal for approval of the Members of the Company for the limits under Section 186 upto the sixty percent (60%) of its paid-up share capital, free reserves and securities premium account or one hundred percent (100%) of its free reserves and securities premium account, whichever is more or Rs.1,000 Crore (Rupees One Thousand Crore Only), whichever is higher.

None of the Directors, Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the proposed resolution, expect to the extent of their respective shareholding, if any, in the Company.
The Board of Directors, recommends the resolution set out at **Item No. 8** of the accompanying Notice for approval of the Members by way of a **Special Resolution**.

In respect of Item No.9:

The Board of Directors **("the Board")** of the Company, at its meeting held on Thursday, 3rd September, 2026, has approved and recommended to the Members the proposal for issue of Equity Shares on a preferential basis. In order to facilitate the proposed preferential issue and to meet the future capital requirements of the Company, the Board, at the said meeting, also approved and recommended to the Members an increase in the Authorised Share Capital of the Company. The proposed increase in the authorised share capital is considered necessary to ensure that the Company has adequate authorised capital to accommodate the preferential issue and for any future issuance of shares or other securities, as may be required by the Company.

Accordingly, the Board has approved and recommended to the Members, increase in the authorised share capital from Rs. 25,05,00,000/- (Rupees Twenty-Five Crore Five Lakh Only) divided into 2,50,50,000 (Two Crore Fifty Lakh Fifty Thousand) Equity Shares of face value of Rs. 10/- (Rupees Ten only) each, to Rs. 50,00,00,000 (Rupees Fifty Crore Only) divided into 5,00,00,000 (Five Crore) Equity Shares of face value of Rs. 10/- (Rupees Ten only) each, by creation of additional 2,49,50,000 (Two Crore Forty-Nine Lakh Fifty Thousand Only) Equity Shares of face value of Rs. 10/- (Rupees Ten only) each, ranking pari passu in all respects with the existing Equity Shares of the Company.

Consequently, Clause V of the Memorandum of Association of the Company relating to the Authorised Share Capital is proposed to be altered accordingly.

Pursuant to the provisions of Section 13, 61 and other applicable provisions, if any, of the Companies Act, 2013, and the rules made thereunder, any increase in the Authorised Share Capital of the Company and the consequential amendment alteration to the Memorandum of Association of the Company requires approval of the Members of the Company.

None of the Directors, Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the proposed resolution, expect to the extent of their respective shareholding, if any, in the Company.

The Board of Directors, recommends the resolution set out at **Item No. 9** of the accompanying Notice for approval of the Members by way of an **Ordinary Resolution**.

In respect of Item No.10:

At its meeting held on 3rd September, 2026, the Board of Directors **("the Board")** of the Company approved the proposed acquisition of 13,321 equity shares of Matrix Labs Diagnocare Private Limited ("MLDPL") and 2,550 equity shares of Matrix Labs Private Limited ("MLPL") constituting 51% of the share capital of MLDPL and MLPL, respectively **("Purchase Shares")** from Mr. Suresh and Ms. Nithya S in the case of MLDPL and from Mr. Suresh in the case of MLPL, for an aggregate non-cash consideration of Rs. 39,54,17,120/-(Rupees Thirty-Nine Crore Fifty-Four Lakh Seventeen Thousand One Hundred Twenty Only) by swap of shares by way of issuance and allotment of 7,15,040/- (Seven Lakh Fifteen Thousand Forty Only) equity shares of the Company on a preferential basis

("Preferential Issue") at an issue price of Rs. 553/- (Rupees Five Hundred Fifty-Three Only) per Equity Share **("Subscription Shares")** having face value of Rs. 10/- (Rupee Ten Only) per equity share to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL.

- Matrix Labs Diagnocare Private Limited **("MLDPL")**: MLDPL belongs to the In-Vitro Diagnostics (IVD), Medical Diagnostics and Healthcare industry. The Company is engaged in providing diagnostic solutions and products, including immunology, HPLC, clinical automation, microbiology, Hematology, biochemistry, homeostasis and point-of-care testing (POCT) solutions.

- Matrix Labs Private Limited **(MLPL)**: MLPL belongs to the Medical Equipment and In-Vitro Diagnostics (IVD) industry and is engaged in the development, manufacture and supply of IVD kits, diagnostic reagents, medical diagnostic instruments and analysers. Its product portfolio includes CLIA, clinical chemistry and FIA-based diagnostic solutions.

Pursuant to the above acquisition, the Company will acquire 13,321 (Thirteen Thousand Three Hundred Twenty-One Only) equity shares of MLDPL and 2,550 (Two thousand Five hundred Fifty Only) equity shares of MLPL of the paid-up equity share capital, respectively.

In accordance with the applicable provisions of the Companies Act, 2013 read with rules made thereunder along with SEBI (Issue of Capital and Disclosure Requirements)Regulations,2018 **("SEBI ICDR Regulations")**, as amended from time to time, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time **("SEBI Listing Regulations")**, the approval of members of the Company by way of a special resolution is required to issue equity shares of the Company on a preferential basis for consideration other than cash.

The Board of Directors of the Company had approved the Proposed Transaction in its meeting held on 3rd September, 2026 as detailed below:

Sr.No.	Name of the Proposed Allottee(s)	No. of Equity Shares of the Target Company proposed to be acquired	% of Equity Share Capital of the Target Company proposed to be acquired	No. of Equity Shares of One Global Service Provider Limited proposed to be allotted	Consideration for acquisition	Name of the Ultimate Beneficial Owner(s) of the Target Company
Category: Non -Promoter - Public						
Matrix Labs Diagnocare Private Limited (MLDPL)						
1.	Mr. Suresh	12,321	47.27%	6,01,760	Other than Cash	Not Applicable
2.	Ms. Nithya S.	1,000	3.84%	48,840	Other than Cash	Not Applicable
Matrix Labs Private Limited (MLPL)						
3.	Mr. Suresh	2,550	51%	64,440	Other than Cash	Not Applicable

The issuance of Equity Shares by the Company to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL and purchase of Shares from Mr. Suresh and Ms. Nithya S in the case of MLDPL and from Mr. Suresh in the case of MLPL by the Company (as detailed in the resolution and also in this Explanatory Statement) shall be completed in accordance with the provisions of the Companies Act, 2013 read with the Companies (Prospectus and Allotment of

Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and such other applicable rules and regulations made thereunder (including any amendments, statutory modification(s) or re-enactment(s) thereof for the time being in force) (hereinafter referred to as the "Act"), SEBI ICDR Regulations, Listing Regulations and the share purchase agreement dated 3rd September, 2026 ("SPA") executed amongst the Company, Mr. Suresh and Ms. Nithya S and MLDPL in the case of MLDPL and the Company, Mr. Suresh and MLPL in the case of MLPL, respectively. The SPA details the terms under which the Purchase Shares will be acquired by the Company and Equity Shares will be issued by the Company to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL, contains customary representations, warranties and indemnities from Mr. Suresh and Ms. Nithya S in the case of MLDPL and from Mr. Suresh in the case of MLPL including in relation to losses arising from breach of warranties and covenants.

The Proposed Transaction is conditional upon mutually agreed customary conditions precedent and regulatory authorities, and the in-principle approval of BSE Limited ("Stock Exchange"), for issuance of the Equity Shares).

Approval of the Members of the Company by way of special resolution is being sought in accordance with Sections 23, 42 and 62(1)(c) of the Act as well as provisions of Chapter V of the SEBI ICDR Regulations to create, offer, issue and allot Equity Shares.

The issue of the Equity Shares to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL on preferential basis shall be subject to the following terms and conditions, apart from others, as prescribed under the applicable laws:

1. The Equity Shares to be issued and allotted to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL shall be listed and traded on the Stock Exchanges where the existing Equity Shares of the Company are listed, subject to receipt of necessary regulatory permissions and approvals.

2. The Equity Shares to be issued and allotted to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL, shall be fully paid up and rank pari-passu with the existing Equity Shares of the Company in all respects (including with respect to dividend and voting powers) thereof and be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum of Association and Articles of Association of the Company.

3. The Equity Shares to be issued and allotted shall be locked in for such period as specified in the provisions of Chapter V of the SEBI ICDR Regulations.

4. The Equity Shares shall be allotted by the Company to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL shall be in dematerialized form, within a period of 15 (fifteen) days from the later of (i) date of receipt of requisite shareholders' approval; or (ii) date of receipt of last of the approvals/ permission, if required, for such allotment from any regulatory authority, and in-principle approval of the Stock Exchange for issuance of the Equity Shares) or such extended period as may be permitted in accordance with SEBI ICDR Regulations, as amended from time to time.

5. The Equity Shares shall be issued and allotted to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL, subject to receipt of the Purchase Shares from Mr. Suresh and Ms. Nithya S in the case of MLDPL and from Mr. Suresh in the case of MLPL i.e., for consideration other than cash.

6. The Equity Shares to be issued and allotted shall not exceed the number of Equity Shares as approved herein above.

7. The pre-preferential allotment shareholding of Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL, if any, in the Company shall also be subject to lock-in as per the provisions of the SEBI ICDR Regulations.

THE DETAILS OF THE ISSUE AND OTHER PARTICULARS AS REQUIRED IN TERMS OF REGULATION 163 OF THE CHAPTER V OF THE SEBI ICDR REGULATIONS, RULE 13 OF COMPANIES (SHARE CAPITAL AND DEBENTURES) RULES, 2014 AND RULE 14 OF COMPANIES (PROSPECTUS AND ALLOTMENT OF SECURITIES) RULES, 2014 IN RELATION TO THE ABOVE SAID SPECIAL RESOLUTION ARE GIVEN AS UNDER:

A. List of Allottees for Preferential Allotment of Equity Shares

Sr.No.	Name of the Proposed Allottee(s)	No. of Equity Shares of the Target Company proposed to be acquired	% of Equity Share Capital of the Target Company proposed to be acquired	No. of Equity Shares of One Global Service Provider Limited proposed to be allotted	Consideration for acquisition	Name of the Ultimate Beneficial Owner(s) of the MLDPL & MLPL
Category: Non -Promoter - Public						
Matrix Labs Diagnocare Private Limited						
1.	Mr. Suresh	12,321	47.27%	6,01,760	Other than Cash	Not Applicable
2.	Ms. Nithya S.	1,000	3.84%	48,840	Other than Cash	Not Applicable
Matrix Labs Private Limited						
3.	Mr. Suresh	2,550	51%	64,440	Other than Cash	Not Applicable

B. Objects of the Preferential Issue:

The Company proposes to issue 7,15,040 (Seven Lakh Fifteen Thousand Forty Only) Equity Shares to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL, for consideration other than cash, as discharge of the total non-cash consideration payable for the acquisition of 13,321 equity shares in case of MLDPL and 2,550 equity shares in case of MLPL, representing 51% of the total issued, subscribed and paid-up equity share capital of MLDPL and MLPL, respectively.

C. Particulars of the offer including date of passing of the board resolution, kind of securities offered, maximum number of securities to be issued and the issue price:

The Board of Directors of the Company in its meeting on 3rd September, 2026, has approved the Preferential Issue of 7,15,040 (Seven Lakh Fifteen Thousand Forty Only) equity shares of the Company having face value of Rs. 10/- (Rupees Ten Only) each, at a price of Rs. 553/-(Rupees Five Hundred Fifty Three only) per equity share **("Equity Shares")** to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL, for consideration other than cash i.e. swap of Equity shares of both the Companies, as discharge of the total non-cash consideration payable for the acquisition of 51% (Fifty One Percent) of the ordinary share capital of **MLDPL** and **MLPL** **("Purchase Shares")** from Mr. Suresh and Ms. Nithya S in the case of MLDPL and from Mr. Suresh in the case of MLPL.

D. Relevant date with reference to which price has been arrived at:

In terms of the provisions of Regulation 161 of Chapter V of the SEBI ICDR Regulations, the Relevant Date for determining the issue price for the Preferential Issue is Friday, 28th August, 2026, being the date 30 (thirty) days prior to the date of passing of this resolution, which is Tuesday, 29th September, 2026.

E. Basis or justification on which the price (including premium, if any) has been arrived at along with report of the registered valuer:

i. As required under Regulation 163 (3) of the SEBI ICDR Regulations, the Valuation of Equity Shares of One Global Service Provider Limited, Matrix Labs Diagnocare Private Limited and Matrix Labs Private Limited has been done by M/s. Samvritti Valuation (OPC) Private Limited, IBBI Registered Valuer, (Registration No. IBBI/RV-E/06/2026/235) being an Independent Registered Valuer to enable the Companies to determine the swap of Equity Shares of the Companies vide Valuation Report dated 3rd September, 2026. Accordingly, the Fair Value of Equity Shares of One Global Service Provider Limited is determined at Rs. 553/- each and the Fair Value of Equity Shares of Matrix Labs Diagnocare Private Limited and Matrix Labs Private Limited is determined at Rs. 27,007.88 and Rs.13,973.77 each respectively. This Valuation Report is also available on the website of the Company at www.1gsp.in in under "Documents" tab and can be accessed through the following link: https://www.1gsp.in/reports

ii. The Equity Shares of the Company are listed on BSE Limited **("BSE or Stock Exchange")**. The Equity Shares of the Company are frequently traded as per Regulation 164(5) of Chapter V of the SEBI ICDR Regulations on BSE. Further, BSE being the Stock Exchange with higher trading volumes during the preceding 10 Trading days prior to the Relevant Date has been considered for pricing in compliance with Regulation 164 of Chapter V of SEBI ICDR Regulations. In terms of Regulation 164 of Chapter V of SEBI ICDR Regulations, the minimum price shall not be less than higher of the following:

a) Rs. 521.05 each - the 90 Trading days volume weighted average price of the equity shares of the Company quoted on the BSE preceding the Relevant Date; or

b) Rs. 553.00 each - the 10 Trading days volume weighted average price of the equity shares of the Company quoted on the BSE preceding the Relevant Date.

Pursuant to above, the minimum issue price determined in accordance with Regulations 164(1) read with Regulation 161 of Chapter V of the SEBI ICDR Regulations is Rs. 553/- each.

iii. Method of determination of price as per the Articles of Association of the Company - Not applicable as the Articles of Association of the Company does not provide for a method on the determination of a floor price/ minimum price of the shares issued on preferential basis.

iv. Accordingly, based on the Valuation provided by the Independent Registered Valuer as per Regulation 163 (3) of the SEBI ICDR Regulations in sub point A above and Valuation calculated as per Regulation 164 (1) of Chapter V of the SEBI ICDR Regulations in sub point B above, the minimum issue price of the Equity Shares of the Company on Preferential basis is Rs. 553/- each (Face Value of Rs. 10/- each + Premium of Rs. 543/- each).

Hence, based on the above, the Board of the Directors of the Company has decided the issue price of Equity Shares of the Company on Preferential basis shall be at a price of Rs. 553/-each

(Face Value of Rs. 10/- each + Premium of Rs. 543/-each). Further, the Board of the Directors of the Company have considered the Fair Value of Equity Shares of Matrix Labs Diagnocare Private Limited and Matrix Labs Private Limited as Rs.27,007.88 and Rs.13,973.77 each respectively for the purpose of swapping of shares.

F. Amount which the Company intends to raise by way of such securities/size of the issue:

The shares are being allotted for consideration other than cash by way of swap of shares.

G. Principal terms of assets charged as securities:

Not Applicable

H. Class or classes of persons to whom allotment is proposed to be made:

The proposed preferential allotment of equity shares is made to Individual, being Non-Promoter and Public.

I. Intention of the promoters, directors or key managerial personnel or senior management of the Company to subscribe to the preferential issue:

None of the existing directors, promoters or key managerial personnel or senior management of the Company have shown their intention to subscribe to proposed Preferential Issue of Equity Shares.

J. Contribution being made by the promoters or directors either as part of the offer or separately in furtherance of objects:

No contribution is being made by the existing promoters or directors either as part of the offer or separately in furtherance of objects.

K. Time frame within which the preferential issue shall be completed:

As required under the SEBI ICDR Regulations, as amended from time to time, the Equity Shares shall be allotted by the Company to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL in dematerialized form within a period of 15 (fifteen) days from the later of (i) date of receipt of requisite shareholders' approval; or (ii) date of receipt of last of the approvals/ permission, if required, for such allotment from any regulatory authority, and the in-principle approval of the BSE for issuance of the Equity Shares).

L. Name of the Proposed Allottee and identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the Proposed Allottee, the percentage of post preferential issue capital that may be held by them and change in control, if any, in the Company consequent to the preferential issue:

Name of Proposed Allottee(s)	Category	Ultimate Beneficial Owner (if applicable)	Pre-Preferential Issue Equity Holding	No. of Equity Share to be Allotted	Post-Preferential Issue Equity Holding
Mr. Suresh	Non-Promoter	Not Applicable	NIL	6,66,200	6,66,200
Ms. Nithya S.	Non-Promoter	Not Applicable	NIL	48,840	48,840

M. Justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer and name and address of valuer who performed valuation:

The Company proposes to discharge the non-cash consideration payable for the acquisition of 51% Purchase Shares of Matrix Labs Diagnocare Private Limited and Matrix Labs Private Limited each from Mr. Suresh and Ms. Nithya S in the case of MLDPL and from Mr. Suresh in the case of MLPL by issuing 6,50,600 (Six Lakh Fifty Thousand Six Hundred Only) equity shares of the Company to Mr. Suresh and Ms. Nithya S against the acquisition of 51% equity stake in MLDPL and 64,440 (Sixty-Four Thousand Four Hundred Forty Only) equity shares of the Company to Mr. Suresh against the acquisition of 51% equity stake in MLPL. i.e., for consideration other than cash. As per Regulation 163(3) of the SEBI ICDR Regulations, a valuation is required to be undertaken by an independent registered valuer where securities are issued on a preferential basis for consideration other than cash.

The Valuation of Equity Shares has been done by:
Name: **Samvritti Valuation (OPC) Private Limited**
IBBI Registered No.: IBBI/RV-E/06/2026/235)
Address: 1104, D&C Phoenix, Opp. Aanal Flat, Vijay Cross Rd, Navrangpura, Ahmedabad- 380009

Based on the valuation report dated 3rd September, 2026 obtained from the Independent Registered Valuer, the Board of Directors of the Company has approved and passed a resolution for the issuance of 7,15,040 Equity Shares at a price of Rs. 553/- per share to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL, in exchange for 13,321 equity shares of MLDPL and 2,550 equity shares of MLPL, held by the Proposed Allottees in **Matrix Labs Diagnocare Private Limited and Matrix Labs Private Limited** as a part consideration.

N. Change in control, if any in the Company that would occur consequent to the preferential offer:

The proposed Preferential Allotment of Equity Shares will not result in any change in the management and control of the Company.

O. Lock-in Period:

The aforesaid allotment of Equity Shares to Mr. Suresh and Ms. Nithya S in the case of MLDPL and to Mr. Suresh in the case of MLPL shall be locked-in as per Regulation 167 of Chapter V of the SEBI ICDR Regulations. The entire pre-preferential allotment shareholding of the allottees, if any shall be locked-in as per Regulation 167 (6) of Chapter V of the SEBI ICDR Regulations.

P. Shareholding pattern of the Company before and after the preferential issue:

Sr.No.	Category	Pre-Preferential Issue As on August 28, 2026		Post-Preferential Issue	
		No. of Shares held	% of Shareholding	No. of Shares held	% of Shareholding
A	**Promoters holding**				
1	**Indian**				
	Individual	**1,33,67,306**	**68.40%**	**1,33,67,306**	**65.99%**
	Bodies Corporate	0	0%	0	0%
2	**Foreign Promoters**	0	0%	0	0%
	Sub-total (A)	**1,33,67,306**	**68.40%**	**1,33,67,306**	**65.99%**
B	**Non-Promoters holding**				
	Institutional investors	**15,10,347**	**7.73%**	**15,10,347**	**7.46%**
	Non-Institution				
	Private corporate bodies & LLP	16,10,829	8.24%	16,10,829	7.95%
	Directors and Relatives	0	0%	0	0%
	Indian Public & HUF	30,06,509	15.38%	37,21,549	18.37%
	(Others including NRIs, Central Government, Escrow Account, Government Companies, Nationalized Banks, NBFCs, Non-Nationalised Banks, etc.)	48,012	0.25%	48,012	0.23%
	Sub-total (B)	**61,75,697**	**31.60%**	**68,90,737**	**34.01%**
C	**Non-Promoter & Non-Public**				
	GRAND TOTAL	**1,95,43,003**	**100%**	**2,02,58,043**	**100%**

Q. Consequential Changes in the Voting Rights:

Voting rights will change according to the change in the shareholding pattern mentioned above.

R. Certificate of a Practicing Company Secretary:

The certificate issued by M.K. Samdani & Co., Company Secretaries certifying that the preferential issue is being made in accordance with the requirements of the SEBI ICDR Regulations shall be placed before the shareholders at their proposed 34th Annual General Meeting and shall be available for inspection by the members during the voting period. This certificate is also available on the website of the Company https://www.1gsp.in/ n under "Documents" tab and can be accessed through the following link: https://www.1gsp.in/reports

S. Number of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price:

During the period from 1st April, 2026 till the date of this notice, the Company has not made any preferential allotment.

T. Listing:

The Company will make an application to BSE on which the existing equity shares are presently listed, for listing of the Equity Shares that will be issued in the timeline prescribed under the applicable law.

U. Current and proposed status of the allottee(s) post the preferential issues namely, promoter or non-promoter:

Sr.No.	Name of the Proposed Allottees	Current Status of the allottees namely promoter or non-promoter	Proposed status of the allottees post the preferential issue namely promoter or non-promoter
1.	Mr. Suresh	Not Applicable	Non-Promoter
2.	Ms. Nithya	Not Applicable	Non-Promoter

V. Undertakings as to re-computation of price and lock-in of specified securities:

The Issuer Company undertakes that they shall recompute the price of the specified securities in terms of the provision of SEBI ICDR Regulations, as amended where it is required to do so. The Issuer Company undertakes that if the amount payable on account of the re-computation of price is not paid within the time stipulated in terms of the provision of SEBI ICDR Regulations, the specified securities shall continue to be locked–in till the time such amount is paid by the allottees.

W. Material terms of raising such securities:

The Equity Shares shall be fully paid up and listed on the BSE and rank pari- passu with the existing equity shares of the Company in all aspects, in accordance with the applicable laws, and shall be subject to the requirements of all applicable laws and to the provisions of the memorandum of association and articles of association of the Company.

X. Other disclosures:

a) It is hereby declared that neither the Proposed Allottees, the beneficial owners of Proposed Allottees, nor the Company, its promoters and directors are wilful defaulters or fraudulent borrowers as defined under SEBI ICDR Regulations and neither the Proposed

Allottees, the beneficial owners of Proposed Allottees, nor the Company, its directors and promoters are fugitive economic offender as defined under SEBI ICDR Regulations and hence providing disclosures specified in Schedule VI of SEBI ICDR Regulations does not arise.

b) The Company is eligible to make the Preferential Issue under Chapter V of the SEBI ICDR Regulations.

c) The proposed Preferential Issue is not being made to any corporate incorporated in, or a national of a country which shares a land border with India.

d) The Company has obtained the Permanent Account Number (PAN) of Mr. Suresh and Ms. Nithya S in the case of MLDPL and Mr. Suresh in the case of MLPL before an application seeking in-principle approval is made by the Company to the Stock Exchange where its equity shares are listed.

e) The Company is in compliance with the conditions for continuous listing and is eligible to make the Preferential Issue under Chapter V of ICDR Regulations.

f) Mr. Suresh and Ms. Nithya S in the case of MLDPL and Mr. Suresh in the case of MLPL has neither sold nor transferred any equity shares of the Company during the period of 90 (ninety) trading days preceding the Relevant Date.

g) This Preferential Issue is not ultra-vires to the provisions of the articles of association of the Company.

None of the other Promoters, Directors, Key Managerial Personnel and their relatives is, in any way, directly or indirectly concerned or interested, financially or otherwise, in the above referred resolutions except to the extent of their shareholding, if any.

