

# **REGANTO ENTERPRISES LIMITED**

(Formerly known as Vintron Informatics Limited)



# **REGANTO**

**35<sup>th</sup> Annual Report  
2025-2026**

## BOARD OF DIRECTORS

### CHAIRPERSON

Mr. Akshaykumar Dineshkumar Patel

### DIRECTORS

Mr. Akshaykumar Dineshkumar Patel

Mr. Zishan Somabhai Meena

Mr. Rajnikantbhai Patel

Mr. Shubham Sanjeev Agrawal

Mr. Harshad Babubhai Patel

Mr. Jitendrakumar Jayantibhai Patel

Mrs. Dimpay Bansal

Mr. Sudhir Somchandra Agrawal

### CHIEF EXECUTIVE OFFICER

Mr. Akshaykumar Dineshkumar Patel

### CHIEF FINANCIAL OFFICER

Mr. Zishan Somabhai Meena

### COMPANY SECRETARY

Mr. Chetan Sharma

### STATUTORY AUDITORS

M/s. Piyush Kothari & Associates,  
Chartered Accountants (FRN: 018918C)

### INTERNAL AUDITORS

M/s. Nexjuris LLP, (LLP-IN: AAG-2687)

### SECRETARIAL AUDITORS

M/s. Mahesh Gupta & Co.,  
Company Secretaries (CP No.: 1999)

### SHARE TRANSFER AGENT

M/s. Skyline Financial Services Pvt. Ltd.  
D-153/A, First Floor, Okhla Industrial Area,  
Phase-I, New Delhi – 110020

### REGISTERED OFFICE

1117, 11th floor, Hemkunt Chambers, 89,  
Nehru Place, South Delhi, New Delhi,  
Delhi-110019

CONTENTS	Page No.
Notice of AGM .....	2 - 10
Director's Report .....	11 - 31
Corporate Governance Report .....	32 - 36
Management Discussion & Analysis .....	37 - 38
Statutory Auditor's Report .....	39 - 47
Balance Sheet .....	48
Statement of Profit & Loss .....	49
Cash Flow Statement .....	50
Notes to Accounts as per Ind AS Financial Statements ...	51 - 80

### NOTICE OF 35<sup>TH</sup> ANNUAL GENERAL MEETING

**NOTICE** is hereby given that the 35<sup>th</sup> Annual General Meeting ("AGM") of the members of Reganto Enterprises Limited (formerly known as Vintron Informatics Limited) will be held on Wednesday, 15<sup>th</sup> July, 2026 at 01:00 P.M. through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") to transact the following business:

#### ORDINARY BUSINESS:

- 1. To receive, consider and adopt the Audited IND AS 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 and in this regard, pass the following resolutions as an Ordinary Resolution:**

"**RESOLVED THAT** the Audited IND AS Standalone Financial Statements of the Company for the financial year ended 31st March, 2026 and the reports of the Board of Directors and Auditors thereon laid before this meeting, be and are hereby considered and adopted."

- 2. To appoint a Director who is retiring by rotation and in this regard, pass the following resolution as an Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Section 152 and all other applicable provisions of the Companies Act, 2013, **Mr. Zishan Somabhai Meena (DIN: 10746289)** who retires by rotation at this meeting and being eligible, has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

- 3. Re-appointment of Mr. Rajnikantbhai Patel (DIN: 09761281) as Director of the Company.**

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

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 152, 160 and other applicable provisions of the Companies Act, 2013 and Rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and pursuant to the enabling provisions of Articles of Association of the Company, based on the recommendation of the Nomination and Remuneration Committee, approval of the members be and are hereby accorded to appoint Mr. Rajnikantbhai Patel (DIN: 09761281) as director of the Company, who was appointed as an Additional Director by the Board of Directors with effect from 20<sup>th</sup> April, 2026 and who holds office upto the date of ensuing Annual General Meeting and in respect of whom the Company has received a notice in writing from him proposing his candidature for the office of Director, be and is hereby appointed as a Director of the Company, liable to retire by rotation."

- 4. Re-appointment of Mr. Shubham Sanjay Agrawal (DIN: 10565972) as Director of the Company.**

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

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 152, 160 and other applicable provisions of the Companies Act, 2013 and Rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and pursuant to the enabling provisions of Articles of Association of the Company, based on the recommendation of the Nomination and Remuneration Committee, approval of the members be and are hereby accorded to appoint Mr. Shubham Sanjay Agrawal (DIN:10565972) as director of the Company, who was appointed as an Additional Director by the Board of Directors with effect from 20<sup>th</sup> April, 2026 and who holds office upto the date of ensuing Annual General Meeting and in respect of whom the Company has received a notice in writing from him proposing his candidature for the office of Director, be and is hereby appointed as a Director of the Company, liable to retire by rotation."

- 5. Appointment of M/s. PIYUSH KOTHARI & ASSOCIATES, Chartered Accountants as the Statutory Auditors of the Company.**

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

"**RESOLVED THAT** pursuant to the provisions of Section 139, 142 and all other applicable provisions, if any, of the Companies Act, 2013 and Rules framed thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and upon recommendation of the Audit Committee, M/s. PIYUSH KOTHARI & ASSOCIATES, Chartered Accountants (Firm Registration No. 140711W), be and are hereby appointed as the Statutory Auditors of the Company for a term of 5 (five) years i.e. from the conclusion of this Annual General Meeting till the conclusion of 40<sup>th</sup> Annual General Meeting of the Company, at such remuneration as may be approved by the Audit Committee/ Board of Directors of the Company from time to time."

"**RESOLVED FURTHER THAT** the Audit Committee/ Board of Directors of the Company, be and are hereby authorized to revise/ alter/ modify/ amend the terms and conditions and/ or remuneration, from time to time, as may be mutually agreed with the Auditors, during the tenure of their appointment."

## NOTICE Contd.

### SPECIAL BUSINESS:

#### 6. Appointment of Mrs. Dimpy Bansal (DIN:11659672) as Non-Executive Independent Director

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

**"RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), read with Schedule IV to the Act and Regulation 17 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), and on the recommendation Nomination and Remuneration Committee, Mrs. Dimpy Bansal (DIN:11659672), who was appointed as an Additional Director by the Board of Directors with effect from 20<sup>th</sup> April, 2026 in category of Independent Director and has submitted a declaration that she meets the criteria of independence as provided under Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations, proposing her candidature for the office of director be and is hereby appointed as Non- Executive Independent Director of the Company, not liable to retire by rotation, for a term of Five (5) consecutive years commencing from 20<sup>th</sup> April, 2026."

**"RESOLVED FURTHER THAT** any Director or Company Secretary be and are hereby severally authorized to do all such acts, deeds, matters, and things as may be necessary, desirable, or expedient to give effect to this resolution."

#### 7. Appointment of Mr. Sudhir Somchandra Agrawal (DIN:10772513) as Non-Executive Independent Director

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

**"RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), read with Schedule IV to the Act and Regulation 17 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), and on the recommendation Nomination and Remuneration Committee, Mr. Sudhir Somchandra Agrawal (DIN:10772513), who was appointed as an Additional Director by the Board of Directors with effect from 28<sup>th</sup> April, 2026 in category of Independent Director and has submitted a declaration that he meets the criteria of independence as provided under Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations, proposing his candidature for the office of director be and is hereby appointed as Non- Executive Independent Director of the Company, not liable to retire by rotation, for a term of Five (5) consecutive years commencing from 28<sup>th</sup> April, 2026."

**"RESOLVED FURTHER THAT** any Director or Company Secretary be and are hereby severally authorized to do all such acts, deeds, matters, and things as may be necessary, desirable, or expedient to give effect to this resolution."

**By the order of board of directors of  
Reganto Enterprises Limited  
(formerly known as Vintron Informatics Limited)**

**Date: 16/06/2026  
Place: Delhi**

**S/d  
Chetan Sharma  
Company Secretary & Compliance Officer**

### NOTES:

- 1) Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, the AGM shall be conducted through VC / OAVM.
- 2) Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the EGM/AGM through VC/OAVM and participate there at and cast their votes through e-voting.
- 3) 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.

### NOTICE Contd.

- 4) The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
- 5) Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.
- 6) In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at [www.regantoenterprises.com](http://www.regantoenterprises.com). The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at [www.bseindia.com](http://www.bseindia.com) and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. [www.evoting.nsdl.com](http://www.evoting.nsdl.com).
- 7) AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.
- 8) The shareholders of the company are hereby informed that the necessary declaration for Beneficial ownership in the prescribed forms requires to be disclosed to the company or its R & T agent within time frame as prescribed whenever the shareholder falls under the criteria as specified under Section 90 of the Companies Act, 2013 and Companies (Significant Beneficial Owners) Rules, 2018 as amended on 8th February, 2019 and SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2018/149 and further amended on March 12, 2019 via Circular No. SEBI/HO/CFD/CMD1/CIR/P/2019/36. All are requested to make the compliances within time to avoid any legal complications.
- 9) The Ministry of Corporate Affairs ("MCA"), Government of India, through its Circular No. 17/2011 and circular dated 18/2011 dated 29th April, 2011 has implemented the "Go Green Initiative". Accordingly the Company encourages members to intimate/update their e-mail addresses to receive the Annual Report and other communication electronically in support of the "Go Green" initiative of the Ministry of Corporate Affairs (MCA). Members may intimate/ update their e-mail address to the R&T Agent i.e. Skyline Financial Services Private Limited, E-mail- [admin@skylinerta.com](mailto:admin@skylinerta.com) or e-mail id- [info@regantoenterprises.com](mailto:info@regantoenterprises.com) with their name and folio details. The Company will send all communication including the Annual Report via e-mail to the members who have provided their e-mail addresses to the Company/Depositories. A copy of the Annual Report will also be available on the Company's website at [www.regantoenterprises.com](http://www.regantoenterprises.com).
- 10) The Members are requested to inform any change of their address immediate in respect of their electronic share accounts and physical shares (quoting their Client Ids/Folio No.'s) Name as registered with the R & STA, Address, email ID, PAN, DPID/Client ID or Folio Number and Number of shares held by the Members to the R&T Agent of the company.
- 11) If the member has not registered their E-mail address with the Depository Participant(s) (DP)/ Company, may in case of holding shares in demat mode, please contact their respective DP and those who are holding shares in physical mode are required to contact to RTA of the Company on e-mail id i.e. [admin@skylinerta.com](mailto:admin@skylinerta.com) and get the same registered for smooth communication or receiving of Annual Report and Notice or any other document in future.
- 12) SEBI vide its circular ref. no. SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023 has mandated the physical securities holders to furnish/update their PAN, Nomination, Contact details, Bank account details and Specimen signature for their corresponding folio numbers with Registrar and Share Transfer Agent of the company i.e. Skyline Financial Services Private Limited, Delhi. Hence members of the company holding shares in physical mode are requested to update their aforesaid details to avoid any difficulties in future.

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

**The remote e-voting period begins on Sunday, July 12, 2026 from 9:00 AM and ends on Tuesday, July 14, 2026 at 5:00 PM. 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. Wednesday, July 08, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, July 08, 2026.**

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

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





#### **Step 1: Access to NSDL e-Voting system**

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

## NOTICE Contd.

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> <li>1. For OTP based login you can click on <a href="https://eservices.nSDL.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nSDL.com/SecureWeb/evoting/evotinglogin.jsp</a>. 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 eVoting 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 &amp; voting during the meeting.</li> <li>2. Existing <b>IDEAS</b> user can visit the e-Services website of NSDL Viz. <a href="https://eservices.nSDL.com">https://eservices.nSDL.com</a> either on a Personal Computer or on a mobile. On the e-Services home page click on the <b>"Beneficial Owner"</b> icon under <b>"Login"</b> which is available under <b>'IDEAS'</b> 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 <b>"Access to e-Voting"</b> under e-Voting services and you will be able to see e-Voting page. Click on company name or <b>e-Voting service provider i.e. NSDL</b> 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 &amp; voting during the meeting.</li> <li>3. If you are not registered for IDEAS e-Services, option to register is available at <a href="https://eservices.nSDL.com">https://eservices.nSDL.com</a>. Select <b>"Register Online for IDEAS Portal"</b> or click at <a href="https://eservices.nSDL.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nSDL.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nSDL.com/">https://www.evoting.nSDL.com/</a> 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 <b>e-Voting service provider i.e. NSDL</b> 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 &amp; voting during the meeting.</li> <li>5. Shareholders/Members can also download NSDL Mobile App <b>"NSDL Speede"</b> facility by scanning the QR code mentioned below for seamless voting experience.</li> </ol> <p style="text-align: center; font-size: small;">NSDL Mobile App is available on</p> <div style="display: flex; justify-content: center; align-items: center; gap: 10px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  </div> </div> <div style="display: flex; justify-content: center; align-items: center; gap: 20px; margin-top: 10px;">   </div>
Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none"> <li>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 <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; New System Myeasi Tab and then user your existing my easi username &amp; password.</li> <li>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 &amp; 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.</li> <li>3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login &amp; New System Myeasi Tab and then click on registration option.</li> </ol>

**NOTICE Contd.**

Type of shareholders	Login Method
	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 <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

**Important note:** Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at [abovementioned website](#).

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

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

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

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

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/ Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.  
*Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.*
4. Your User ID details are given below :

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

## NOTICE Contd.

5. Password details for shareholders other than Individual shareholders 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 shareholders whose email ids are not registered**.
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
  - a) Click on "**Forgot User Details/Password?**"(If you are holding shares in your demat account with NSDL or CDSL) option available on [www.evoting.nSDL.com](http://www.evoting.nSDL.com).
  - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on [www.evoting.nSDL.com](http://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](mailto: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**

#### **How to cast your vote electronically and join General Meeting on NSDL e-Voting system?**

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

#### **General Guidelines for shareholders**

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to [mkq1999@gmail.com](mailto:mkq1999@gmail.com) with a copy marked to [evoting@nsdl.com](mailto:evoting@nsdl.com). 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](http://www.evoting.nSDL.com) to reset the password.

### NOTICE Contd.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of [www.evoting.nsdl.com](http://www.evoting.nsdl.com) or call on.: 022 - 4886 7000 or send a request at [evoting@nsdl.com](mailto:evoting@nsdl.com)

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to [info@regantoenterprises.com](mailto:info@regantoenterprises.com).
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to [info@regantoenterprises.com](mailto:info@regantoenterprises.com). If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to [evoting@nsdl.com](mailto: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 shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

**THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-**

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

**INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:**

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under "**Join meeting**" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/ Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at [info@regantoenterprises.com](mailto:info@regantoenterprises.com). The same will be replied by the company suitably.

## NOTICE Contd.

### EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

#### ITEM NO. 6

Pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), read with Schedule IV to the Act and Regulation 17 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the board of directors of the company has approved the appointment of Mrs. Dimpy Bansal (DIN:11659672) as a Non- Executive Independent Director of the company for a term of 5(Five) consecutive years from 20.04.2026 to 19.04.2031 in their meeting held on 20<sup>th</sup> April, 2026.

It is confirmed that in the opinion of the Board, Mrs. Dimpy Bansal, Independent Director fulfils the conditions as specified under the Companies Act, 2013 and the rules made thereunder and regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, She is independent of the management.

**The details in terms of regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as follows:**

Sl. No.	Particulars	Remarks
a.	Brief resume of the director	Name: Dimpy Bansal Date of birth: 10/06/1982
b.	Nature of expertise in specific functional areas	Management and Administration
c.	Disclosure of relationships between directors inter-se	There is no any relationship between directors inter-se.
d.	Names of listed entities in which the person also holds the directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years.	None
e.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner	None
f.	In case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	She is a Chartered Accountant engaged in full-time practice since 2006, possessing substantial expertise and comprehensive experience in the domains of accounting, auditing, and taxation.

Accordingly Resolution set out in Item No. 6 of the notice seeks the approval of the members for the appointment of Mrs. Dimpy Bansal as Non- Executive Independent Director of the company, for a period of five consecutive years. Save and except the above, none of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 6 of the Notice.

The Board recommends the special resolution set out at Item No. 6 of the Notice for approval by the members.

#### ITEM NO. 7

Pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), read with Schedule IV to the Act and Regulation 17 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the board of directors of the company has approved the appointment of Mr. Sudhir Somchandra Agrawal (DIN: 10772513) as a Non- Executive Independent Director of the company for a term of 5(Five) consecutive years from 28.04.2026 to 27.04.2031 in their meeting held on 28<sup>th</sup> April, 2026.

It is confirmed that in the opinion of the Board, Mr. Sudhir Somchandra Agrawal, Independent Director fulfills the conditions as specified under the Companies Act, 2013 and the rules made thereunder and regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, He is independent of the management.

## 35th Annual Report 2025-2026

### NOTICE Contd.

The details in terms of regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as follows:

Sl. No.	Particulars	Remarks
a.	Brief resume of the director	Name: Sudhir Somchandra Agrawal Date of birth: 07/06/1976
b.	Nature of expertise in specific functional areas	Management and Administration
c.	Disclosure of relationships between directors inter-se	There is no any relationship between directors inter-se.
d.	Names of listed entities in which the person also holds the directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years.	None
e.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner	None
f.	In case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	He possesses fundamental knowledge and experience in the fields of agriculture and management, which enables him to contribute effectively to business operations and decision-making processes.

Accordingly Resolution set out in Item No. 7 of the notice seeks the approval of the members for the appointment of Mr. Sudhir Somchandra Agrawal as Non- Executive Independent Director of the company, for a period of five consecutive years. Save and except the above, none of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 7 of the Notice.

The Board recommends the special resolution set out at Item No. 7 of the Notice for approval by the members.

**By the order of board of directors of  
Reganto Enterprises Limited  
(formerly known as Vintron Informatics Limited)**

Date: 16/06/2026  
Place: Delhi

S/d  
Chetan Sharma  
Company Secretary & Compliance Officer

## DIRECTORS' REPORT

To  
 The Members,  
 Your Directors have pleasure in presenting the 35<sup>th</sup> Annual Report together with Audited Financial Statements which includes Balance Sheet, Profit & Loss Account and Cash Flow Statement of the Company for the year ended on 31<sup>st</sup> March, 2026.

### 1. FINANCIAL RESULTS

Your Company's financial performance for the year ended 31st March, 2026 is summarized below:

(Amount in Lakhs)

Particulars	FY 2025-26	FY 2024-25
Total Revenue	22,310.58	62,348.42
Expenses	20,766.73	56,204.91
<b>Profit / (Loss) before Exceptional items and tax</b>	<b>1,543.85</b>	<b>6,143.59</b>
Exceptional Items	-	-
<b>Profit / (Loss) before tax</b>	<b>1,543.85</b>	<b>6,143.59</b>
Tax Expenses	401.40	1,351.80
<b>Profit / (Loss) for the year from Continuing Operations</b>	<b>1,142.45</b>	<b>4,791.79</b>
Other Comprehensive Income	-	-
<b>Total Comprehensive Income/ (Loss) for the year</b>	<b>1,142.45</b>	<b>4,791.79</b>

### 2. FINANCIAL HIGHLIGHTS

During FY 2025–26, the Company earned revenue of Rs. 22,310.58 as against Rs 62,348.42 in FY 2024–25. Profit After Tax stood at Rs 1,142.45 compared to Rs. 4,791.79 in the previous year. The Company remained profitable during the year, though both revenue and profit declined significantly compared to the previous financial year.

### 3. TRANSFER TO RESERVES

The Board of Directors have decided to retain the entire amount of profit under Retained Earnings. Accordingly, your Company has not transferred any amount to General Reserves for the year ended March 31, 2026.

### 4. DIVIDEND

Considering the current position and requirement of more working capital, the Board has not recommended dividend for the current financial year.

### 5. CHANGE IN THE NATURE OF BUSINESS

During the FY 2025-26, The Company has changed its main object by addition new objects therein relating Infrastructure & Construction, Integrated Technologies Solutions, Strategic Resource Solutions and Logistics & Air Cargo.

### 6. COMPLIANCE WITH SECRETARIAL STANDARDS

The applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively have been duly complied by your Company during the period under review.

### 7. HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company continues to have good employee relations. Your Directors acknowledge and thank the employees for their continuous support. The Company has strong commitments to follow the best of the HR practices and believes in up-lifting the overall competence of its employees through regular training, workshops and seminars

### 8. SHARE CAPITAL AND LISTING OF SHARES

As on 31st March, 2026, the authorized share capital of the Company is Rs. 2500 lakhs and subscribed & paid-up equity share capital of the Company is Rs. 1463.02 lakhs.

The Authorized Share Capital of Company was increased from Rs. 2000 lakhs to Rs. 2500 lakhs by special resolution passed on 18.11.2025.

The Company's equity shares are listed on the Bombay Stock Exchange Limited (BSE). The equity shares are actively traded on BSE and have not been suspended from trading.

During the year company has converted 4,68,66,660 fully paid up convertibles warrants into equivalent number of equity shares, having face value of Rs. 1/- per equity shares, as allotted in previous financial year on December 12, 2023, upon

### DIRECTORS' REPORT Contd.

payment of remaining 75% amount at the time of exercising the Convertible warrant at an issue price of Rs. 5/- (including premium of Rs. 4/- each).

#### 9. SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANIES

As on 31<sup>st</sup> March, 2026 Company does not have any Subsidiary and Joint Venture Company.

#### 10. DIRECTORS AND KEY MANAGERIAL PERSONNEL

Pursuant to applicable provisions of the Companies Act, 2013, one-third of Directors as are liable to retire by rotation, shall retire by rotation every year and, if eligible, offer themselves for re-appointment at every Annual General Meeting (AGM). Consequently, Mr. Zishan Somabhai Meena (DIN: 10746289) retires by rotation and being eligible, offers himself for re-appointment. A resolution seeking shareholders' approval for his re-appointment forms part of the notice of 35<sup>th</sup> AGM.

During the FY 2025-26, Mr. Harshad Babubhai Patel (DIN: 11105065) and Mr. Jitendrakumar Jayantibhai Patel (DIN: 11107764) have been appointed as Independent Director in 34<sup>th</sup> Annual General Meeting held on 23.09.2025 and the Mrs. Kajalben Chetanbhai Vyas (DIN:10746340) and Mr. Narendrasinh Jadeja (DIN: 10389426) have resigned on 27.01.2026.

In current financial year, Mrs. Dimpay Bansal (DIN: 11659672), Mr. Rajnikantbhai Patel (DIN: 09761281) and Mr. Shubham Sanjay Agrawal (DIN: 10565972) have been appointed as an additional director on 20.04.2026 and Mr. Sudhir Somchandra Agrawal (DIN:10772513), have been appointed as an additional director 28.04.2026.

##### Key Managerial Personnel

During the FY 2025-26, Mr. Chetan Sharma has been appointed as Company Secretary and Compliance Officer on 09.05.2025. and Mr. Akshaykumar Dineshkumar Patel, Director of Company was also appointed as Chief Executive Officer on 17.10.2025.

#### 11. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO

Information in respect of conservation of energy, technology absorption, and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 is annexed herewith as **Annexure-1**.

#### 12. DEPOSITS

The Company has neither invited nor accepted any deposits from public within the meaning of the Companies (Acceptance of Deposit) Rules, 2014, during the last financial year.

#### 13. EVALUATION OF THE BOARD'S PERFORMANCE

In compliance with the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the performance evaluation of the Board was carried out during the year under review. The Board adopted a formal mechanism for evaluating its performance and as well as that of its Committees and individual Directors, including the Chairman of the Board based on the criteria laid down by Nomination and Remuneration Committee which includes attendance, contribution at the meetings and otherwise, independent judgement, safeguarding of minority shareholders interest, adherence to Code of Conduct and business ethics, monitoring of regulatory compliance, risk management and review of internal control system etc.

#### 14. DECLARATION UNDER SECTION 149 OF THE COMPANIES ACT, 2013

Pursuant to the provisions of Section 149 of the Act, the independent directors have submitted declarations that each of them meet the criteria of independence as provided in Section 149(6) of the Act along with Rules framed thereunder and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). There has been no change in the circumstances affecting their status as independent directors of the Company.

The Independent Directors have complied with the Code for Independent Directors prescribed under Schedule IV of the Companies Act, 2013 and the Listing Regulations. The Board is of the opinion that the Independent Directors of the Company possess requisite qualifications, experience and expertise and they hold highest standards of integrity.

#### 15. DIRECTORS RESPONSIBILITY STATEMENT UNDER SECTION 134 OF THE COMPANIES ACT, 2015

On the basis of the discussions with the Statutory Auditors / Internal Auditors of the Company from time to time, and as required under Section 134(3)(c) read with the provision of section 134(5) of the Companies Act, 2013, your Directors state that:

- in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;

## DIRECTORS' REPORT Contd.

- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) the directors, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### 16. STATUTORY AUDITORS

The Company has appointed M/s. Piyush Kothari & Associates, Chartered Accountant (Firm Registration No. 140711W) in 01<sup>st</sup> Extra- Ordinary General Meeting of FY 2025-26 held on 18.11.2025 to fill the casual vacancy created due to resignation of M/s A T K & Associates Chartered Accountants (Firm Registration No. 018918C) on 17.10.2025 as Statutory Auditors of the Company to hold the office till conclusion of ensuing Annual General Meeting.

During the course of audit, Auditor noted that the Company has not complied with certain provisions of the Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations framed thereunder. The non-compliances observed are as under:

- a) The Company has not realized certain export proceeds within the prescribed period of six months from the date of export, in contravention of the requirements of Reserve Bank of India (RBI) Notification No. FEMA 23(R)/2015-RB dated January 12, 2016 and Master Direction No. 16/2015-16 on Export of Goods and Services dated January 1, 2016 (as amended from time to time).
- b) The Company has also not settled certain import payments within the prescribed period of six months from the date of shipment, as required under Master Direction No. 17/2016-17 on Import of Goods and Services dated January 1, 2016 (as amended from time to time).

### 17. SECRETARIAL AUDIT

In terms of Section 204 of the Companies Act, 2013 and rules made thereunder, M/s. Mahesh Gupta & Company, Practicing Company Secretary (CP No. 1999) was appointed in 34<sup>th</sup> Annual General Meeting on 23.09.2025 to conduct the Secretarial Audit of the Company for the 5 years. Further, there has some observation made by the secretarial auditor in his report and directors view on such reservations are part of this director report. The Audit Report of the Secretarial Auditor is attached as **Annexure- 2**.

The Board of Directors view on secretarial auditor's observations are as follows:

1. *The Website of company was under reconstruction during the period under review ,now being updated.*  
**The website of company is being updated.**
2. *This report be read with para 2 the basis of qualified report of Independent statutory auditor's Report point (a) and (b).*  
**Please refer point no. 19.**
3. *The Company has submitted Shareholding pattern for the quarter ended 31st March, 2025 on 19.04.2025. has also filed a revised Shareholding pattern on 06.06.2025.*  
**The Company has submitted originally Shareholding pattern for the quarter ended 31st March, 2025 on 19.04.2025. Since there were some discrepancies noticed. Then, Revised Shareholding pattern submitted on 06.06.2025.**
4. *During the review period , no UPSI entry has been maintained till June, 2025.*  
**The company has complied with concerned regulation since October, 2025.**
5. *The Company has not paid the Stock exchange annual listing fees with within time for FY 2025-26.*  
**The company has paid the annual listing fees of FY 2025-26 on 16.06.2025.**
6. *The company has not closed the trading window for the quarter March, 2025 within prescribed period of time.*  
**The company has closed the trading window for the quarter March, 2025 on 02.04.2025.**  
**Delay in submission due to unavailability of competent officer in company.**
7. *There is no independent woman directors since 11.03.2025.*  
**The company was looking for suitable candidate. One Woman Independent Director has been appointed in Board Meeting dated 20.04.2026 subject to approval of shareholders in ensuing general meeting.**

### DIRECTORS' REPORT Contd.

8. *The Company has no proper composition at board of directors.  
**The Company was looking for suitable candidates. Now, Company has appointed independent and other Director(s) on 20.4.2026 and 28.04.2026.***
9. *The company has no chairperson in company.  
**The company has appointed a regular chairperson since 28.04.2026.***
10. *There is no proper composition of Audit Committee being the directors resigned on 10th and 11th March, 2025.  
**The company has constituted a proper Audit Committee w.e.f. 29.09.2025.***
11. *There is no proper composition of Nomination and remuneration committee being the directors resigned on 10th and 11th March, 2025.  
**The company has constituted a proper Nomination and remuneration committee w.e.f. 29.09.2025.***
12. *There is no proper composition of Stakeholders Relationship Committee being the directors resigned on 10th and 11th March, 2025.  
**The company has constituted a proper Stakeholders Relationship Committee w.e.f. 29.09.2025.***
13. *One of the promoter has sold the 1,63,555 shares of company has not complied with regulation of PIT and policy of the company.  
**The company was not informed in details about such sale by promoter.***
14. *The company has not submitted annual financial results within the prescribed period for the FY 2024-25.  
**The Company has originally submitted the Annual Financial Results for FY 2024-25 on 25.07.2025 except statement of impact of audit qualification which submitted along with said results on 08.04.2026.  
Additionally, company has also paid the fine imposed of Rs. 18,29,000/-.***
15. *The Company has not submitted the Secretarial Compliance Report for the FY 2024-25 within prescribed period of time.  
**The company has submitted secretarial compliance report on 18.08.2025.***
16. *The Company has not submitted the Statement of Investor complaints within prescribed period of time for the Quarter ended 31st March, 2025.  
**The company has submitted secretarial compliance report on 14.06.2025.  
Additionally, company has also paid the fine imposed of Rs. 51,920/-.***
17. *The company has not submitted financial results within the prescribed period for the Quarter ended 30th June, 2025.  
**The Company has originally submitted the Financial Results for Quarter ended 30th June, 2025 on 17.10.2025 except statement of impact of audit qualification which submitted along with said results on 09-04-2026.  
Additionally, company has also paid the fine imposed of Rs. 3,59,900/-.***
18. *The company has not submitted the shareholding pattern within the prescribed period for the Quarter ended 30th September, 2025.  
**The Company had submitted the shareholding pattern on 24.10.2025. Delay in submission occurred due to technical issue at the end of NSDL issuer portal.  
Additionally, company has also paid the fine imposed of Rs. 2360/-.***
19. *The company has not submitted the proceedings of 34th Annual General Meeting within prescribed period of time.  
**The company has submitted the proceeding of 34th Annual General Meeting within 24 hours instead of 12 hours.  
Delay occurred unintentionally and due to unavoidable circumstances.***
20. *The company has not submitted financial results within the prescribed period for the Quarter ended 30th September, 2025.  
**The Company has submitted the Financial Results for Quarter ended 30th September, 2025 on 20.03.2026.  
Additionally, company has also paid the fine imposed of Rs. 7,31,600/-.***
21. *The company has not submitted financial results within the prescribed period for the Quarter ended 31st December, 2025.  
**The Company has submitted the Financial Results for Quarter ended 31st December, 2025 on 20.03.2026.  
Additionally, company has also paid the fine imposed of Rs. 1,88,800/-.***

## DIRECTORS' REPORT Contd.

### 18. INTERNAL AUDITORS

In terms of the provisions of Section 138 read with Companies (Accounts) Rules 2014 and rules made thereunder and on the recommendation of the Audit Committee, the Board of Directors of the Company have appointed M/s. Nexjuris Partners LLP, (LLP-IN: AAG-2687) as Internal Auditors of the Company to perform the internal audit for financial year 2025-26. Further, Internal Auditor has observed that certain processes relating to compliance monitoring, governance documentation, operational controls, and regulatory tracking may require strengthening. Additionally, observed that certain balances of High Sea/ Merchant Trade transactions continue to remain unreconciled/outstanding as on the date of report and similar remarks and qualifications were also reported by the previous statutory auditor of company. Otherwise no qualification, reservation, adverse remarks or disclaimer made by the Internal Auditors in their report for the financial year 2025-26.

### 19. DIRECTORS VIEW ON AUDITORS OBSERVATIONS

During the course of audit, Auditor noted that the Company has not complied with certain provisions of the Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations framed thereunder. The non-compliances observed are as under:

- a) The Company has not realized certain export proceeds within the prescribed period of six months from the date of export, in contravention of the requirements of Reserve Bank of India (RBI) Notification No. FEMA 23(R)/2015-RB dated January 12, 2016 and Master Direction No. 16/2015-16 on Export of Goods and Services dated January 1, 2016 (as amended from time to time).
- b) The Company has also not settled certain import payments within the prescribed period of six months from the date of shipment, as required under Master Direction No. 17/2016-17 on Import of Goods and Services dated January 1, 2016 (as amended from time to time).

It is pertinent to note that the company has not realized certain export proceeds within the prescribed period of six months from the date of export. Since Vendors have not yet received their respective payments from their contracting parties, thereby impeding their ability to remit the amounts owed to us. Whereas on the observation regarding non settlement of certain imports payments within stipulated period of six months from the date of shipment is that On-going technical issues at company's authorized banking institution have temporarily impacted payment processing capabilities.

### 20. DISCLOSURE UNDER RULE 5 OF COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Mr. Akshaykumar Dineshkumar Patel, Mr. Zishan Somabhai Meena and Mr. Chetan Sharma draws remuneration from the company ,hence disclosure under rule 5 of companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is applicable and attached as **Annexure-6**.

### 21. CORPORATE SOCIAL RESPONSIBILITY

During the review period, the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility) Rules, 2014 read with the various clarifications issued by the Ministry of Corporate Affairs. As per the Financial Statements attached hereto, are applicable to the Company. The Company has constituted the Corporate Social Responsibility Committee and contributed Rs. 51.45 Lakh towards CSR obligation in a registered NGO in name of M/s. Sandhya Foundation, engaging in eradication of starvation, poverty, education to unprivileged children, old age home and women empowerment.

### 22. VIGIL MECHANISM & WHISTLE BLOWER POLICY

The Company has a vigil mechanism for Directors and Employees to report their concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct. The mechanism provides for adequate safeguards against victimization of Directors and Employees who avail the mechanism. In exceptional cases, Directors and Employees have direct access to the Chairman of the Audit Committee of the Board. The whistle blower policy is available at the Company's website at [www.regantoenterprises.com](http://www.regantoenterprises.com).

### 23. NOMINATION AND REMUNERATION POLICY

The Company follows a policy on nomination and remuneration for selection of directors and determining director's independence, and the remuneration policy for directors, key managerial personnel & other employees. The policy is approved by the Nomination and Remuneration Committee of the Board.

### 24. CORPORATE GOVERNANCE

Your Company has taken adequate steps to ensure compliance with the provisions of Corporate Governance as prescribed under Listing Regulations. A separate report of the Board of Directors of the Company on Corporate Governance is included in the Annual Report as **Annexure-3** and the certificate from CS Mahesh Kumar Gupta, practicing Company Secretary confirming the compliance with the requirements of Corporate Governance as stipulated in the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached as **Annexure-4**.

## DIRECTORS' REPORT Contd.

### 25. LOANS & INVESTMENT BY THE COMPANY

The Board declares that it has neither made any loan or investment to any person or other body corporate(s) nor given any guarantee or security in connection with a loan to any other body corporate(s) or person(s). It is further declare that the Company has not acquired, whether by way of subscription, purchase or otherwise, the securities of any other Body Corporate(s).

### 26. RELATED PARTY TRANSACTIONS

All the contracts/ arrangements/ transactions etc. entered into by the Company with related parties were in ordinary course of business and on arm's length basis in terms of provisions of the Companies Act, 2013.

Omnibus approval from the Audit Committee is obtained for all transactions with related parties and all such transactions are reviewed by the Audit Committee every quarter, if any. Also all transactions with related parties are entered in accordance with the Policy on dealing with and materiality of related party transactions, formulated by the Company.

The details of the related party transactions as per Indian Accounting Standards (IND AS) are set out in the Financial Statements of the Company and Form AOC-2 is annexed as **Annexure-5**. The policy in respect of Related Party Transactions is disseminated on the Company's website at [www.regantoenterprises.com](http://www.regantoenterprises.com).

### 27. AUDIT COMMITTEE

As on March 31, 2026, the Audit Committee comprised of three Directors, two being Independent Directors and one being Non-Executive Non-Independent Director. All the developments pertaining to this committee is discussed in detailed in Corporate Governance Report in **Annexure-3**.

### 28. ANNUAL RETURN

In terms of Section 92(3) and Section 134(3)(a) of the Companies Act, 2013 and Rule 12 of the Companies (Management and Administration) Rules, 2014, copy of the Annual Return for the FY 2025-26 of the Company will be available on the website of the Company at the following link: [www.regantoenterprises.com](http://www.regantoenterprises.com).

### 29. MEETINGS OF BOARD AND COMMITTEES

During the year Fifteen (15) Meetings of Board; Four (4) Meetings of Audit Committee and One (1) meeting of Nomination and Remuneration Committee, Stakeholders' Relationship Committee and Corporate Social Responsibility Committee were convened and held. The details of which are given in Corporate Governance Report.

### 30. GENERAL MEETING

During FY 2025-26, 34<sup>th</sup> Annual General Meeting of the Company was held on 23.09.2025 and an Extra Ordinary General Meeting was held on 18.11.2025.

### 31. MATERIAL CHANGES AFFECTING FINANCIAL POSITIONS OF THE COMPANY

During the current financial Year ended on 31<sup>st</sup> March, 2026, the Company has changed its main object by adding new objects as enumerated aforesaid, name and increased its authorised share capital being material changes which impacted the company's financial position.

### 32. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

The Company had made an application to Regional Director (Northern Region), Delhi for compounding the offence under section 441 of Companies Act, 2013 since the Company has failed to hold the Annual General Meeting (AGM) within the stipulated time period pursuant to the provision of section 96 of the Act. The AGM of the company for the financial year ended 31.03.2024 was required to be held on or before 30.09.2024 but the same was held on 07.10.2024 (7 days delay), hence default. Consequently, The Regional Director (Northern Region), Delhi has passed an interim order of compounding for depositing the fees of Rs.2.60 Lakh on company and its Director vide order dated 10.12.2025. On payment of fees of Rs.2.60 Lakh, The Regional Director (Northern Region), has passed a final order in this regard dated 05.03.2026.

### 33. EMPLOYEES STOCK OPTION PLANS/ SCHEMES

No Employee Stock Options were granted to the Directors or Employees of the Company during the financial year ended on 31st March, 2026.