In accordance with the provisions of Sections 23, 42 and 62 of the Act, read with applicable rules thereto and relevant provisions of the ICDR Regulations, approval of the Members of the Company by way of Special Resolution is required to issue the Equity Shares through a preferential issue, on private placement basis. The issue of the Equity Shares pursuant to the Preferential Issue would be within the authorised share capital of the Company.

Accordingly, the Board believes that the proposed Preferential Issue is in the best interest of the Company and its members and, therefore, recommends the **Special Resolution** as set out in **Item No. 10** of this Notice, for approval by the Members of the Company.

None of the other Directors / Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise in the resolution set out at **Item No. 10** of the notice except to the extent of their shareholding in the Company.

In respect of Item No.11:

Pursuant to Section 188 and other applicable provisions of the Companies Act, 2013 and Rules made thereunder **("the Act")** and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations")**, as amended, material related party transactions require prior approval of the shareholders through ordinary resolutions, even if such transactions are in the ordinary course of business of the Company and at an arm's length basis.

As per the Listing Regulations, where the annual consolidated turnover is upto Rs. 20,000 Crore, a related party transaction is considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds 10% (Ten Percent) of the annual consolidated turnover of the listed entity. Accordingly, the materiality threshold for seeking shareholders' approval for related party transactions of the Company is Rs. 49.81Crore.

The said limits are applicable even if the transactions are in the ordinary course of business and at an arm's length basis. Further, as per Regulation 2(1)(zc) of the Listing Regulations, the definition of Related Party Transaction **("RPT")** includes a transaction involving a transfer of resources, services or obligations between a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand, regardless of whether a price is charged or not.

The Company proposes to enter into a related party transaction(s) as mentioned in the respective explanatory statements below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), are expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the Listing Regulations, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company. The said transactions shall be in the ordinary course of business of the Company and on an arm's length basis. Based on the recommendation of the Audit Committee and the Board of Directors of the Company ("the Board"), at their meeting held on 3rd September, 2026, respectively, the Board has recommended for the approval of the Members of the Company the Related Party Transactions **("RPTs")** to be entered into by One Global Service Provider Limited **("the Company")** with its related parties, within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations.

The management has provided the Audit Committee with the relevant details of various proposed RPTs including material terms and basis of pricing and Minimum information to be provided to the Audit Committee and shareholder for approval of Related Party Transactions as per RPT Industry Standards. All Independent Directors on the Audit Committee, after reviewing all necessary information, have granted approval for entering into the RPTs during FY2026-27. The Audit Committee has noted that the said transactions will be in the ordinary course of business of the Company and at an arm's length basis.

The Audit Committee has reviewed the certificate provided by Managing Director and Chief Financial Officer of the Company, as required under the RPT Industry Standards.

The background and brief details of the related party transactions, including the information required to be disclosed in the Explanatory Statement pursuant to Rule 15 of the Companies (Meeting of Board and its powers) Rules, 2014 as amended till date and SEBI Master Circular dated 30th January 2026, read with the SEBI Circular dated 26th June 2025, are set out separately below for each related party transaction.

In respect of Item No.11:

Background, details and benefits of the transaction:

The Managing Director of the Company also holds a position as a Director of Lifenity Health Limited **("LHL")**, thereby establishing a common directorship between the Company and LHL and consequently making LHL a related party of the Company. LHL is engaged in the business of providing pathology and other allied healthcare services. It is also engaged in establishing, operating, managing and administering diagnostic centres, hospitals and healthcare centres, including providing related maintenance and administrative services. The diagnostic and healthcare services offered by LHL include, inter alia, mass screening, diagnostic services, healthcare analytics and other allied healthcare solutions. In the ordinary course of business, the Company avails of and/or renders such services to/from LHL for its business operations. Considering the operational interdependence and integrated nature of the activities of the Company and LHL, the Company enters into various Related Party Transactions **("RPTs")** from time to time.

The Company is proposing to enter into related party transactions with LHL during the Financial Year 2026-27, in the ordinary course of business, comprising the following operational engagements:

a) Purchase of Goods, including raw materials, finished goods, and consumables
b) Sale of Goods, including manufactured and traded products
c) Availing and/or rendering of Services, including technical, professional, administrative, and support services
d) Purchase of Assets, including tangible and intangible assets
e) Sale / Transfer of Assets, including tangible and intangible assets

The aggregate value of the aforesaid transactions proposed to be entered into by the Company with LHL, during the Financial Year 2026-27 are estimated to be Rs. 500 Crore (Rupees Five Hundred Crore Only). The aggregate value of the proposed transactions exceeds the applicable threshold prescribed for determining material related party transactions. Accordingly, the proposed transactions constitute Material RPT's requires approval of the Members of the Company by way of passing of an Ordinary Resolution.

The proposed arrangements will enable the Company to leverage LHL's expertise in pathology, diagnostics, hospitals, and other allied healthcare services, thereby facilitating efficient, safe and cost-effective execution of the Company's business operations. These arrangements are expected to improved operational efficiency, optimise resource utilization and facilitate better coordination across business functions. The integrated nature of the activities is also expected to facilitate economies of scale, streamlined processes and reduced reliance on external parties. Further, the sharing of financial and operational resources, wherever applicable, is expected to support effective fund management and ensure continuity of business operations. Overall, the proposed transactions are expected to strengthen business synergies and contribute to long-term growth and value creation of the Company and its stakeholders.

Further, LHL, being a related party of the Company, may require operational support and business arrangements to facilitate smooth integration of activities and sustained growth. The proposed transactions are intended to be undertaken in the ordinary course of business and on an arm's length basis, and are considered to be in the best interest of both the Company and LHL.

The details of the proposed RPTs between the Company and LHL, including the information required to be disclosed in the Explanatory Statement pursuant to Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended from time to time, and the minimum information required to be provided to the Audit Committee and the Members of the Company for approval of RPTs in terms of the Industry Standards formulated pursuant to the SEBI Master Circular dated 11th November, 2024, read with SEBI Circular dated 26th June, 2025 and SEBI Master Circular dated 30th June, 2026 are set out below:

Sr.No.	**Particulars of Information**	**Information provided by the Management**
Part A: Minimum Information of the proposed RPT		
A(1) Basic details of the related party		
1.	Name of the related party	Lifenity Health Limited ("LHL")
2.	Country of Incorporation of the related party	India
3.	Nature of Business of the related party	LHL is engaged in the business of providing pathology and other allied healthcare services. It is also engaged in establishing, operating, managing and administering diagnostic centres, hospitals and healthcare centres, including providing related maintenance and

<table>
<tr><td></td><td></td><td>administrative services. The diagnostic and healthcare services offered by LHL include, inter alia, mass screening, diagnostic services, healthcare analytics and other allied healthcare solutions.</td></tr>
<tr><td colspan="3">A(2) Relationship and ownership of the related party</td></tr>
<tr><td></td><td>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:
Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.
Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).
Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).</td><td>As the Managing Director of the listed entity is also serving as a Non-Executive Director of LHL, there exists a common directorship between the two entities, and accordingly, the concerned person constitutes a related party.</td></tr>
<tr><td colspan="3">A(3) Details of previous transactions with the related party</td></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.</td><td>Details of the transactions by the Company with LHL
<table><tr><th>Sr.No.</th><th>Nature of Transactions for FY 2025-26</th><th>Amount (Rs. In Crore)</th></tr><tr><td>1.</td><td>Sales of Services</td><td>150.38</td></tr><tr><td colspan="2">Total</td><td>150.38</td></tr></table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td><table><tr><th>Sr.No.</th><th>Nature of Transactions for FY 26</th><th>Amount (Rs. In Crore)</th></tr><tr><td>1.</td><td>Sales of Services</td><td>40.66</td></tr><tr><td colspan="2">Total</td><td>40.66</td></tr></table></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.</td><td>No</td></tr>
<tr><td colspan="3">A(4) Amount of the proposed transactions (All types of transactions taken together)</td></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ Shareholders</td><td>Following are list of proposed transactions being placed for approval in the meeting of the Audit Committee / Shareholders</td></tr>
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<tr><th>Sr.No</th><th>Nature of Transaction</th><th>Amount (Rs. In Crore)</th></tr>
<tr><td>1.</td><td>Purchase of Goods, including raw materials, finished goods, and consumables</td><td>15.00</td></tr>
<tr><td>2.</td><td>Sale of goods, including manufactured and traded products</td><td>20.00</td></tr>
<tr><td>3.</td><td>Availing and/or Rendering of Services, including technical, professional, administrative, and support Services</td><td>435.00</td></tr>
<tr><td>4.</td><td>Purchase of Assets, including tangible and intangible assets</td><td>15.00</td></tr>
<tr><td>5.</td><td>Sale / Transfer of assets, including tangible and intangible assets</td><td>15.00</td></tr>
<tr><td colspan="2">Total</td><td>500.00</td></tr>
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<tr>
<td>2.</td>
<td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td>
<td>Yes, the proposed transaction is a material Related Party Transaction (“RPT”) under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)</td>
</tr>
<tr>
<td>3.</td>
<td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year.</td>
<td>The value of the proposed transaction is 100% of Company’s annual consolidated turnover of Rs. 498.18 Crore for FY 2025-26.</td>
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<td>4.</td>
<td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction</td>
<td>Not Applicable</td>
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<td>5.</td>
<td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available</td>
<td>100%</td>
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<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year.</td><td>
<table>
<tr><th>Particulars</th><th>For FY 2025-26
Amount
(Rs. In crore)*</th></tr>
<tr><td>Turnover</td><td>Rs.1553.85</td></tr>
<tr><td>Profit After Tax</td><td>Rs. 414.75</td></tr>
<tr><td>Net Worth</td><td>Rs. 1059.35</td></tr>
</table>
*Note: The above figures are unaudited, provisional and on a consolidated basis.
</td></tr>
<tr><td colspan="3">A(5) Basic details of the proposed Transactions</td></tr>
<tr><td>1.</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td>
<table>
<tr><th>Sr.No.</th><th>Nature of Transaction</th><th>Amount (Rs. In Crore)</th></tr>
<tr><td>1.</td><td>Purchase of Goods, including raw materials, finished goods, and consumables</td><td>15.00</td></tr>
<tr><td>2.</td><td>Sale of goods, including manufactured and traded products</td><td>20.00</td></tr>
<tr><td>3.</td><td>Availing and/or Rendering of Services, including technical, professional, administrative, and support Services</td><td>435.00</td></tr>
<tr><td>4.</td><td>Purchase of Assets, including tangible and intangible assets</td><td>15.00</td></tr>
<tr><td>5.</td><td>Sale / Transfer of assets, including tangible and intangible assets</td><td>15.00</td></tr>
<tr><td colspan="2">Total</td><td>500.00</td></tr>
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</td></tr>
<tr><td>2.</td><td>Details of the proposed transaction</td><td>
The proposed Related Party Transactions to be entered into between the Company and LHL shall comprise transactions undertaken in the ordinary course of business and on an arm’s length basis.

These include:
i. purchase and sale of goods, including raw materials, finished goods and consumables, as well as manufactured and traded products;
ii. availing and/or rendering of various services such as technical, professional, administrative and support services;
iii. purchase, sale or transfer of tangible and intangible assets;
</td></tr>
</table>

		All such transactions shall be executed in compliance with applicable laws and the Company's policy on related party transactions.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Till the Annual General Meeting of the Company to be held in the year 2027
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise	Rs. 500 Crore As omnibus approval is sought for the aforesaid related party transactions, the estimated break-up financial year-wise is not applicable.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The RPT's are in the interest of the Company as they enable it to leverage the operational expertise and capabilities of LHL in the areas of pathology, diagnostics, hospitals, and other allied healthcare services, thereby facilitating the efficient and seamless execution of its business operations. The proposed transactions are proposed to be undertaken in the ordinary course of business and on an arm's length basis, ensuring that the terms thereof are commercially competitive and at par with prevailing market terms. Further, the integrated business model between the Company and LHL is expected to facilitate operational synergies, optimise resource utilization and achieve cost efficiencies, while reducing dependency on external third parties. The proposed arrangements are also expected to improve coordination and streamline business processes, thereby supporting the continuity and scalability of the Company's operations. Accordingly, the proposed RPTs are expected to contribute to enhanced operational efficiency, cost optimization and overall value creation for the Company and its stakeholders, and are therefore in the best interest of the Company.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a) Name of the director / KMP	Mr. Sanjay Upadhaya, Non-Executive Director, in LHL
	b) Shareholding of the director / KMP, whether direct or indirect, in the related party	Mrs. Sona Dhawangale, being Promoter of the Company, holds 27% equity shareholding of the LHL.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable

9.	Other information relevant for decision making.	Nil
Part B : Additional Information		
B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances		
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or any other process has been applied for choosing a party for sale, purchase or supply of goods or services. Transactions within the Group provides better economies of scale, ensures cost optimization, reduces administrative burden and associated costs, making the process more efficient
2.	Basis of determination of price	The price / consideration for the transactions is determined based on prevailing market prices, cost benchmarks, scope and nature of goods or services, volume, quality specifications, delivery timelines, and other relevant commercial terms, ensuring that the transactions are undertaken in the ordinary course of business and on an arm's length basis.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a) Amount of Trade advance	NIL
	b) Tenure	NIL
	c) Whether same is self-liquidating?	NIL

The said transactions, being a material RPT, requires prior approval of the Members of the Company in accordance with Regulation 23 of the SEBI Listing Regulations.

Based on the review and approval of the Independent Directors on the Audit Committee, the Board of Directors recommends the **Ordinary Resolution** contained in **Item No.11** of the accompanying Notice to the Members for approval.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder, (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve resolution under **Item No.11**.

Except Mr. Sanjay Upadhaya and Mrs. Sona Dhawangale, together with his relative(s) none of the Directors / Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise in the resolution set out at **Item No.11** of the Notice expect of their shareholding in the Company.

By **Order of the Board of Directors**
For **One Global Service Provider Limited**

Sanjay Upadhaya
Managing Director

Date: **3rd September, 2026**
Place: **Mumbai**

ANNEXURE TO THE NOTICE DATED 3RD SEPTEMPER, 2026

Particulars of the Directors seeking Appointment/ re-appointment at 34th Annual General Meeting ("AGM") pursuant to Regulation 36(3) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and Secretarial Standard on General Meetings (SS-2):

Mr. Sanjay Upadhaya

Chairman & Managing Director

Particulars	Details
Name of the Director	Mr. Sanjay Lalbhadur Upadhaya
DIN	07497306
Designation	Chairman & Managing Director
Date of Birth	10th September, 1977
Age	48
Date of first Appointment on the Board	12th November, 2019
Qualifications	B.E.(Biomedical) specialization in Nuclear Medicine, MGM CET
Experience	26 years
Brief Profile/experience/ expertise in functional areas	Mr. Sanjay Upadhaya is a healthcare entrepreneur, biomedical professional and diagnostics strategist with over 23 years of experience across medical diagnostics, healthcare technology, clinical research, public healthcare projects, laboratory operations and medical devices. He has extensive experience in healthcare operations, business development, diagnostic laboratory management and implementation of large-scale healthcare initiatives. He has held senior leadership positions across the healthcare and diagnostics sector and has been instrumental in building diagnostic networks, implementing PPP healthcare projects and driving technology-led healthcare solutions. He holds a Bachelor of Engineering in Biomedical Engineering with specialisation in Nuclear Medicine and has contributed to research and innovation in laboratory medicine and diagnostic technologies.
No. of Equity Shares held in the Company as on 31st March, 2026	4,22,095

Directorship on other Board as on 31st March, 2026	• Lifenity Health Limited • CSC Healthcare & Wellness Private Limited • Lifenity Advance Pharmacy Limited • Koshika Diagnosis International Private Limited • Ehsaas Healthcare Research Private Limited • Lifenity Lifescience International Private Limited • Lifenity Health Services International Limited • Lifenity Food And Beverages Private Limited • Lifenity Pharmaceutical Private Limited • Lifenity Logistics Services Limited
Listed entities from which the director has resigned in past three (3) years	Nil
Committee Membership of other Board as on 31st March, 2026	Nil
No. of Board Meetings attended during the FY 2025-2026	8
Remuneration last drawn (FY 2025-26)	Nil
Relationship with other Directors, Manager and KMP	Not related to any of the directors of the Company, Key Managerial Personnel and Managers.

ONE GLOBAL SERVICE PROVIDER LIMITED

34th ANNUAL REPORT

2025 – 2026

CORPORATE INFORMATION

BOARD OF DIRECTORS AS ON 31ST MARCH, 2026:

Sanjay Lalbhadur Upadhaya	Chairman & Managing Director
Pooja Hemang Khakhi	Independent Director
Avni Chouhan	Independent Director
Hemang Harshadbhai Shah	Independent Director

BOARD COMMITTEES AS ON 31ST MARCH, 2026:

Audit Committee

Hemang Harshadbhai Shah - Chairperson
Avni Chouhan - Member
Sanjay Lalbhadur Upadhaya – Member

Nomination & Remuneration Committee

Pooja Hemang Khakhi - Chairperson
Hemang Harshadbhai Shah - Member
Avni Chouhan – Member

Stakeholder Relationship Committee

Hemang Harshadbhai Shah - Chairperson
Avni Chouhan - Member
Sanjay Lalbhadur Upadhaya – Member

Risk Management Committee

Hemang Harshadbhai Shah - Chairperson
Pooja Hemang Khakhi - Member
Sanjay Lalbhadur Upadhaya – Member

KEY MANAGERIAL PERSONNEL AS ON 31ST MARCH, 2026:

Niraj Chordia	Chief Financial Officer (Appointed w.e.f 14.08.2026)
Megha Chitre	Company Secretary & Compliance Officer

REGISTERED OFFICE & CORPORATE OFFICE:

6th Floor, 601 E Wing, Trade Link Building, B & C Block, Senapati Bapat Marg, Kamala Mill Compound, Lower Parel (W), Delisle Road, Mumbai Maharashtra, India - 400013

AUDITORS AS ON 31ST MARCH, 2026:

STATUTORY AUDITORS

M/s. S D P M & Co.
Chartered Accountants
1016, Anand Mangal – III, opp. Core House, Apollo City Centrelane, Parimal Cross Road, Ambawadi - 380015

INTERNAL AUDITORS

M/s. Rushil Soni & Co.
Chartered Accountants
56, Management Enclave, Mansi To Lake Road, Vastrapur, Ahmedabad – 380015

SECRETARIAL AUDITORS

M/s. M K Samdani & Associates
Practicing Company Secretaries
41, Rajratna Society near Gita Gauri Cinema, Odhav, Ahmedabad - 382415

COST AUDITORS

M/s. J.H. Survase & Co.
Cost Accountants
C.S. No.889, G-4, PKP Empire, Equitas Bank Building
5th lane, Shahupuri, Kolhapur - 416001

REGISTRAR & SHARE TRANSFER AGENT

MCS Share Transfer Agent Limited
3B3, 3rd Floor, B-Wing, Gundecha Onclave Premises Co-op. Society Limited, Kherani Road, Saki Naka, Andheri (East), Mumbai-400 072

BANKERS

Kotak Mahindra Bank Limited
Union Bank of India Limited

WEBSITE

www.1gsp.in

INVESTORS RELATIONS EMAIL ID

1connect@1gsp.in

STOCK EXCHANGE

BSE Limited

CORPORATE IDENTIFICATION NUMBER

L74110MH1992PLC367633

ABOUT THE COMPANY:

One Global Service Provider Limited formerly known as “Overseas Synthetics Limited”. It was established in the year 1992. It has been listed on the Bombay Stock Exchange since 1994.

The Company has its business in providing services related to healthcare industry, and recently has expanded its domain in the field of IT sector. Now the company has also started to provide consultancy and development in software and other IT solutions.

(Formerly Known as Overseas Synthetics Limited)

OUR VISION AND MISSION:

- To make quality healthcare services and products available to all citizens across the globe and reduce per capita medical expenditure using innovative health technology. To help businesses in transforming and succeeding through technological advances and never we left behind in the fast - changing times.

- The Code of our belief is Diagnosis is not just a process; it is an intermediary link between health specialists and patients that alters the condition of illness to wellness and survival to prevention.

- To be at toes with the changing times and provide solutions and deliver the best-in-class services to its clients.

PERFORMANCE OF THE COMPANY:

- A leading provider in the field of Life Sciences and Healthcare Solutions across the globe. We have the expertise in mass screening, diagnostics and healthcare sciences which are used by eminent hospitals, healthcare professionals and government bodies.

- The Company has been constantly striving to upgrade the Services and Products provided by it to all the Stakeholders.

- In today’s new era of digital healthcare, we partner with the best by providing a single online platform with healthcare products ranging from medical devices to medical consumables. It's our trusted results that offer all clients - "A One-Stop Solution" under one roof and an easy access to quality products and solutions.

BOARD OF DIRECTORS

Sanjay Lalbhadur Upadhaya
Chairman & Managing Director

- Mr. Sanjay Upadhaya is a healthcare entrepreneur, biomedical professional and diagnostics strategist with over 23 years of experience across medical diagnostics, healthcare technology, clinical research, public healthcare projects, laboratory operations and medical devices. He has extensive experience in healthcare operations, business development, diagnostic laboratory management and implementation of large-scale healthcare initiatives.

- He has held senior leadership positions across the healthcare and diagnostics sector and has been instrumental in building diagnostic networks, implementing PPP healthcare projects and driving technology-led healthcare solutions. He holds a Bachelor of Engineering in Biomedical Engineering with specialisation in Nuclear Medicine and has contributed to research and innovation in laboratory medicine and diagnostic technologies.

Hemang Harshadbhai Shah
Independent Director

- Mr. Hemang Shah is a Practicing Company Secretary, IBBI Registered Valuer, Registered Trademark Agent, and Qualified Independent Director.
- 8 years of overall experience in the field of Corporate Law and Compliance, Trademark Agency, IBBI Registered Valuation.

Pooja Hemang Khakhi
Independent Director

- Ms. Pooja Khakhi is a Company Secretary, LLB, B. Com.
- 8 years of overall experience in the field of Corporate Law and Compliances.

Avni Chouhan
Independent Director

- Practicing as a Company Secretary at Ahmedabad with rich experience of more than 9 years.
- She holds expertise in, Intellectual Property Right and liasioning with ROC, NCLT, Trademark Registry, Regional Director, Official Liquidator, Reserve Bank of India, Ministry of Corporate Affairs and Stock Exchange.

CHAIRMAN'S MESSAGE

Dear ***Shareholder***,

It gives me great pride to present to you the 34th Annual Report of One Global Service Provider Limited for the financial year ended 31st March, 2026 — a year that has been transformational for your Company on every meaningful measure of scale, profitability, and strategic direction.

A Year of Exceptional Growth

Your Company's total revenue grew from Rs. 14,784.17 lakhs in FY 2024-25 to Rs. 49,881.06 lakhs in FY 2025-26 — a growth of nearly 3.4 times in a single year. Profit after tax more than tripled, rising from Rs. 1,846.66 lakhs to Rs. 6,950.42 lakhs, while our net worth strengthened from Rs. 7,172.42 lakhs to Rs. 14,122.84 lakhs. Return on Equity improved from 25.75% to 49.21%, reflecting not just growth in scale but a meaningful improvement in the efficiency with which we deploy shareholders' capital.

This performance was substantially powered by the successful amalgamation of Plus Care Internationals Private Limited with your Company, approved by the Hon'ble National Company Law Tribunal, Mumbai Bench, during the year.

Our Two Engines of Growth

One Global Service Provider Limited continues to operate a business line of providing a comprehensive eco-system to healthcare service industry by providing medical & diagnostic equipments, hospital furniture, high end laboratory analyser, ancillaries along with re-agents, consumables & chemicals under one roof and also provides the allied software services including but not limited to LIS, MIS, HIMS provides your company a unique positioning in the industry.

The company also operates Laboratories to which it provides diagnostic services, preventive healthcare services, population screening to individuals, institutions and public health.

The company is focussing on research & development of medical devices, POCT devices and allied medical AI software.

Vision Carry Forward

The company's vision is to integrate and consolidate the supply chain of Healthcare Services, and make the availability of high end medical equipments across the country at an affordable cost.

The company aspires to make quality healthcare services affordable and available across the country.

The company is focussing on developing digital applications in diagnosis & prognosis of disease through image processing, AIML & Medical AI.

Acknowledgements

I would like to place on record my sincere appreciation for the continued trust of our shareholders, the diligence of our Board and Committees, the dedication of our employees, and the confidence of our clients and business partners. It is this collective effort that has made FY 2025-26 a landmark year for your Company.

With warm regards,

Sanjay Lalbhadur Upadhaya

Chairman & Managing Director
One Global Service Provider Limited

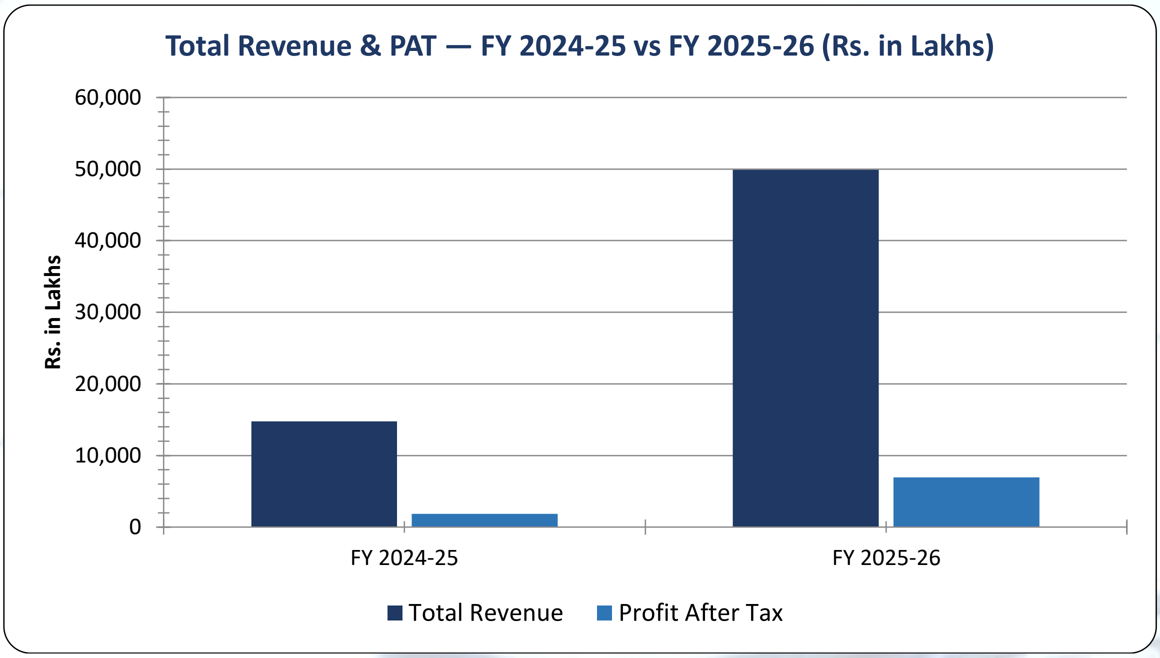
PERFORMANCE AT A GLANCE

Key Financial Metrics

Particulars	FY 2024-25	FY 2025-26	Growth
Total Revenue (Rs. in Lakhs)	14,784.17	49,881.06	+237.5%
Profit After Tax (Rs. in Lakhs)	1,846.66	6,950.42	+276.4%
Net Worth (Rs. in Lakhs)	7,172.42	14,122.84	+96.9%
Net Profit Ratio	12.56%	13.95%	+1.39 pp
Return on Equity	25.75%	49.21%	+23.46 pp
Return on Capital Employed	1.25%	4.75%	+3.50 pp
Current Ratio	2.48	2.07	-0.41

Note: Growth % / point change computed from the figures in the Financial Highlights and Key Financial Ratios tables of this Annual Report.

Revenue & Profit Trend



Business at a Glance

Healthcare Services

- Mass screening, diagnostics, and laboratory support services
- Institutional and public health programme-led revenue base

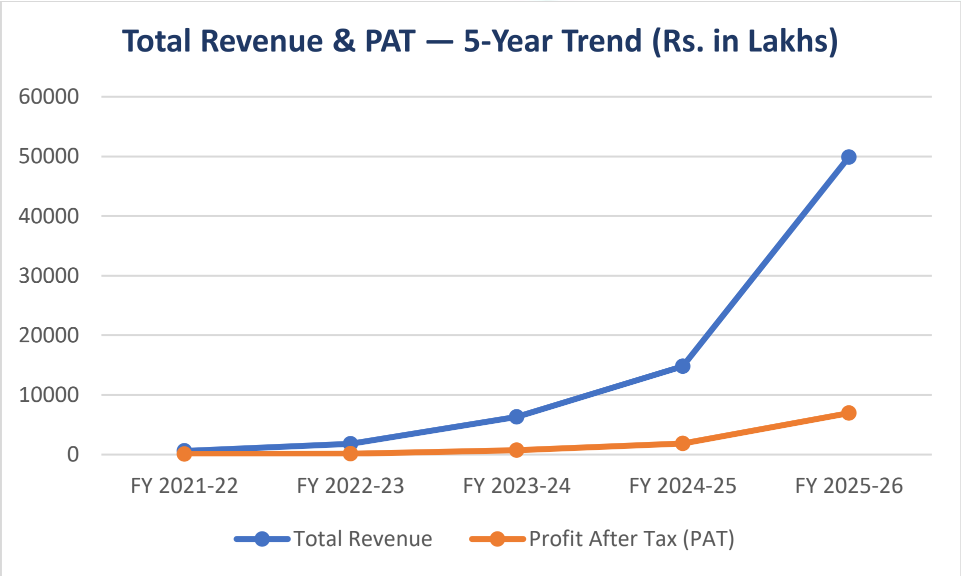
FIVE-YEAR FINANCIAL SUMMARY

5-Year Comparative Financial Summary

Particulars	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Total Revenue	608.16	1,811.63	6,301.11	14,784.17	49,881.06
EBITDA	135.67	164.66	2,561.62	748.28	9,348.54
Profit After Tax (PAT)	104.93	137.92	710.88	1,846.66	6,950.42
Earnings Per Share (Rs.)	1.48	1.94	10.01	9.45	35.56
Net Worth	591.19	729.11	1,439.99	7,172.42	14,122.84
Dividend per Share (Rs.)	NIL	NIL	1.00	NIL	1.00*

*Note: *Final dividend of Re. 1/- per equity share of Rs. 10/- face value (10%) recommended for FY 2025-26, subject to shareholder approval at the ensuing AGM.*

Revenue & PAT — 5-Year Trend



Note: Chart currently plots only the two years with confirmed data (FY 2024-25 and FY 2025-26). Once FY 2021-22 to FY 2023-24 figures are entered in the chart's embedded worksheet, the trend line will extend automatically to show the full 5-year picture.

Key Financial Ratios - 5 Year Comparative

Ratio	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Current Ratio	2.02	1.73	1.64	2.48	2.07
Debt-Equity Ratio	0.05	0.05	0.05	0.00	0.00
Return on Equity (%)	0.15	0.19	1.00	25.75	49.21
Net Capital Turnover Ratio	1.17	0.39	0.11	13.29	3.92
Net Profit Ratio (%)	17.25	7.61	11.28	12.56	13.95
Return on Capital Employed (%)	0.15	0.39	1.00	1.25	4.75
Trade Payables Turnover Ratio	0.50	0.36	0.34	0.32	0.27
Trade Receivables Turnover Ratio	0.66	0.45	0.42	0.37	0.43

ESG & SUSTAINABILITY SNAPSHOT

ESG Snapshot

Parameter	FY 2025-26
CSR amount spent	Rs. 25.00 lakhs
CSR obligation (2% of average net profit)	Rs. 23.77 lakhs
Independent Directors on Board	3 of 4 (75%)
Board Meetings held during the year	8
POSH complaints received	Nil
Whistle Blower / Vigil Mechanism	In place
Cyber security incidents reported	Nil

Environment

The Company is conscious of the importance of environmentally clean and safe operations. Its policy requires operations to be conducted in a manner that ensures safety of all concerned, compliance with environmental regulations, and preservation of natural resources. During the year, the Company continued to take appropriate measures towards conservation of energy and has initiated steps to explore the use of alternate sources of energy going forward.

Social

Corporate Social Responsibility

The Company spent Rs. 25.00 lakhs on CSR activities during FY 2025-26, against an obligation of Rs. 23.77 lakhs under Section 135(5) of the Companies Act, 2013 — an excess spend of Rs. 1.23 lakhs. The Company's CSR philosophy centres on building relationships of trust with local communities and contributing to a sustainable society, in line with its core healthcare mission.

Workplace Practices

- Zero tolerance policy on sexual harassment, with an Internal Complaints Committee (ICC) comprising internal and external members
- Nil complaints received or pending under the POSH Act during FY 2025-26
- Industrial relations remained cordial and satisfactory throughout the year
- Continued focus on training, development, and career growth to attract and retain skilled talent

Governance

- Board comprises 4 Directors as on 31st March, 2026 — 1 Executive (Chairman & Managing Director) and 3 Independent Directors (75% independence)

- Key Board Committees in place: Audit Committee, Nomination & Remuneration Committee, Risk Management Committee
- Statutory, Internal, Secretarial, and Cost Audit functions all separately constituted and operating
- Whistle Blower Policy / Vigil Mechanism in place, with no employee denied access to the Audit Committee during the year
- Robust IT governance and cyber security framework, with no reported incidents during the year

The Board continues to strengthen internal financial controls, risk management processes, and IT/cyber security governance in step with the Company's growing scale of operations following the amalgamation of Plus Care Internationals Private Limited.

Looking Ahead

During the financial year 2026-27, the Company intends to further strengthen its Environmental, Social and Governance ("ESG") practices in line with the growth and evolving nature of its business operations. The Company has already adopted a formal Corporate Social Responsibility ("CSR") Policy and shall undertake its CSR and other ESG-related initiatives in accordance with the principles, objectives and framework set out in the said Policy.

As the Company continues to scale its operations, it also intends to progressively adopt a more structured approach towards ESG practices and disclosures, covering areas such as environmental sustainability, social responsibility, employee welfare, ethical business practices and corporate governance. The Company will continue to evaluate and implement appropriate ESG initiatives in a manner aligned with its CSR Policy and applicable laws and regulations.

DIRECTOR'S REPORT

To,
The Members,
One Global Service Provider Limited

Your Directors' are pleased to present the 34th Annual Report on the Company's business and operations of One Global Service Provider Limited **("the Company")**, along with the Audited Financial Statements for the Financial Year **("FY")** ended 31st March, 2026.

1. FINANCIAL HIGHLIGHTS:

The summary of the Company's financial performance for the year under review along with previous year figures are given under:

Particulars		*(Rs. in Lakhs)*
	Year Ended 31.03.2026	**Year Ended 31.03.2025**
Gross Sales	**49,817.90**	14,704.17
Other Operating Income	**63.16**	80.00
Total Revenue	**49,881.06**	14,784.17
Less: Total expenses	**40,599.94**	12,338.18
Profit/(Loss) before Exceptional and Extraordinary items and Tax	**9,281.12**	2,445.98
Exceptional Items	**-**	(33.21)
Extraordinary Items	**-**	-
Profit/(Loss) before Tax	**9,281.12**	2,479.19
Tax Expenses (Deferred Tax)	**2,330.70**	632.52
Profit/ (Loss) for the year	**6,950.42**	1,846.66

The total revenue for the financial year under review is Rs. 49,881.06 as compared to revenue of Rs. 14,704.17 in previous year. The Company has reported Profit of Rs. 6,6950.42 (In lakhs) during the year as compared to profit of Rs. 1,846.66 (In lakhs) in the previous year.

2. OPERATIONS AND OVERVIEW OF FINANCIAL PERFORMANCE:

The Company is in the business of Healthcare Services and IT & Software Solutions.

The Company continued to carry on its business activities during the financial year ended 31st March, 2026, in accordance with its objects and applicable regulatory framework. During the year under review, the Company remained focused on strengthening its core business operations, maintaining prudent financial and operational practices and ensuring compliance with the applicable statutory and regulatory requirements.

The management continued to monitor the prevailing business and economic environment and took appropriate measures to support sustainable growth and operational efficiency. The Company remains committed to maintaining sound corporate governance practices, prudent risk management and responsible business conduct while pursuing its business objectives.

The Audited Financial Statements of your Company as on 31st March, 2026, are prepared in accordance with the relevant applicable Indian Accounting Standards **("Ind AS")** and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations")** and as per the provisions of the Companies Act, 2013 **('the Act')** read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, other relevant provisions of the Act on an accrual basis.

3. RETURN TO SHAREHOLDERS:

Your Board of Directors recommend the payment of Final dividend of Re. 1/- (Rupee One only) for each fully-paid up equity share of Rs. 10/- each (Rupee Ten Only) (i.e., 10%). This will be paid subject to the Shareholders approval at the ensuing 34th (Forty Nineth) Annual General Meeting **("AGM")** of the Company.

The final dividend shall be paid within a period of 30 (Thirty) days from the date of the 34th AGM. In view of the changes made under the Income-Tax Act, 1961, by the Finance Act, 2020, dividends paid or distributed by the Company shall be taxable in the hands of the Members. Your Company shall, accordingly, make the payment of the Final Dividend after deduction of tax at source.

4. TRANSFER TO RESERVES:

Your Directors do not propose to transfer any amount to General Reserves for the FY 2025-26.

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

There has been no change in nature of the business of the Company during the FY under review.

6. SUBSIDIARIES / JOINT VENTURES / ASSOCIATE COMPANIES:

During the year under review, the Company does not have any subsidiary, joint venture and associate.

Pursuant to that, the provisions of Section 129(3) of the Companies Act, 2013, a statement containing the salient features of financial statements of the Company's Associate in Form AOC -1 is not applicable.

7. SHARE CAPITAL, DEBT STRTUCTURE AND ITS LISTING:

i. Authorised Share Capital:

During the year under review, there was no change in the authorised share capital of the Company.

ii. Issue of equity shares with differential rights:

Your Company does not have any equity shares with differential rights and hence no disclosures is required to be given under Rule 4(4) of the Companies (Share Capital and Debentures) Rules, 2014.

iii. Issue of Sweat Equity Shares:

During the year under review, your Company has not issued any sweat equity share and hence no disclosures is required to be given under Rule 8(13) of the Companies (Share Capital and Debentures) Rules, 2014.

iv. Issue of Employee Stock Options:

During the year under review, your Company has not issued any Employee Stock Options and hence no disclosures is required to be given SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, and Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014.

v. Issue of Debentures:

During the year under review, your Company has not issued/ allotted any debentures.

vi. Issue of Convertible Securities:

During the year under review, your Company has not issued/ allotted any convertible securities.

8. DEPOSITS:

During the year under review, your Company has neither accepted nor renewed deposits from the public falling within the ambit of Section 73 and 74 of the Act, read together with the Companies (Acceptance of Deposits) Rules, 2014. Further, no amount on account of principal or interest on deposit was outstanding as at the end of the year under report.

The requisite return for the FY 2025-26 with respect to the amount(s) not considered as deposits has been filed with the Ministry of Corporate Affairs. The Company does not have any unclaimed deposits as on the date of this report.

9. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Your Company actively strives to adopt best practices to ensure the effective functioning of the Board. It emphasises the importance of having a truly diverse Board whose collective wisdom and strength can be leveraged to create greater stakeholder value, protect their interests, and uphold better corporate governance standards. Your Company's Board comprises of eminent professionals with proven competence and integrity. They bring in vast experience & expertise, strategic guidance and strong leadership qualities

Your Company's Board comprises a mix of executive and non-executive directors with considerable experience and expertise across a wide range of fields such as finance, Legal / Corporate law, Corporate Governance, Technology, Business Development and Stakeholder Engagement & Industry advocacy. The details of the directors and their meetings held during the FY under review is given in the Corporate Governance section, forming part of this Annual Report.

a) Change in Directors during the year and till the date of this report:

The Board of Directors, based on the recommendation of Nomination and Remuneration Committee at its meeting held on 11th December, 2025, proposed the appointment of Mr. Harshal Dubli (DIN: 01782171) as an Additional Executive Director of the Company w.e.f 11th December, 2025.

b) Cessation:

Mr. Harshal Dubli (DIN: 01782171), as Additional Executive Director of the Company has resigned w.e.f 4th February, 2026. The Board places on record its sincere appreciation for his hard work during his stint in the Company.

c) Retire by Rotation:

In accordance with the provisions of Section 152 of the Act, Mr. Sanjay Upadhaya (DIN: 07497306), Chairman & Managing Director of the Company, is liable to retire by rotation at the ensuing AGM, and being eligible has offered himself for re-appointment, as a Chairman & Managing Director of the Company, liable to retire by rotation.

A brief profile of the Director proposed to be re-appointed is provided in the Notes to the Notice of the ensuing Annual General Meeting.

d) Key Managerial Personnel's (KMP):

In terms of Sections 203 and 2(51) of the Act, below mentioned personnel(s) were designated as the KMPs of the Company for the FY 2025-26:

- Mr. Sanjay Upadhaya, Chairman & Managing Director
- Mr. Niraj Chordia, Chief Financial Officer*
- Ms. Megha Chitre, Company Secretary & Compliance Officer

**Appointment of Mr. Niraj Chordia, as the Chief Financial Officer of the Company w.e.f 14th August, 2026.*

e) Nomination & Remuneration Policy:

The Company has devised a policy on directors' appointment and remuneration including criteria for deeming qualifications, independence of director and other matter provided under sub-section (3) of Section 178 of the Act. Such Nomination & Remuneration policy devised by the company can be accessed on the website of the company at https://www.1gsp.in/policies

f) Declaration by Independent Directors:

The Independent Directors have given a declaration that they meet the criteria of independence as provided under Section 149(6) of the Act and the SEBI Listing Regulations, at the beginning of the year and that there is no change in the circumstances as on the date of this report which may affect their status as an Independent Director of your Company.

None of the Directors of your Company are disqualified from being appointed as Directors as specified under Section 164(1) and Section 164(2) of the Act read with Rule 14(1) of the Companies (Appointment and Qualifications of Directors), Rules, 2014 or are debarred or disqualified by the SEBI, MCA or any other such statutory authority.

The Company has obtained a certificate from M/s. M K Samdani & Co., Company Secretaries, that none of the directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as directors of companies by the Securities and Exchange Board of India (the **"SEBI"**)/Ministry of Corporate Affairs (the **"MCA"**) or any such statutory authorities as on 31st March, 2026. A copy of the said certificate is attached to the Corporate Governance Report, which is annexed hereto and forms part of this Report.

g) Board Evaluation:

Pursuant to the provisions of the Act and Regulation 17 of the SEBI Listing Regulations, the Board carried out the annual evaluation of its own as well as performance of that of its committees. The Board also carried out performance evaluation of all the individual directors. Additionally, the Nomination and Remuneration Committee of the Board also carried out the evaluation of the performance of the individual directors. The performance evaluation was carried out by the way of obtaining feedback from the directors through a structured questionnaire prepared in accordance with the Board Evaluation Policy.

The evaluation process focused on various aspects of the Board and Committees' functioning including their composition, experience, competencies, performance of specific duties, obligations, monitoring of corporate governance practices, participation in the long-term strategic planning, attendance and contribution of individual directors and exercise independent judgement, including but not limited to, active participation at the Board and Committee meetings.

The Independent Directors, at their separate meeting, reviewed the performance of the Non-Independent Directors, the Chairman and the Board as a whole, taking into account the views of the Executive and Non-Executive Directors. Further, the Nomination and Remuneration Committee reviewed the performance evaluation outcome of the Board, Committees and individual Directors. Thereafter, the Board reviewed and discussed the evaluation outcome and noted the suggestions for further strengthening the overall effectiveness of the Board and its Committees.

h) Familiarisation Programme for Independent Directors:

The Company has familiarised its independent Directors to provide insights into the Company and to enable them to understand the Company's business in depth, to familiarise them with the processes and functionaries of the Company to assist them in understanding their roles and responsibilities. Further, the Independent Directors are provided with opportunity to interact with the Management of the Company and help them to understand the Company's strategy, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the company and such other areas as may arise from time to time through various programmes.

The said program was conducted for the familiarisation of Independent directors. The details of the same can found on the website of the Company at https://www.1gsp.in/policies

i) Number of meetings of the Board:

The Board meetings are convened regularly to review and determine the Company's business plans and strategies, alongside other key governance matters. It maintains robust operational oversight with quarterly meetings featuring comprehensive presentations. Board and Committee meetings are scheduled in advance and a tentative annual calendar is shared with Directors well ahead of time, enabling them to plan their schedules effectively and participate meaningfully in discussions. Only in case of special and urgent business matters, if the need arises, Board's or Committee's approval is taken by passing resolutions through circulation or by calling the Board/Committee meetings at a shorter notice, in accordance with the applicable law.

The agenda for the Board and Committee meetings includes detailed notes on the items to be discussed to enable the Directors to make an informed decision.

The Board met 8 (Eight) times during the FY 2025-26, the details of which are given in the Corporate Governance section, forming part of this Annual Report. The maximum interval between any two meetings did not exceed 120 days, as prescribed in the Act and the SEBI Listing Regulations.

j) Committees of the Board:

The Company has various Committees which have been constituted as a part of good corporate governance practices and the same are in compliance with the requirements of the relevant provisions of applicable laws and statutes.

Details of the following Committees constituted by the Board along with their composition, powers, roles, terms of reference, meetings held during the year and attendance of the Directors at such Meetings are provided in the Report on Corporate Governance which forms a part of this Annual Report:

Sr.No.	Particulars
1.	Audit Committee
2.	Nomination and Remuneration Committee
3.	Stakeholder Relationship Committee
4.	Risk Management Committee

10. CORPORATE GOVERNANCE:

Since its inception, the Company has upheld the highest standards of corporate governance set out by the SEBI. We demonstrate an unwavering commitment to transparency, integrity, and ethical conduct in all our business transactions.

The Company is committed to transparency in all its transactions and places high emphasis on the business ethics.

The report on Corporate Governance as stipulated under the Listing Regulations forms an integral part of this report. The requisite certificate from M/s. M K Samdani & Co., Company Secretaries, Practicing Company Secretaries confirming compliance with the conditions of Corporate Governance as stipulated under Regulation 27 of the Listing Regulations is included as a part of this report.

11. AUDITORS AND AUDIT REPORT:

a) Statutory Auditors:

The Members of the Company, at the 29th Annual General Meeting ("AGM") held on 30th September, 2021, had approved the appointment of M/s. SDPM & Co., Chartered Accountants, as the Statutory Auditors of the Company for a term of 5 (five) consecutive years, commencing from the conclusion of the 29th AGM until the conclusion of the 34th AGM. Accordingly, their first term of office as Statutory Auditors of the Company is due to expire at the conclusion of the ensuing 34th AGM.

Upon completion of their first term, the Audit Committee, at its meeting held on 3rd September, 2026, evaluated the performance and suitability of M/s. SDPM & Co., Chartered Accountants, for their re-appointment, taking into consideration, inter alia, their professional qualifications, experience, expertise, resources, reputation, independence, track record and overall suitability. Based on such evaluation, the Audit Committee recommended their re-appointment as the Statutory Auditors of the Company for a further term of 5 (five) consecutive years.

The Board of Directors, at its meeting held on 3rd September, 2026, after considering the recommendation of the Audit Committee, approved and recommended to the Members the re-appointment of M/s. SDPM & Co., Chartered Accountants, as the Statutory Auditors of the Company for a second term of 5 (five) consecutive years, commencing from the conclusion of the 34th AGM until the conclusion of the 39th AGM, subject to the approval of the Members.