### 34. INSIDER TRADING POLICY

During the year under review, the Company reviewed compliance with the provisions of Regulation 9A of SEBI (Prohibition of Insider Trading) Regulations, 2015 with respect to "Institutional Mechanism for Prevention of Insider trading" and found the systems for internal control are adequate and are operating effectively, in accordance with the amendments to the applicable provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015.

## DIRECTORS' REPORT Contd.

### 35. LISTING FEES

The Equity Shares of the Company continue to be listed at the Stock Exchange(s) of Bombay and the listing fees for Bombay Stock Exchange is paid for the financial year i.e. 2025-2026.

### 36. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ('POSH Act') and the rules framed thereunder. Internal Committees have been set up to redress complaints received regarding sexual harassment. To build awareness in this area, the Company has been conducting induction / refresher programmes in the organization on a continuous basis.

During the year under review, no complaint of sexual harassment was received by the Company, so no complaint was pending to resolve at the end of the FY 2025-26 and on the date of such report.

### 37. BUSINESS AFFAIRS & PHILOSOPHY

Your Company and its management has always been cautious of its brand and corporate image apart from its corporate social responsibility. Even within the limitation of having limited resources and infrastructure available at its disposal, the management of the Company has worked out product basket considering the strength of the Company and market acceptability and is consistently improving upon the same, so as to ensure that the products of the Company command its respect and demand in the market in terms of quality, service, acceptability, competitiveness etc. apart from giving maximum return on investment thereby multiplying the investors fund. The Company has been consistently making its efforts to re-establish its brand and product in the market. With emphasis on quality, competitiveness and service, the Company and its management is confident to itself on the rapid growth path very shortly. The Company has always endeavoured to provide innovative products with quality and the said approach of the management of your Company stands more strengthened by every passing moment.

### 38. APPRECIATION

The Board of Directors would like to express their sincere appreciation for assistance and co-operation received from vendors and stakeholders, including financial institutions, banks, Central and State Government authorities, customers and other business associates, who continued to extend their valuable support during the year under review.

**For & on behalf of board of director of  
Reganto Enterprises Limited  
(formerly known as Vintron Informatics Limited))**

**S/d  
Akshay kumar Dinesh kumar Patel  
Chairperson  
DIN: 08080080**

**Date: 16.06.2026  
Place: Delhi**

# 35th Annual Report 2025-2026

## ANNEXURE TO DIRECTORS' REPORT

Annexure-1

INFORMATION AS PER SECTION 134 (3) (m) OF THE COMPANIES ACT, 2013 READ WITH COMPANIES (ACCOUNTS) RULES, 2014 AND FORMING PART OF THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH 2024.

### A. CONSERVATION OF ENERGY

Your Company is not covered under Industries, which are required to furnish the information in Form-A under Section 134 (3) (m) read with Rule 8(3) of the Companies (Accounts) Rules, 2014. The consumption of energy in the operation of the Company is not significant. However, the Company has taken all steps to optimise the use of energy through improved operational methods.

### B. RESEARCH & DEVELOPMENT (R & D)

None

### C. TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION

None

### D. FOREIGN EXCHANGE EARNINGS AND OUTGO

The details of foreign exchange earnings and outgo of the Company is given below:

Particulars	Amount (INR Lakhs)
Foreign Exchange Earnings	19,850.80
Foreign Exchange Outgo	18,230.82

For & on behalf of board of director of  
**Reganto Enterprises Limited**  
(formerly known as Vintron Informatics Limited))

S/d  
**Akshay kumar Dinesh kumar Patel**  
Chairperson  
DIN: 08080080

Date: 16.06.2026  
Place: Delhi

Annexure-2

FORM NO. MR-3

### SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2026

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

To  
The Members  
**Reganto Enterprises Limited**  
(Formerly known as Vintron Informatics Limited)  
(CIN: L43299DL1991PLC045276)  
1117, 11<sup>th</sup> Floor, Hemkunt Chambers, 89, Nehru Place,  
New Delhi 110019.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Reganto Enterprises Limited (Formerly known as Vintron Informatics Limited)** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, 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; We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on **31<sup>st</sup> March, 2026** complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

## ANNEXURE TO DIRECTORS' REPORT Contd.

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 31<sup>st</sup> March, 2026 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')
  - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
  - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. **The Company has complied with the provisions of Regulations 3(5) and 3(6) since October, 2025.**
  - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
  - d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **-Not Applicable as the Company has not granted any Options to its employees during the financial year under review.**
  - e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **-Not applicable as the Company has not issued any debt securities during the financial year under review.**
  - f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client- **Not Applicable as the Company is not registered as Registrars to an Issue and Share Transfer Agents during the financial year under review.**
  - g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009- **Not Applicable as the Company has not delisted its equity shares from any stock exchange during the financial year under review.**
  - h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018- **Not Applicable as the Company has not bought back any of its securities during the financial year under review.**

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India
- (ii) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards etc. mentioned above **subject to the following observations:**

1. *The Website of company was under reconstruction during the period under review ,now being updated.*
2. *This report be read with para 2 the basis of qualified report of Independent statutory auditor's Report point (a) and (b).*
3. *The Company has submitted Shareholding pattern for the quarter ended 31st March, 2025 on 19.04.2025. has also filed a revised Shareholding pattern on 06.06.2025.*
4. *During the review period , no UPSI entry has been maintained till June, 2025.*
5. *The Company has not paid the Stock exchange annual listing fees with within time for FY 2025-26.*
6. *The company has not closed the trading window for the quarter March, 2025 within prescribed period of time.*
7. *There is no independent woman directors since 11.03.2025.*
8. *The Company has no proper composition at board of directors.*
9. *The company has no chairperson in company.*
10. *There is no proper composition of Audit Committee being the directors resigned on 10th and 11th March, 2025.*
11. *There is no proper composition of Nomination and remuneration committee being the directors resigned on 10th and 11th March, 2025.*
12. *There is no proper composition of Stakeholders Relationship Committee being the directors resigned on 10th and 11th March, 2025.*
13. *One of the promoter has sold the 1,63,555 shares of company has not complied with regulation of PIT and policy of the company.*

## 35th Annual Report 2025-2026

### ANNEXURE TO DIRECTORS' REPORT Contd.

14. *The company has not submitted annual financial results within the prescribed period for the FY 2024-25.*
15. *The Company has not submitted the Secretarial Compliance Report for the FY 2024-25 within prescribed period of time.*
16. *The Company has not submitted the Statement of Investor complaints within prescribed period of time for the Quarter ended 31st March, 2025.*
17. *The company has not submitted financial results within the prescribed period for the Quarter ended 30th June, 2025.*
18. *The company has not submitted the shareholding pattern within the prescribed period for the Quarter ended 30th September, 2025.*
19. *The company has not submitted the proceedings of 34th Annual General Meeting within prescribed period of time.*
20. *The company has not submitted financial results within the prescribed period for the Quarter ended 30th September, 2025.*
21. *The company has not submitted financial results within the prescribed period for the Quarter ended 31st December, 2025.*

**We further report that: -**

The Board of Directors of the Company was not properly constituted till 28.04.2026 with proper balance of Executive Directors, Non-Executive Directors and Independent Director. And the Audit , Nomination & remuneration and Stakeholder's relation committees were re constituted on 29.09.2025. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in accordance with the provisions of Companies Act, 2013 and Secretarial Standards and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decision at Board Meeting and Committee meetings are duly carried out and the views of dissenting members, if any, are captured and recorded as part of the minutes of Board of Directors or Committees of the Board, as the case may be.

We further report that based on the compliance mechanism established by the company and on the basis of the certificates issued by the CFO and CEO and board of directors and taken on record by the Board of Directors at their meeting(s), we are of the opinion that the management has limited systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with all applicable laws, rules, regulations and guidelines.

We further report that during the audit period that the company had converted 4,68,66,660 (Four Crore Sixty Eight Lakh Sixty Six Thousand Six Hundred and Sixty Only) fully convertible warrant in to equivalent numbers of equity shares at price of Rs. 5.00 per equity share of the face value of Re. 1.00 each (including a premium of Rs. 4.00 per equity Share), no other major actions having a bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc. above taken place.

**For Mahesh Gupta and Co.,  
Company Secretaries**

**S/d  
Mahesh Kumar Gupta  
Proprietor**

**FCS No.: 2870::CP No.: 1999  
Peer review certificate no: 6470/2025  
UDIN: F002870H000632851**

**Date: 16.06.2026**

**Place: Delhi**

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

**ANNEXURE TO DIRECTORS' REPORT Contd.**

**ANNEXURE - A**

To  
The Members  
REGANTO ENTERPRISES LIMITED  
(Formerly known as Vintron Informatics Limited)  
(CIN: L72100DL1991PLC045276)  
1117, 11<sup>th</sup> Floor, Hemkunt Chambers, 89, Nehru Place,  
New Delhi 110019.

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 reasonable assurance about the correctness of the contents of the Secretarial records. The verifications were done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
- 3) We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
- 4) The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
- 5) Wherever required, we have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.
- 6) The secretarial Audit report 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 Mahesh Gupta and Co.,  
Company Secretaries**

**S/d  
Mahesh Kumar Gupta  
Proprietor**

**FCS No.: 2870::CP No.: 1999  
Peer review certificate no: 6470/2025  
UDIN: F002870H000632851**

**Date: 16.06.2026  
Place: Delhi**

## ANNEXURE TO DIRECTORS' REPORT Contd.

Annexure-3

## Corporate Governance Report

## 1. Philosophy on Corporate Governance

Corporate governance, is a set of standards, which aims to improve the company's image, efficiency, effectiveness and social responsibilities. The three pillars of corporate governance are transparency, accountability and security. All three are critical in successfully running a company and forming solid professional relationships among its stakeholders which include board of directors, managers, employees and most importantly, shareholders.

The Company has always endeavored and has a legacy of practicing fair, transparent and ethical governance and is committed to meet the aspirations of all its stakeholders. The Company believes in adopting best corporate practices for ethical business conduct. The Board of Directors of the Company are responsible for and committed to sound principles of corporate governance in the Company. Our corporate governance framework ensures that we make timely disclosures and share accurate information regarding our financials and performance. The Company's management serves the short and long term interests of shareholders and other stakeholders.

In terms of Regulation 34(3) read with Part C of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "**SEBI Listing Regulations**"), the details of compliance by the Company with the norms on corporate governance during financial year 2025-26 is provided hereinafter.

## 2. Board of Directors

The Board of Directors have ultimate responsibility for the management, general affairs, direction, performance and long-term success of business as a whole. The Board continuously reviews Company's governance, risk and compliance framework, business plans and organisation structure to align with competitive benchmark. The Board represents an optimum mix of professionalism, knowledge and experience which enables the Board to discharge its responsibilities and provide effective leadership to the Company.

The Company believes that its Board needs to have an appropriate mix of executive, non-executive and independent directors to maintain its independence and separate its functions of governance and management. None of the Directors on the Board hold directorships in more than ten public companies and member of more than ten committees or chairperson of more than five committees across all the public companies in which he or she is a Director. Necessary disclosures regarding the Board and committee positions in other public companies as on March 31, 2026 have been made by the all the Directors. None of the Director on the Board of the Company has been debarred or disqualified from being appointed or continuing as Director of the Company by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such statutory authority.

## (i) Composition of the Board

As on March 31, 2026, the Board comprised four members with an Executive Director & CEO, besides two Independent Directors and one Non-Executive Non-Independent Director. During the FY 2025-26, two Executive Directors have resigned on January 27, 2026.

As at March 31, 2026, the composition of the Board was not as per the requirement of Regulation 17(1) of the SEBI Listing Regulations as the Company has not appointed two independent directors and one woman director, the total number of directors are less than Eight (8). The Company has appointed one woman director who is appointed as Independent Director and also appointed two more Non-Executive Non-Independent Directors on April 20, 2026. The candidature of another Independent Director was identified, and he was subsequently appointed as an Independent Director on April 28, 2026.

Category-wise composition of the Board of Directors of the Company is given below:

S. No.	Name of the Director	Category
1.	Mr. Akshaykumar Dineshkumar Patel	Executive Director (Chairman & CEO)
2.	Mr. Zishan Somabhai Meena	Non - Executive and Non-Independent Director
3.	Mr. Harshad Babubhai Patel	Independent Director
4.	Mr. Jitendrakumar Jayantibhai Patel	Independent Director
5.	Mrs. Dimpny Bansal <sup>1</sup>	Independent Director
6.	Mr. Sudhir Somchandra Agrawal <sup>2</sup>	Independent Director
7.	Mr. Rajnikantbhai Patel <sup>1</sup>	Non - Executive and Non-Independent Director

## ANNEXURE TO DIRECTORS' REPORT Contd.

S. No.	Name of the Director	Category
8.	Mr. Shubham Sanjay Agrawal <sup>1</sup>	Non - Executive and Non-Independent Director
9.	Mrs. Kajalben Chetanbhai Vyas <sup>3</sup>	Executive Director
10.	Mr. Narendrasinh Jadeja <sup>3</sup>	Executive Director

<sup>1</sup>Mrs. Dimpy Bansal, Mr. Rajnikantbhai Patel and Mr. Shubham Sanjay Agrawal were appointed on their position w.e.f. 20.04.2026.

<sup>2</sup>Mr. Sudhir Somchandra Agrawal was appointed w.e.f. 28.04.2026

<sup>3</sup>Mrs. Kajalben Chetanbhai Vyas and Mr. Narendrasinh Jadeja have resigned on 27.01.2026.

### (ii) Meetings and attendance of Directors

The agenda and notes thereon for the Board Meeting is circulated in advance to the Board members. The items in the Agenda are supported by comprehensive background information to enable the members of the Board to take appropriate decisions. In addition to information required under Regulation 17(7) of the SEBI Listing Regulations, the Board is also kept informed of major events/ items and approvals taken wherever necessary.

During the financial year 2025-26, Fifteen (15) Board Meetings were held on 29.04.2025, 09.05.2025, 13.05.2025, 22.05.2025, 02.06.2025, 04.06.2025, 11.06.2025, 25.07.2025, 26.08.2025, 25.09.2025, 29.09.2025, 17.10.2025, 19.12.2025, 20.03.2026 and 27.03.2026.

Requisite information, as per the requirements of Schedule V of the SEBI Listing Regulations is provided below:

Name of the Director <sup>1</sup>	Number of Meetings which director was entitled to attend	No. of Board Meeting attended	Directorship in other companies <sup>2</sup>	Committees membership/ chairpersonship in other public companies <sup>3</sup>	Directorship in other listed entity (Category of directorship)
Mr. Akshay kumar Dinesh kumar Patel	15	15	-	-	-
Mr. Zishan Somabhai Meena	15	15	-	-	-
Mr. Harshad Babubhai Patel	6	6	-	-	-
Mr. Jitendra kumar Jayantibhai Patel	6	6	-	-	-
Mrs. Kajalben Chetanbhai Vyas	13	13	-	-	-
Mr. Narendrasinh Jadeja	13	13	-	-	-

<sup>1</sup>None of the Directors are related to each other.

<sup>2</sup>Excluding directorships in private companies, foreign companies, companies registered under Section 8 of the Act, 2013.

<sup>3</sup>For the purpose of determination of limit of the Board Committees, chairpersonship and membership of the Audit Committee and Stakeholders' Relationship Committee has been considered.

The last Annual General Meeting of the Company was held on September 23, 2025 through video conference and Extra-Ordinary General Meeting was held on November 18, 2025 through video conference.

### (iii) Shares held by Non-Executive Directors

Details of equity shares of the Company held by Non-Executive Directors as on March 31, 2026 are given below:

Name	Category	No. of Equity Shares
Mr. Zishan Somabhai Meena	Non - Executive and Non-Independent Director	-
Mr. Harshad Babubhai Patel	Independent Director	-
Mr. Jitendrakumar Jayantibhai Patel	Independent Director	-

### (iv) Familiarisation Programmes

The Company conducts various induction programmes for the Independent Directors for their familiarisation with the Company to gain a clear understanding of their roles, rights and responsibilities for the purpose of contributing

## ANNEXURE TO DIRECTORS' REPORT Contd.

towards the growth of the Company. They are given full opportunity to interact with senior management personnel and are provided with all the documents required and/or sought by them to have a good understanding of the Company. The Board members are also encouraged to advise the Company to adopt further programmes for their familiarisation with the Company.

The details of programme for Independent Directors are available at Company's website at [www.regantoenterprises.com](http://www.regantoenterprises.com) under the "Investor Relations" section.

### (v) Core skills/expertise/competencies of Directors

The Company's Board comprises qualified members who bring the required skills, competence and expertise that allow them to make effective contributions to the Board and committee thereof. In terms of the SEBI Listing Regulations, the Board has identified the following core skills/ expertise/ competencies of the Directors in the context of the Company's business for effective functioning:

Skills and its description	Akshay Patel	Zishan Meena	Harshad Patel	Jitendra Patel	Kajalben Vyas	Narendra Jadeja	Dimpy Bansal	Rajnikant Patel	Shubham Agrawal	Sudhir Agrawal
Finance and Accounting Experience	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Entrepreneurial and Leadership skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Diversity	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Global Business Exposure	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Corporate Governance and Board Services	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Information Technology	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

### (vi) Independent Directors

All Independent Directors of the Company played a critical role in maintaining and improving the corporate governance standards in the Company. In compliance of Section 149(6) of the Act read with Regulation 16(1)(b) of the Listing Regulations, the Company has received a declaration from the Independent Directors confirming that they meet the criteria of independence. The Independent Directors have also confirmed that they are not aware of any circumstances or situations which exist or may be reasonably anticipated that could impair or impact their ability to discharge their duties.

The Company has issued letter of appointment to all the Independent Directors and terms and conditions of their appointment have been disclosed on the website of the Company at [www.regantoenterprises.com](http://www.regantoenterprises.com) under the "Investor Relations" section.

### (vii) Resignation of Independent Directors

During the year under review, none of the director has resigned from the Board.

### (viii) Board Committees

The Board Committees play a crucial role in the governance structure of the Company and have been constituted to deal with specific areas / activities as mandated by applicable laws. These Committees play a pivotal role in the overall management of day-to-day affairs and governance of the Company. The Board Committees meet at regular intervals and take necessary steps to perform their duties entrusted by the Board.

The Board has constituted Audit Committee, Nomination and Remuneration Committee, Stakeholders' Relationship Committee and Corporate Social Responsibility Committee to carry out clearly defined roles. The constitution of the Board Committees are also available on the website of the Company i.e. [www.regantoenterprises.com](http://www.regantoenterprises.com) under the "Investor Relations" section and are also stated hereinafter.

During the year under review, recommendations of the Board Committees were duly accepted by the Board. The Chairpersons of the respective Committee reports to the Board on the deliberations and decisions taken by the Committee and conduct themselves under the supervision of the Board. The minutes of the meetings of all Board Committees are also placed before the Board for its perusal on a regular basis.

## ANNEXURE TO DIRECTORS' REPORT Contd.

### 3. Audit Committee

As on March 31, 2026, the Audit Committee comprised of three Directors, two being Independent Directors and one being Non-Executive Non-Independent Director. The Chairperson of the Audit Committee has financial knowledge as well as experience in general management. All members of Audit Committee, including the Chairperson, have accounting and financially literate. The composition of the Audit Committee meets the requirements of Section 177 of the Act and the SEBI Listing Regulations.