M/s. SDPM & Co., Chartered Accountants, have furnished their consent to act as Statutory Auditors of the Company and have confirmed that their re-appointment, if approved, shall be in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder. They have further confirmed that they satisfy the prescribed eligibility, qualification and independence criteria and are not disqualified from being re-appointed as Statutory Auditors of the Company.

Accordingly, the Board recommends the re-appointment of M/s. SDPM & Co., Chartered Accountants, as Statutory Auditors of the Company for a second term of 5 (five) consecutive years, commencing from the conclusion of the 34th AGM until the conclusion of the 39th AGM, for approval of the Members at the ensuing AGM.

Auditors Report:

The Auditor's Report on the financial statements of the Company for the year ended 31st March, 2026, forms part of this Annual Report. The said report was issued by M/s. SDPM & Co., Chartered Accountants, with an unmodified opinion and does not contain any qualifications, reservations or adverse remarks. Auditor's Report is self-explanatory and therefore, does not require further comments and explanation. The Audit Committee reviews the independence and objectivity of the Auditors and the effectiveness of the Audit process. Further, M/s. SDPM & Co., Chartered Accountants, holds a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.

Total fees for all services paid by the Company to the Auditors during the FY 2025-26 is Rs. 3.00 *(Amt. in Lakhs)*

b) Internal Auditors:

During the year under review, the Company has appointed M/s. Rushil Shah & Co; as the Internal Auditors of the Company for the FY 2026-27 in accordance with the applicable provisions of the Act.

The Board accepted and took on record resignation of M/s. Rushil Soni & Co; Chartered Accountants from the position of Internal Auditors of the Company w.e.f. 14th August, 2026 on account of professional preoccupations. The Board also placed on record it's appreciation for the valuable contribution made by M/s. Rushil Soni & Co., Chartered Accountants during their tenure as an Internal Auditor of the Company.

c) Secretarial Auditors:

Pursuant to SEBI notification dated December 12, 2024, introducing the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, and basis the recommendation of the Audit Committee and the Board of Directors of the Company and the shareholders had at the 33rd AGM of the Company, approved the appointment of Peer Reviewed Firm, M/s. M K Samdani & Co., Company Secretaries, Practicing Company Secretaries (COP Number: 21853, ACS Number: 41630) , as the Secretarial Auditor of the Company, to undertake the Secretarial Audit of the Company, for a term of 5 (five) consecutive years commencing from the FY 2025-26 till FY 2029-30 at such fees, excluding taxes and out-of pocket expenses) for the FY 2025-26, as mutually agreed upon between the Board of Directors and Secretarial Auditors.

The Secretarial Audit Report, annexed as Annexure VI, contain observation or qualification requiring explanation or comments from the Board.

Observation: Delay in Submission of Integrated Filing (Governance) for 31st March 2025. The report was not submitted within the requisite time frame as mandated.

Management Response: The company has made the default good and paid the fine amount for the quarter ended 31st March, 2025.

Annual Secretarial Compliance Report:

In compliance with Regulation 24A of the SEBI Listing Regulations, your Company had filed its Annual Secretarial Compliance Report for FY 2025-26 to the Stock Exchanges on 25th May, 2026 within the prescribed time limits. Your Company has also complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

The Company does not have any material subsidiaries, therefore, the provisions of Regulation 24A of the Listing Regulations pertaining to secretarial audit is not applicable with respect to the subsidiaries of the Company.

d) Cost Auditors:

Pursuant to Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, your Company is required to maintain cost records as specified by the Central Government. Accordingly, your Company has maintained cost accounts and records in the prescribed manner. The records maintained by your Company under Section 148 of the Act are required to be audited by the Cost Accountant.

Your Company had appointed M/s. J.H. Survase & Co., Cost Accountants (Firm Registration Number: 001300), as the Cost Auditors of the Company for auditing cost accounting records for the FY 2025-26. The Cost Audit Report for the FY 2025-26 is free from any disqualifications as specified under Section 141(3) and proviso to Section 148(3) read with Section 141(4) of the Act.

Based on the recommendation of the Audit Committee, the Board appointed M/s. J.H. Survase & Co., Cost Accountants (Firm Registration Number: 001300), as the Cost Auditors to conduct audit of the cost records of your Company for the FY 2026-27 at a remuneration of Rs.1,60,000/- (excluding applicable taxes and out-of- pocket expenses). Your Company has received a certificate from M/s. J.H. Survase & Co., confirming their independent status and providing their consent that they are not disqualified from being appointed as the Cost Auditors of the Company.

In terms of the provision of Section 148 of the Act read with Rule 14 of the Companies (Audit and Auditors), Rules, 2014, the remuneration payable to the Cost Auditor is required to be ratified by the Members. Accordingly, an ordinary resolution, for ratification of remuneration payable to the Cost Auditor for the FY 2026-27, forms part of the Notice of the 34th ensuing AGM.

Brief Profile:

M/s. J.H. Survase & Co., Cost Accountants, was established in 2017 to provide various professional services. We have a mixture of industry exposure in Engineering, Textiles, Electricity, Foundry, Auto Components, Dairy, Sugar, and Chemicals, etc.

Our core competencies are Cost Audits and Cost Accounting Records Compliance, Internal Audits, GST Audit, Stock Audit, GST Compliance, Income Tax Consultancy, Consultancy in Goods and Services Tax and Management Consultancy, which includes Techno Economic Viability Reports, Product Costing, Cost Benefit Analysis, Cost Control & Cost Reduction Techniques, Financial Management.

J.H. Survase & Co. is a proprietorship firm having adequately qualified and semi-qualified associated staff. We have conducted more than 50 Cost Audits. Also, we have provided cost management consultancy services to various Industries, especially the engineering industry.

e) Details in respect of frauds reported by auditors other than those which are reportable to the Central Government:

During the year under review, neither the Statutory Auditors, the Internal Auditors, the Cost Auditors nor the Secretarial Auditors have reported to the Audit Committee or the Board, under Section 143(12) of the Act, any instances of fraud committed against the Company by its officers or employees, and therefore disclosure of details under Section 134(3)(ca) of the Act is not applicable

12. POLICY ON PREVENTION OF SEXUAL HARASSMENT OF WOMEN ("POSH") AT WORKPLACE:

Your Company has zero tolerance for sexual harassment at workplace. Your Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at Workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 **("POSH Act")**, and the Rules framed thereunder. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The policy is gender inclusive, and the framework ensures complete anonymity and confidentiality.

Your Company has constituted Internal Complaints Committee (ICC) to redress and resolve any complaints arising under the POSH Act. The ICC comprises of internal as well external members. The Policy on POSH at Workplace is hosted on the Website of the Company at https://www.1gsp.in/policies

During the financial year 2025-2026, the Company has not received any complaints on sexual harassment and no complaints remain pending as of 31st March, 2026.

Particulars	Complaints Received on Sexual Harassment
Number of complaints outstanding at the beginning of the year under review	NIL
Number of complaints received during the year under review	NIL
Number of complaints disposed of during the year under review	NIL
Number of complaints remain pending for more than 90 days	NIL
Number of complaints remain pending at the year end	NIL

13. SECRETARIAL STANDARS:

The Company has complied with the applicable provisions of Secretarial Standards issued by the Institute of Company Secretaries of India and as notified by the MCA.

14. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREGIN EXCHANGE EARNINGS AND OUTGO:

The particulars as required under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo etc. are furnished in Annexure II, which forms part of this Report.

15. PARTICULARS OF REMUNERATION:

The details with regard to payment of remuneration to Director and Key Managerial Personnel pursuant to Section 197(12) of Companies Act, 2013 is provided in separate annexure to the Report as “Annexure-III”, which forms part of this Report.

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

16. EXTRACT OF ANNUAL RETURN:

Pursuant to Section 134(3)(a) and Section 92(3) of the Act read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the Annual Return as on 31st March, 2026 in Form No. MGT-7, is available on the Company’s website and can be accessed at https://www.1gsp.in/reports

The Annual Return will be filed with the Registrar of Companies within the timelines prescribed under the Act.

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

Pursuant to the provisions of Section 186 of the Companies Act, 2013, read with The Companies (Meetings of Board and its Powers) Rules, 2014 as amended from time to time (including any amendment thereto or re-enactment thereof for the time being in force), Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 form part of Financial Statements provided in this Annual Report.

18. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The MDA Report on the operation of the Company as required under the SEBI Listing Regulations, is presented in a separate Section and forms part of this Annual Report.

19. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All the related party transactions were placed before the Audit Committee for its review on a quarterly basis. An omnibus approval of the Audit Committee had been obtained for the related party transactions which were repetitive in nature.

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 and thus disclosure in Form AOC-2 is not required.

The Board has formulated Policy on Related Party Transactions, pursuant to the applicable provisions of the Act and the Listing Regulations and the same is displayed on the Company's website at https://www.1gsp.in/policies

Further, the details of the transactions with related parties are provided in the accompanying financial statements in Note No:3.6.

20. INTERNAL FINANCIAL CONTROL AND ITS ADEQUACY:

Internal Financial Controls are an integrated part of the risk management process, addressing financial and financial reporting risks. The internal financial controls have been documented, digitized and embedded in the business processes.

Assurance on the effectiveness of internal financial controls is obtained through management reviews, control self- assessment, continuous monitoring by functional experts as well as testing of the internal financial control systems by the internal auditors during the course of their audits.

We believe that these systems provide reasonable assurance that our internal financial controls are designed effectively and are operating as intended.

21. INTERNAL CONTROL SYSTEM:

The Company has an internal control system, commensurate with the size, scale and complexity of its operations. This ensures that all transactions are authorized, recorded and reported correctly, and assets are safeguarded and protected against loss from unauthorized use or disposition. The Company has adequate internal controls for its business processes across departments to ensure efficient operations, compliance with internal policies, applicable laws and regulations, protection of resources and assets and appropriate reporting of financial transactions.

The Company has Internal Audit function which is empowered to examine the adequacy and compliance with policies, plans and statutory requirements.

It comprises of experienced professionals who conduct regular audits across the Company's operations. The Company has also appointed Mr. Rushil Soni proprietor of M/s Rushil Soni & Co., Chartered Accountants as Internal Auditors, who reviews the various functions of the Company thoroughly and report to the Audit Committee. During the year under review, the Risk Management Committee of the Company had reviewed the new requirement of Internal Control over Financial Reporting ("ICOFR") and finalized the detailed analysis of key processes, and these were presented for review by the Statutory Auditors. The control mechanism and the process of testing of controls were discussed with the Statutory Auditors.

The Statutory Auditors have submitted their report on the Internal Financial Controls which forms an integral part of this Report.

The adequacy of the same has been reported by the Statutory Auditors of your Company in their report as required under the Companies (Auditor's Report) Order, 2003.

22. RISK MANAGEMENT:

According to the Regulation 21 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, a Risk Management Committee is to be formed by the top 1000 listed Companies based on market capitalization. However, One Global Service Provider Limited does not fall under the threshold. But the Board has opted voluntarily to form the Committee in order to cover the short-comings and secure the position of the Company. The details of the Committee are disclosed herewith.

With a view to control various risks associated with, market fluctuations, change in government policies etc., a policy to identify, prevent and hedge uncertain risks & losses have been formulated; effective means of identifying, measuring and monitoring credit exposures incurred by the Company were also formulated. The Risk Management Committee was formed to formulate & supervise the implementation of this policy, to develop effective surveillance techniques, monitor the external Business environment etc.

The Company has a robust Policy to identify, evaluate business risks and opportunities. This strategy seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage and helps in identifying risks trend, exposure and potential impact analysis at a Company level as also separately for different business segments.

23. INSURANCE:

The assets and properties of your Company are adequately insured against all standard risks. Additionally, suitable insurance covers are in place to protect against key operational and business liabilities.

24. CORPORATE SOCIAL RESPONSIBILITY:

The Company's CSR initiatives and activities are aligned to the requirements of Section 135 of the Act.

A brief outline of the CSR policy and the initiatives undertaken by the Company on CSR activities during the year under review are set out in Annexure -I of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014. This Policy is available on the Company's website at https://www.1gsp.in/policies

For other details regarding the CSR Committee, please refer to the Corporate Governance Report, which forms part of this report.

25. POLICIES:

The Listing Regulations mandated the formulation of certain policies for all listed companies. All such policies which are applicable to the Company are available on our website https://www.1gsp.in/policies. The policies are reviewed by the Board and updated based on need and new compliance requirements.

26. VIGIL MECHANISM / WHISTLE BLOWER POLICY:

Your Company believes in promoting a fair, transparent, ethical and professional work environment. The Board of Directors of the Company has established a Whistle Blower Policy & Vigil Mechanism in accordance with the provisions of the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015 for reporting the genuine concerns or grievances or concerns of actual or suspected, fraud or violation of the Company's code of conduct. The said Mechanism is established for directors and employees to report their concerns. The policy provides the procedure and other details required to be known for the purpose of reporting such grievances or concerns.

The policy is available on the following web-link of the Company at https://www.1gsp.in/policies

27. COMPLIANCE ON MATERNITY BENEFIT ACT, 1961:

Your Company has complied with the applicable provisions of Maternity Act, 1961 for female employees with respect to leaves and maternity benefits thereunder.

28. CODE OF CONDUCT:

The Board of Directors has laid down a Code of Conduct applicable to the Board of Directors and Senior Management. All the Board Members and Senior Management personnel have affirmed compliance with the code of conduct.

29. PREVENTION OF INSIDER TRADING:

The Company has adopted a Code of Conduct for Prevention of Insider Trading pursuant to new SEBI (Prohibition & Insider Trading) Regulation 2015 in place of SEBI (Prohibition & Insider Trading) Regulation 1992 with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the 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 Directors and the designated employees have confirmed compliance with the Code.

30. ENVIRONMENT, HEALTH AND SAFETY:

The Company is conscious of the importance of environmentally clean and safe operations. The Company's policy requires conduct of operations in such a manner, so as to ensure safety of all concerned, compliances of environmental regulations and preservation of natural resources.

31. INFORMATION TECHNOLOGY GOVERNANCE & CYBER SECURITY:

The Company recognizes the importance of robust Information Technology (IT) governance and cyber security in ensuring the confidentiality, integrity, availability and resilience of its information systems and digital operations. The Company has established appropriate IT governance frameworks, policies, processes and controls aligned with applicable regulatory requirements and industry practices.

The Company continues to strengthen its IT infrastructure and information security framework to address evolving technology and cyber security risks. Appropriate controls are implemented for access management, data protection, network security, system monitoring, vulnerability management, incident response, backup and recovery, and business continuity.

The Company maintains mechanisms for timely identification, reporting, escalation and management of information security incidents. Business continuity and disaster recovery arrangements are periodically reviewed and tested to support the resilience and continuity of critical operations.

In view of the increased cyberattack scenarios, the cyber security maturity is reviewed periodically and the processes, technology controls are being enhanced in-line with the threat scenarios. Company's technology environment is enabled with real time security monitoring with requisite controls at various layers starting from end user machines to network, application and the data. During the financial year under review, no such incidence was reported.

32. MATERIAL CHANGES AND COMMITMENT AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

The company had filed application for scheme of amalgamation of Plus Care Internationals Private Limited (Transferor) with One Global Service Provider Limited (Transferee) to Hon'ble National Company Law Tribunal, Bench at Mumbai and received order for calling a shareholder and unsecured creditor meeting on 13th March, 2024 and certified true copy received on 18th March, 2024.

The Company has convened a meeting of Shareholder and Unsecured Creditors Meeting on 09th May, 2025 as per direction of Hon'ble National Company Law Tribunal, Bench at Mumbai. Further the company has received order dated 25th March, 2025 by Hon'ble National Company Law Tribunal, Bench at Mumbai for approval of the Scheme of Amalgamation as stated above.

33. SIGNIFICANT AND MATERIAL ORDER PASSED BY THE REGULATOR OR COURTS OR TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

Hon'ble National Company Law Tribunal, Bench at Mumbai has passed order dated 25th March, 2025 in Petition C.P. (CAA) 150 (MB) 2024 in C.A. (CAA) 11 (MB) 2024 approving Scheme of Amalgamation of Plus Care Internationals Private Limited (Transferor) with One Global Service Provider Limited (Transferee).

The company has complied all the direction given by of Hon'ble National Company Law Tribunal, Bench at Mumbai.

Further, consequent to the merger pursuant to the order of the Hon'ble NCLT, BSE Limited has granted trading approval for 1,24,38,296 Equity Shares of ₹10/- each issued pursuant to the Scheme of Amalgamation.

Further, consequent to the said merger, Mr. Sanjay Upadhaya, one of the shareholders of Plus Care International Private Limited, holding 4,22,095 Equity Shares, shall be classified as part of the Promoter Group of One Global Service Provider Limited, in accordance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

No other significant and material order was passed by regulators or courts or tribunals impacting the going concern status and company's operations in future.

34. OTHER DISCLOSURES:

During the year under report:

- your Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the 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 the reasons thereof is not applicable;

- no instances of non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Act;

- there were no proceeding initiated/pending against your Company under the Insolvency and Bankruptcy Code, 2016.

35. DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to Section 134(3)(c) and 134(5) of the Act, the Directors hereby confirm that:

a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

b) your directors selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent 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 and loss of the Company for that period;

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

d) your directors had prepared the annual accounts on a going concern basis;

e) being a listed Company, your directors have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and are operating effectively; and

f) your directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

36. ACKNOWLEDGEMENTS:

Your Director's express their deep sense of gratitude to all the government authorities, financial institutions, banks, contractors, customers, suppliers, shareholders, employees and other business associates of your Company, who through their continued support and co-operation have helped as partner in your Company's progress and achievement of its objectives.

For and on behalf of Board of Directors
One Global Service Provider Limited

Sd/-
Sanjay Upadhaya
Chairman & Managing Director
DIN: 07497306

Place: Mumbai
Date: 3rd September, 2026

Annexure – I

ANNUAL REPORT ON CSR ACTIVITIES
For Financial Year 2025-2026

1. BRIEF OUTLINE ON CSR POLICY OF THE COMPANY:

Our Company believes in a philosophy of adopting sustainable business practices which are beneficial to the various stakeholders including the society. Through its corporate values, the Company constantly endeavours' to actively contribute to the social and economic development of the communities in which it operates.

The Company has always believed in giving back to the society and recognized its role and responsibility as a corporate citizen. The Company has social values ingrained into its culture and manner of working. To further the Company's CSR philosophy, a formal policy on CSR is being formulated to align its practices with requirements of Companies Act, 2013 and rules made thereunder.

The CSR Vision of the Company is to build relationships of trust with local communities, society and stakeholders as good corporate citizens and to contribute to developing a sustainable society for future generations. We believe that to succeed, an organization must maintain highest standards of corporate behaviour towards its employees, consumers and societies in which it operates.

For detailed policy, please refer to https://www.1gsp.in/policies

2. COMPOSITION OF CSR COMMITTEE:

For the financial year under review, the amount to be spent by Company on CSR activities under sub-section (5) of Section 135 of Companies Act, 2013 does not exceed fifty lakh rupees. So as per Section 135(9) the constitution of the Corporate Social Responsibility Committee is not applicable to the Company. Currently, the CSR activities of the Company are monitored by the Board of Directors of the Company.

3. PROVIDE THE WEB-LINK WHERE COMPOSITION OF CSR COMMITTEE, CSR POLICY AND CSR PROJECTS APPROVED BY THE BOARD ARE DISCLOSED ON THE WEBSITE OF THE COMPANY: **https://www.1gsp.in/policies**

4. PROVIDE THE EXECUTIVE SUMMARY ALONG WITH WEB-LINK(S) OF IMPACT ASSESSMENT OF CSR PROJECTS CARRIED OUT IN PURSUANCE OF SUB-RULE (3) OF RULE 8, IF APPLICABLE: **Not Applicable**

5. ***(Rs. In Lakhs)***

a.	Average net profit of the company as per sub-section (5) of section 135	1188.25
b.	Two per cent of average net profit of the company as per sub-section (5) of section 135	23.77
c.	Surplus arising out of the CSR projects or programmes or activities of the previous financial years	-
d.	Amount required to be set-off for the financial year, if any	-
e.	Total CSR obligation for the financial year [(b)+(c)-(d)]	**23.77**

(Rs. In Lakhs)

a.	Amount Spent on CSR Projects (both Ongoing Project and other than Ongoing Project)	25.00
b.	Amount spent in Administrative Overheads	-
c.	Amount spent on Impact Assessment, if applicable	-
d.	Total amount spent for the Financial Year [(a)+(b)+(c)]	**25.00**

e. **CSR Amounts spent or unspent for the financial year:**

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135.		**Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.**		
	Amount	**Date of transfer**	**Name of the Fund**	**Amount**	**Date of transfer**
25,00,000	--	--	--	--	--

f. **Excess amount for set-off, if any:**

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

6. **DETAILS OF UNSPENT CORPORATE SOCIAL RESPONSIBILITY AMOUNT FOR THE PRECEDING THREE FINANCIAL YEARS:** **Not Applicable**

7. **WHETHER ANY CAPITAL ASSETS HAVE BEEN CREATED OR ACQUIRED THROUGH CORPORATE SOCIAL RESPONSIBILITY AMOUNT SPENT IN THE FINANCIAL YEAR:** **No**

   If Yes, enter the number of Capital assets created/ acquired: **Not applicable**

   Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: **Not applicable**

8. **SPECIFY THE REASON(S), IF THE COMPANY HAS FAILED TO SPEND TWO PER CENT OF THE AVERAGE NET PROFIT AS PER SECTION 135(5):** **Not Applicable**

For and on behalf of Board of Directors
One Global Service Provider Limited

Sd/-
Sanjay Upadhaya
Chairman & Managing Director
DIN: 07497306

Place: Mumbai
Date: 3rd September, 2026

Annexure – II

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

[Pursuant to Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014]

A. Conservation of Energy:

Steps taken or impact on conservation of energy	Our Company have initiated appropriate measures to conserve energy. The Company has always been conscious about the need for conservation of energy.
Steps taken by the Company for utilizing alternate sources of energy	
Capital investment on energy conservation equipment	

B. Technology Absorption:

Efforts made towards technology absorption	The Company has not undertaken steps towards Technology absorption but is in the process of planning investment in the same.
Benefits derived like product improvement, cost reduction, product development or import substitution	
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):	
Details of technology imported	Nil
Year of import	Not Applicable
Whether the technology has been fully absorbed	Not Applicable
If not fully absorbed, areas where absorption has not taken place, and the reasons thereof	Not Applicable
Expenditure incurred on Research and Development	Nil

C. Foreign Exchange Earnings and Outgo:

Particulars	2025-26	2024-25
Foreign Exchange Earning	Nil	Nil
Foreign Exchange Outgo	Nil	Nil

**There was no foreign exchange earnings and outgo during the year under review.*

For and on behalf of Board of Directors
One Global Service Provider Limited

Sd/-
Sanjay Upadhaya
Chairman & Managing Director
DIN: 07497306

Place: Mumbai
Date: 3rd September, 2026

Annexure III

STATEMENT OF DISCLOSURE OF REMUNERATION

[Pursuant to Section 197(12) of the Companies Act, 2013 r/w Rule 5 of the Companies (Appointment & Remuneration) Rules, 2014]

1. **The percentage increase in remuneration of the Executive Directors, Chief Financial Officer and the Company Secretary during the Financial Year 2025-26, the ratio of remuneration of each of the Director to the median remuneration of the employees of the Company for the Financial Year under review and the comparison of remuneration of each Key Managerial personnel (KMP) against the performance of the Company are given below:**

Sr. No	Name of Director / KMP	Designation	Remuneration for F.Y. 2025-26 (Rs. In lacs)	% increase / (decrease) in the remuneration for Financial Year 2025-26	Ratio of remuneration of Director to median remuneration of employees
1.	Sanjay Upadhaya	Chairman & Managing Director	Nil	--	--
2.	Avni Chouhan	Independent Director	0.50	--	--
3.	Hemang Shah	Independent Director	0.50	--	--
4.	Pooja Hemang Khakhi	Independent Director	0.50	--	--
5.	Niraj Chordia	Chief Financial Officer**	Nil	--	--
5.	Megha Chitre	Company Secretary	2.03	--	1.61

**No remuneration been paid to the Non- Executive (Independent) Directors of the Company other than sitting fees.*
***As, Mr. Niraj Chordia was appointed as the Chief Financial Officer w.e.f 14th August, 2026.*

2. **The percentage increase/ (decrease) in the median remuneration of employees in the financial year 2025-26**: NA

3. **The number of permanent employees on the rolls of Company as on 31st March, 2026 are 89.**

4. **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 highlighting if there were any exceptional circumstances for the increase in the managerial remuneration:**

Sr. No.	Particulars	% Increase
1.	Average percentile increase in the salary of employees other than Managerial Personnel	--
2.	Average percentage increase in the salary of the Managerial Personnel	--

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

   The variable component of remuneration for Executive Directors is determined based on the following key parameters:

   Individual performance and leadership contribution; and Overall performance of the Company.

6. **It is hereby affirmed that the remuneration is paid as per the Remuneration Policy of the Company.**

7. **Details Pertaining to remuneration as required under Section 197 (12) of the Act read with Rule 5(2) and 5(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 and forming part of the Director's Report for the year ended 31st March, 2026:**

   In terms of Section 136(1) of the Act, the Annual Report is being sent to the Members, excluding the information regarding employee remuneration as required pursuant to Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Any member desirous of obtaining such information may write to the Company at 1connect@1gsp.in and the same will be furnished on such request.

For and on behalf of Board of Directors
One Global Service Provider Limited

Sd/-
Sanjay Upadhaya
Chairman & Managing Director
DIN: 07497306

Place: Mumbai
Date: 3rd September, 2026

Annexure-IV

FORM NO. AOC -2

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

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of Section 188 of the Companies Act, 2013 including certain Arm's Length transaction for the year ended 31st March, 2026.

Details of contracts or arrangements or transactions not at Arm's length basis: **Not Applicable**

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

Sr.No.	Name(s)of the related party	Nature of relationship	Nature of contracts/arrangements/transaction	Amount (Rs. In Lacs)
1.	Lifenity Health Limited	Common Management	Sale of goods and Services	16,345.88
2.	CSC Healthcare & Wellness Limited	Common Management	Sale of goods and Services	3.36

For and on behalf of Board of Directors
One Global Service Provider Limited

Sd/-
Sanjay Upadhaya
Chairman & Managing Director
DIN: 07497306

Place: Mumbai
Date: 3rd September, 2026

Annexure-V

MANAGEMENT DISCUSSION AND ANALYSIS

Forward – Looking Statements:

This Report contains forward – Looking Statements. Any statement that addresses expectations or predictions about the future, including but not limited to statements about the Company's strategy and growth, product development, market position, expenditures and financial results, are forward looking statements. Forward looking statements are based on certain assumptions and expectations of future growth. The Company cannot guarantee that these assumptions are accurate and will be realized. The Company's actual results, performance or achievements could thus differ materially from those projected in any such forward-looking statements. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements, on basis of any subsequent developments, information or events.

Industry Structure and Development:

Healthcare industry is a wide and intensive form of services which are related to well-being of human beings. Health care is the social sector and it is provided at State level with the help of Central Government. Health care industry covers hospitals, health insurances, medical software, health equipment and pharmacy in it. The Indian healthcare sector is growing at a brisk pace due to its strengthening coverage, services and increasing expenditure by public as well private players.

Industrial Relations:

The relationship with the workmen and staff remained cordial and harmonious during the year and the management received full cooperation from the employees. The Company continues to focus on extensive training and developmental activities and efficiency and quality improvement initiatives.

Opportunities & Threats:

The Company is expecting good opportunities in the upcoming financial year. However, threats are perceived from its existing and prospective competitors in the same field also the changes in the external environmental may also present threats to the industry i.e. Inflationary pressures, slowdown in policy making, Competition from local and multinational players, Execution risk, Regulatory changes, Attraction and retention of human capital are the major setbacks.

Segment /Product wise performance:

One Global Service Provider Limited has demonstrated strong performance across its two core segments: Healthcare Services and IT & Software Solutions. The Healthcare Services segment, which includes mass screening, diagnostics, and laboratory support, continues to be a foundational revenue driver, particularly through institutional contracts and public health programs. This segment benefits from consistent demand, especially in emerging markets where scalable and cost-effective healthcare solutions are critical. Meanwhile, the IT & Software Solutions segment has seen accelerated growth, fueled by the company's expansion into software development, consulting, and digital transformation services across industries such as e-commerce, banking, education, and biotechnology. The rising global demand for cloud platforms, data analytics, and cybersecurity has positioned this segment as a key contributor to the company's future trajectory.

Future Outlook:

One Global Service Provider Limited is poised for continued growth, driven by its dual focus on healthcare services and IT-enabled solutions. The company's recent merger with Plus Care Internationals Private Limited has expanded its operational footprint and service capabilities, signalling a strategic move toward consolidation and scale. With a strong financial foundation—reflected in its high durability and financial strength scores the company is well positioned to capitalize on emerging opportunities in digital health, public sector diagnostics, and enterprise software solutions.

Risk and Concerns:

Risks are integral part of any enterprise. Efficient management of business risks is a key factor that determines growth, profitability and at times, even survival. In the last few years, the healthcare industry in India has been witnessing increased consolidation even among the larger players. Further, Government intervention, by way of an active regulatory regime, be it in terms of price control or capping of margins on medicines has been stepped up. State and Central Healthcare coverage schemes are also impacting industry margins.

Internal Control Systems and their Adequacy:

The Company has in place adequate internal control systems covering all its operations. Proper accounting records highlight the economy and efficiency of operations, safeguarding of assets against unauthorized use or losses, and the reliability of financial and operational information.

Some of the significant features of internal control system:

Financial and Commercial functions have been structured to provide adequate support and control of the business.

Risk Management policy has been adopted by the Company.

The Company has an Internal Audit System conducted by the internal auditor of the Company. Standard operating procedures and guidelines are reviewed periodically to ensure adequate control.

Analysis of Financial Conditions and Results of Operations:

The Financial Statements have been prepared in accordance with the requirements of Indian Accounting Standards and the Accounting Standards as prescribed by the Institute of Chartered Accountants of India.

The Management believes that it has been objective and prudent in making estimates and judgments relating to the Financial Statements and confirms that these Financial Statements are a true and fair representation of the Company's Operations for the period under review.

Development on Human Resource Front:

We believe that we are able to attract and retain highly skilled specialist physicians for clinical excellence, our technology - focused approach, the exposure and experience we provide in relation to clinical best practices and the training programmes we offer for their ongoing development. We believe that the abilities and expertise of our team of specialist physicians differentiate us relative to our competitors.

By creating a conducive environment for career growth, company is trying to achieve the maximum utilization of employee's skills in the most possible way.

There is need and the company is focused on retaining and bringing in talent keeping in mind the ambitious plans despite the market and industry scenario. The company also believes in recognizing and rewarding employees to boost their morale and enable to achieve their maximum potential. The need to have a change in the management style of the company is one of the key focus areas this year.

Industrial Relations:

Industrial Relations throughout the year continued to remain very cordial and satisfactory.

Key financial ratios:

Sr. No	Particulars of Ratio	31.03.2026 (In %)	31.03.2025 (In %)
1.	Current Ratio	2.07	2.48
2.	Debt-Equity Ratio	0.00	0.00
3.	Return on Equity Ratio	49.21	25.75
4.	Net Capital Turnover Ratio	3.92	13.29
5.	Net Profit Ratio	13.95	12.56
6.	Return on Capital Employed	4.75	1.25
7.	Inventory Turnover Ratio	-	-
8.	Trade Payables Turnover Ratio	0.20	0.21
9.	Trade Receivables Turnover Ratio	0.43	0.37

Details pertaining to Net-worth of the Company:

Particulars	31.03.2026 (In Rs.)	31.03.2025 (In Rs.)	Explanation for change in Net-worth
Net-worth	14,122.84	7,172.42	The company has started to earn more profit as compared to previous year.

Disclosure of Accounting Treatment:

The Company has followed the same Accounting Standard as prescribed in preparation of Financial Statements.

For and on behalf of Board of Directors
One Global Service Provider Limited

Sd/-
Sanjay Upadhaya
Chairman & Managing Director
DIN: 07497306

Place: Mumbai
Date: 3rd September, 2026

Annexure VI

Form No. MR-3

SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
ONE GLOBAL SERVICE PROVIDER LIMITED
CIN: L74110MH1992PLC367633
6th Floor, 601 E Wing, Trade Link Building,
B & C Block Senapati Bapat Marg, Kamala Mill
Compound, Lower Parel (W), Delisle Road, Mumbai,
Maharashtra, India, 400013

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **ONE GLOBAL SERVICE PROVIDER LIMITED** ("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, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, the explanations and clarifications given to us and the representations made by the Management, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and Compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026, according to the provisions of:

1. The Companies Act, 2013 (the Act) and the Rules made thereunder;

2. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;

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

4. Foreign Exchange Management Act, 1999 and the rules and regulations made there under. However, there were no instances of Foreign Direct Investment, Overseas Direct Investment or External Commercial Borrowing during the year under review;

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

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

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

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

d) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015;

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

f) The Securities and Exchange Board of India (Buy Back of Securities) Regulations 2018; (Not applicable to the company during the audit period)

g) Rules, Regulations, Circulars, Orders, Notifications and Directives issued under the above statue to the extent applicable.

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

h) Secretarial Standards with regard to the Meeting of Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India.

During the period under review and as per the explanations and representations made by the management and subject to clarifications given to us, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, etc.

Auditor's Responsibility

We further state that, it is our responsibility to express an opinion on the compliance with the applicable laws and maintenance of records based on the audit.

The audit was conducted in accordance with applicable Standards and we have complied with statutory and regulatory requirements and the Audit was planned and performed to obtain reasonable assurance about compliance with applicable laws and maintenance of Records.

Due to the inherent limitations of an audit including internal, financial and operating controls, there is an unavoidable risk that some Misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the Standards.

We further report that the Board of Directors of the Company is duly constituted. The changes in the composition of Board that took place during the year under review were carried out in compliance of the provisions of Act. Adequate notice is given to all the Directors to schedule the Board Meetings at least seven days in advance in due compliances of law. Agenda and detailed notes on agenda were also sent in advance and a system exists for seeking and obtaining further information and clarification on the agenda items before the meeting and for meaningful participation at the meeting.

Decisions at the meetings of Board of Directors / Committees of the Company were carried through on the basis of majority. We were informed that there were no dissenting views by any members of Board / Committee in the meetings held during the year under review that were required to be captured and recorded as part of minutes.

We further report that there are adequate systems and processes in the company to commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that there were following major instances happened during the year under review:

Delay in Submission of Integrated Filing (Governance) for 31st March 2025. The report was not submitted within the requisite time frame as mandated.

There were no other instances of:

Public issue / Right issue of Shares / Debentures / Sweat Equity etc.
Redemption of Securities.
Foreign Technical Collaboration.

FOR M K SAMDANI & CO.,
COMPANY SECRETARIES

Sd/-
MEGHA SAMDANI
PROPRIETOR
FCS :41630
COP:21853
PEER REVIEW NUMBER: 3320/2023
UDIN: A041630H001364644

Date: 03/09/2026
Place: Ahmedabad

“ANNEXURE A”

To,
The Members,
ONE GLOBAL SERVICE PROVIDER LIMITED
CIN: L74110MH1992PLC367633
6th Floor, 601 E Wing, Trade Link Building,
B & C Block Senapati Bapat Marg, Kamala Mill
Compound, Lower Parel (W), Delisle Road, Mumbai,
Maharashtra, India, 400013

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

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

2. We have followed the audit practices and processes as were appropriate to obtain responsible assurance about the correctness of the contents of 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 follow provide a responsible basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and books of accounts of the company.

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

5. The compliance of the provision of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to verification of procedures on test basis.

6. The secretarial audit report is neither an assurance as to the future viability of the company nor the efficacy or effectiveness with which the management has conducted the affairs of the company.

FOR M K SAMDANI & CO.,
COMPANY SECRETARIES

Sd/-
MEGHA SAMDANI
PROPRIETOR
FCS :41630
COP:21853
PEER REVIEW NUMBER: 3320/2023
UDIN:A041630H001364644

Date: 03/09/2026
Place: Ahmedabad

Annexure VII

REPORT ON CORPORATE GOVERNANCE

[*As per Regulation 34(3) read along with Schedule V(C) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]*

1. COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE:

The Company's philosophy on Corporate Governance is centered on upholding the highest standards of accountability and transparency in all its operations. It ensures timely disclosures, the dissemination of price-sensitive information, and other matters of stakeholder's interest. The Company is committed to full compliance with the applicable laws and regulations and to conduct its business with the utmost integrity and ethical standards. The Company firmly believes that Corporate Governance extends beyond legal compliance; it is about fostering a culture of responsible conduct, aligning economic performance with ethical and social responsibilities. The Company has a longstanding tradition of adhering to fair, transparent, and ethical governance practices.

In alignment with this philosophy, the Company has adopted a comprehensive Code of Conduct that applies to all employees, including the Managing Director, promoting a uniform standard of ethical behavior across the organization. The Company is compliant with the corporate governance provisions outlined in Regulation 17 to 27, read with Schedule V and clauses (b) to (i) of sub-regulation (2) of Regulation 46 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations")**, as applicable. This report is to be read with Board's Report and all its annexures for more clarity on Corporate Governance practices of the Company.

A Report on compliance with the Corporate Governance provisions as prescribed under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time **("Listing Regulations")** is given herein below:

2. BOARD OF DIRECTORS:

A. BOARD STRUCTURE

The Company's Board of Directors **("the Board")** comprises a balanced mix of Independent and Non-Independent Directors, including two Independent Woman Director. Independent Directors constitute 75% of the total Board strength, ensuring the composition is in strict compliance with Regulation 17 of the Listing Regulations.

The Independent Directors do not have any material pecuniary relationship or transactions with the Company, its Promoters, Directors, or Senior Management that may, in their judgment, compromise their independence. Based on the written declarations received, the Board confirms that all Independent Directors meet the criteria of independence as prescribed under Regulation 16(1)(b) of the Listing Regulations (as amended with effect from 01st October, 2018), and are independent of management. Additionally, all Independent Directors have duly registered themselves with the Independent Directors' Data Bank maintained by the Indian Institute of Corporate Affairs, in accordance with the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended.

The Board comprises experienced professionals from diverse backgrounds and fields, contributing a broad range of expertise and perspectives. This diversity enriches the Board's deliberations and strengthens the quality of its decision-making process.

Key Board qualifications, expertise and attributes:

The Company's Board comprises qualified members who bring in the required skills, competence and expertise that allow them to make effective contributions to the Board and its committees. These Directors are nominated based on well-defined selection criteria. The Board members are committed to ensure that the Company's Board is in compliance with the highest standards of corporate governance.

The list of core skills/expertise/competencies identified by the Board in the context of the business of the Company and which are possessed by the Board are as under:

Name of Directors	Skills					
	Finance	**Legal/ Corporate law**	**Corporate Governance**	**Technology and Innovation**	**Business Development**	**Stakeholder Engagement & Industry advocacy**
Sanjay Lalbhadur Upadhaya	✓	✓	✓	✓	✓	✓
Avni Chouhan	✓	✓	✓	-	-	✓
Hemang Shah	✓	✓	✓	-	✓	-
Pooja Khakhi	✓	✓	✓	-	-	✓
Harshal Dubli*	-	-	-	✓	✓	✓

**Resigned w.e.f. 4th February, 2026.*

None of the Directors on the Board hold directorships in more than ten public companies. Further none of them is a member of more than ten committees or chairman of more than five committees across all the public companies in which they are Director. Necessary disclosures regarding Committee positions in other public companies as on 31st March, 2026 have been made by the Directors.

Inter-se relationships between Directors:

None of the Directors of the Company are inter-se related to each other.

Fulfillment of the criteria to be Independent Director:

In the opinion of the Board, all Independent Directors of the Company meet the criteria of independence as prescribed under Regulation 16(1)(b) of the Listing Regulations, read with Section 149(6) of the Companies Act, 2013 **("Act")**.

Each Independent Director has provided a declaration confirming that they do not fall under any disqualification specified under the said provisions and that they fulfill the conditions for independence as stipulated therein.

B. BOARD MEETINGS HELD AND DIRECTORS' ATTENDANCE RECORD:

During the Financial Year, 8 (Eight) Board Meetings were held on 28th May, 2025, 04th July, 2025, 13th August, 2025, 8th September, 2025, 6th October, 2025,14th November, 2025, 11th December, 2025, 13th February, 2026. The Board met at least once in every Calendar Quarter and the gap between two consecutive Meetings did not exceed one hundred and twenty days. These Meetings were well attended by the Directors.

The attendance of the Directors at these Meetings held during the year and no of shares held by the directors at the end of the financial year was as under:

Name of Directors	Category	No. of shares held as on 31st March, 2026	No. of Board Meeting held during the year	No. of Meeting director is entitled to attend	No. of Board Meeting attended during the year
Sanjay Lalbhadur Upadhaya	Chairman & Managing Director	4,22,095	8	8	8
Harshal Dubli*	Additional Executive Director	Nil	--	--	--
Avni Chouhan	Independent Director	Nil	8	8	8
Hemang Shah	Independent Director	Nil	8	8	8
Pooja Khakhi	Independent Director	Nil	8	8	8

Resigned w.e.f 4th February, 2026.

	Date of Board Meetings							
Name of Directors	28th May, 2025	04th July, 2025	13th August, 2025	8th Sept, 2025	6th Oct, 2025	14th Nov, 2025	11th Dec, 2025	13th Feb, 2026
Sanjay Lalbhadur Upadhaya	P	P	P	P	P	P	P	P
Harshal Dubli	--	--	--	--	--	--	--	--
Avni Chouhan	P	P	P	P	P	P	P	P
Hemang Shah	P	P	P	P	P	P	P	P
Pooja Khakhi	P	P	P	P	P	P	P	P

**P = Present*

C. OTHER DIRECTORSHIP POSITIONS HELD IN LISTED ENTITIES BY DIRECTORS AND COMMITTEES IN WHICH A DIRECTOR IS A MEMBER OR CHAIRPERSON AS ON MARCH 31, 2026:

Name of Directors	Category	Number of Board Membership	Number of Membership in Committees	Number of Chairmanship in Committees
Sanjay Lalbhadur Upadhaya	Chairman & Managing Director	1	2	Nil
Harshal Dubli*	Additional Executive Director	--	--	Nil
Avni Chouhan	Independent Director	4	6	Nil
Hemang Shah	Independent Director	3	5	2
Pooja Khakhi	Independent Director	3	1	Nil

Resigned w.e.f 4th February, 2026.

D. CHANGES IN BOARD MEMBERS AND KEY MANAGERIAL PERSONNEL ("KMP") DURING THE YEAR AND TILL THE DATE OF THIS REPORT:

i. Appointment:

Mr. Harshal Dubli (DIN: 01782171) was appointed as an Additional Executive Director of the Company w.e.f 11th December, 2025.

Mr. Niraj Chordia was appointed as the Chief Financial Officer of the Company w.e.f 14th August, 2026.

ii. Cessation:

Mr. Harshal Dubli (DIN: 01782171), as Additional Executive Director of the Company has resigned w.e.f 4th February, 2026. The Board places on record its sincere appreciation for his hard work during his stint in the Company.

E. FAMILIARISATION PROGRAMME AND SEPARATE MEETING OF INDEPENDENT DIRECTORS:

The Company has a detailed familiarization Program for Independent Directors to familiarize them with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company etc.
All the Independent Directors of the Company are made aware of their roles and responsibilities at the time of their appointment through a formal letter of appointment, which also stipulates various terms and conditions of their engagement.

Executive Directors and Senior Management provide an overview of the operations and familiarize the new Non-Executive Directors on matters related to the Company's values and commitments. They are also introduced to the organization structure, constitution of various committees, board procedures, risk management strategies, etc.

All the details shall be accessible to all the Directors which, inter alia, contains the following information:

- Roles, responsibilities and liabilities of Independent Directors under the Companies Act, 2013 and the Listing Regulations;
- Annual Reports;
- Code of Conduct for Directors;
- Terms and conditions of appointment of Independent Director;

Pursuant to Regulation 25(7) of the Listing Regulations, the Company imparted various familiarization programmes for its directors including periodic review of Investments of the Company, Regulatory updates, Industry Outlook, Business Strategy at the Board Meetings and changes with respect to the Companies Act, Taxation and other matters, Listing Regulations, Framework for Related Party Transactions, etc.at the Audit Committee Meetings. The details as required under Regulations 46 and 62(1A) of the Listing Regulations are available on the website of your Company at https://www.1gsp.in/policies

F. DETAILED REASONS FOR THE RESIGNATION OF AN INDEPENDENT DIRECTORS (IF ANY)

During the period under review, none of independent directors were resigned before the expiring of their term.

G. DIRECTORS AND OFFICERS ('D&O') INSURANCE:

In accordance with Regulation 25(10) of the Listing Obligations, the Company, being not among the top 1,000 listed entities by market capitalisation, is not mandatorily required to take Directors and Officers (D&O) Liability Insurance. However, the Company may, as and when considered appropriate, take D&O Liability Insurance for its Directors, including Independent Directors, and Officers, for such quantum and risks as may be determined by the Board of Directors.

H. COMMITTEES OF THE BOARD:

To ensure focused attention on various aspects of the business and to strengthen governance and accountability, the Board has constituted several Committees, including those mandated under the Act and Listing Regulations, as well as additional Committees for administrative purposes.

All decisions related to the constitution of these Committees, appointment of Members, and defining their terms of reference are taken by the Board. These Committees provide specific recommendations to the Board on relevant matters as required. The observations, recommendations, and decisions made by the Committees are placed before the Board for its information or approval. Currently, the Board has constituted four (4) Committees:

(a) Audit Committee
(b) Nomination and Remuneration Committee
(c) Stakeholders Relationship Committee
(d) Risk Management Committee

Details regarding the terms of reference, composition, number of meetings held during the financial year, and attendance records of these Committees are provided below:

Each Committee operates under the direct supervision of the Board. Typically, Committee meetings are held prior to the Board meetings, and the respective Committee Chairperson reports to the Board on the deliberations and decisions taken.

(a) Audit Committee:

The primary objective of the Audit Committee is to monitor and provide an effective supervision of the Management's financial reporting process, to ensure accurate and timely disclosures, with the highest levels of transparency, integrity and quality of financial reporting. As on 31st March, 2026, the total strength of the Audit Committee is three out of which, two members fall under the Independent Category.

The composition of the Audit Committee and the details of meetings attended by the Members during the year are given below:

Name of Members	Category	Designation	No. of Meetings eligible to attended	No. of Meetings attended during the year 2025-26
Hemang Harshadbhai Shah	Independent Director	Chairperson	4	4
Avni Chouhan	Independent Director	Member	4	4
Sanjay Lalbhadur Upadhaya	Manging Director	Member	4	4

The composition of the Audit Committee as of 31st March, 2026, is in full compliance with the provisions of Section 177 of the Act, and Regulation 18 of the Listing Regulations. All members of the Audit Committee possess sound knowledge in accounting, finance, and financial management, enabling effective oversight of the Company's financial reporting and internal control systems.

Terms of reference:

i. Overseeing the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

ii. Reviewing with management, the quarterly/half yearly/ annual financial statements before submission to the Board for approval.

iii. Reviewing with management, Statutory and internal auditor's adequacy of the internal control systems.

iv. Discussing with internal and statutory auditors of any significant findings and follow-up thereon and reviewing the reports furnished by them.

v. Carrying out such other function a may be specifically referred to the Committee by the Board of Directors and/ or other Committees of Directors of the Company.

vi. Approval or any subsequent modification of transactions of the Company with related parties.

vii. Valuation of undertakings or assets of the company, wherever it is necessary; Evaluation of internal financial controls and risk management systems.