The primary purpose of the Audit Committee is to provide oversight of the financial reporting process, the audit process, the company's system of internal controls and compliance with laws and regulations. The powers, roles and terms of reference of the Audit Committee covers the areas as contemplated under Section 177 of the Act and Regulation 18 of the SEBI Listing Regulations, as applicable, besides other terms as referred by the Board of Directors. The term of reference of the Audit Committee are as follows:

- (i) The Committee oversees the work carried out in the financial reporting process by the management, the Internal Auditors and the Statutory Auditors, and to take note of the processes and safeguards employed by each of them.
- (ii) To monitor and provide an effective supervision of the financial reporting process and to ensure that the financial statements are correct, sufficient and credible.
- (iii) To ensure accurate and timely disclosures with the highest levels of transparency, integrity and quality of financial reporting.
- (iv) The Committee has all powers, roles, duties etc. as enumerated under Section 177 of the Act and Regulation 18 of the SEBI Listing Regulations.
- (v) The Audit Committee is responsible to select, evaluate and, where appropriate, replace the independent auditors in accordance with the law.
- (vi) The Committee recommends the appointment, re-appointment, remuneration and terms of appointment of auditors and approval of payment for any other services rendered by statutory auditors.

The Company Secretary of the Company acts as the secretary to the Committee.

During the financial year 2025-26, Four (4) Audit Committee Meetings were held on 17.10.2025, 22.01.2026, 20.03.2026 and 27.03.2026. The necessary quorum was present for all the meetings.

The composition of the Audit Committee as on March 31, 2026 and the attendance of members at the meetings held during financial year 2025-26 are given below:

Name of the Member	Category	Status	No. of Meetings <sup>5</sup>	
			Entitled to Attend/held	Attended
Mr. Harshad Babubhai Patel	Independent Director	Chairperson	4	4
Mr. Jitendra kumar jayantibhai Patel	Independent Director	Member	4	4
Mr. Narendrasinh Jadeja <sup>1</sup>	Non - Executive and Non-Independent Director	Member	2	2
Mr. Zishan Somabhai Meena <sup>2</sup>	Non - Executive and Non-Independent Director	Member	2	2

<sup>1</sup>Mr. Narendrasinh Jadeja had resigned from the board w.e.f. 27.01.2026.

<sup>2</sup>Mr. Zishan Somabhai Meena was appointed as member of audit committee w.e.f. 19.12.2025.

### 4. Nomination and Remuneration Committee

As on March 31, 2026, the Nomination and Remuneration Committee comprised three Directors, two being Independent Directors and one being Non-Executive Non-Independent Director. The composition of the Committee meets the requirements of Section 178 of the Act and the SEBI Listing Regulations.

The Nomination and Remuneration Committee recommend the set up 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's role also includes formulation of criteria for evaluation of performance of the directors and the Board as a whole of the Company. The powers, role and terms of reference of the Nomination and Remuneration Committee covers the area as contemplated under Section 178 of the Act and Regulation 19 read with Part D of the Schedule II of the SEBI Listing Regulations, as amended from time to time. The Committee has the following powers, roles and terms of reference:

## ANNEXURE TO DIRECTORS' REPORT Contd.

- (i) To identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down.
- (ii) To recommend to the Board for appointment and removal of directors and senior management.
- (iii) To recommend to the Board the appointment/ re-appointment and removal of managerial person (i.e. director or whole time director) including the payment of remuneration to them.
- (iv) To carry out evaluation of every director's performance and to formulate the criteria for determining, positive attributes and independence of a director and to recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.

During the financial year 2025-26, one (1) meeting of the Nomination and Remuneration Committee was held on 17.10.2025 with necessary quorum being present.

Details of the composition, meeting and attendance of the members at the Nomination and Remuneration Committee meeting held during the year under review are as under:

Name of the Member	Category	Status	No. of Meetings <sup>5</sup>	
			Entitled to Attend/held	Attended
Mr. Jitendra kumar jayantibhai Patel	Independent Director	Chairperson	1	1
Mr. Harshad Babubhai Patel	Independent Director	Member	1	1
Mr. Narendrasinh Jadeja <sup>1</sup>	Non - Executive and Non-Independent Director	Member	1	1
Mr. Zishan Somabhai Meena <sup>2</sup>	Non - Executive and Non-Independent Director	Member	0	0

<sup>1</sup>Mr. Narendrasinh Jadeja had resigned from the board w.e.f. 27.01.2026.

<sup>2</sup>Mr. Zishan Somabhai Meena was appointed as member of Nomination and Remuneration Committee w.e.f. 19.12.2025.

### 5. Remuneration of Directors

During the financial year 2025-26, the Company has paid Rs. 15.73 Lakh to Mr. Akshaykumar Dineshkumar Patel Chairperson & CEO and Rs. 1.4 Lakh to Mr. Zishan Somabhai Meena, Director and CFO.

### 6. Performance evaluation criteria for Independent Directors

The criteria for performance evaluation covered the areas relevant to the functioning as Independent Directors such as preparation, participation, conduct and effectiveness. The performance evaluation of Independent Directors was done by the entire Board of Directors and in the evaluation the Directors who are subject to evaluation had not participated.

### 7. Stakeholders' Relationship Committee

As on March 31, 2026, the Committee comprised three members, out of whom two are Independent Director and one being Non Executive and Non Independent Director. The primary objective of Stakeholders' Relationship Committee is to consider and resolve the grievances of stakeholders including complaints relating to non-receipt of annual report, transfer or transmission of securities, issuance of share certificates etc.

In compliance with requirements of the SEBI Listing Regulations and provisions of Section 178 of the Act, the responsibilities of the Stakeholders' Relationship Committee, *inter-alia*, includes following:

- (i) Resolving the grievances of the security holders of the Company including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/ duplicate certificates, general meetings etc.;
- (ii) Formulation of procedures in line with the statutory guidelines to ensure speedy disposal of various requests received from shareholders from time to time;

One meeting of the Stakeholders' Relationship Committee was held during the financial year 2025-26.

## ANNEXURE TO DIRECTORS' REPORT Contd.

Details of the composition of the Stakeholders Relationship Committee is as under:

Name of the Member	Category	Status	No. of Meetings <sup>5</sup>	
			Entitled to Attend	Attended
Mr. Narendrasinh Jadeja <sup>1</sup>	Non - Executive and Non-Independent Director	Chairperson	0	0
Mr. Zishan Somabhai Meena <sup>2</sup>	Non - Executive and Non-Independent Director	Chairperson	1	1
Mr. Jitendrakumarjayantibhai Patel	Independent Director	Member	1	1
Mr. Harshad Babubhai Patel	Independent Director	Member	1	1

<sup>1</sup>Mr. Narendrasinh Jadeja had resigned from the board w.e.f. 27.01.2026.

<sup>2</sup>Mr. Zishan Somabhai Meena was appointed as chairperson of Stakeholders' Relationship Committee w.e.f. 19.12.2025.

### 8. General Meetings

Date, Venue and Time for the last three Annual General Meetings:

Year	Venue	Date	Time
2023	D-88, Second Floor, Okhla, Industrial Area, Phase-I, New Delhi 110020	30/09/2023	10.30 a.m.
2024	1117, 11th floor, Hemkunt Chambers, 89, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019	30/09/2024 (Adjourned AGM held on 07/10/2024)	11.30 a.m.
2025	1117, 11th floor, Hemkunt Chambers, 89, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019	23/09/2025	01:00 p.m.

Date, Venue and Time for the Extra Ordinary General Meeting:

Year	Venue	Date	Time
2025	1117, 11th floor, Hemkunt Chambers, 89, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019	18/11/2025	01:00 p.m.

The following Special Resolutions were passed by the Company at the aforementioned General Meetings:

AGM	Details of Special Resolution
32 <sup>nd</sup> Annual General Meeting	<ul style="list-style-type: none"> <li>- Appointment of Mr. Anil Partap Singh Parihar (DIN: 10255661) as an Independent Director of the Company</li> <li>- Appointment of Ms. Sushmaa SSharma (DIN: 10090244) as an Independent Director of the Company</li> </ul>
33 <sup>rd</sup> Annual General Meeting	NIL
34 <sup>th</sup> Annual General Meeting	<ul style="list-style-type: none"> <li>- Appointment of Mr. Harshad Babubhai Patel (DIN: 11105065) as Non-Executive Independent Director</li> <li>- Appointment of Mr. Jitendrakumar Jayantibhai Patel (DIN: 11107764) as a Non-Executive Independent Director</li> </ul>
01 <sup>st</sup> Extra Ordinary General Meeting of FY 2025-26	<ul style="list-style-type: none"> <li>- Approve the change of name of the Company and consequent alteration in the Memorandum of Association and Articles of Association of the Company</li> <li>- Approve the alteration of the Main Object Clause (III) (A) of Memorandum of Association</li> </ul>

The above General Meetings of the Company were held through video conference and other audio visual means.

## 35th Annual Report 2025-2026

### ANNEXURE TO DIRECTORS' REPORT Contd.

#### 9. Postal Ballot

During the year under review, No resolution was passed through postal ballot.

#### 10. Means of Communication

The quarterly, half-yearly and annual results of the Company whenever approved by the board, are sent to BSE Limited (stock exchange) for the information of the shareholder and also published in leading newspapers in India which include Financial Express (English - all edition) and Veer Arjun (Hindi - Delhi edition). The results of the Company are also displayed on the website of stock exchange i.e. BSE Limited [www.bseindia.com](http://www.bseindia.com) and the Company at [www.regantoenterprises.com](http://www.regantoenterprises.com).

All the press releases of the Company are sent to the stock exchange for dissemination to shareholders and are subsequently displayed on the website of the Company at [www.regantoenterprises.com](http://www.regantoenterprises.com).

Investor presentations, if any, are also displayed on the website of the Company.

#### 11. General Shareholder Information

(a) Venue, date and time of the 35 <sup>th</sup> Annual General Meeting	:	Venue: Through Video Conferencing Date: 15 <sup>th</sup> July, 2026 Time: 01:00 PM
(b) Financial Year	:	April 1, 2025 to March 31, 2026
(c) Book Closure date	:	From 08 <sup>th</sup> July, 2026 to 15 <sup>th</sup> July, 2026 (including both days)
(d) Dividend Payment Date	:	Not applicable
(e) Name of Stock Exchange	:	1. BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 2. The Calcutta Stock Exchange Ltd., 7 Lyons Range, Calcutta - 700 001 (De-listing is sought in terms of the sanctioned revival scheme) 3. The Delhi Stock Exchange Limited, DSE House, 3/1 Asaf Ali Road, New Delhi-110002 (De-listing is sought in terms of the sanctioned revival scheme)
ii. Listing fees for Financial Year 2025-26 and 2026-27	:	Paid
iii. Stock Code	:	The BSE Limited "517393" The Calcutta Stock Exchange Limited "10032155" The Delhi Stock Exchange Limited "122073" ISIN in NSDL and CDSL: INE043B01028
iv. Reasons for suspension of securities from trading	:	Not applicable
v. Registrar and Transfer Agents	:	M/s. Skyline Financial Services Pvt. Ltd. <b>Registered Office:</b> D-153/A, First Floor, Okhla Industrial Area, Phase-I, New Delhi-110020 <b>Phone:</b> 011-40450193-96; Fax: 91-11-26812683; <b>E-mail:</b> <a href="mailto:admin@skylinerta.com">admin@skylinerta.com</a> ; <b>website:</b> <a href="http://www.skylinerta.com">www.skylinerta.com</a>
vi. Dematerialisation of Shares and Liquidity	:	Over 99.46% of the outstanding equity shares have been dematerialised up to March 31, 2026. The equity shares of the Company are listed at BSE Limited only, where they are actively traded.
vii. Outstanding Global Depository Receipts/American Depository Receipts/warrants and convertible bonds, conversion date and likely impact on equity	:	No such securities are pending to have impact on equity shares of company.
viii. Plant location	:	The Company does not have any plant location.

## ANNEXURE TO DIRECTORS' REPORT Contd.

<b>ix. Address for Correspondence</b>	:	<b>For shares in physical/ demat mode:</b> <b>M/s. Skyline Financial Services Pvt. Ltd.</b> <b>Registered Office:</b> D-153/A, First Floor, Okhla Industrial Area, Phase-I, New Delhi-110020 <b>Phone:</b> 011-40450193-96 <b>Fax:</b> 91-11-26812683 <b>E-mail:</b> admin@skylinerta.com <b>For any query on Annual Report</b> <b>M/s. Reganto Enterprises Limited</b> <b>Registered Office:</b> 1117, 11th floor, Hemkunt Chambers, 89, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019 <b>Phone:</b> 011-47069026 <b>E-mail:</b> info@regantoenterprises.com
<b>x. Details of shares in the demat suspense account or unclaimed suspense account</b>	:	Nil

### 12. Market Price Data

The table below sets out the monthly high and low quotations of the shares traded at BSE Limited ([www.bseindia.com](http://www.bseindia.com)) during the period under review:

Month	Open Price	High Price	Low Price	Close Price
Apr-25	18.6	25.34	17.72	25.15
May-25	25.4	29.07	21.69	27.06
Jun-25	27.07	29.17	24.50	26.62
Jul-25	26.95	30.69	17.63	17.63
Aug-25	16.75	17.18	10.59	10.59
Sep-25	10.07	22.65	10.07	17.55
Oct-25	18.42	22.67	17.07	17.83
Nov-25	18.27	18.64	14.10	14.91
Dec-25	15.35	15.76	5.64	8.25
Jan-26	13.01	14.92	11.48	11.49
Feb-26	11.49	12.77	10.10	10.70
Mar-26	10.43	11.22	6.18	6.18

### 13. Share Transfer System

As mandated by SEBI, securities of listed companies can only be transferred in dematerialised form. The shares can be transferred by shareholders only through their Depository Participant. However, investors are not barred from holding shares in physical form. We request shareholders whose shares are in physical mode to dematerialise their shares. Shareholders holding shares in dematerialised mode have been requested to register their email address, bank account details and mobile number with their Depository Participant. Those holding shares in physical mode have been requested to furnish PAN, nomination, contact details, bank account details and specimen signature for their corresponding folios. Shareholders may contact the RTA at [admin@skylinerta.com](mailto:admin@skylinerta.com)

## 35th Annual Report 2025-2026

### ANNEXURE TO DIRECTORS' REPORT Contd.

#### Shareholding Pattern as on March 31, 2026

S. No.	Category	No. of Shares	Percentage (%)
1.	Promoters	9,27,92,875	63.43
2.	Resident Individuals holding nominal share capital up to Rs. 2 lakhs	2,51,46,976	17.19
3.	Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs	2,39,88,201	16.40
4.	Foreign Bodies Corporates	500	0.00
5.	Bodies Corporates	27,14,249	1.85
6.	Non Resident Indians	5,57,707	0.37
7.	Hindu Undivided Family	9,72,952	0.67
8.	Trusts	200	0.00
9.	Clearing Members	300	0.00
10.	Firm	1,28,500	0.09
	<b>Total</b>	<b>14,63,02,460</b>	<b>100.00</b>

#### 14. Distribution of Shareholding as on March 31, 2026

Share or Debenture holding Nominal Value (Rs.)	Number of Shareholders	% to Total Numbers	Share or Debenture holding Amount (Rs.)	% to Total Amount
1	2	3	4	5
Up To 5,000	29661	97.34	10295401.00	7.04
5001 To 10,000	359	1.18	2658220.00	1.82
10001 To 20,000	220	0.72	3076060.00	2.10
20001 To 30,000	76	0.25	1937295.00	1.32
30001 To 40,000	32	0.11	1070511.00	0.73
40001 To 50,000	25	0.08	1153563.00	0.79
50001 To 1,00,000	49	0.16	3636654.00	2.49
1,00,000 and Above	49	0.16	122474756.00	83.71
<b>Total</b>	<b>30471</b>	<b>100.00</b>	<b>146302460.00</b>	<b>100.00</b>

#### 15. Subsidiary Companies

During the review period, The Company has no subsidiaries company.

#### 16. Details of total fees paid/payable to Statutory Auditors

The details of total fees for all services paid by the Company, to the Statutory Auditor during the financial year 2025- 26 is as follows:

S. No.	Particulars	Amount in Lakh	Status
1.	Audit fees to previous auditor	3.83	Paid
2.	Audit fees to current auditor	6.00	Payable

## ANNEXURE TO DIRECTORS' REPORT Contd.

### 17. Other Disclosures

- a. During the financial year ended on 31st March 2026, there were no materially significant related party transactions that may potential conflict with the interests of the Company at large.
- b. Fines were imposed by Stock Exchange and paid accordingly.
- c. During the year company has converted 4,68,66,660 convertible warrants into equivalent number of equity shares, having face value of Rs.1 per equity shares, as allotted on December 12, 2023 at an issue price of Rs.5 (including premium of Rs.4 each).
- d. The Company has followed the Accounting Standards issued by the Institute of Chartered Accountants of India to the extent applicable, and prepared the accounts on going concern basis.
- e. The Company has complied with the mandatory requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as well as listing agreement entered with the Stock Exchange/s.
- f. A certificate from Mr. Mahesh Kumar Gupta, a Company Secretary in whole time practice that none of the directors on the board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority.
- g. The Board in its Report to the Members of the Company have confirmed that the Annual Accounts for the year ended March 31, 2026 have been prepared as per applicable Accounting Standards and policies and that sufficient care has been taken for maintaining adequate accounting records.
- h. The management discussions and analysis report forms part of the Annual Report.
- i. The website link for policy on dealing with related party transactions is <https://regantoenterprises.com>.

**For & on behalf of board of director of  
Reganto Enterprises Limited  
(formerly known as Vintron Informatics Limited))**

**S/d  
Akshay kumar Dinesh kumar Patel  
Chairperson  
DIN: 08080080**

**Date: 16.06.2026  
Place: Delhi**

## ANNEXURE TO DIRECTORS' REPORT Contd.

Annexure- 4

### CORPORATE GOVERNANCE COMPLIANCE CERTIFICATE

To  
The Members,  
Reganto Enterprises Limited  
(formerly known as Vintron Informatics Limited)  
1117, 11<sup>th</sup> Floor, Hemkunt Chamber, 89, Nehru Place,  
New Delhi, Delhi-110019

I have examined the compliance of conditions of Corporate Governance by Reganto Enterprises Limited (formerly known as Vintron Informatics Limited) (the "**Company**"), for the year ended on March 31, 2026, as stipulated under Regulation 17 to 27, clauses (b) to (i) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "**SEBI Listing Regulations**").

The compliance of the conditions of Corporate Governance is the responsibility of the management. My examination was limited to the review of procedures and implementation thereof adopted by the Company for ensuring compliance of the conditions of the Corporate Governance as stipulated in the SEBI Listing Regulations. This Certificate is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

On the basis of my findings from the examination of the records produced and explanations and information furnished to me and the representation made by the management of the Company, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the financial year ended March 31, 2026 except as stated below:

- a. *There is no independent woman directors since 11.03.2025 under regulation 17(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*
- b. *The Company has no proper composition at board of directors under regulation 17(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*
- c. *The company has no chairperson in company under regulation 17(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*
- d. *There is no proper composition of Audit Committee being the directors resigned on 10th and 11th March, 2025 under regulation 18(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*
- e. *There is no proper composition of Nomination and remuneration committee being the directors resigned on 10th and 11th March, 2025 under regulation 19(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*
- f. *There is no proper composition of Stakeholders Relationship Committee being the directors resigned on 10th and 11th March, 2025 under regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*
- g. *The Company has not submitted the Secretarial Compliance Report for the FY 2024-25 within prescribed period of time under regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*

**For Mahesh Gupta & Co.  
Company Secretaries**

Sd/  
**Mahesh Kumar Gupta**  
Proprietor  
FCS 2870::CP 1999  
UDIN: F002870H000632961

Date: 16/06/2026  
Place: New Delhi

## ANNEXURE TO DIRECTORS' REPORT Contd.

### CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To

**The Members**

**Reganto Enterprises Limited**

**(Formerly known as Vintron Informatics Limited)**

**(CIN: L43299DL1991PLC045276)**

**1117, 11th Floor, Hemkunt Chambers, 89, Nehru Place,**

**New Delhi 110019.**

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Reganto Enterprises Limited (Formerly known as Vintron Informatics Limited) and CIN: L43299DL1991PLC045276** and having registered office at 1117, 11th Floor, Hemkunt Chambers, 89, Nehru Place, New Delhi 110019 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

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

Sr. No.	Name of Director	DIN	Date of Appointment in Company
1	Mr. Akshaykumar Dineshkumar Patel	08080080	13-09-2022
2	Mr. Zishan Somabhai Meena	10746289	22-08-2024
3	Mr. Narendrasinh Jadeja*	10389426	22-08-2024
4	Mrs. Kajalben Chetanbhai Vyas*	10746340	22-08-2024
5	Mr. Harshad Babubhai Patel	11105065	23-09-2025
6	Mr. Jitendrakumar Jayantibhai Patel**	11107764	23-09-2025
7	Mr. Rajnikantbhai Patel	09761281	20-04-2026
8	Mr. Shubham Sanjay Agrawal	10565972	20-04-2026
9	Mrs. Dimpay Bansal	11659672	20-04-2026
10	Mr. Sudhir Somchandra Agrawal	10772513	28-04-2026

\*Mr. Narendrasinh Jadeja and Mrs. Kajalben Chetanbhai Vyas has resigned from the directorship on 27.01.2026.

\*\* Mr. Harshad Babubhai Patel and Mr. Jitendrakumar Jayantibhai Patel have been appointed as Independent Director in 34<sup>th</sup> Annual General Meeting held on 23.09.2025.

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

**For Mahesh Gupta and Co.,  
Company Secretaries**

S/d

**Mahesh Kumar Gupta  
Proprietor**

**FCS No.: 2870::CP No.: 1999**

**Peer review certificate no: 6470/2025**

**UDIN: F002870H000632884**

**Date: 16.06.2026**

**Place: Delhi**

**ANNEXURE TO DIRECTORS' REPORT Contd.**

Annexure-5

**FORM NO. AOC-2**

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

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

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

**There were no contracts or arrangements or transactions entered into during the year ended 31<sup>st</sup> March, 2026 which were not at arm's length basis.**

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

(all the amounts in Rs. lakhs)

S. No.	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any: (Amount in Lakhs)	Date(s) of approval by the Board, if any	Amount paid as advances, if any:
NA	NA	NA	NA	NA	NA	NA

For & on behalf of board of director of  
Reganto Enterprises Limited  
(formerly known as Vintron Informatics Limited)

S/d  
Akshay kumar Dinesh kumar Patel  
Chairperson  
DIN: 08080080

Date: 16.06.2026  
Place: Delhi

## ANNEXURE TO DIRECTORS' REPORT Contd.

### Annexure-6

**Information pursuant to Section 197 (12) of the Companies Act, 2013 (as amended) read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (amended)**

- i. The percentage increase in remuneration of each Director, CFO, Company Secretary during the financial year 2025-26 and ratio of the remuneration of each Director to the median remuneration of employees of the Company for the financial year 2025-26 of the Company are as under:

(Amount in Rs.)

Sr. No.	Name of Director/KMP and Designation	Remuneration of Director/KMP for financial year 2025-2026	Remuneration of Director/KMP for financial year 2024-2025	Remuneration of Director/KMP for Financial Year 2023-2024	% increase in Remuneration in the Financial Year	Ratio of remuneration/ to median remuneration of employees in the Financial Year
1.	Mr. Akshay kumar Dinesh kumar Patel (Chairperson & CEO)	15,73,000	7,50,000	NA	NA	NA
2.	Mr. Zishan Somabhai Meena (CFO w.e.f. 06.01.2025)	1,00,000	3,00,000	NA	NA	NA
3.	Ms. Surbhi Pokhriyal (Company Secretary till 27.02.2025)	NA	6,05,000	NA	NA	NA
4.	Mr. Chetan Sharma (Company Secretary w.e.f. 09.05.2025)	5,40,000	NA	NA	NA	NA

- ii. Percentage increase in the median remuneration of employees in the financial year is NIL.
- iii. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if any exceptional circumstances for increase in the managerial remuneration: Not Applicable
- iv. Affirmation that the remuneration is as per the remuneration policy of the Company: The remuneration of KMPs, of the company during the financial year ended on 31st March 2026, was as per the Nomination and Remuneration Policy of the Company.

**For & on behalf of board of director of  
Reganto Enterprises Limited  
(formerly known as Vintron Informatics Limited)**

S/d  
**Akshaykumar Dineshkumar Patel**  
Chairperson  
DIN: 08080080

**Date: 16.06.2026**  
**Place: Delhi**

**ANNEXURE TO DIRECTORS' REPORT Contd.**

**Annexure- 7**

**COMPLIANCE CERTIFICATE IN TERMS OF REGULATION 17(8) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

We, Akshaykuimar Dineshkumar Patel, Chairperson & Chief Executive Officer and Mr.Zishan Somabhai Meena, Chief Financial Officer of the Company, to the best of our knowledge and belief certify that:

- A. We have reviewed financial statements and the cash flow statement for the year ended March 31, 2026 and that to the best of our knowledge and belief:
- (1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - (2) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.
- C. We are responsible for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the auditors and the Audit Committee:
- (1) significant changes in internal control over financial reporting during the year;
  - (2) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
  - (3) instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

**For & on behalf of board of director of  
Reganto Enterprises Limited  
(formerly known as Vintron Informatics Limited))**

**S/d  
Zishan Somabhai Meena  
CFO**

**S/d  
Akshay kumar Dinesh kumar Patel  
Chairperson & CEO  
DIN: 08080080**

**Date: 16.06.2026  
Place: Delhi**

## ANNEXURE TO DIRECTORS' REPORT Contd.

### MANAGEMENT DISCUSSION & ANALYSIS

#### OUTLOOK

The outlook of the Company remains cautiously optimistic, with computer hardware trading was the operational driver in previous year. The Company anticipates that this segment will provide sustained revenue support as it further strengthens its vendor base, expands its customer network, and enhances operational efficiency across domestic and international markets. The management is focused on improving trading margins and establishing long-term supply chain relationships to ensure business stability and growth.

At the same time, the newly introduced verticals in infrastructure and construction, integrated technology solutions, strategic resource services, and logistics and air cargo are in the initial phase of development. These segments are expected to gradually scale up as market opportunities are identified and execution capabilities are strengthened. The Company aims to leverage its diversified structure to build multiple revenue streams over time.

#### OUTLOOK ON THREATS, RISKS AND CONCERNS

The computer hardware trading segment, while currently contributing significantly to operational activity, is exposed to multiple inherent risks due to its global and competitive nature. The business is highly sensitive to price volatility in hardware components, rapid technological obsolescence, and fluctuations in international demand and supply conditions. Additionally, since a portion of the trading activity involves cross-border procurement and sales, the Company remains exposed to foreign exchange fluctuations, regulatory compliance requirements related to imports and exports, and geopolitical uncertainties affecting global trade flows.

The trading segment also carries risks related to credit exposure, counterparty reliability, and inventory management, which may impact margins and cash flow stability. The highly competitive nature of the industry further exerts pressure on pricing and profitability, requiring continuous efficiency improvements and strong vendor relationships.

In addition to these segment-specific risks, the Company's diversification into new business verticals introduces execution-related uncertainties, as most of the newly added segments remain in the early stage of operational development. These include infrastructure and construction, integrated technology solutions, strategic resource management services, and logistics and air cargo operations, each of which carries its own sector-specific risks such as project execution delays, technological disruptions, operational inefficiencies, and dependency on external market conditions.

The management is continuously working towards strengthening internal controls, improving risk monitoring systems, and ensuring compliance with applicable regulatory frameworks to mitigate these risks effectively.

#### SEGMENT WISE PERFORMANCE

During the financial year 2025–26, the Company operated in the computer hardware trading segment, international procurement and sales, which generated initial revenues and established exposure to global sourcing networks, while the management focused on strengthening vendor relationships, expanding customer base, and improving margins. Meanwhile, the newly introduced business verticals comprising infrastructure and construction, integrated technology solutions, strategic resource management, and logistics and air cargo remained at a nascent stage with limited operational activity and exploratory initiatives, and although these diversified segments are expected to support long-term growth.

#### INTERNAL CONTROL SYSTEMS AND ADEQUACY

The Internal Control Systems of the Company are designed to provide adequate assurance on the efficiency of the operation and security of its assets, and the Company is committed to high standards in this regard. The accounting records are adequate for preparation of financial statements and other financial information. The adequacy and effectiveness of the Internal Control as well as compliance with laid down systems and policies are comprehensively monitored by your Company's Internal Auditors.

Your Company's performance during the year as compared to the last year is as under:

#### FINANCIAL RESULTS AND PERFORMANCE

We give below the financial highlights for the year under review: -

PARTICULARS	(RS. in Lakh)	
	Current Year	Previous Year
Turnover & Other Income/Income from Operations (including Job work)	22,185.57	62,348.42
Profit/(Loss) before Depreciation, Interest/Financial Charges and Tax	1,550.16	6,147.64
Depreciation	0.69	3.61
Interest and Financial Charges	5.62	0.44
Profit/(Loss) before Extra-ordinary Items	1,543.85	6,143.59

## 35th Annual Report 2025-2026

### ANNEXURE TO DIRECTORS' REPORT Contd.

PARTICULARS	(RS. in Lakh)	
	Current Year	Previous Year
Extra Ordinary / Exceptional Items (Profit on Sale of PPE)	-	-
Profit/(Loss) after Extra-ordinary Items, but before Income Tax	1,543.85	6,143.59
Exceptional / Extra-ordinary Items (Profit on Sale of PPE)	-	-
Income Tax Adjustments	<b>401.40</b>	<b>1,351.80</b>
Profit/(Loss) after Tax	<b>1,142.45</b>	<b>4,791.79</b>
Surplus brought forward	<b>1,142.45</b>	<b>4,791.79</b>

The Company earned revenue of Rs. 22,310.58 as against Rs. 62,348.42 in FY 2024–25. Profit After Tax stood at Rs 1,142.45 compared to Rs. 4,791.79 in the previous year. The Company remained profitable during the year, though both revenue and profit declined significantly compared to the previous financial year.

#### HUMAN RESOURCES

Your Company recognizes the importance of human resources in supporting its business operations and continues to focus on attracting, developing, and retaining suitable personnel in line with its requirements. The Company endeavors to maintain a stable and functional working environment and places emphasis on ensuring that employees are adequately supported in performing their roles effectively. As the Company expands its business activities, continued focus is placed on aligning human resource practices with operational needs and organizational growth.

#### SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS

The details of significant changes in key financial ratios along with detailed explanations therefor are given as under:

S. No.	Particular	Ratio	Explanation
1.	Current ratio	1.11 times	Slight improvement in liquidity position, indicating stable short-term solvency.
2.	Debt- Equity Ratio	0.003 times	Significant reduction in leverage, reflecting near debt-free capital structure.
3.	Inventory Turnover ratio	Not meaningful	Very low inventory levels due to trading nature of business
4.	Net Profit ratio	6.96 %	Decline in profitability due to business transition and margin pressure.
5.	Return on net worth	14.99 %	Lower return due to reduced profitability and increased equity base.

#### ACKNOWLEDGMENTS

The Board appreciates the efforts put in by all employees for their commitment, and dedication to fulfil their corporate duties with diligence and integrity. Your Directors are also pleased to place on record their appreciation for the excellent support received from Dealers, Business Associates and Customers by promoting and patronizing the products of the Company.

**For & on behalf of board of director of  
Reganto Enterprises Limited  
(formerly known as Vintron Informatics Limited)**

**S/d  
Akshaykumar Dineshkumar Patel  
Chairperson  
DIN: 08080080**

**Date: 16.06.2026  
Place: Delhi**

## INDEPENDENT AUDITORS' REPORT

### To The Members of Reganto Enterprises Limited (Formerly Known As "Vintron Informatics Limited")

#### Report on the Audit of the financial statements

We have audited the accompanying financial statements of **Reganto Enterprises Limited (Formerly Known As "Vintron Informatics Limited"** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

#### Opinion

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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended ("Accounting Standards") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit and its cash flows for the Year ended on that date.

#### Basis for Qualified Opinion

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

During the course of audit, we noted that the Company has not complied with certain provisions of the Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations framed thereunder. The non-compliances observed are as under:

- a) The Company has not realized certain export proceeds within the prescribed period of six months from the date of export, in contravention of the requirements of Reserve Bank of India (RBI) Notification No. FEMA 23(R)/2015-RB dated January 12, 2016 and Master Direction No. 16/2015-16 on Export of Goods and Services dated January 1, 2016 (as amended from time to time).
- b) The Company has also not settled certain import payments within the prescribed period of six months from the date of shipment, as required under Master Direction No. 17/2016-17 on Import of Goods and Services dated January 1, 2016 (as amended from time to time).

#### Emphasis of Matter

1. The Company has not been regular in depositing its statutory dues, with the appropriate authorities. Such delays are in contravention of the respective statutory requirements and may result in additional interest, penalties, or disallowances under the applicable laws. In our opinion, non-compliance with timely deposit of statutory dues represents a departure from the requirements of the applicable statutes.
2. The Company has not recognized/provided for interest on delayed payments to suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006, as required under Section 16 of the said Act.

#### 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 and Directors Report (the "Reports"), but does not include the financial statements and our auditor's report thereon.
- Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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.

### INDEPENDENT AUDITORS' REPORT Contd.

#### Management's Responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

#### Auditor's Responsibility for the Audit of the financial statements

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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the 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 in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

## INDEPENDENT AUDITORS' REPORT Contd.

### Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit, we report that:
  - A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - C. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.
  - D. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
  - E. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the period is in accordance with the provisions of section 197 of the Act.
  - H. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
    - a) The Company does not have any pending litigations which would impact its financial position.
    - b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
    - c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
    - d)
      - i. The management has represented that, to the best of its knowledge and belief, 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
        - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company.
        - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
      - ii. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), 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 ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
        - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
      - iii. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d) (i) and (d) (ii) contain any material mis-statement.
    - e) The Company has not paid any dividend during the year and hence, compliance with Section 123 of the Act is not applicable.

**INDEPENDENT AUDITORS' REPORT Contd.**

- f) Based on our examination, which include test checks, the company has used accounting software for maintain its books of accounts for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. The audit trail has been preserved by the company as per the statutory requirements for record retention.
- g) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure B**" a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

**For PIYUSH KOTHARI & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**(Firm's Registration No. – 140711W)**

S/d  
**Piyush Kothari**  
**(Partner)**  
**(M. No. 158407)**  
**(UDIN - 26158407MARTFK9206)**

**Place: Ahmedabad**  
**Date: 29-05-2026**

## ANNEXURE “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 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 **Reganto Enterprises Limited (Formerly Known As “Vintron Informatics limited”** (“the Company”), as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the Year ended on that date.

#### **Management’s Responsibility for Internal Financial Controls**

The Company’s management 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. 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 respective 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.

#### **Auditor’s Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting of the Company and its joint operations companies incorporated in India (retain as applicable) based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

#### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT Contd.**

**Opinion**

In our opinion, to the best of our information and to the explanation given to us, the Company has not established its internal financial control over financial reporting on criteria based on or considering the essential component of internal control stated in Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI. Because of this reason we are unable to obtain sufficient appropriate audit evidence to provide a basis for our opinion over whether the company had adequate internal financial controls over financial reporting and whether such internal financial control were operating effectively as at March 31, 2026, We have considered the disclaimer report above in determining the nature, timing, and extent of audit test applied in our report of the standalone Financial Statements of the Company and the disclaimer does not affect our opinion on the standalone financial statement of the company.

**For PIYUSH KOTHARI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm's Registration No. – 140711W)**

**Place: Ahmedabad  
Date: 29-05-2026**

**S/d  
Piyush Kothari  
(Partner)  
(M. No. 158407)  
(UDIN - 26158407MARTFK9206)**

## ANNEXURE – B: Report under the Companies (Auditor’s Report) Order, 2020

(Referred to in paragraph 2 under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date on the accounts of **Reganto Enterprises Limited (Formerly Known As “Vintron Informatics limited”** (“the Company”), for the year ended March 31, 2026)

- i. According to the information & explanation given to us and on the basis of our examination of the records of the Company, in respect of property, plant & equipment and intangible assets:
  - a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of its property, plant & equipment.  
(B) The Company has maintained proper records showing full particulars of Intangible assets.
  - b) The company does not have any Property, Plant and equipment during the period, No physical verification carrying out during the period.
  - c) The title deeds of all the immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.
  - d) The Company has not revalued its property, plant & equipment (including right to use assets) or intangible assets or both during the year and hence, reporting under clause 3(i)(d) of the order is not applicable.
  - e) As explained to us, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder and hence, reporting under clause 3(i)(e) of the order is not applicable.
- ii.
  - a) The physical verification of inventory has been conducted at reasonable intervals by the Management during the year and, in our opinion, the coverage and procedures of such verification by Management is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory.
  - b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, at any point of time during the year from banks or financial Institutions on the basis of security of Current Assets and hence reporting under clause 3(ii)(b) of the order is not applicable.
- iii. In our opinion and according to the information and explanations give to us, 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 during the year, hence reporting under paragraph 3(a),(b),(c),(d),(e) and (f) of the Order is not applicable.
- iv. According to the information and explanations given to us and as per records examined by us, the Company has not granted any loans, not made any investments and has not provided guarantees and securities as applicable with the provisions of Section 185 and 186 of the Companies Act, 2013.
- v. The Company has not accepted any deposit or amounts which are deemed to be deposit within the meaning of Section 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Hence, reporting under clause 3 (v) of the Order is not applicable.
- vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company
- vii. According to the information & explanation given to us, in respect of statutory dues:  
The Company has not been regular in depositing its statutory dues, with the appropriate authorities. Such delays are in contravention of the respective statutory requirements and may result in additional interest, penalties, or disallowances under the applicable laws. In our opinion, non-compliance with timely deposit of statutory dues represents a departure from the requirements of the applicable statutes.
- viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. Based on information and explanation provided by the management of Company and on the basis of our examination of the records of the Company,

### ANNEXURE – B: Report under the Companies (Auditor's Report) Order, 2020 Contd.

1. The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Hence reporting under clause (ix)(a) of the Order is not applicable.
  2. The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority
  3. According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has utilized the loan amount taken during the year for intended purpose.
  4. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
  5. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
  6. The Company does not have any subsidiary, associate or joint venture. Hence, reporting under paragraph 3(ix) (e) and (f) of the Order is not applicable to the company.
- x. (a) During the year, the Company has not raised any money by way of Initial Public offer or further public offer (including debt instruments). Accordingly, Clause 3(x)(a) of the Order is not applicable to the company.
- (b) The Company has not made preferential allotment or private placement of shares during the year and the requirement to report on clause 3(x)(b) of the order is not applicable to the company.
- During the year company has converted 4,68,66,660 convertible warrants into equivalent number of equity shares, having face value of Rs.1 per equity shares, as allotted on December 12, 2023 at an issue price of Rs.5 (including premium of Rs.4 each).
- xi. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- (b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.
- (C) Whistle-blower complaints have not been received during the year by the Company.
- xii. In our opinion and according to information and explanations given to us, clause (xii) of para 3 to Companies (Auditor's Report) Order, 2020 w.r.t. Nidhi Company is not applicable to company. Accordingly, the paragraph 3(xii) of the order is not applicable to the company and hence not commented upon.
- xiii. The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. (a) In our opinion, the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- (b) Internal audit is applicable to the Company as per the Provisions of section 138 of the Companies Act, 2013 read with rule 13 of the Companies (Accounts) Rules, 2014. The Company has informed that they have appointed M/s. Nexjuris Partners LLP, (LLP-IN: AAG-2687) as an internal auditor for the Financial Year 2025-26. We have considered the Internal Audit Reports of the Company provided to us.
- xv. According to the information and explanations 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 its directors or persons connected with its directors and hence provisions of Section 192 of the Companies Act, 2013 are not applicable to the company.
- xvi. In our opinion, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi) (a) (b) (c) and (d) of the Order is not applicable to the Company.
- xvii. The Company has not incurred cash losses during the financial year and the immediately preceding financial year. Hence reporting under paragraph 3(xvii) of the Order is not applicable to the Company.
- xviii. There has been resignation of the statutory auditors ATK and Associates Chartered Accountants due to their pre occupation. However, there are no issues, objections or concerns raised by the outgoing auditors.