(b) Nomination and Remuneration Committee:

The purpose of the Nomination and Remuneration Committee ("NRC") is to oversee the Company's nomination process including succession planning for the Senior Management and the Board and specifically to assist the Board in identifying, screening and reviewing individuals qualified to serve as Executive Directors, Non-Executive Directors and determine the role and capabilities required for Independent Directors consistent with the criteria as stated by the Board in its Policy on Appointment and Removal of Directors.

As on 31st March, 2026, the composition of the NRC and the details of meetings attended by the Members during the year are given below:

Name of Members	Category	Designation	No. of Meetings eligible to attended	No. of Meetings attended during the year 2025-26
Pooja Hemang Khakhi	Independent Director	Chairperson	2	2
Avni Chouhan	Independent Director	Member	2	2
Hemang Harshadbhai Shah	Independent Director	Member	2	2

The composition of the NRC is in conformity with the requirements of Section 178 of the Act and Regulation 19 of the Listing Regulations as on 31st March, 2026.

Scope & Terms of Reference:

The scope of the NRC is as set out in regulation 19 of Listing Regulations, 2015, read with Section 178 and other applicable provisions of the Act, and other applicable provisions of SEBI (Share Based Employees Benefits and Sweat Equity), regulation, 2021 and the nomination and remuneration policy of the Company, besides the other terms that may be referred by the Board of Directors.

The brief description of terms of reference of the Nomination and remuneration Committee are:

- Recommend to the Board the setup and composition of the Board and its committees, including the "formulation of the criteria for determining qualifications, positive attributes and independence of a director." The committee will consider periodically reviewing the composition of the Board with the objective of achieving an optimum balance of size, skills, independence, knowledge, age, gender and experience.

- Recommend to the Board the appointment or reappointment of directors.

- Recommend to the Board appointment of Key Managerial Personnel ("KMP" as defined by the Act) and executive team members of the Company (as defined by this Committee).

- Carry out evaluation of every director's performance and support the Board and Independent Directors in evaluation of the performance of the Board, its committees and individual directors. This shall include "Formulation of criteria for evaluation of Independent Directors and the Board". Additionally the Committee may also oversee the performance review process of the KMP and executive team of the Company.

- Recommend to the Board the Remuneration Policy for directors, executive team or KMP as well as the rest of the employees.

- On an annual basis, recommend to the Board the remuneration payable to the directors and oversee the remuneration to executive team or KMP of the Company. Oversee familiarization programmes for directors.

- Oversee the Human Resource philosophy,

- Human Resource and People strategy and Human Resource practices including those for leadership development, rewards and recognition, talent management and succession planning (specifically for the Board, KMP and executive team).

Performance Evaluation Criteria for Independent Directors:

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

(c) Stakeholders Relationship Committee:

The Stakeholders' Relationship Committee ("SRC") considers and resolves the grievances of our shareholders, debenture holders and other security holders, including complaints relating to non-receipt of annual report, transfer and transmission of securities, non-receipt of dividends/interests, issue of new/ duplicate certificates, and such other grievances as may be raised by the security holders from time to time.

As on 31st March, 2026, the composition of the SRC and the details of meetings attended by the Members during the year are given below:

Name of Members	Category	Designation	No. of Meetings eligible to attended	No. of Meetings attended during the year 2025-26
Hemang Harshadbhai Shah	Independent Director	Chairperson	1	1
Avni Chouhan	Independent Director	Member	1	1
Sanjay Lalbhadur Upadhaya	Managing Director	Member	1	1

The composition of the SRC is in conformity with the requirements of Section 178 of the Act and Regulation 20 of the Listing Regulations as on 31st March, 2026. Majority of the Members of the Committee are Independent Directors.

Investors' Complaints:

No. of Complaints pending as on April 01, 2025	**Nil**
No. of Complaints identified and reported during Financial Year 2025-26	**Nil**
No. of Complaints disposed during the year ended March 31, 2026	**Nil**
No. of pending Complaints as on March 31, 2026	**Nil**

The Company has made continuous efforts to ensure that grievances are more expeditiously redressed. SEBI Complaints Redress System (SCORES) administers a centralised web-based complaints redress system. It enables investors to lodge and follow up complaints and track the status of online redressal. All the activities starting from lodging of a complaint till its disposal are carried online in an automated environment and the status of every complaint can be viewed online at any time. The salient features of this system are: Centralised database of all complaints, online upload of Action Taken Reports (ATRs) by concerned companies and online viewing by investors of actions taken on the complaint and its current status. The Company has registered itself on SCORES and endeavours to resolve all investor complaints received through SCORES within the stipulated period of receipt of the complaint.

Online Dispute Resolution (ODR) Mechanism:

SEBI vide Circular No. SEBI/HO/OIAE/OIAE_IAD-3/P/ CIR/2023/195 dated July 31, 2023 (further updated as on December 20, 2023) have issued a Circular for online resolution of disputes in the Indian securities market. With the said Circular, the existing dispute resolution mechanism is being streamlined under the aegis of Stock Exchanges and Depositories by expanding their scope and by establishing a common Online Dispute Resolution Portal ("ODR Portal") which harnesses online conciliation and online arbitration for resolution of disputes arising in the Indian securities market. As per the said SEBI Circulars, in case of any grievances, the shareholders are advised to first approach the Company or its RTA. If the response is not received/not satisfactory, they can initiate dispute resolution through the ODR Portal at https://smartodr.in/login.

(d) Risk Management Committee:

As per Regulation 21 of Listing Regulations, top 1000 listed companies as per the market capitalisation as at the end of the immediate previous financial year, were required to constitute the Risk Management Committee. However, One Global Service Provider Limited does not fall under the threshold. But the Board has opted voluntarily to form the Committee in order to cover the short-comings and secure the position of the Company.

As on 31st March, 2026, the composition of the RMC and the details of meetings attended by the Members during the year are given below:

Name of Members	Category	Designation	No. of Meetings eligible to attended	No. of Meetings attended during the year 2025-26
Hemang Harshadbhai Shah	Independent Director	Chairperson	2	2
Pooja Hemang Khakhi	Independent Director	Member	2	2
Sanjay Lalbhadur Upadhaya	Managing Director	Member	2	2

The composition of the RMC is in conformity with the requirements of Regulation 21 of the Listing Regulations as on 31st March, 2026.

The terms of reference of the Committee are as follows:

- To ensure that appropriate methodology, processes and systems are in place to manage and monitor and evaluate the implementation of action plans developed to address material business risks within the Company and its business units, and regularly reviewing the progress of action plans;
- Oversight on internal processes and systems to control the implementation of high /top risks' action plans;
- Half yearly monitoring and evaluating the performance of management in managing risk;
- Oversee allocation of necessary tools and resources to identify and manage risks;
- Regularly review the material risks along with their mitigation plans;
- Regularly reporting to the Board on the status of material business risks and the nature and content of its discussions, recommendations and actions to be taken;
- Ensuring compliance with regulatory requirements and best practices with respect to risk management;
- To periodically review the risk management policy, at least once in half year, including by considering the changing industry dynamics and evolving complexity;

3. GENERAL BODY MEETINGS:

The following Meetings of the members of your Company was convened during the year under review:

Sr. No.	Type of Meeting held	Financial Year	Details of Meeting held
1.	30th Annual General Meeting	2021-2022	Held on Friday, September 30, 2022, at 11:00 A.M. (IST) through Video Conferencing/Other Audio - Visual Means.
2.	31st Annual General Meeting	2022-2023	Held on 11th September, 2023. at 2:00 P.M IST through Video Conference (VC) /Other Audio Visual Means (OAVM)
3.	Court Convened Extraordinary General Meeting	2022-2023	Held on Thursday, 9th May, 2024, through Video Conference (VC) /Other Audio Visual Means (OAVM)
4.	32nd Annual General Meeting	2023-2024	Held on Monday, September 30, 2024 at 02.00 p.m. through Video Conferencing ("VC") Other Audio-Visual Means ("OVAM')
5.	33rd Annual General Meeting	2024-2025	Held on Monday, September 30, 2025 at 02.00 p.m. through Video Conferencing ("VC") Other Audio-Visual Means ("OVAM')

No Postal Ballot was carried out during the FY 2025-26.

4. MEANS OF COMMUNICATION:

The Company recognizes the importance of two-way communication with Shareholders and of giving a balanced reporting of results and progress. Full and timely disclosure of information regarding the Company's financial position and performance is an important part of your Company's corporate governance ethos.

Your Company follows a robust process of communicating with its stakeholders, security holders and investors through multiple channels of communications such as dissemination of information on the website of the Stock Exchanges, the Annual Reports and uploading relevant information on its website.

The Company discloses to the Stock Exchanges, all information required to be disclosed under Regulation 30 of the Listing Regulations including material information having a bearing on the performance / operations of the Company or other price sensitive information.

A. Financial Results:

The Un-Audited quarterly results are announced within forty-five days of the close of each quarter, other than the last quarter. The audited annual results are announced within sixty days from the end of the financial year as required under the Listing Regulations. The aforesaid financial results are announced to the Stock Exchanges within the statutory time period from the conclusion of the Board Meeting(s) at which these are considered and approved.

B. Newspapers wherein results normally published:

The Company publishes its Financial Results for each quarter in financial express in English and Tarun Bharat Marathi Language.

C. Website for display of Financial Results and Newspaper Advertisement:

The Company displays its financial results for each quarter and Newspaper Advertisement in which financial results are published is available on the website of the Company at https://www.1gsp.in/

D. Other Information:

Your Company discloses to the Stock Exchanges, all information required to be disclosed under Regulation 30 read with Part 'A' and Part 'B' of Schedule III of the Listing Regulations including material information having a bearing on the performance/ operations of the Company and other price sensitive information. All information is filed electronically on the online portal of BSE Limited – Corporate Compliance & Listing Centre (BSE Listing Centre).

5. GENERAL SHAREHOLDER INFORMATION:

1. Annual General Meeting:

34th Annual General Meeting
Date: 29th September, 2026
Day: Tuesday
Time: 02:00 P.M (IST)
Venue: The Company is conducting meeting through video conferencing (VC)/other audio visual means (OAVM) pursuant to the MCA circular. For details please refer to the Notice of 33rd AGM.
Financial Year: F.Y. 2025-26

2. Financial Year of the Company:

The Financial year covers the period from April 01 to March 31.

3. Listing of Equity Shares on Stock Exchange and Stock Code:

Your Company's Equity Shares are listed on BSE Limited (BSE) having its office at Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001, Maharashtra. The requisite listing fees have been paid in full to the Stock Exchange. The Scrip code of your Company is 514330.

4. In case the securities are suspended from trading, the directors report shall explain the reasons thereof:

The Company's securities are not suspended from trading; therefore, it is not applicable to your Company.

5. Registrar and Transfer Agents:

MCS Share Transfer Agent Ltd
Address: 3B3, 3rd Floor, B-Wing, Gundecha Onclave Premises Co-op. Society Limited, Kherani Road, Saki Naka, Andheri (East), Mumbai-400 072
Contact Number: 0265-2314757
Email: helpdeskbaroda@mcsregistrars.com
Website: https://www.mcsregistrars.com/

6. Share Transfer System:

The Securities Transfer Committee meets as and when required to, inter alia consider issue of duplicate share certificates in lieu of original share certificates reported as lost/stolen/misplaced by the shareholders of the Company.

In terms of Regulation 40(1) of SEBI Listing Regulations, as amended from time to time, transfer, transmission and transposition of securities shall be effected only in dematerialised form. Pursuant to SEBI Circular dated January 25, 2022, the listed companies shall issue the securities in dematerialised form only, for processing any service requests from shareholders viz., issue of duplicate share certificates, endorsement, transmission, transposition, etc. After processing the service request, a letter of confirmation will be issued to the shareholders and shall be valid for a period of 120 days, within which the shareholder shall make a request to the Depository Participant for dematerialising those shares. If the shareholders fail to submit the dematerialisation request within 120 days, then the Company shall credit those shares in the Sera Investments & Finance India Limited - Suspense Escrow Demat account held by the Company. Shareholders can claim these shares transferred to Sera Investments & Finance India Limited - Suspense Escrow Demat account on submission of necessary documentation.

The Committee generally meets on a weekly basis to ensure that all security holders service requests are considered and actioned within the prescribed timelines.

The Company obtains an Annual Certificate from a Practicing Company Secretary as per the requirement of Regulation 40(9) of Listing Regulations. The same is filed with the Stock Exchanges.

The Shareholders may also visit website of depositories viz. National Securities Depository Limited viz. https://nsdl.co.in/faqs/faq.php or Central Depository Services (India) Limited viz. https://www.cdslindia.com/Investors/open-demat.html or further understanding of the demat procedure.

7. Distribution of Shareholding as on 31st March, 2026:

Shareholding Of Nominal Value	Number of Shareholders	% of Total Shares	No. of Shares
Upto 500	7789	92.0577	739257
501 - 1,000	358	4.2312	280757
1,001 - 2,000	164	1.9383	252573
2,001 - 3,000	43	0.5082	109741

3,001 - 4,000	22	0.2600	77444
4,001 - 5,000	23	0.2718	106857
5,001 - 10,000	28	0.3309	218902
Above 10,000	34	0.4018	17757472
Total	**8461**	**100.00**	**19543003**

8. Dematerialisation of Shares:

The Company's scrip forms part of the compulsory Demat segment for all investors. To facilitate the investors in having an easy access to the demat system, the Company has signed up with both National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). As on March 31, 2026, 95.61% of the paid-up Ordinary (Equity) Share Capital of your Company is held in a dematerialised form. The market lot of the Share of your Company is one Share, as the trading in the Equity Share of your Company is permitted only in dematerialised form.

9. Outstanding GDRs/ADRs/Warrants or any Convertible Instruments, Conversion date and likely impact on Equity:

The Company has no GDRs/ADRs/Warrants or any other Convertible Instruments outstanding for conversion as on 31st March, 2026.

10. Commodity price risk or Foreign Exchange Risk & hedging activities:

There are no commodity price risk or Foreign Exchange Risk & hedging activities in the Company.

11. Address for Correspondence:

Registered & Corporate Office:
6th Floor, 601, E Wing, Trade Link Building, B & C Block,
Senapati Bapat Marg, Kamala Mill Compound,
Lower Parel (W), Mumbai, Maharashtra, 400013

6. OTHER DISCLOSURES:

A. Compliance with Mandatory requirements:

Your Company has complied with all the mandatory requirements of the Listing Regulations relating to Corporate Governance.

B. Details of Material Subsidiaries of the Company along with web link where policy for determining 'Material' Subsidiaries is disclosed:

The Company does not have any Subsidiary Company therefore, it is not applicable to our Company.

C. List of all credit ratings obtained by the entity along with any revisions thereto during the relevant financial year, for all debt instruments of such entity or any fixed deposit programme or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad:

The Company had not obtained any credit rating.

D. Particulars of loans/advances/investments pursuant to Para A of Schedule V of the Listing Regulations:

Pursuant to section 186(11) of the Companies Act, 2013 ("the Act"), the provisions relating to disclosure of the loans made and guarantees given or investment made is provided in the Financial Statements.

E. Details of non-compliance by the listed entity, penalties, strictures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years;

Delay in Submission of Integrated Filing (Governance) for 31st March, 2025. The report was not submitted within the requisite time frame as mandated.

F. Details of establishment of vigil mechanism, whistle blower policy, and affirmation that no personnel has been denied access to the audit committee:

The Company has in place a Vigil Mechanism / Whistle Blower Policy which facilitates the Directors, Employees, and the stakeholders to have direct access to the management and the Audit Committee, to report concerns about any unethical behaviour, actual or suspected fraud or violation of the Company's code of conduct or ethics policy. It is hereby affirmed that no employee has been denied access to the Audit Committee. The said policies are also available on the website of the Company i.e. https://www.1gsp.in/policies

G. Web link where policy on dealing with related party transactions:

The Company has adopted a Policy on Related Party Transactions to monitor the transaction with related parties. The said policies are also available on the website of the Company i.e. https://www.1gsp.in/policies

H. Disclosure in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 for the Financial Year 2025-26 is as under:

I.

Number of complaints at the beginning of the financial year under review: **Nil**
Number of complaints filed during the financial year under review: **Nil**
Number of complaints disposed of during the financial year under review: **Nil**
Number of complaints pending as on end of the financial year: **Nil**

J. Disclosure in relation to recommendation made by any Committee which was not accepted by the Board:

During the year under review, there were no such recommendations made by any Committee of the Board that were mandatorily required and not accepted by the Board.

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

During the year under review, the Company has not made any loans or advances to firms/companies in which directors are interested.

L. Total fees for all services paid to the Statutory Auditors by the Company for the Financial Year 2025-26:

Total fees paid by the Company to the Statutory Auditor M/s. S D P M & Co., Chartered Accountants, Firm Registration No. 126741W are as follows:

Particulars	Amount (Amount in lakhs)
Audit Fees	3.00
Other permissible Services	-
Reimbursement of expenses	-
Total	**3.00**

M. Certificate from Company Secretary in Practice regarding Non-Debarment and Non-Disqualification of Directors:

A certificate from Company Secretary in Practice certifying that none of the Directors on the Board of the Company as on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Director of companies by the Board/ Ministry of Corporate Affairs or any such Statutory Authority, is annexed at the end of this Report.

N. Commodity Price Risks and Hedging Activities

Company is not dealing in Commodity Trading, so price risks and hedging activities are not applicable to Company.

O. Details of material subsidiaries of the listed entity, including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries

Not applicable as the Company does not have any material Subsidiary company.

7. NON-COMPLIANCE OF ANY REQUIREMENT OF CORPORATE GOVERNANCE REPORT OF SUB-PARAS (2) TO (7) ABOVE, WITH REASONS THEREOF SHALL BE DISCLOSED:

During the year, there have been no instances of non-compliance of any requirements of the Corporate Governance as prescribed by Listing Regulations.

8. CODE OF CONDUCT AND CERTIFICATE ON COMPLIANCE OF CORPORATE GOVERNANCE:

The Board of your Company has laid down Code of Conduct **("Code")**, for all the Board Members and the other for Employees of the Company. This Code has been posted on the website of your Company at https://www.1gsp.in/policies All the Board Members and Senior Management Personnel have affirmed compliance with these Codes.

The Code of Conduct for the Board Members of the Company also includes Code for Independent Directors which is a guide to professional conduct for Independent Directors, pursuant to section 149(8) and Schedule IV of the Act. The certificate by Managing Director for complying with Code of Conduct Policy is attached with this report.

9. DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT:

In terms of Regulation 39 of the Listing Regulations, None of the shares of the Company lying in the suspense account.

10. DISCLOSURE OF CERTAIN TYPES OF AGREEMENTS BINDING THE COMPANY:

The Company has not entered into any agreements as specified under clause 5A of paragraph A of Part A of Schedule III read with regulation 30A of the Listing Regulations.

11. CEO/MD AND CFO CERTIFICATION:

The Managing Director and Chief Financial Officer of the Company provided an annual certification on financial reporting and internal controls to the Board in terms of Regulation 17(8) of the Listing Regulations and quarterly certification on financial results while placing the financial results before the Board in terms of Regulation 33(2) of the Listing Regulations. The same certificate is attached with this report.

For and on behalf of Board of Directors
One Global Service Provider Limited

Sd/-
Sanjay Upadhaya
Chairman & Managing Director
DIN: 07497306

Place: Mumbai
Date: 3rd September, 2026

Annexure-A

CERTIFICATE OF COMPLIANCE WITH THE CODE OF CONDUCT POLICY

As provided under Regulation 26 (3) of SEBI (LODR) Regulations, 2015 with the Stock Exchanges, the Board Members and the Senior Management Personnel have confirmed compliance with the Code of Conduct for the year ended 31st March, 2026.

For and on behalf of Board of Directors
One Global Service Provider Limited

Sd/-
Sanjay Upadhaya
Chairman & Managing Director
DIN: 07497306

Place: Mumbai
Date: 3rd September, 2026

Annexure B

MD / CEO / CFO CERTIFICATION

UNDER REGULATION 17(8) OF SEBI (LODR) REGULATIONS, 2015

To,
The Members,
One Global Service Provider Limited
6th Floor, 601 E Wing, Trade Link Building,
B & C Block Senapati Bapat Marg, Kamala Mill Compound,
Lower Parel (W), Delisle Road, Mumbai,
Maharashtra, India, 400013

1. We have reviewed financial statements and the cash flow statement of One Global Service Provider Limited for the year ended 31st March, 2026 and hereby certify that to the best of our 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.

2. During the year, there are, to the best of our knowledge and belief, no transactions entered into by the Company which are fraudulent, illegal or violative of the Company's Code of Conduct.

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

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

   i. that there are no significant changes in internal control over financial reporting during the year;
   ii. that there are no significant changes in accounting policies during the year and
   iii. That there are no instances of significant fraud of which we have become aware.

Sd/-
Sanjay Upadhaya
Chairman & Managing Director
DIN: 07497306

Sd/-
Niraj Chordia
Chief Financial Officer

Place: Mumbai
Date: 3rd September, 2026

Annexure-C

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

(Pursuant to Regulation 34(3) and sub-clause (i) of clause (10) of Paragraph C of Schedule V to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members,
One Global Service Provider Limited,
6th Floor, 601, E Wing, Trade Link Building,
B & C Block, Senapati Bapat Marg,
Kamala Mill Compound, Lower Parel (W),
Mumbai, Maharashtra, 400013

I have examined the relevant registers, returns and records maintained by One Global Service Provider Ltd ("the Company") having CIN L74110MH1992PLC367633 and having registered office at 6th Floor, 601, E Wing, Trade Link Building, B & C Block, Senapati Bapat Marg, Kamala Mill Compound, Lower Parel (W), Mumbai, Maharashtra, 400013, forms and disclosures received from the Directors of the Company, produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with sub-clause (i) of clause (10) of Paragraph C of Schedule V to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors' Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company and its Officers, I certify that none of the Directors on the Board of the Company for the Financial year ended on March 31, 2026 has been debarred or disqualified from being appointed or continuing as Director of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such statutory Authority.

The Board of Directors of the Company comprises of 4 (Four) Directors and the Board is composed as follows:

Sr. No.	Name of Director	DIN	Designation
1.	Sanjay Lalbhadur Upadhaya	07497306	Chairman & Managing Director
2.	Hemang Harshadbhai Shah	08740598	Independent Director
3.	Pooja Hemang Khakhi	07522176	Independent Director
4.	Avni Chouhan	08716231	Independent Director

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

For, M K Samdani & Co.
Company Secretaries

Sd/-
Megha Kamal Samdani
Proprietor
ACS: 41630
COP: 21853
UDIN: A041630H001365249
PR No:- 3320/2023

Place: Ahmedabad
Date: September 03, 2026

CERTIFICATE OF CORPORATE GOVERNANCE FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

(Pursuant to Regulation 27 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members,
One Global Service Provider Limited,
6th Floor, 601, E Wing, Trade Link Building,
B & C Block, Senapati Bapat Marg,
Kamala Mill Compound, Lower Parel (W),
Mumbai, Maharashtra, 400013

I have examined the compliance of conditions of Corporate Governance by **One Global Service Provider Limited** ("the Company") having CIN L74110MH1992PLC367633 for the Year Ended on March 31, 2026 as stipulated in Regulation 27 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

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

On the basis of my examination of the records produced, explanations and information furnished, I certify that the Company has complied with all the mandatory conditions of the Corporate Governance, as stipulated in Regulations 17 to 27 and clauses (b) to (i) of Regulation 46 (2) and Paragraphs C, D and E of Schedule V of the Listing Regulations, during the year ended on March 31, 2026.