**ANNEXURE – B: Report under the Companies (Auditor's Report) Order, 2020 Contd.**

- xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. According to the information and explanations given to us and based on our examination of the books and records of the Company, the Company was required to spend an amount towards Corporate Social Responsibility (CSR) in accordance with Section 135 of the Companies Act, 2013 during the year. The Company has spent an amount of Rs.51.45 Lakh relating to other than ongoing projects, in a Fund specified in Schedule VII of the Act.
- xxi. The company does not have any subsidiary company so consolidated financial statements are not required to prepare.

**For PIYUSH KOTHARI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm's Registration No. – 140711W)**

**Place: Ahmedabad  
Date: 29-05-2026**

**S/d  
Piyush Kothari  
(Partner)  
(M. No. 158407)  
(UDIN - 26158407MARTFK9206)**

# 35th Annual Report 2025-2026

## Balance Sheet as at March 31, 2026

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
<b>Non-Current Assets</b>			
Property, Plant and Equipment	3	0.95	0.53
Right of Use Assets	4	0.00	0.00
Intangible Assets	5	-	0.32
Financial Assets			
(a) Other Financial Assets	6	79.66	80.30
Non-Current Tax Assets		-	-
		<b>80.61</b>	<b>81.15</b>
<b>Current Assets</b>			
Inventories	7	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprise (Refer note 15)			
(a) Trade Receivables	8	99,813.18	78,152.26
(b) Cash and Cash Equivalents	9	13.45	9.80
(c) Other Financial Assets	6	3,672.35	1,241.79
Other Current Assets	10	-	1,016.33
		<b>1,03,498.99</b>	<b>80,420.17</b>
		<b>1,03,579.59</b>	<b>80,501.33</b>
<b>TOTAL ASSETS</b>			
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share Capital	11	1,463.02	994.36
Other Equity	12	8,434.19	5,994.89
<b>Total Equity</b>		<b>9,897.23</b>	<b>6,989.25</b>
<b>Non-Current Liabilities</b>			
Financial Liabilities			
(a) Lease Liabilities	18	-	-
		-	-
<b>Current Liabilities</b>			
Financial Liabilities			
(a) Borrowings	13	31.90	1,042.51
(b) Trade Payables	14		
- total outstanding dues of micro enterprises and small enterprises		-	5.54
- total outstanding dues of creditors other than micro enterprises and small enterprises		91,773.38	70,704.23
(c) Lease Liabilities	18	-	0.00
(d) Other Financial Liabilities	16	-	134.58
Current Tax Liability		1,753.20	1,351.46
Other Current Liabilities	17	123.87	273.76
		<b>93,682.35</b>	<b>73,512.08</b>
		<b>1,03,579.59</b>	<b>80,501.33</b>
<b>TOTAL EQUITY AND LIABILITIES</b>			
<b>Material Accounting policy</b>	<b>1-2</b>		
<b>The accompanying notes forms an integral part of these financial statements</b>	<b>1-42</b>		

As per our report of even date attached

For **Piyush Kothari & Associates**  
Chartered Accountants  
Firm Registration No. 140711W  
CIN: L43299DL1991PLC045276

**Sd/-**  
**CA Piyush Kothari**  
Partner  
Membership No.: 158407  
UDIN : 26158407MARTFK9206  
Place: Ahmedabad  
Date: 29.05.2026

**Sd/-**  
**Akshaykumar Dineshkumar Patel**  
Director  
DIN: 08080080  
Place: New Delhi  
Date: 29.05.2026

**Sd/-**  
**Zishan Somabhai Meena**  
Director & CFO  
DIN: 10746289  
Place: New Delhi  
Date: 29.05.2026

**Sd/-**  
**Chetan Sharma**  
Company Secretary  
Place: New Delhi  
Date: 29.05.2026

For and on behalf of the Board of Directors of  
**Reganto Enterprises Limited**

## Profit & Loss for the period ended March 31, 2026

(All amounts are in INR Lakhs, unless otherwise stated)

	Note No.	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>Income</b>			
1 Revenue from Operations	19	22,185.57	61,045.74
2 Other Income	20	125.01	1,302.68
<b>3 Total Income (1+2)</b>		<b>22,310.58</b>	<b>62,348.42</b>
<b>4 Expenses</b>			
a) Cost of Materials Consumed	-	-	-
b) Purchase of Stock-in-Trade	22	20,566.83	56,117.22
c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	23	-	0.01
d) Employee Benefits Expense	24	10.30	24.37
e) Depreciation and Amortisation Expense	25	0.69	3.61
f) Finance Costs	26	-	0.44
g) Other Expenses	27	188.91	59.17
<b>Total Expenses</b>		<b>20,766.73</b>	<b>56,204.82</b>
<b>Profit Before Exceptional Items and Tax (3 - 4)</b>		<b>1,543.85</b>	<b>6,143.60</b>
<b>6 Exceptional Items</b>			-
Loss on Sale of Property Plant and Equipment			
<b>7 Profit Before Tax (5 + 6)</b>		<b>1,543.85</b>	<b>6,143.60</b>
<b>8 Tax Expense</b>			
Current Tax		401.40	1,351.80
Current Tax - Prior Years			-
Deferred Tax			-
<b>Total</b>		<b>401.40</b>	<b>1,351.80</b>
<b>9 Profit After Tax (7 - 8)</b>		<b>1,142.45</b>	<b>4,791.79</b>
<b>Other Comprehensive Income for the period</b>		-	-
<b>11 Total Comprehensive Income (9 + 10)</b>		<b>1,142.45</b>	<b>4,791.79</b>
<b>Earnings per equity share</b>	33		
-Basic Earning Per share		0.78	5.56
-Diluted Earning Per share		0.78	5.56
<b>Material Accounting policy</b>	<b>1-2</b>		
<b>The accompanying notes forms an integral part of these financial statements</b>	<b>1-42</b>		

As per our report of even date attached

For **Piyush Kothari & Associates**  
Chartered Accountants  
Firm Registration No. 140711W  
CIN: L43299DL1991PLC045276

**Sd/-**  
**CA Piyush Kothari**  
Partner  
Membership No.: 158407  
UDIN : 26158407MARTFK9206  
Place: Ahmedabad  
Date: 29.05.2026

**Sd/-**  
**Akshaykumar Dineshkumar Patel**  
Director  
DIN: 08080080  
  
Place: New Delhi  
Date: 29.05.2026

For and on behalf of the Board of Directors of  
**Reganto Enterprises Limited**

**Sd/-**  
**Zishan Somabhai Meena**  
Director & CFO  
DIN: 10746289  
  
Place: New Delhi  
Date: 29.05.2026

**Sd/-**  
**Chetan Sharma**  
Company Secretary  
  
Place: New Delhi  
Date: 29.05.2026

# 35th Annual Report 2025-2026

## CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>A) CASH FLOW FROM OPERATING ACTIVITIES :</b>		
1 Profit before Tax	1,543.85	6,143.59
Add / (Less) : Adjustment for		-
Depreciation On Property, Plant and Equipment	-	0.15
Amortisation on Intangible Assets	-	0.01
Amortisation on Right-of-use assets	-	3.45
Finance income on amortisation of Security Deposits	-	0.14
Finance Cost	-	0.44
Unadjusted Forex Gain/loss		(1,301.29)
<b>2 Operating Profit before working capital changes Changes in Working Capital :</b>	<b>1,543.85</b>	<b>4,846.49</b>
Adjustment for :		
Increase/(Decrease) in Trade and Other Payables	20,928.96	55,452.09
(Increase)/Decrease in Other Current Liabilities	(149.38)	48.26
(Increase)/Decrease in Other Financial and Current Assets	(1,493.49)	(956.98)
(Increase)/Decrease in Trade and Other Receivables	(21,660.92)	(60,173.85)
(Increase)/Decrease in Long term borrowing Liabilities	31.90	-
Increase/(Decrease) in Increase Financial Liabilities	(1,042.51)	5.95
	-	(5,624.53)
<b>Net Changes in Working Capital</b>		
<b>3 Cash generated from operations</b>	<b>(3,385.44)</b>	<b>(778.05)</b>
Income Tax Paid (Net)	(401.40)	1.56
<b>Net Cash flow from Operating Activities</b>	<b>(3,786.84)</b>	<b>(776.49)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase/Advance against Fixed Assets	80.20	(1.01)
(Purchase of Property, Plant and Equipment)		
(Increase)/Decrease in Other Non-Current Assets	-	-
<b>Net Cash flow used in Investing Activities</b>	<b>80.20</b>	<b>(1.01)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Payment of Lease Liabilities	(4.68)	(4.68)
Share Premium	2,171.12	-
Issue of Share Warrants	-	790.50
Borrowings	-	-
<b>Net Cash flow from Financing Activities</b>	<b>2,166.44</b>	<b>785.82</b>
<b>Net increase /(decrease) in Cash and cash equivalents</b>	<b>3.65</b>	<b>8.32</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>9.80</b>	<b>1.49</b>
Less: Transferred on Demerger	-	-
Effect of exchange differences on restatement of foreign currency	-	-
<b>Cash and cash equivalents as at the end of the year</b>	<b>13.45</b>	<b>9.80</b>
<b>Cash and Cash Equivalents consists of :-</b>		
(i) Balance with banks In Current Account	13.45	-
(ii) Cash in Hand	0.00	9.80
<b>Total</b>	<b>13.45</b>	<b>9.80</b>

### Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.

See accompanying notes 0 forming part of the Financial Statements

For **Piyush Kothari & Associates**  
Chartered Accountants  
Firm Registration No. 140711W  
CIN: L43299DL1991PLC045276

**Sd/-**  
**CA Piyush Kothari**  
Partner  
Membership No.: 158407  
UDIN : 26158407MARTFK9206  
Place: Ahmedabad  
Date: 29.05.2026

**Sd/-**  
**Akshaykumar Dineshkumar Patel**  
Director  
DIN: 08080080  
Place: New Delhi  
Date: 29.05.2026

**Sd/-**  
**Zishan Somabhai Meena**  
Director & CFO  
DIN: 10746289  
Place: New Delhi  
Date: 29.05.2026

For and on behalf of the Board of Directors of  
**Reganto Enterprises Limited**

**Sd/-**  
**Chetan Sharma**  
Company Secretary  
Place: New Delhi  
Date: 29.05.2026

## Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

Statement on Impact of Audit Qualifications for the year ended March 31, 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in Lakhs)
	1.	Turnover / Total income	22310.58	22310.58
	2.	Total Expenditure	20766.73	20766.73
	3.	Net Profit/(Loss)	1543.85	1543.85
	4.	Earnings Per Share	0.78	0.78
	5.	Total Assets	103597.59	103597.59
	6.	Total Liabilities	103597.59	103597.59
	7.	Net Worth	10298.58	10298.58
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification (each audit qualification separately): a. Details of Audit Qualification: <u>Annexure -A</u> b. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion: <u>Annexure -A</u> c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing : <u>Annexure -A</u> d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: <u>Annexure -A</u> e. For Audit Qualification(s) where the impact is not quantified by the auditor: <u>Annexure -A</u> (i) Management's estimation on the impact of audit qualification: <u>Annexure-A</u> (ii) If management is unable to estimate the impact, reasons for the same: <u>Annexure-A</u> (iii) Auditors' Comments on (i) or (ii) above: <u>Annexure-A</u>			
III.	Signatories: <ul style="list-style-type: none"> <li>• CEO/Managing Director: Akshaykumar Dineshkumar Patel</li> <li>• CFO: Mr. Zishan Somabhai Meena</li> <li>• Audit Committee Chairman: Harshad Babubhai Patel</li> <li>• Statutory Auditor: Piyush Kothari &amp; Associates Chartered Accountants</li> </ul> <b>Sd/-</b> <b>CA Piyush Kothari</b> Partner Membership No. 158407  Place: Ahmedabad Date: 29-05-2026			

# 35th Annual Report 2025-2026

Annexure-A

Sr. No.	Audit Qualification	Type of Audit Qualification	Frequency of Audit Qualification	Management's view where impact of Audit Qualification is quantified by the Auditors	Impact not quantified by Auditor, Management's estimation on the impact of audit qualification (I)	If Management is unable to estimate the impact, reasons for the same (II)	Auditor's Comment on (I) and (II)
1.	The Company has not realized certain export proceeds within the prescribed period of six months from the date of export, in contravention of the requirements of Reserve Bank of India (RBI) Notification No. FEMA 23(R)/2015-RB dated January 12, 2016 and Master Direction No. 16/2015-16 on Export of Goods and Services dated January 1, 2016 (as amended from time to time).	Qualified Opinion	Repetitive	No	Currently, Management is unable to estimate on impact of audit qualification.	Our vendors havenot yet received their respective payments from their contracting parties, thereby impeding their ability to remit the amounts owed to us.	There is no evidence provided by themanagement for the same also there is no direct external confirmation received from the vendors.
2.	The Company has also notsettled certain import payments within the prescribed period ofsix months from the date of shipment, as required under Master Direction No. 17/2016-17 on Import of Goods andServices dated January 1, 2016 (as amended from time to time).	Qualified Opinion	Repetitive	No	Currently Management is unable to estimate on impact of audit qualification.	Ongoing technical issues at our authorized banking institution have temporarily impacted payment processing capabilities.	There is no evidence and supporting provided by the management regarding the ongoing issues with the bank. There is no evidence related to ongoing communication and follow-up with the bank provided by the management.

## Notes to the financial statement for the year ended March 31, 2026

### CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

#### CORPORATE INFORMATION

Reganto Enterprises Limited having CIN: L43299DL1991PLC045276 was incorporated on 06 August 1991 under the provisions of the Companies Act, 1956 and is having its registered office at 1117, 11th Floor, Hemkunt Chambers, 89, Nehru Place, South Delhi, New Delhi, Delhi – 110019, India. Pursuant to the approval of the shareholders and the Registrar of Companies, the name of the Company was changed from "Vintron Informatics Limited" to "Reganto Enterprises Limited", and a fresh Certificate of Incorporation consequent upon change of name was issued by the Registrar of Companies. The Corporate Identification Number (CIN) of the Company is L43299DL1991PLC045276. The Company is engaged in the business of construction and development of lands, residential and commercial projects, infrastructure development, civil engineering works, project execution and other allied activities. The Company undertakes activities relating to acquisition, development, improvement, renovation, maintenance, management and execution of infrastructure and real estate projects. The Company may acquire, purchase, lease, exchange, mortgage, develop, hold, transfer, sell or otherwise deal in lands, buildings, hereditaments, properties, rights and interests of every description and undertake all activities incidental or ancillary thereto. Further, the Company is engaged in the execution of infrastructure projects, civil construction contracts and such other activities as are permitted under its Memorandum of Association.

#### 1. SIGNIFICANT ACCOUNTING POLICIES

##### 1.01 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

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

##### 1.02 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

##### 1.03 PROPERTY, PLANT & EQUIPMENT

All Fixed Assets are recorded at cost including taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

##### 1.04 DEPRECIATION / AMORTISATION

###### Tangible Assets:

Depreciable amount of assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on tangible fixed assets has been provided on the written-down value method as per the useful life prescribed in Schedule II to the Companies Act, 2013.

###### Intangible Assets:

There are no Intangible assets during the year

##### 1.05 IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable value.

### Notes to the financial statement for the year ended March 31, 2026 Contd.

#### 1.06 BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue.

#### 1.07 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

#### 1.08 REVENUE RECOGNITION

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer. However we are dealing in services only, so revenue is recognised once the decided services provided to customers.

#### 1.09 OTHER INCOME

Other Income is accounted on accrual basis and recognised as and when right to receive is established.

#### 1.10 INVENTORIES

Inventories are valued at Cost OR Net Realizable value whichever is lower.

#### 1.11 TAXES ON INCOME

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – “Accounting for taxes on income”, notified under Companies (Accounting Standard) Rules, 2014. Income tax comprises of both current and deferred tax. Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961. The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date. Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

#### 1.12 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprises Cash-in-Hand and Balance in Current Accounts with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

#### 1.13 EARNINGS PER SHARE

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

#### 1.14 SEGMENT REPORTING

We have no segment so this policy will not be applicable to our company

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balance ( with original maturity is more than three months but less than twelve months).

#### 1.15 EARNINGS PER SHARE

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

## Notes to the financial statement for the year ended March 31, 2026 Contd.

### 1.16 EMPLOYEE BENEFITS

#### Defined Contribution Plan:

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

#### Defined Benefit Plan (Funded):

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service. Vesting occurs upon completion of five years of service. The plan is managed by a trust and the fund is invested with Life Insurance Corporation of India under its Group Gratuity Scheme. The Company makes annual contributions to gratuity fund and the Company recognizes the liability for gratuity benefits payable in future based on an independent actuarial valuation.

### SIGNIFICANT ACCOUNTING POLICIES

## 2. MATERIAL ACCOUNTING POLICIES AND KEY ACCOUNTING ESTIMATES AND JUDGEMENTS

### 2.1 Basis of preparation

#### a) Statement of Compliance

The financial statements (on standalone basis) of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use

#### b) Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are prepared in ` , which is the functional and presentation currency.

#### c) Basis of measurement

The financial statements have been prepared on the historical cost convention basis, except for the following material items which are measured at fair value as required by relevant Ind AS:

- i) Certain financial assets and financial liabilities (including derivative instruments) [Refer accounting policy regarding financial instruments in note no. 2.2(i)]
- ii) Defined benefit plans

### 2.2 Material Accounting policies

#### 'a) Presentation and disclosure of financial statements

All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle and other criteria set out in the division II of Schedule III of the Companies Act, 2013, for a Company whose financial statements are made in compliance with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. Based on the nature of business and their realisation in cash and cash equivalents, 12 months have been considered by the Company for the purpose of current / non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities as the case may be.

#### b) Property, plant and equipment & Depreciation

- i) All Property, Plant and Equipment are stated at cost of acquisition less accumulated depreciation and accumulated impairment losses, if any. Cost of property, plant and equipment includes non-refundable taxes and duties, borrowing cost directly attributable to the qualifying asset and any directly attributable costs of bringing the asset to its working condition and location and present value of the expected cost for the dismantling/ decommissioning of the asset.
- ii) Capital work-in-progress comprises of costs incurred on property, plant and equipment not yet ready for their intended use at the Balance Sheet date. Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.
- iii) Property, plant and equipment are eliminated from financial statements, either on disposal or when retired from active use. Losses arising in the case of retirement of property, plant and equipment and gains or losses arising from disposal of property, plant and equipment are recognised in the statement of profit and loss in the year of occurrence.

### Notes to the financial statement for the year ended March 31, 2026 Contd.

- iv) Subsequent expenditures relating to property, plant and equipment are capitalised 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. Repair and maintenance costs are recognised in the Statement of Profit and Loss when incurred.
- v) When parts of an item of property, plant and equipment have different useful lives, they are accounted for as a separate item (major components) of property, plant and equipment.
- vi) The carrying amount of an item of property, plant and equipment shall be derecognised: (a) on disposal; or (b) when no future economic benefits are expected from its use or disposal
  - a) Depreciation on property, plant and equipment
  - b) Depreciation on property, plant and equipment (other than freehold land and capital work in progress) is provided on WDV over the useful lives of the relevant assets net of residual value whose lives are in consonance with the lives mentioned in Schedule II of the Companies Act, 2013, except the case where individual assets whose cost does not exceed ten thousand rupees has been provided fully in the year of capitalisation.
  - c) In the case of assets purchased, sold or discarded during the year, depreciation on such assets is calculated on a pro-rata basis from the date of such addition or as the case may be, upto the date on which such asset has been sold or discarded.
  - d) The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each balance sheet date to reflect the expected pattern of consumption of the future benefits embodied in the properties, plant and equipment and in case of any changes, effect of the same is given prospectively.
  - e) Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with Ind AS 105 and the date that the asset is derecognised.

#### c) Impairment of non-financial assets

Assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e., the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the CGU to which the asset belongs. If such assets are considered to be impaired, the impairment to be recognised in the Statement of Profit and Loss is measured by the amount by which the carrying value of the assets exceeds the estimated recoverable amount of the assets. An impairment loss is reversed in the statement of profit and loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortisation or depreciation) had no impairment loss been recognised for the asset in prior years.

#### d) Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- i) Raw materials, packing materials, consumables, stores and spares are valued at lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.

The Cost comprises of costs of purchase, duties and taxes (other than those subsequently recoverable) and other costs after deducting discounts and rebates which are incurred in bringing them to their present location and condition. Cost is determined on weighted average basis. Cost also includes the reclassification from OCI of any gains or losses on qualifying cash flow hedges relating to purchases of raw material but excludes borrowing costs.
- ii) Work-in-progress / Finished goods are valued at lower of cost and net realisable value. The cost includes direct materials valued on weighted average basis, conversion costs (i.e. costs directly related to the units of production), appropriate proportion of manufacturing overheads based on normal operating capacity and other costs incurred in bringing them to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale.
- iii) Stocks in trade (Traded goods) are valued at lower of cost and net realisable value. Cost includes direct materials valued on weighted average basis, and other costs incurred in bringing them to their present location and condition.
- iv) Scraps are valued at estimated net realisable value.
- v) Cost of inventories is arrived at after providing for cost of obsolescence wherever considered necessary.

## Notes to the financial statement for the year ended March 31, 2026 Contd.

### e) **Borrowing Cost**

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of the respective asset till such time the asset is ready for its intended use or sale. A qualifying asset is an asset which necessarily takes a substantial period of time to get ready for its intended use or sale. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest expenses calculated as per effective interest method, exchange difference arising from foreign currency borrowings to the extent they are treated as an adjustment to the borrowing cost.

### f) **Trade receivables**

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. If the receivable is expected to be collected within a period of 12 months or less from the reporting date (or in the normal operating cycle of the business, if longer), they are classified as current assets, otherwise as non-current assets.

Trade receivables are measured at their transaction price unless they contain a significant financing component or pricing adjustments embedded in the contract.

Loss allowance for expected lifetime credit loss is recognised on initial recognition.

### g) **Foreign currency transactions**

Transactions denominated in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction. As at the Balance Sheet date, foreign currency monetary assets and liabilities are translated at closing exchange rate. The gains or losses resulting from such translations are included in net profit in the Statement of Profit and Loss.

Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at fair value are translated at the exchange rate prevalent at the date when the fair value was determined. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of the transaction.

Transaction gains or losses realised upon settlement of foreign currency transactions are included in determining net profit for the period in which the transaction is settled. Revenue, expense and cash flow items denominated in foreign currencies are translated into the relevant functional currencies using the exchange rate in effect on the date of the transaction.

As per Appendix B to Ind AS 21, when an entity has received or paid advance contribution in a foreign currency, transaction rate as on the date of receipt of advance is considered for recognition of related asset, expenses or income.

### h) **Cash and cash equivalents**

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

### i) **Cash flow statement**

Cash Flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

### j) **Provisions, contingent liabilities and contingent assets**

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events, but their existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made.

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as an interest expense. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

## Notes to the financial statement for the year ended March 31, 2026 Contd.

A contingent asset is disclosed, where an inflow of economic benefits is probable. An entity shall not recognise a contingent asset unless the recovery is virtually certain.

### k) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss (after tax) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average numbers of shares also includes fixed number of equity shares that are issuable on conversion of compulsorily convertible instruments and it is included from the date consideration is receivable (generally the date of their issue) of such instruments.

The Weighted average number of equity shares outstanding during the year is adjusted for events such as issue of shares, bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares), without a corresponding change in resources.

Diluted earnings per share is calculated by dividing the net profit or loss (after tax) for the year attributable to equity shareholders and the weighted average number of equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

### l) Dividend distribution

Final equity dividends on shares are recorded as a liability on the date of approval by the shareholders and interim equity dividends are recorded as a liability on the date of declaration by the Company's Board of Directors.

## 2.2 Use of significant accounting estimates, judgements and assumptions

The preparation of the financial statements requires management to make estimates, judgements and assumptions that affect the reported balances of revenues, expenses, assets and liabilities, disclosure of contingent liabilities as on the date of financial statements. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

### a) Estimated useful lives and scrap value (Property, plant & equipment, Investment properties and Intangible assets)

The Company has conducted internal assessment of residual value and method of depreciation / amortisation of property, plant & equipment, investment properties and intangible assets and estimated that the useful life is in consonance with Schedule II of the Companies Act, 2013. Property, plant & equipment, investment properties and intangible assets represent a significant proportion of the asset base of the Company. Further the Company has estimated that the scrap value of property, plant & equipment would be able to cover the decommissioning costs of property, plant & equipment.

Therefore, the estimates and assumptions made to determine useful life, residual value, method of depreciation / amortisation and decommissioning costs are critical to the Company's financial position and performance.

### b) Impairment of invest

The Company conducts impairment reviews of investments in subsidiaries whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable or tests for impairment annually. Determining whether the investments in subsidiaries are impaired requires an estimate of the value in use of investments. In considering the value in use, the management has anticipated future cash flows and other factors of the underlying businesses / operations of the subsidiaries and a suitable discount rate in order to calculate the present value. Any subsequent changes to the cash flows due to changes in the above-mentioned factors could impact the carrying value of investments.

### c) Determining the lease term of contracts with renewal as a Lessee

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgement. The Company uses significant judgement in assessing the lease term (including anticipated renewals).

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate

## Notes to the financial statement for the year ended March 31, 2026 Contd.

a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. Any subsequent change in certainty of exercising option to extend lease term could impact the carrying value of right of use asset and lease liability significantly.

### d) Fair Value Measurement of Financial Instruments

When the fair value of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair values are measured using valuation techniques (obtaining fair valuation report from registered valuer). The inputs to these models are taken from observable market where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include consideration of input such as projections, liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

### e) Impairment of financial assets (Including trade receiv-able)

Allowance for doubtful receivables and advances (including advances to subsidiaries) represent the estimate of losses that could arise due to the inability of the customer / counter party to make payments when due. These estimates are based on the ageing, category, specific credit circumstances and the historical experience of the Company as forward-looking estimates at the end of each reporting period.

### f) Estimation of provisions and contingencies

Provisions are liabilities of uncertain amount or timing recognised where a legal or constructive obligation exists at the balance sheet date, as a result of a past event, where the amount of the obligation can be reliably estimated and where the outflow of economic benefit is probable. Contingent liabilities are possible obligations that may arise from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not fully within the control of the Company. The Company exercises judgement and estimates in recognising the provisions and assessing the exposure to contingent liabilities relating to pending litigations. Judgement is necessary in assessing the likelihood of the success of the pending claim and to quantify the possible range of financial settlement. Due to this inherent uncertainty in the evaluation process, actual losses may be different from the originally estimated provision.

## 2.3 New standard issued / modified but not effective as at reporting date

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended 31st March, 2025, MCA has notified Ind AS – 117 Insurance Contracts and amendments to Ind AS 116 – Leases, relating to sale and leaseback transactions, applicable to the Company w.e.f. 1st April, 2024. The Company has reviewed the new pronouncements and based on its evaluation has determined that it does not have any significant impact in its financial statements.

## 35th Annual Report 2025-2026

### Notes to the financial statement for the year ended March 31, 2026 Contd.

(Rs. in Lakhs)

#### 3 PROPERTY, PLANT AND EQUIPMENT (PPE)

Description of Assets	Furnitures and Fixtures	Computers	Electric and Office equipments	Printer	Chair	Refrigerator	Laptop	Safety Fire Equipment	Software (Intangible Asset)	Total
<b>Gross block as at 31st March, 2024</b>	<b>0.21</b>	<b>0.32</b>	<b>0.15</b>	-	-	-	-	<b>0.33</b>	<b>1.01</b>	-
Additions during the year 2024-25	-	-	-	-	-	-	-	-	-	-
Deduction for the year 2024-25	-	-	-	-	-	-	-	-	-	-
Transfer to assets held for sale	-	-	-	-	-	-	-	-	-	-
<b>Gross block as at 31st March, 2025</b>	<b>0.21</b>	<b>0.32</b>	<b>0.15</b>	-	-	-	-	-	<b>0.33</b>	<b>1.01</b>
Additions during the year 2025-26	-	-	-	0.13	0.32	0.11	0.70	0.32	-	1.57
Deduction for the year 2025-26	0.21	0.32	0.15	-	-	-	0.27	-	-	0.95
Transfer to assets held for sale	-	-	-	-	-	-	-	-	-	-
<b>Gross block as at 31st March, 2026</b>	-	-	-	<b>0.13</b>	<b>0.32</b>	<b>0.11</b>	<b>0.43</b>	<b>0.32</b>	<b>0.33</b>	<b>1.64</b>
<b>Accumulated depreciation upto 31st March, 2024</b>	-	-	-	-	-	-	-	-	-	-
Depreciation for the year 2024-25	0.01	0.05	0.09	-	-	-	-	-	0.01	0.16
Deduction for the year 2024-25	-	-	-	-	-	-	-	-	-	-
<b>Accumulated depreciation upto 31st March, 2025</b>	<b>0.01</b>	<b>0.05</b>	<b>0.09</b>	-	-	-	-	-	<b>0.01</b>	<b>0.16</b>
Depreciation for the year 2025-26	-	-	-	0.04	-	-	-	0.32	0.33	0.69
Deduction for the year 2025-26	-	-	-	-	-	-	-	-	-	-
Transfer to assets held for sale	-	-	-	-	-	-	-	-	-	-
<b>Accumulated depreciation upto 31st March, 2026</b>	-	-	-	<b>0.04</b>	-	-	-	<b>0.32</b>	<b>0.33</b>	<b>0.69</b>
<b>Net Block as at 31st March, 2026</b>	-	-	-	<b>0.09</b>	<b>0.32</b>	<b>0.11</b>	<b>0.43</b>	-	-	<b>0.95</b>
<b>Net Block as at 31st March, 2025</b>	<b>0.20</b>	<b>0.27</b>	<b>0.06</b>	-	-	-	-	-	<b>0.32</b>	<b>0.85</b>

## Notes to the financial statement for the year ended March 31, 2026 Contd.

### 4. Right-of-use assets

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	Amount
<b>Gross carrying amount</b>	
As at April 01, 2025	-
Additions	-
Disposals	-
<b>As at March 31, 2026</b>	-
<b>Accumulated amortisation</b>	
As at April 01, 2025	-
Charge for the year	-
On disposals	-
<b>As at March 31, 2026</b>	-
<b>Net carrying amount as at March 31, 2026</b>	-
<b>Gross carrying amount</b>	
As at April 01, 2024	16.21
Additions	0.23
Disposals	-16.44
<b>As at March 31, 2025</b>	-
<b>Accumulated amortisation</b>	
As at April 01, 2024	<b>8.34</b>
Charge for the year	1.99
On disposals	-10.33
<b>As at March 31, 2025</b>	-
<b>Net carrying amount as at March 31, 2025</b>	-

**Note:**

- The Right to use asset as per Ind AS-116 comprises of lease of Land, Building.
- All of these notes were reported as NIL in the previous year; therefore, the corresponding balances will also remain NIL in the current year.

### 5. Intangible Assets

Particulars	Amount
As at April 01, 2024	
Additions	0.33
Disposals	
<b>As at March 31, 2025</b>	<b>0.33</b>
Accumulated amortisation	
As at April 01, 2024	
Charge for the year	0.01
On disposals	-
As at March 31, 2025	0.01
<b>Net carrying amount as at March 31, 2025</b>	<b>0.32</b>

## 35th Annual Report 2025-2026

### Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>6. Other Financial Assets</b>		
<b><i>Non Current Financial Assets</i></b>		
<b><i>(Unsecured considered good)</i></b>		
Security Deposit	1.18	1.81
Others*	78.48	78.49
	<u>79.66</u>	<u>80.30</u>
*Others include bankdeposite with original maturity of more than 12 months		
<b><i>-Corporate bodies*</i></b>		
<b><i>(Unsecured considered good)</i></b>		
Advances		
Loan & Advances	3,618.43	
- Related party (Refer Note 29)	-	489.63
TDS Receivable	47.03	
- Others	7.56	0.04
Others	(0.68)	752.11
<i>Total outstanding dues of creditors other than micro enterprises and small enterprise (Refer note 15)</i>	<u>3,672.35</u>	<u>1,241.79</u>
<b>7. Inventories</b>		
<b><i>(Lower of Cost or Net Realisable Value)</i></b>		
Finished Goods	-	-
Traded goods	-	-
	<u>-</u>	<u>-</u>
<b>8. Trade Receivables</b>		
-Unsecured, considered good	99,813.18	78,152.26
-Unsecured, considered doubtfull	-	82.29
<b>Sub Total</b>	<u>99,813.18</u>	<u>78,234.55</u>
Allowance for doubtfull trade recieveble	-	(82.29)
	<u>99,813.18</u>	<u>78,152.26</u>

## Notes to the financial statement for the year ended March 31, 2026 Contd.

### Ageing of Trade Receivable

(All amounts are in INR Lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	Outstanding for following periods from due date of payment						
	Current but not due	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	-	21,660.92	61,475.14	16,666.31	10.81	-	99,813.18
(ii) Less: Allowance for undisputed bad and doubtful debts and expected credit losses	-	-	-	-	-	82.29	82.29
(iii) Disputed Trade receivables - considered good	-	-	-	-	-	-	-
(iv) Less: Allowance for disputed bad and doubtful debts and expected credit losses	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>21,660.92</b>	<b>61,475.14</b>	<b>16,666.31</b>	<b>10.81</b>	<b>82.29</b>	<b>99,895.47</b>
Allowance for doubtful trade receivable							(82.29)
<b>Total</b>							<b>99,813.18</b>

As at March 31, 2025

Particulars	Outstanding for following periods from due date of payment						
	Current but not due	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	-	61,475.14	16,666.31	10.81	-	-	78,152.26
(ii) Less: Allowance for undisputed bad and doubtful debts and expected credit losses	-	-	-	-	-	82.29	82.29
(iii) Disputed Trade receivables - considered good	-	-	-	-	-	-	-
(iv) Less: Allowance for disputed bad and doubtful debts and expected credit losses	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>61,475.14</b>	<b>16,666.31</b>	<b>10.81</b>	<b>-</b>	<b>82.29</b>	<b>78,234.55</b>
Allowance for doubtful trade receivable							(82.29)
<b>Total</b>							<b>78,152.26</b>

### Particulars

As at  
March 31, 2026      As at  
March 31, 2025

#### 9. Cash and cash equivalents

Balances with banks in:

- Current accounts	13.45	9.80
Cash in Hand	0.00	-
	<b>13.45</b>	<b>9.80</b>

## 35th Annual Report 2025-2026

### Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at	
	March 31, 2026	March 31, 2025
<b>10. Other assets</b>		
<b>Current Other Assets</b>		
<b>(Unsecured considered good)</b>		
Balance with government authorities*	-	18.61
Advance to supplier	-	997.65
Advances to employee	-	0.07
	<u>-</u>	<u>1,016.34</u>

\* includes amount deposited with the supreme court and GST receivable

<b>11. Equity share capital</b>		
<b>Authorised</b>		
21,00,00,000 equity shares of face value Rs. 1 each (March 31, 2025 : 16,00,00,000 equity shares of face value Rs. 1 each)	2,100.00	1,600.00
4,00,000 preference shares of face value Rs. 100 each (March 31, 2025 : 4,00,000 preference shares of face value Rs. 100 each)	400.00	400.00
	<u>2,500.00</u>	<u>2,000.00</u>
<b>Issued, subscribed and fully paid-up</b>		
14,63,02,460 equity share of face value Rs.10 each fully paid up (March 31, 2025 : 9,94,35,800 equity share of face value Rs.1 each fully paid up)	1,463.02	994.36
	<u>1,463.02</u>	<u>994.36</u>

**(a) Reconciliation of shares outstanding at the beginning and at the end of the year**

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number of shares	Amount (in Rupees Lakhs)	Number of shares	Amount (in Rupees Lakhs)
<b>Equity shares</b>				
At the commencement of the year	9,94,35,800	994.36	7,83,55,800	783.56
Issued during the year*	4,68,66,660	468.67	2,10,80,000	210.80
<b>At the end of the year</b>	<b>14,63,02,460</b>	<b>1,463.02</b>	<b>9,94,35,800</b>	<b>994.36</b>

\* During the year, 46866660 convertible warrants converted into equivalent number of shares.