In our opinion and to the best of our information and according to the explanations given to us, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above- mentioned Listing Regulations. We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For, M K Samdani & Co.
Company Secretaries

Sd/-
Megha Kamal Samdani
Proprietor
ACS: 41630
COP: 21853
UDIN: A041630H001365095
PR No:- 3320/2023

Place: Ahmedabad
Date: September 03, 2026

DECLARATION

To,
The Members,
One Global Service Provider Limited
6th Floor, 601 E Wing, Trade Link Building,
B & C Block Senapati Bapat Marg, Kamala Mill Compound,
Lower Parel (W), Delisle Road, Mumbai,
Maharashtra, India, 400013

I, Sanjay Lalbhadur Upadhaya, Chairman and Managing Director of the Company, do hereby declare that all members of the Board of Directors (Including Independent Directors) and Senior Management Personnel of the Company have affirmed to exercise their authorities and powers and discharged their duties and functions in accordance with the requirement of the Code of Conduct as prescribed by the Company and have adhere to the provisions of the same, for the financial year ended on 31st March, 2026.

For One Global Service Provider Limited

Sd/-
Sanjay Upadhaya
Chairman & Managing Director
DIN: 07497306

Place: Mumbai
Date: 3rd September, 2026

INDEPENDENT AUDITORS' REPORT

To,
The Members,
One Global Service Provider Limited

Report on the Audit of the Standalone Financial Statements
Opinion
We have audited standalone financial statements of **One Global Service Provider Limited** ("the company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including other Comprehensive Income), the Statement in Changes in Equity and the Cash Flow Statement for the year then ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statement").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in india, of the state of affairs of the company as at 31st March, 2026 and profit and total comprehensive income, change in equity and its cash flows for the year ended on that date.

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statement.

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.

Report on other Legal and Regulatory Requirements

1. 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 books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Cash Flow statement dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of 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 and the operating effectiveness of such controls, refer to our separate report in "**Annexure A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

    i. The Company has disclosed the impact of pending litigations on its financial position in its Ind AS financial statements.

    ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts;

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

    iv. (i) The management has represented that, to the best of its 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;

        (ii) The management has represented, that, to the best of its 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, and

(iii) As per the information and explanation provided to us, the representation under sub clause (i) and (ii) is not contained any material misstatement.

v. The company has declared and paid dividend during the year under audit.

vi. Based on our examination which included test checks, performed by us on the Company, have used accounting software for maintaining their respective 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 audit, we have not come across any instance of the audit trail feature being tampered with.

2. 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 B**” a statement on the matters Specified in paragraphs 3 and 4 of the Order.

Date : 30/05/2026
Place : Ahmedabad

For S D P M & Co.
Chartered Accountants

Sunil Dad (Partner)
M.No. 120702
FRN : 126741W
UDIN: 26120702AWEGMY9124

ANNAEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of One Global Service Provider Limited of even date)

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub - section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **One Global Service Provider Limited** 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 issued by the Institute of Chartered Accountants of India (‘ICAI’).These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 Company'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 (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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, to the best of our information and according to the explanations given to us, 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 Accountants of India.

Date : 30/05/2026	**For S D P M & Co.**
Place : Ahmedabad	**Chartered Accountants**
	Sunil Dad (Partner)
	M.No. 120702
	FRN : 126741W
	UDIN: 26120702AWEGMY9124

ANNAEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT
(Referred to in paragraph 2 under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of One Global Service Provider Limited of even date)

i. In respect of company’s fixed assets:
   a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

   b. The Company has a program of verification to cover all the items of fixed assets in phased manner which, in our opinion, is reasonably having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to information and explanations given to us by the management, no material discrepancy was noticed on such verification.

   c. According to information and explanations given by the management, the company does not have any immovable property. So the reporting under this clause is not applicable.

   d. According to the information and explanations provided to us, the company has not revalued any Property, Plant and Equipment or intangible asset or both during the year.

   e. There has been no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

ii. The company does not have any inventory and no working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the order are not applicable.

iii. The Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

iv. According to the information and explanations given to us, the Company has not granted loans and made any investments or provided any guarantee or security to the parties covered under section 185 and 186. Accordingly, paragraph 3(iv) of the Order is not applicable.

v. According to the information and explanation given to us, the company has not accepted the any deposits and does not have any unclaimed deposits as at 31st March, 2026 and therefore, the provisions of the clause 3(v) of the Order are not applicable to the company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the company. Thus reporting under clause 3(vi) of the order is not applicable to the company.

vii. (a) According to the information and explanation given to us, the company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Sales Tax, Goods & Service Tax, Professional tax, Duty of Customs, Cess and any other statutory dues applicable to it with appropriate authorities and no such undisputed amounts were in arrears for a period of more than six months from the date they became payable.

(b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

viii. According to the information and explanation given to us, there are no transactions which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix. According to the records made available to us, the company has no borrowing, including debt securities during the year.

x. According to the information and explanation given to us and based on our examination of the records of the company, the company has not raised money by way of initial public offer of further public offer during the year.

xi. (a) According to the information and explanation given to us, no fraud by the company or no material fraud on the company by its officers or employees has been noticed or reported during course of our audit.

(b) According to the information and explanation given to us, no report has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) The company has not received any whistle-blower complaints during the year. So the clause 3(xi)(c) of the order is not applicable.

xii. According to the information and explanation given to us the company is not a nidhi company hence clause 3(xii) of companies (auditor's Report) order 2020 is not applicable.

xiii. According to the information and explanation given to us and based on our examination of the records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements, as required by the applicable accounting standards.

xiv. The company have an internal audit system. The reports of internal auditors have been considered by us.

xv. According to the information and explanation given to us and based on our examination of the records of the company, the company has not entered into any non-cash transactions with directors or persons connected with him. So the clause 3(xv) of the companies (auditor's Report) order 2020 is not applicable.

xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India, 1934.

xvii. According to the information and explanation given to us and based on our examination of the records of the company, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

xviii. Based on our examination of the records of the company, there has not been any resignation of the statutory auditors during the year. Hence clause 3 (xviii) of companies (auditor's Report) order 2020 is not applicable.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, there is no material uncertainty exists as on the date of the audit report 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. As per the information and explanation given to us, the provisions of Section 135 of Companies Act, 2013 is applicable to the company. However, there are no unspent amount which require transfer to a fund specified in Schedule VII to the Companies hence the reporting under clause 3(xx) of the Companies (auditor's report) Order, 2020 is not applicable.

xxi. The reporting under Clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

Date : 30/05/2026
Place : Ahmedabad

For S D P M & Co.
Chartered Accountants

Sunil Dad (Partner)
M.No. 120702
FRN : 126741W
UDIN: 26120702AWEGMY9124

ONE GLOBAL SERVICE PROVIDER LIMITED

CIN: L74110MH1992PLC367633

6th Floor, 601 E Wing, Trade Link Building, B&C Block, Senapati Bapat Marg, Kamala Mill Compound, Lower Parel (W), Mumbai, Maharashtra - 400013

Statement of Standalone Assts and Liabilities as at 31st March 2026

(Rs. In Lacs)

		Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
A	**ASSETS**				
(1)	Non - Current Assets				
	(a)	Property, Plant and Equipment	1.1	178.64	243.34
	(b)	Non Current Investments		44.50	20.50
	(c)	Other Non Current Assets	1.2	1,482.56	1,488.56
	(d)	Financial Assets			
		(i) Loans		281.50	281.50
	(e)	Deferred Tax Asset	1.3	100.73	94.71
(2)	Current Assets				
	(a)	Inventories		0.76	-
	(b)	Current Financial assets			
		(i) Trade receivables	1.4	21,657.79	5,406.14
		(ii) Cash and cash equivalents	1.5	1,570.63	2,714.72
	(c)	Other current assets	1.6	106.71	383.15
	(d)	Current Tax Assets (Net)		-	-
		TOTAL ASSETS		**25,423.82**	**10,632.62**
B	**EQUITY AND LIABILITIES**				
I	**EQUITY**				
	(a)	Equity share capital	1.7	1,954.30	1,954.30
	(b)	Other Equity	1.8	12,168.54	5,218.12
II	**LIABILITIES**				
(1)	Non Current Liabilities				
	(a)	Non Current Financial Liabilities			
		(i) Borrowings	1.9	3.12	33.93
(2)	Current Liabilities				
	(a)	Current Financial Liabilities			
		(i) Borrowings		-	-
		(ii) Trade payables	1.10		
		(a) Total Outstading dues of micro enterprises and small enterprises		-	-
		(b) Total Outstading dues of creditors other than micro enterprises and small enterprises		9,718.25	3,038.41
		(iii) Other Current Financial Liabilities		-	-
	(b)	Other current liabilities	1.11	1,156.52	101.00
	(c)	Short Term Provisions	1.12	12.05	7.39
	(d)	Current tax liabilities (Net)		411.04	279.48
		TOTAL EQUITY AND LIABILITIES		**25,423.82**	**10,632.62**

The accompanying notes form integral part of these Financial Statements.

As per our report of even date attached.

For S D P M & Co.
Chartered Accountants
FRN: 126741W

For and on behalf of the Board
One Global Service Provider Limited

Sanjay Upadhaya
Managing Director
DIN: 07497306

Hemang Shah
Director
DIN: 08740598

Sunil Dad
Partner
M.No. 120702
UDIN : 26120702AWEGMY9124

Megha Aditya Chitre
Company Secretary
PAN : APPPA2014Q

Avni Chouhan
Director
DIN : 08716231

Place: Ahmedabad
Date: 30/05/2026

Place: Mumbai
Date: 30/05/2026

ONE GLOBAL SERVICE PROVIDER LIMITED

CIN: L74110MH1992PLC367633

6th Floor, 601 E Wing, Trade Link Building, B&C Block, Senapati Bapat Marg, Kamala Mill Compound, Lower Parel (W), Mumbai, Maharashtra - 400013

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

(Rs. In Lacs)

Particulars	Note No.	2025-2026	2024-2025
Revenue from operations	2.1	49,817.90	14,704.17
Other income	2.2	63.16	80.00
Total Income		**49,881.06**	**14,784.17**
Expenses			
Purchases of Stock - in - Trade	2.3	38,912.80	9,393.30
Closing Stock		-0.76	
Employee benefit expenses	2.4	392.94	450.48
Finance Cost		-	-
Depreciation & amortization expenses	1.1	67.42	115.64
Other Expenses	2.5	1,227.54	2,378.77
Total Expenses		**40,599.94**	**12,338.19**
Profit before exceptional items & tax		9,281.12	2,445.98
Exceptional Items		-	-33.21
Profit/(Loss) before tax		**9,281.12**	**2,479.18**
Less: Tax expenses			
(1) Current tax		2,336.73	632.64
(2) Deferred tax		-6.03	-9.44
(3) Short / (Excess) Provision of Tax		-	9.32
		2,330.70	632.53
Profit for the period		**6,950.42**	**1,846.66**
Other Comprehensive Income			
(i) Items that will not be reclassified to profit or loss		-	-
- Remeasurement of Defined Benefit Plans		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
Total other comprehensive income		-	-
Total Comprehensive Income for the year		**6,950.42**	**1,846.66**
Earning per equity share (Face Value of Rs. 10/- each)			
(1) Basic		35.56	9.45
(2) Diluted		35.56	9.45
(Refer Note 3.2)			

The accompanying notes form integral part of these Financial Statements.

As per our report of even date attached.

For S D P M & Co.
Chartered Accountants
FRN: 126741W

Sunil Dad
Partner
M.No. 120702
UDIN : 26120702AWEGMY9124

Place: Ahmedabad
Date: 30/05/2026

For and on behalf of the Board
One Global Service Provider Limited

Sanjay Upadhaya
Managing Director
DIN: 07497306

Hemang Shah
Director
DIN: 08740598

Megha Aditya Chitre
Company Secretary
PAN : APPPA2014Q

Avni Chouhan
Director
DIN : 08716231

Place: Mumbai
Date: 30/05/2026

ONE GLOBAL SERVICE PROVIDER LIMITED

CIN: L74110MH1992PLC367633

6th Floor, 601 E Wing, Trade Link Building, B&C Block, Senapati Bapat Marg, Kamala Mill Compound, Lower Parel (W), Mumbai, Maharashtra - 400013

Standalone statement of Cash flow for the year ended March 31, 2026

(Rs. In Lacs)

Particulars	As at 31st March 2026	As at 31st March 2025
Cash Flows from Operating Activities		
Profit before tax	9,281.12	2,479.18
Adjustment for :		
Depreciation and amortisation expense	67.42	115.64
Operating profit before working capital changes (1+2)	**9,348.54**	**2,594.83**
Adjustments for working capital changes :		
Decrease/ (Increase) in Trade and other receivables	(16,251.65)	(525.93)
Decrease/ (Increase) in Other Current Assets	276.44	(219.71)
Increase/ (Decrease) in Trade and other payables	6,679.84	88.07
Increase/ (Decrease) in Other Financial Liabilities and provisions	1,060.19	(274.67)
Decrease/ (Increase) in Inventories	(0.76)	
Cash used in operations	**1,112.60**	**1,662.59**
Extraordinary item	-	-
Direct taxes paid	2,205.16	217.66
Net Cash generated from/ (used in) operating activities [A]	**(1,092.56)**	**1,444.93**
Cash Flows from Investing Activities		
Purchase of fixed assets	(2.72)	(11.07)
Purchase of investment	(18.00)	
Net Cash generated from/ (used in) investing activities [B]	**(20.72)**	**(11.07)**
Cash Flows from Financing Activities		
Proceeds from long term borrowings	(30.82)	-
Dividends paid	-	(71.05)
Net Cash generated from/ (used in) financing activities [C]	**(30.82)**	**(71.05)**
Net increase / (decrease) in cash & cash equivalents [A+B+C]	(1,144.09)	1,362.81
Cash and cash equivalents at the beginning of the year	2,714.72	1,351.91
Cash and cash equivalents at the end of the year	**1,570.63**	**2,714.72**

The accompanying notes form integral part of these Financial Statements.
As per our report of even date attached.

For S D P M & Co.
Chartered Accountants
FRN: 126741W

Sunil Dad
Partner
M.No. 120702
UDIN : 26120702AWEGMY9124

Place: Ahmedabad
Date: 30/05/2026

For and on behalf of the Board
One Global Service Provider Limited

Sanjay Upadhaya	**Hemang Shah**
Managing Director	**Director**
DIN: 07497306	**DIN: 08740598**
Megha Aditya Chitre	**Avni Chouhan**
Company Secretary	**Director**
PAN : APPPA2014Q	**DIN : 08716231**

Place: Mumbai
Date: 30/05/2026

ONE GLOBAL SERVICE PROVIDER LIMITED

CIN: L74110MH1992PLC367633

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2026

A. Equity Share Capital **(Rs. In Lacs)**

Particulars	Amount
Balance as at April 1, 2024	710.47
Alteration in Shares During the year (due of Merge)	1,243.83
Balance as at March 31, 2025	**1,954.30**
Balance as at April 1, 2025	1,954.30
Alteration in Shares During the year	-
Balance as at March 31, 2026	**1,954.30**

B. Other Equity **(Rs. In Lacs)**

Particulars	Capital Reserve	General Reserve	Retained Earnings	Amalgamation Reserve	Items of other comprehensive income	Total
Balance as at 01st April 2025	10.83	6.41	4,988.40	212.48	-	5,218.12
Profit/(Loss) for the year	-	-	6,950.42	-	-	6,950.42
Other Comprehensive Income for the year	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Merger Effect			-		-	-
					-	-
Balance as at 31st March 2026	**10.83**	**6.41**	**11,938.82**	**212.48**	**-**	**12,168.54**
Balance as at 01st April 2024	10.83	6.41	499.81	212.48	-	729.52
Profit/(Loss) for the year	-	-	1,846.66	-	-	1,846.66
Other Comprehensive Income for the year	-	-	-	-	-	-
Dividends	-	-	-71.05	-	-	-71.05
Merger Effect			2,712.98		-	2,712.98
						-
Balance as at 31st March 2025	**10.83**	**6.41**	**4,988.40**	**212.48**	**-**	**5,218.12**

Note : The company named “Plus Care International Limited” has amalgamated in One Global Service Provider Limited through merger order by National Company Law Tribunal, Mumbai Bench Court II vide order No. CP(CAA)/ 150 (MB) of 2024 in CA(CAA)/11(MB) 2024 dated 25th March, 2025. The financial statement for the period ended 31st March, 2025 has been prepared considering the Merger Effect.

The accompanying notes form integral part of these Financial Statements.
As per our report of even date attached.

For S D P M & Co.
Chartered Accountants
FRN: 126741W

Sunil Dad
Partner
M.No. 120702
UDIN : 26120702AWEGMY9124

Place: Ahmedabad
Date: 30/05/2026

For and on behalf of the Board
One Global Service Provider Limited

Sanjay Upadhaya	**Hemang Shah**
Managing Director	**Director**
DIN: 07497306	**DIN: 08740598**
Megha Aditya Chitre	**Avni Chouhan**
Company Secretary	**Director**
PAN : APPPA2014Q	**DIN : 08716231**

Place: Mumbai
Date: 30/05/2026

ONE GLOBAL SERVICE PROVIDER LIMITED

(CIN: L74110MH1992PLC367633)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

A. Company Overview

One Global Service Provider Limited (formerly known as “Overseas Synthetics Limited”) (“the Company”) is public limited company and domiciled in india and is incorporated as per the provisions of the Companies Act with its registered office located at 6th Floor, 601 E Wing, Trade Link Building, B & C Block, Senapati Bapat Marg, Kamala Mill Compound, Lower Parel (W), Mumbai, Maharashtra – 400013. The Company is listed on the Bombay Stock Exchange (BSE). The Company is engaged in the business of healthcare services.

The company named “Plus Care International Limited” has amalgamated in One Global Service Provider Limited through merger order by National Company Law Tribunal, Mumbai Bench Court II vide order No. CP(CAA)/ 150 (MB) of 2024 in CA(CAA)/11(MB) 2024 dated 25th March, 2025. The financial statement for the year ended 31st March, 2025 has been prepared considering the merger effect.

B. Significant Accounting Policies

B.1 Basis of Preparation and Presentation

B.1.1 Statement of Compliance

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016. The financial statements up to year ended March 31, 2026 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act. Previous period figures in the financial statements have been restated in Ind AS.

B.1.2 Basis of Measurement

The standalone financial statements have been prepared on a historical cost basis, on the accrual basis of accounting except for certain financial assets and liabilities measured at fair value at the end of each reporting period, as explained in relevant schedule notes.

B.1.3 Functional and presentation currency

Indian rupee is the functional and presentation currency.

B.1.4 Use of estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions.

These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements are:

- Useful lives of Property, plant and equipment
- Valuation of financial instruments
- Provisions and contingencies
- Income tax and deferred tax

- Measurement of defined employee benefit obligations
- Export Incentive

B.2 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

B.2.1 Sale of Goods

Revenue from sale of goods is recognized when the Company transfers all significant risks and rewards of ownership to the buyer, while the Company retains neither continuing managerial involvement nor effective control over the products sold.
Revenue is exclusive of excise duty and is reduced for estimated customer returns, commissions, rebates and discounts and other similar allowances.

B.3 Employee benefits

Retirement benefit costs and termination benefits:
Payments to defined contribution plans i.e., Company's contribution to provident fund are determined under the relevant schemes and/ or statute and charged to the Statement of Profit and Loss in the period of incurrence when the services are rendered by the employees.
In respect of provident fund, eligible employees of the Company are entitled to receive benefits in respect of provident fund, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary. The contributions are made to the provident fund as set up by Government.

For defined benefit plans i.e. gratuity, the Company has an obligation towards gratuity. The plan provides for payment to vested employees at retirement, death while in employment or on termination of employment in accordance with the scheme of the company. Vesting occurs upon completion of five years of service. The Company accounts for the liability for gratuity benefits payable in the future based on an actuarial valuation being carried out at the end of each annual reporting period. Defined benefit costs are comprised of:

- Service cost;
- Net interest expense or income; and
- Re-measurement

The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'.

Re-measurement of net defined benefit liability/ asset pertaining to gratuity comprise of actuarial gains/ losses (i.e. changes in the present value resulting from experience adjustments and effects of changes in actuarial assumptions) and is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Re-measurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss.

B.4 Income Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax. Current and deferred tax are 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 and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

Current tax:

Current tax is determined on taxable profits for the year chargeable to tax in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 including other applicable tax laws that have been enacted or substantively enacted.

Provisions for current income taxes are presented in the balance sheet after off-setting advance taxes paid and TDS/TCS receivables.

Minimum Alternate Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in Guidance Note issued by the Institute of Chartered Accountants of India. MAT Credit Entitlement, is classified as unused tax credits under deferred tax by way of a credit to the statement of profit and loss.

Deferred tax:
Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Deferred tax asset is recognised for the carry forward of unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

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

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

B.5 Property, Plant and Equipment

Cost:
Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The cost comprises the purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably.

All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Properties in the course of construction for production, supply or administrative purposes are carried at cost, less any recognised impairment loss. Cost includes professional fees and, for qualifying assets, borrowing costs capitalised in accordance with the Company's accounting policy. Such properties are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Property, Plant and Equipment not ready for the intended use on the date of the Balance Sheet are disclosed as "Capital work-in-progress".

Depreciation methods, estimated useful lives and residual value

Depreciation on property, plant and equipment is provided using the written down method based on the useful life of the assets as estimated by the management and is charged to the Statement of Profit and Loss as per the requirements of Schedule II of the Act. The estimate of the useful life of the assets has been assessed based on technical advice which considered the nature of the asset, the usage of the asset, expected physical wear and tear, the operating conditions of the asset, anticipated technological changes, manufacturers warranties and maintenance support, etc.

Depreciation on items of property, plant and equipment acquired / disposed off during the year is provided on pro-rata basis with reference to the date of addition / disposal. Cost of lease-hold land is amortized equally over the period of lease.

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

De-recognition:

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss.

B.6 Impairment Losses

At the end of each reporting period, the Company determines whether there is any indication that its assets (property, plant and equipment, intangible assets and investments in equity instruments in subsidiaries carried at cost) have suffered an impairment loss with reference to their carrying amounts. If any indication of impairment exists, the recoverable amount (i.e. higher of the fair value less costs of disposal and value in use) of such assets is estimated and impairment is recognised, if the carrying amount exceeds the recoverable amount.

When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

When an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

B.7 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, 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, a receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Contingent liability is disclosed for possible obligations which will be confirmed only by future events not within the control of the Company or present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent Assets are not recognized since this may result in the recognition of income that may never be realized.

B.8 Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Financial assets:

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Classification of financial assets

The financial assets are initially measured at fair value. Transaction costs that are directly attributable to the acquisition of financial assets are added to the fair value of the financial assets on initial recognition.

After initial recognition:

(i) Financial assets (other than investments) are subsequently measured at amortised cost using the effective interest method.

Effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Investments in debt instruments that meet the following conditions are subsequently measured at amortised cost:

- The asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments on principal and interest on the principal amount outstanding.

Income on such debt instruments is recognised in profit or loss and is included in the “Other Income”.

The Company has not designated any debt instruments as fair value through other comprehensive income.

(ii) Financial assets (i.e. investments in instruments other than equity of subsidiaries) are subsequently measured at fair value.

Such financial assets are measured at fair value at the end of each reporting period, with any gains (e.g. any dividend or interest earned on the financial asset) or losses arising on re-measurement recognised in profit or loss and included in the “Other Income”.

Investments in equity instruments of subsidiaries

The Company measures its investments in equity instruments of subsidiaries at cost in accordance with Ind AS 27. At transition date, the Company has elected to continue with the carrying value of such investments measured as per the previous GAAP and use such carrying value as its deemed cost.

Impairment of financial assets:

A financial asset is regarded as credit impaired when one or more events that may have a detrimental effect on estimated future cash flows of the asset have occurred. The Company applies the expected credit loss model for recognising impairment loss on financial assets (i.e. the shortfall between the contractual cash flows that are due and all the cash flows (discounted) that the Company expects to receive).

De-recognition of financial assets:

The Company de-recognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the Statement of profit and loss.

Financial liabilities and equity instruments

Equity instruments

Equity instruments issued by the Company are classified as equity in accordance with the substance and the definitions of an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the "Finance Costs".

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

De-recognition of financial liabilities

The Company de-recognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

B.9 Earnings per share

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

C. Critical Accounting judgements and key sources of estimation uncertainty

The preparation of financial statements in conformity with Ind AS requires the Company's Management to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities recognised in the financial statements that are not readily apparent from other sources. The judgements, estimates and associated assumptions are based on historical experience and other factors including estimation of effects of uncertain future events that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates (accounted on a prospective basis) and recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods of the revision affects both current and future periods.

The following are the key estimates that have been made by the Management in the process of applying the accounting policies:

<u>Fair value measurement of financial instruments</u>

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value are measured using valuation techniques. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions relating to these factors could affect the reported fair value of financial instruments.

<u>Allowance for doubtful trade receivables</u>

Trade receivables do not carry any interest and are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

Estimated irrecoverable amounts are derived based on a provision matrix which takes into account various factors such as customer specific risks, geographical region, product type, currency fluctuation risk, repatriation policy of the country, country specific economic risks, customer rating, and type of customer, etc.

Individual trade receivables are written off when the management deems them not to be collectable.

<u>Defined benefit plan</u>

The cost of the defined benefit plans and other post-employment benefits and the present value of the obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter that is subject to change the most is the discount rate. In determining the appropriate discount rate, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation and extrapolated as needed along the yield curve to correspond with the expected term of the defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Those mortality tables tend to change only at intervals in response to demographic changes. Future salary increases are after considering the expected future inflation rates for the country.

ONE GLOBAL SERVICE PROVIDER LIMITED

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

1.1 PROPERTY, PLANT & EQUIPMENT

Particulars	Plant & Machinery	Furniture	Computer & Peripherals	Laboratory Equipment	Office Equipment	Lease hold Improvements	Intangible Assets	Total
Gross Carrying Amount								
Deemed Cost as on April 01, 2024	160.47	38.84	315.56	585.95	181.38	167.02	2.98	1,452.20
Additions	-	0.16	7.37	1.45	2.08	-	-	11.07
Disposal	-							-
As on March 31, 2025	**160.47**	**39.00**	**322.94**	**587.40**	**183.46**	**167.02**	**2.98**	**1,463.27**
Additions	-	1.57	0.96	-	0.18	-	-	2.72
Disposal	-							-
As on March 31, 2026	**160.47**	**40.57**	**323.90**	**587.40**	**183.64**	**167.02**	**2.98**	**1,465.99**
Accumulated Depreciation								
As on April 01, 2024	94.21	22.60	295.52	384.49	154.46	151.76	1.25	1,104.29
Depreciation charged during the year	17.20	4.22	15.92	55.62	12.69	9.64	0.35	115.64
Accumulated Depreciation on disposal		-						-
As on March 31, 2025	**111.41**	**26.82**	**311.45**	**440.11**	**167.16**	**161.40**	**1.59**	**1,219.93**
Depreciation charged during the year	12.63	3.15	3.72	36.29	7.35	3.55	0.72	67.42
Accumulated Depreciation on disposal								-
As on March 31, 2026	**124.04**	**29.97**	**315.17**	**476.39**	**174.50**	**164.95**	**2.32**	**124.04**
Net Carrying Amount								
As on April 01, 2024	**66.26**	**16.24**	**20.04**	**201.46**	**26.92**	**15.26**	**1.74**	**347.91**
As on April 01, 2025	**49.06**	**12.18**	**11.49**	**147.29**	**16.30**	**5.62**	**1.39**	**243.34**
As on March 31, 2026	**36.43**	**10.60**	**8.73**	**111.01**	**9.14**	**2.07**	**0.67**	**178.64**

ONE GLOBAL SERVICE PROVIDER LIMITED

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

1.2 Other Non Current Assets **(Rs. In Lacs)**

Particulars	As at 31/03/2026	As at 31/03/2025
(Unsecured, Considered Good)		
- Security Deposits	-	19.56
- Other Deposit	1,400.00	1,400.00
- Rent Deposit	82.56	69.00
Total	**1,482.56**	**1,488.56**

1.3 Deferred Tax Assets (Net) **(Rs. In Lacs)**

Particulars	As at 31/03/2026	As at 31/03/2025
Deferred Tax Liabilities	-	-
Deferred Tax Assets	100.73	94.71
Total	**100.73**	**94.71**

Refer to ***Note No. 3.1*** *For detailed disclosure*

1.4 Trade Receivables **(Rs. In Lacs)**

Particulars	As at 31/03/2026	As at 31/03/2025
Trade Receivables		
Considered good - Secured	-	-
Considered Good - Unsecured	21,657.79	5,406.14
which have significant increase in Credit Risk	-	
credit impaired	-	-
	21,657.79	5,406.14
Less: Allowance for Doubtful Receivable	-	-
Total	**21,657.79**	**5,406.14**

(Refer Note 1.4(a) for ageing schedule)

Note 1.4 (a) : Trade Receivable ageing schedule

(Rs. In Lacs)

F.Y. 2025-2026	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	21,046.83	610.96		-	-	**21,657.79**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables–considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-

(Rs. In Lacs)

F.Y. 2024-2025	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	5,406.14	-		-	-	**5,406.14**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables–considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-

1.5 Cash & Cash Equivalents **(Rs. In Lacs)**

Particulars	As at 31/03/2026	As at 31/03/2025
Cash on Hand *(as certified by the management)*	6.09	4.01
Balance With Banks	-	
- In Current Accounts	1,561.32	1,539.05
- In Deposit Accounts	3.23	1,171.66
Total	**1,570.63**	**2,714.72**

1.6 Other Current Assets **(Rs. In Lacs)**

Particulars	As at 31/03/2026	As at 31/03/2025
(Unsecured, considered good)		
a) Balance with Revenue Authorities	83.21	342.38
b) Advances to Suppliers	12.94	28.51
c) MAT Credit	2.54	2.54
d) Prepaid Expense	1.71	1.71
e) Loan to Employee	6.31	8.01
Total	**106.71**	**383.15**

ONE GLOBAL SERVICE PROVIDER LIMITED

1.7 Equity Share Capital

A. Share Capital **(Rs. In Lacs)**

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number	Amount	Number	Amount
Authorized Share Capital				
Equity shares at Rs. 10/- each	2,50,00,000	2,500.00	2,50,00,000	2,500.00
	2,50,00,000	**2,500.00**	**2,50,00,000**	**2,500.00**
Issued, subscribed and paid up Share Capital				
Equity shares at Rs. 10/- each	1,95,43,003	1,954.30	1,95,43,003	1,954.30
Total	**1,95,43,003**	**1,954.30**	**1,95,43,003**	**1,954.30**

B. The reconcilation of the number of outstanding shares is **(Rs. In Lacs)**

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number	Amount	Number	Amount
At the beginning of the year	1,95,43,003	1,954.30	71,04,707	710.47
Add: Issue of bonus shares during the year		-		-
Add: Alteration in Shares During the year (due of Merge)	-	-	1,24,38,296	1,243.83
Less : Shares bought back during the year		-		-
Share outstanding at the end of the year	**1,95,43,003**	**1,954.30**	**1,95,43,003**	**1,954.30**

C. Terms & Rights attached to equity shares :

(A) The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting .

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

D. The details of shareholders holding more than 5% shares in the company :

Name of the shareholder	As at 31st March, 2026		As at 31st March, 2025	
	Number	% of holding	Number	% of holding
Promoters:				
Vijay Nanaji Dhawangale	-	-	23,689.00	0.12
Sona V Dhawanagale	1,29,45,211.00	66.24	10,45,411.00	5.35
Terentia Consultants Private Limited	10,51,021.00	5.38	10,27,332.00	5.26
Sanjay Upadhaya	4,22,095.00	2.16	-	-

As per records of the company, including its register of shareholder/members and other declarations received from share holders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of the shares.

E. Shares held by promoters at the end of the year

	Shareholding at the beginning of the year			Shareholding at the end of the year		
Name of shareholders	No of Shares	% of total shares of the company	% of shares pledged /encumbered to total	No of Shares	% of total shares of the company	% of shares pledged /encumbered to total
Vijay Nanaji Dhawangale	23689	0.12	-	0	-	-
Sona Vijay Dhawangale	1045411	5.35	-	12945211	66.24	-
Sanjay Upadhaya	0	-	-	422095	2.16	-

Note : The company named "Plus Care International Limited" has amalgamated in One Global Service Provider Limited through merger order by National Company Law Tribunal, Mumbai Bench Court II vide order No. CP(CAA)/ 150 (MB) of 2024 in CA(CAA)/11(MB) 2024 dated 25th March, 2025. The financial statement for the period ended 31st March, 2025 has been prepared considering the Merger Effect.

ONE GLOBAL SERVICE PROVIDER LIMITED

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

1.8 Other Equity **(Rs. In Lacs)**

Particulars	As at 31/03/2026	As at 31/03/2025
Capital Reserve	10.83	10.83
General Reserve	6.41	6.41
Retained Earnings	11,938.82	4,988.40
Amalgamation Reserve	212.48	212.48
Total	**12,168.54**	**5,218.12**

Refer Statement of changes in Equity for additions/deletions in each reserve

Notes

I. Securities Premium reserve represents premium received on equity shares issued, which can be utilised only in accordance with the provisions of the Companies Act, 2013 (the Act) for specified purpose.

II. Retained Earnings are the profits that the company has earned till date, less any transfer to general reserves, dividends or other distributions paid to the shareholders.

1.9 Non Current Financial Liabilities - Borrowings **(Rs. In Lacs)**

Particulars	As at 31/03/2026	As at 31/03/2025
Unsecured Borrowings		
II. Loans		
- From Directors and relatives	3.12	33.93
- From Others	-	-
Total	**3.12**	**33.93**

1.10 Trade Payables **(Rs. In Lacs)**

Particulars	As at 31/03/2026	As at 31/03/2025
(a) Total Outstading dues of micro enterprises and small enterprises	-	-
(b) Total Outstading dues of creditors other than micro enterprises and small enterprises	9,718.25	3,038.41
Total	**9,718.25**	**3,038.41**

(Refer Note 1.10(a) for ageing schedule)

The information as required to be disclosed pursuant under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) has been determined to the extent such parties have been identified on the basis of information available with the Company.

Particulars	31/03/2026	31/03/2025
Amount Remaining unpaid		
Principal	-	-
Interest	-	-
Interest paid by the Company under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day	-	-
Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006);	-	-
Interest accrued and remaining unpaid at the end of the year	-	-
Interest remaining due and payable (pertaining to prior years), until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under Section 23 of MSMED Act 2006	-	-

Note : 1.10 (a) Trade Payables ageing schedule

(Rs. In Lacs)

F.Y. 2025-2026	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	9,718.25	-			9,718.25
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

(Rs. In Lacs)

F.Y. 2024-2025	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	3,038.41	-			3,038.41
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

1.11 Other Current Liabilities **(Rs. In Lacs)**

Particulars	As at 31/03/2026	As at 31/03/2025
a) Statutory Dues Payable	9.57	37.59
b) Salary Payable	37.02	53.98
c) Dividend Payable	7.56	7.57
d) Advance from Customers	1,091.59	1.85
f) Other Payable	0.90	-
g) Professional Fees Payable	9.89	-
Total	**1,156.52**	**101.00**

1.12 Short Term Provisions **(Rs. In Lacs)**

Particulars	As at 31/03/2026	As at 31/03/2025
Provision for Expenses	10.20	5.25
Provision for Gratuity	1.85	2.14
Total	**12.05**	**7.39**

ONE GLOBAL SERVICE PROVIDER LIMITED

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

2.1 Revenue from Operations **(Rs. In Lacs)**

Particulars		2025-2026	2024-2025
Sale of Goods		48,989.74	10,444.15
Sale of Services		828.16	4,260.02
	Total	**49,817.90**	**14,704.17**

2.2 Other Income **(Rs. In Lacs)**

Particulars		2025-2026	2024-2025
Interest on FD		47.36	78.27
Discount Income		10.28	0.04
Miscellaneous Income		0.46	1.68
Balance Written off		5.06	
	Total	**63.16**	**80.00**

2.3 Purchases of Stock in trade **(Rs. In Lacs)**

Particulars		2025-2026	2024-2025
Purchase			
Import		-	-
Indeginous		38,912.80	9,393.30
	Total	**38,912.80**	**9,393.30**

2.4 Employee Benefit Expenses **(Rs. In Lacs)**

Particulars	2025-2026	2024-2025
Salaries and Wages Expenses	388.28	440.59
Staff Welfare Expenses	4.37	7.25
Contribution to Various Funds	0.28	2.58
Professional Tax	-	0.05
Gratuity Expense	-	-
	392.94	**450.48**

2.5 Other Expenses **(Rs. In Lacs)**

Particulars	2025-2026	2024-2025
Camp Arrangement Expenses	0.02	95.33
Selling and distribution expenses :		
Advertisement Expenses	13.10	2.83
Administrative Expenses :		
Annual Listing fees	3.72	4.04
Audit Fees	3.09	1.50
Annual Maintenance Charges	0.82	3.11
Bank Charges	0.86	0.95
Bio Medical Waste Disposal and Management Charges	1.82	3.38
Conveyance Expenses	4.57	38.80
CSR Expenses	25.00	36.00
Courier & Postage charges	4.95	16.40
Discount	-	11.27
Brokerage & Commission	3.00	0.53
Municipal Tax	56.40	52.00
Consultancy Charges	-	538.65
Contractual Charges	-	33.92
Insurance Expense	14.00	3.97
Outsourcing Charges	178.65	385.32

GST Expenses	-	160.55
Electricity Charges	28.41	40.78
Lab Maintenance Expense	6.28	11.27
Interest on MSME creditors	-	-
Legal & Professional Charges	-	134.71
Lodging & Boarding Expenses	1.08	2.04
Rental Expenses	370.45	394.45
ROC Expenses	2.35	0.16
Software Expenses	1.38	3.32
Stampduty Charges	1.28	-
Professional Fees	316.28	
Printing & Stationery Expenses	68.70	56.33
Telephone and internet Expenses	1.64	5.24
Travelling Expenses	6.81	33.18
Transportation Expenses	23.43	142.28
Office Expenses	5.76	3.47
License and Registration Charges	-	6.98
Frieght Expenses	0.27	
Fuel Expenses	0.05	
Domain Charges	34.80	2.38
Security & housekeeping Charges	3.78	5.69
Business Development Charges	4.19	50.49
Director's Sitting Fees	1.50	1.50
Repair & Maintenance	36.86	30.60
Subscription Expenses	-	60.69
Miscellaneous Expenses	2.15	4.63
Default in Statutory Dues		
Interest on late payment of statutory dues	0.09	0.04
	1,227.54	**2,378.77**

Note 3.1 : Income Taxes

(1) Components of Income Tax Expense

The major component of Income Tax Expense for the year ended on March 31, 2026 and March 31, 2025 are as follows: **(Rs. In Lacs)**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Statement of Profit and loss		
Current Tax		
Current Income Tax	632.64	632.64
Adjustment of tax relating to earlier periods	-	-
Deferred Tax		
Deferred Tax Expense	-	-9.44
MAT Credit Entitlement	-	-
	632.64	**623.21**
Other Comprehensive Income		
Deferred Tax on		
Net loss/(gain) on actuarial gains and losses	-	-
	-	**-**
Income Tax Expense as per the statement of profit and loss	**632.64**	**623.21**

(2) Reconciliation of effective Tax **(Rs. In Lacs)**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Profit before tax from continuing and discountinued operations	9,281.12	2,479.18
Applicable Income Tax Rate	25.1772%	25.5182%
Income Tax Expense	**2,336.73**	**632.64**
Adjustment for :		
Adjustment for tax relating to earlier periods		-
Difference of Depreciation		-9.44
MAT Credit Entitlement		-
Tax Expense/(benefit)	**2,336.73**	**623.21**
Effective Tax Rate	**25.1772%**	**25.1376%**

(3) Movement in deferred tax assets and liabilities

(i) For the year ended on March 31, 2025 **(Rs. In Lacs)**

Particulars	As at March 31, 2024	Credit/(charge) in the statement of profit & loss account	Credit/(charge) in other comprehensive income	As at March 31, 2025
a) Deferred Tax Liabilities/(asset)				
In relation to:				
Property, Plant & Equipment	-85.27	-9.44	-	-94.71
Other temporary differences	-	-	-	-
Provision for doubtful debt and gratuity	-	-	-	-
	-85.27	-9.44	-	-94.71
b) Unused Tax Credits (MAT Credit Entitlement)	-	-	-	-
	-85.27	**-9.44**	**-**	**-94.71**

(ii) For the year ended on March 31, 2026 **(Rs. In Lacs)**

Particulars	As at March 31, 2025	Credit/(charge) in the statement of profit & loss account	Credit/(charge) in other comprehensive income	As at March 31, 2026
a) Deferred Tax Liabilities/(asset)				
In relation to:				
Property, Plant & Equipment	-94.71	-6.03	-	-100.73
Other temporary differences	-	-	-	-
Provision for doubtful debt and gratuity	-	-	-	-
	-94.71	-6.03	-	-100.73
b) Unused Tax Credits (MAT Credit Entitlement)	-	-	-	-
	-94.71	**-6.03**	**-**	**-100.73**

(4) Current Tax Assets and Liabilities **(Rs. In Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Current Tax Asset	-	-
Current Tax Liabilities	411.04	279.48

Note 3.2 : Earnings per Share (EPS)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Earning per share		
Basic	35.56	9.45
Diluted	35.56	9.45
Face value per share	10	10
Basic & Diluted EPS		
Profit for the year attributable to equity shareholders	6,950.42	1,846.66
Weighted average number of equity shares used in the calculation of earnings per share	1,95,43,003.00	1,95,43,003.00

Note 3.3 : Capital Management

For the purpose of the company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company. The primary objectives of the Company's capital managmement is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximise return to stakeholders through the optimisation of the debt and equity balance.

The Company determines the amount of capital required on the basis of annual planning and budgeting and corporate plan for working capital, capital outlay and longterm product and strategic involvements. The funding requirements are met through internal accruals and a combination of both long-term and short-term borrowings.

The Company monitors the capital structure on the basis of total debt (long term and short term) to equity and maturity profile of the overall debt portfolio of the Company.

(Rs. In Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
Total Debt (Inclusive of current maturities of long term debt)	11,300.98	3,460.20
Total Equity	14,122.84	7,172.42
Debt Equity Ratio	0.80	0.48

Note 3.4 : Financial Risk Management

In course of its business, the Company is exposed to certain financial risks that could have significant influence on the Company's business and operational/ financial performance. These include market risk (including currency risk, interest rate risk and price risk), credit risk and liquidity risk.

The Board of Directors reviews and approves risk management framework and policies for managing these risks and monitors suitable mitigating actions taken by the management to minimise potential adverse effects and achieve greater predictability to earnings. In line with the overall risk management framework and policies, the management monitors and manages risk exposure through an analysis of degree and magnitude of risks.

(i) Market Risk

Market risk is the risk that changes in market prices, liquidity and other factors that could have an adverse effect on realizable fair values or future cash flows to the Company. The Company's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates as future specific market changes cannot be normally predicted with reasonable accuracy.

(ii) Credit Risk

Credit risk refers to the risk that a counterparty or customer will default on its obligation resulting in a loss to the company. Financial instruments that are subject to credit credit risk principally consist of Loans, Trade and Other Receivables, Cash and Cash Equivalents, Investments and Other Financial Assets.

Credit risk encompasses both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risk. The Company's exposure and the credit ratings of its counterparties are continuously monitored and the aggregate value of transactions concluded is spread amongst approved counterparties

Trade receivables consist of a large number of customers, spread across diverse industries and geographical areas. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and operate in independent markets. Ongoing credit evaluation is performed on the financial condition of accounts receivable and, where appropriate. The average credit period are generally in the range of 14 days to 90 days. Credit limits are established for all customers based on internal rating criteria.

Age analysis of Trade Receivables **(Rs. In Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Gross Trade Receivables		
Due Less than 6 Months	21,046.83	5,406.14
Due greater than 6 Months	610.96	-
Allowance for doubtful debts		-
Net Trade Receivables	**21,657.79**	**5,406.14**

(iii) Liquidity Risk

The Company monitors its risk of shortage of funds through using a liquidity planning process that encompasses an analysis of projected cash inflow and outflow.

The Company's objective is to maintain a balance between continuity of funding and flexibility largely through cash flow generation from its operating activities and the use of bank loans. The Company assessed the concentration of risk with respect to refinancing its debt and concluded it to be low. The Company has access to a sufficient variety of sources of funding.

Note 3.5 : Categories of Financial Assets and Liabilities

(Rs. In Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
Financial Assets		
a. Measured at amortised cost:		
Cash and Cash Equivalents (including other bank balances)	1,570.63	2,714.72
Trade Receivables	21,657.79	5,406.14
Financial Liabilities		
a. Measured at amortised cost:		
Borrowings	3.12	33.93
Trade payables	9,718.25	3,038.41

Note 3.6 : Related Party Transactions

Related party disclosures, as required by Ind AS 24, " Related Party Disclosures", are given below

(A) Particulars of related parties and nature of relationships

I. Key Management Personnel

1. Sanjay Upadhaya (Managing Director)
2. Pooja Hemang Khakhi (Independent Director)
3. Avni Chouhan (Independent Director)
4. Hemang Harshadbhai Shah (Independent Director)
5. Megha Aditya Chitre (Company Secretary)

II. Entity owned /controlled/influenced significantly by directors and its relatives

Lifenity Health Limited

(B) Related Party transactions and balances

The details of material transactions and balances with related parties (including those pertaining to discontinued operations) are given below:

(Rs. In Lacs)

a) Transaction during the year	**As at March 31, 2026**	**As at March 31, 2025**
Salary Paid		
Megha Aditya Chitre	-	2.01
	-	**2.01**
Director Sitting Fees		
Pooja Hemang Khakhi	0.50	0.50
Hemang Harshadbhai Shah	0.50	0.50
Avni Chouhan	0.50	0.50
	1.50	**1.50**
Sales		
Lifenity Health Limited	16,321.21	-
	16,321.21	**-**

b) Outstanding Balance at the end of the year	**As at March 31, 2026**	**As at March 31, 2025**
Sundry Creditors for Expenses		
Megha Aditya Chitre	-	0.15
	-	**0.15**
Trade Receivables		
Lifenity Health Limited	10,806.65	1,115.44
	10,806.65	**1,115.44**

Note 3.7 : Contingent Liabilities

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Contingent Liability/assets	-	-

Note 3.8 : Other Notes

1. The company named “Plus Care International Limited” has amalgamated in One Global Service Provider Limited through merger order by National Company Law Tribunal, Mumbai Bench Court II vide order No. CP(CAA)/ 150 (MB) of 2024 in CA(CAA)/11(MB) 2024 dated 25th March, 2025. The financial statement for the period ended 31st March, 2025 has been prepared considering the Merger Effect.

2. Outstanding Balance of unsecured loans, borrowings, trade receivables, trade payables and any other outstanding balances including all squared up accounts are subject to confirmation and reconciliation.

3. Previous Year Figures have been regrouped, rearranged, recalculated and reclassified whenever required.

4. Ratios

Ratio	2025-26	2024-25	Change %	Reason for variance by more than 25%
Debtors Turnover (no. of days)	3.68	3.66	0.45	-
Current Ratio (time)	2.07	2.48	-16.78	-
Debt Equity Ratio (times)	0.00	0.00	-	-
Operating EBITDA Margin (%)	18.77	17.65	6.34	-
Net Profit Margin (%)	13.95	12.56	11.09	-
Return on Net Worth (%)	49.21	25.75	91.15	Due to Merger effect in FY 24-25

5. Additional Regulatory Information

a) The Company does not have any benami property where any proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and rules made thereunder.

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

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

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

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiary) or
- provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.

e) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall

- 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.

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

g) The Company has not traded or invested in crypto currency or virtual currency during the year under review.

h) There are no charges or satisfaction which are yet to be registered with Registrar of Companies beyond the

i) The Company has no transactions with the Companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.