**(b) Particulars of shareholders holding more than 5% shares of a class of shares**

Particulars	As at March 31, 2026		As at March 31, 2025	
	% of total shares in the class	Number of shares	% of total shares in the class	Number of shares
<b>Equity shares of Rs. 1 each fully paid-up held by</b>				
Vistara Network Private Limited	15.61%	2,28,40,544	23.14%	2,30,07,075
Telexcell Enterprises LLP	47.81%	6,99,52,331	43.53%	3,47,55,671

## Notes to the financial statement for the year ended March 31, 2026 Contd.

(c) **Details of shares held by promoters** (All amounts are in INR Lakhs, unless otherwise stated)

As at March 31, 2026

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
Vistara Network Private Limited	2,30,07,075	(1,66,531)	2,28,40,544	16%	-1%
Telexcell Enterprises LLP	4,32,85,671	2,66,66,660	6,99,52,331	48%	38%
<b>Total</b>	<b>6,62,92,746</b>	<b>2,65,00,129</b>	<b>9,27,92,875</b>	<b>63%</b>	<b>-</b>

As at March 31, 2025

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
Vistara Network Private Limited	2,31,70,630	(1,63,555)	2,30,07,075	23%	-1%
Telexcell Enterprises LLP	3,47,55,671	85,30,000	4,32,85,671	44%	20%
<b>Total</b>	<b>5,79,26,301</b>	<b>83,66,445</b>	<b>6,62,92,746</b>	<b>67%</b>	<b>-</b>

(d) **Rights, preferences and restrictions attached to equity shares**

The Company has one class of equity shares having a par value of Rs 1 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(e) There are no unpaid calls from any director or officer.

(f) Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates

Vistara Network Private Limited	Entity having significant influence	2,28,40,544
Telexcell Enterprises LLP	Entity having significant influence	6,99,52,331

(g) Company has not paid any dividend for the year ended March 31, 2026 and March 31, 2025.

(h) **Equity Share Capital** (Rs. in Lakhs)

Balance as at 1st April, 2024	Changes in equity share capital during the year 2024-25	Balance as at 31st March, 2025	Changes in equity share capital during the year 2025-26	Balance as at 31st March, 2026
783.56	210.80	994.36	468.66	1,463.01

(i) **Other Equity** (Rs. in Lakhs)

Particulars	Reserves and surplus			Money received against share warrants	Total other equity
	Securities Premium	Capital Reserve	Retained earnings		
<b>Balance as at 31st March, 2024</b>	<b>423.30</b>	<b>3,311.78</b>	<b>(4,121.68)</b>	<b>1,010.00</b>	<b>623.40</b>
Addition during the year (net of taxes)	843.20	-	4,791.79	-	5,634.99
Money received during the period	-	-	-	790.49	790.49
Net profit for the year	-	-	-	(1,054.00)	(1,054.00)
<b>Balance as at 31st March, 2025</b>	<b>1,266.50</b>	<b>3,311.78</b>	<b>670.11</b>	<b>746.50</b>	<b>5,994.88</b>
Addition during the year (net of taxes)	1,296.33	-	-	0.52	1,296.85

## 35th Annual Report 2025-2026

### Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	Reserves and surplus			Money received against share warrants	Total other equity
	Securities Premium	Capital Reserve	Retained earnings		
Amount utilised for Final Dividend	-	-	-	-	-
Amount transferred to capital redemption reserve upon buyback (refer note b below)	-	-	-	-	-
Buy-back (including buy back tax of Rs. 2,283 Lakhs) (refer note b below)	-	-	-	-	-
Buy-back expenses (net of tax) (refer note b below)	-	-	-	-	-
Net profit for the year	-	-	-	-	-
<b>Balance as at 31st March, 2026</b>	<b>2,562.83</b>	<b>3,311.78</b>	<b>670.11</b>	<b>747.02</b>	<b>7,291.74</b>

#### Note

During the year, this no. of Warrants were converted into Equity shares 46866810

Particulars	As at March 31, 2026	As at March 31, 2025
<b>12. Other Equity</b>		
<b>Reserves and Surplus</b>	33	
<b>(a) Securities premium reserve</b>	843.20	
Add: received during the year	1,296.33	843.20
	<b>2,139.53</b>	<b>843.20</b>
<b>(b) Surplus in statement of Profit and Loss</b>		
Opening Balance	5,151.69	623.40
Add : Profit for the year	1,142.45	4,791.79
Add; Money received during the year	0.52	790.50
Less: Share issued during the year	-	-1,054.00
Closing Balance	6,294.66	<b>5,151.69</b>
<b>-Corporate bodies*</b>	<b>8,434.19</b>	<b>5,994.89</b>
<b>13. Borrowings</b>		
<b>Current Borrowings</b>		
Unsecured		
-Corporate bodies*	31.90	1,042.51
	<b>31.90</b>	<b>1,042.51</b>
<b>14. Trade Payables</b>		
Total outstanding dues of micro enterprises and small enterprises	-	5.54
Total outstanding dues of creditors other than micro enterprises and small enterprise (Refer note 15)	91,773.38	70,704.23
	<b>91,773.38</b>	<b>70,709.77</b>

\*Unsecured loan from corporate bodies are repayable on demand.

## Notes to the financial statement for the year ended March 31, 2026 Contd.

### Ageing of Trade payables

(All amounts are in INR Lakhs, unless otherwise stated)

As at March 31, 2026

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years
(i) Total outstanding dues of micro enterprises and small enterprises	-	0.69	0.85	4.00
(ii) Total outstanding dues of other than micro enterprises and small enterprises	21,063.62	55,451.40	15,077.78	175.05
(iii) Disputed Dues - Total outstanding dues of micro enterprises and small enterprises	-	-	-	-
(iv) Disputed Dues - Total outstanding dues of other than micro enterprises and small enterprises	-	-	-	-
<b>Total</b>	<b>21,063.62</b>	<b>55,452.09</b>	<b>15,078.63</b>	<b>179.05</b>

As at March 31, 2025

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years
(i) Total outstanding dues of micro enterprises and small enterprises	0.69	0.85	1.27	2.73
(ii) Total outstanding dues of other than micro enterprises and small enterprises	55,451.40	15,077.78	175.05	-
(iii) Disputed Dues - Total outstanding dues of micro enterprises and small enterprises	-	-	-	-
(iv) Disputed Dues - Total outstanding dues of other than micro enterprises and small enterprises	-	-	-	-
<b>Total</b>	<b>55,452.09</b>	<b>15,078.63</b>	<b>176.32</b>	<b>2.73</b>

### Particulars

As at  
March 31, 2026      As at  
March 31, 2025

#### 15. Dues of micro and small enterprises

Under the Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED') which came into force from 2 October 2006, certain disclosures are required related to MSME. On the basis of the information and records available with the Company, following are the details of dues:

- the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;	-	5.54
- the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
- the amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
- the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
- the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

0.00

5.54

## 35th Annual Report 2025-2026

### Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>16. Other Financial Liabilities</b>		
<b><i>Current Financial Liabilities</i></b>		
Other payable	-	65.68
Payable to Related party (Refer Note 29)	-	64.63
Employee related obligation	-	4.28
	<u>-</u>	<u>134.58</u>
<b>17. Other Liabilities</b>		
<b><i>Current Liabilities</i></b>		
Advance from customers		249.01
Advance from Related party (Refer Note 29)		18.73
Statutory dues payable	6.00	6.01
Expenses Payable	52.25	
Provision For Regulatory Matters	35.66	
(b) Statutory Liabilities (includes Property Tax, Tax Deducted at Source and Goods and Service Tax)	29.69	
	<u>123.60</u>	<u>273.76</u>

#### 18. Leases

##### Operating lease

##### Company as lessee

The Company has entered into cancellable leasing arrangement in respect of building.

##### Ind AS 116 - Lease liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current	-	-
Current	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

#### (i) Movement in Lease liabilities:

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Balance	-	8.66
Add: Addition made during the year	-	-
Add: Finance cost accrued during the year	-	0.23
Less: Payment of Lease Liabilities	-	-2.30
Less: Disposal	-	-6.59
<b>Closing Balance</b>	<b>-</b>	<b>-</b>



## 35th Annual Report 2025-2026

### Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>23. Change in inventories of finished goods and work-in-progress</b>		
<b>Inventories at the beginning of the year</b>		
Finished goods	-	-
Traded goods	-	0.01
	<u>-</u>	<u>0.01</u>
<b>Inventories at the end of the year</b>		
Finished goods	-	-
Traded goods	-	-
	<u>-</u>	<u>-</u>
<b>Changes in inventories</b>	<u>-</u>	<u>0.01</u>
<b>24. Employee benefits expense</b>		
Salaries, wages and bonus	10.30	24.30
Contribution to provident and other funds	-	-
Staff welfare	0.07	-
	<u>10.30</u>	<u>24.37</u>
<b>25. Depreciation and amortisation expense</b>		
Depreciation of tangible assets	0.69	0.15
Amortisation on Intangible Assets	-	0.01
Amortisation of right to use assets	-	3.45
	<u>0.69</u>	<u>3.61</u>
<b>26. Finance Cost</b>		
Interest Expenses	-	0.44
	<u>-</u>	<u>0.44</u>
<b>27. Other Expenses</b>		
Power and fuel	-	1.55
Packing and forwarding expenses	-	0.11
Repair and maintenance	-	-
-Other	-	0.72
Auditor remuneration (Refer note 28)	6.00	3.45
Legal and professional expenses	25.34	37.12
Communication expenses	-	0.04
Rent, Rates and Taxes	-	8.33
Late fee and penalty	-	2.58
Bad debt Write off	-1.01	-
Printing and stationery	-	0.45

## Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

	<b>Year Ended March 31, 2026</b>	<b>Year Ended March 31, 2025</b>
<b>27. Other Expenses contd...</b>		
Bank Charges	-	2.29
Foreign exchange loss, net	-	-
Advertisement and sales promotion expenses	-	0.95
Travelling and conveyance expenses	-	0.21
Vechile runningh and maintenance expenses	-	0.62
Software expenses	-	0.57
Miscellaneous expenses	-	0.17
Adm Selling Expenses	20.97	-
Listing Fees	4.56	-
American Express Annual Charges	0.40	-
Authorised Capital Increasing Fees	5.23	-
Corporate Action Fees	1.15	-
Domine Expense	0.08	-
Salary Accomodation Expenses	13.23	-
DSC Charges	0.04	-
Google Workspace	0.88	-
Name Change Fees	0.50	-
RTA Annual Fees	7.49	-
CSR Expenes	51.45	-
Website Expenses	0.65	-
Regulatory & Compliances Expenses	52.04	-
Tally Renewal Fees	0.05	-
	<b>188.91</b>	<b>59.17</b>
	<b>188.91</b>	<b>59.17</b>
<b>28. Payment to auditors</b>		
a) Audit fees	6.00	3.45
	<b>6.00</b>	<b>3.45</b>
	<b>6.00</b>	<b>3.45</b>

### 29 RELATED PARTY TRANSACTIONS

(a) Names of Related Parties where there were transactions during the year:

Sr. No.	Name of Related Party	Description of relationship
1	Akshay kumar Dinesh kumar patel	Director
2	Vistara Network Private Limited	Promoter
3	Telexcell Enterprise LLP	Promoter
4	Goodworth Build Invest Private Limited	Previous Holding company
5	Telexcell Infranet solutions Pvt Ltd	Previous Director having significant influence
6	Chetan Sharma	Company Secretary
7	Zishan Somabhai Meena	Director and CFO

## 35th Annual Report 2025-2026

### Notes to the financial statement for the year ended March 31, 2026 Contd.

#### Details of transactions with related parties

(All amounts are in INR Lakhs, unless otherwise stated)

Sr no.	Nature of Transaction	March 31, 2026	March 31, 2025
<b>A</b>	<b>Transactions</b>		
<b>1</b>	<b>Sale</b>		
	Telexcell Infranet solutions Pvt Ltd	-	-
<b>2</b>	<b>Remuneration</b>		
	Zishan Somabhai Meena	1.00	3.00
	Akshay kumar Dinesh kumar patel	2.50	7.50
	Chetan Sharma	5.40	-
<b>3</b>	<b>Borrowings repaid</b>		
	Goodworth Build Invest Private Limited		-
<b>4</b>	<b>Borrowings recieved</b>		
	Goodworth Build Invest Private Limited		-
<b>3</b>	<b>Expenses incurred on behalf of company</b>		
	Vistara Network Private Limited		-
<b>4</b>	<b>Advance received</b>		
	Vistara Network Private Limited		-
	Telexcell Enterprise LLP	2.00	-
	Akshay kumar Dinesh kumar patel	14.85	
	Zishan Somabhai Meena	2.00	
	Telexcell Infranet solutions Pvt Ltd		-
<b>5</b>	<b>Advances repaid</b>		
	Akshay kumar Dinesh kumar patel	18.73	
	Vistara Network Private Limited		-
	Telexcell Enterprise LLP	2.00	-
	Telexcell Infranet solutions Pvt Ltd	-	63.11
	<b>Advances Given</b>		
	Vistara Network Private Limited		252.89
	Telexcell Enterprise LLP		25.20

Sr no.	Balances	As at March 31, 2026	As at March 31, 2025
<b>B</b>	<b>Balances</b>		
<b>6</b>	<b>Advances</b>		
	Kaksha V Parekh		
	Vipul N Parekh		
<b>7</b>	<b>Employee related obligation</b>		
	Zishan Somabhai Meena	0.60	1.00
	Akshay kumar Dinesh kumar patel	-	2.50
	Ashish	-	-
	Chetan Sharma	-	-
	Surbhi Pokhriyal	-	0.55
<b>8</b>	<b>Borrowings</b>		
	Goodworth Build Invest Private Limited	1,042.14	1,042.14

## Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

Sr no.	Balances	As at March 31, 2026	As at March 31, 2025
<b>9</b>	<b>Loan taken</b>		
	Kaksha V Parekh		
	Vipul N Parekh		
	Yash V Parekh		
<b>10</b>	<b>Revenue from operations</b>		
	Gem Aromatics LLC		
	Doterra GH Ireland Limited (“Doterra Group”)		
	Doterra Enterprises, SARL (“Doterra Group”)		
<b>11</b>	<b>Advances given</b>		
	Vistara Network Private Limited	276.86	276.86
	Telexcell Enterprise LLP	212.78	212.78
<b>12</b>	<b>Advances payable</b>		
	Zishan Somabhai Meena	2.00	
	Vistara Network Private Limited		
	Akshay kumar Dinesh kumar patel	-	18.73
	Telexcell Infranet solutions Pvt Ltd	64.6266176	0

The transactions with related parties are made on terms equivalent to those that prevail in arm’s length transactions. Outstanding balances at the year-end are unsecured and settlement occurs in cash.

Note: Previous years figures are given in brackets

- 30** The Company is engaged in the business of trading and dealing in electronic security and surveillance equipment, including CCTV cameras and digital video recorders, and also provides IT solutions, systems integration, technology-related services, and EPC services. Considering the nature of its business activities, risks and returns, and the internal financial reporting system, the management has determined that the Company operates in a single business segment. Accordingly, pursuant to Accounting Standard (AS) 17 – “Segment Reporting”, as notified under the Companies (Accounting Standards) Rules, 2006, the Company has only one reportable segment and therefore the disclosure requirements under AS 17 are not applicable.

### Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013:

- i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.
- ii. The Company has not revalued its Property, Plant and Equipment.
- iii. The Company has not granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:(a) repayable on demand or (b) without specifying any terms or period of repayment
- iv. The Company doesnot have any capital WIP assets under development.
- v. The Company doesnot have any intangible assets under development.
- vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- vii. The Company has borrowings from banks or financial institutions on the basis of security of current assets and quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- viii. The company is not declared as wilful defaulter by any bank or financial institution or other lender.
- ix. The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

## Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

- x. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- xi. The company does not have any investments and hence, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.
- xii. Significant Accounting Ratios:

Ratios	For the Year ended March 31, 2026	For the Year ended March 31, 2025	Variation (%)
(a) Current Ratio	1.11	1.09	1.91%
(b) Debt-Equity Ratio	0.00	0.15	(97.93%)
(c) Debt Service Coverage Ratio	NA	NA	NA
(d) Return on Networth	14.99%	0.69	(78.27%)
(e) Inventory turnover ratio	Nil	Nil	Nil
(f) Trade Receivables turnover ratio	0.25	1.29	(80.67%)
(g) Trade payables turnover ratio	0.25	1.31	(80.67%)
(h) Net capital turnover ratio	2.15	8.84	(75.71%)
(i) Net profit ratio	6.96%	7.85%	(11.36%)
(j) Return on Capital employed	14.94%	76.49%	(80.46%)
(k) Return on investment	NA	NA	NA

### Reasons for Variation more than 25%:1.

- f. Trade Receivables turnover ratio: the dues are not recovered in a timely manner as compared to previous year and hence time of recovery increased accordingly.
- g. Trade Payables turnover ratio: the payments are not made due to delays in recovery as compared to previous year and hence timely payment of dues also not possible.
- i. **Net profit ratio** :There is a decrease in turnover and net profit decrease due to decrease in gross operating margin
- j. **Return on Capital employed** :There is a drastic decrease in turnover, however Capital and borrowings are also increased as compared to last year.
  - a. Current Ratio: Increase in debtors and stock is there as compare to increase in creditors so ratio is improved compared to last year
  - b. Debt-Equity Ratio: sharp Increase in Capital and reserves is there as compared borrowings increased
  - h. Net capital turnover ratio: Capital and reserves is increased as compared to increase in Net Working Capital
- xiii. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- xiv. A. 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), 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 ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- xv. The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year.
- xvi. The Company does not have undisclosed income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant

## Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

**31** Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure. **(All amounts are in INR Lakhs, unless otherwise stated)**

### **32 Financial risk management framework**

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Board is responsible for developing and monitoring the Company's risk management policies. The Board holds regular meetings on its activities.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Board oversees how management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.

#### **a). Credit risk**

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions.

Credit risk from investments with banks and other financial institutions is managed by the Treasury functions in accordance with the management policies. Investments of surplus funds are only made with approved counterparties who meet the appropriate rating and/or other criteria, and are only made within approved limits. The management continually re-assess the Company's policy and update as required. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty failure.

The maximum credit risk exposure relating to financial assets is represented by the carrying value as at the Balance Sheet date

#### **Trade and other receivables**

Customer credit risk is managed by each business unit subject to the Company's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit review and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored.

At the year end the Company does not have any significant concentrations of bad debt risk other than that disclosed in note 8.

An impairment analysis is performed at each reporting date on an individual basis for major clients. The Company does not hold collateral as security. 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 largely independent markets.

#### **Cash and cash equivalents and other bank balances**

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made only with approved counterparties.

#### **Other financial assets**

Other financial assets measured at amortised cost includes deposits and fixed deposits with bank having original maturity period of more than 12 months. Credit risk related to these financial assets are managed by monitoring the recoveries of such amounts on regular basis and the Company does not perceive any credit risk related to these financial assets.

Other than trade and other receivables, the Company has no other financial assets that are past due but not impaired.

#### **b). Liquidity risk**

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

## 35th Annual Report 2025-2026

### Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

#### Maturities of financial liabilities

The below table analyses the Company's financial liabilities into relevant maturity based on their contractual maturities. The amounts disclosed in the table are contractual undiscounted cash flows.

Particulars	Carrying amount	Undiscounted amount		
		<12months	1- 2 Years	> 2 Years
<b>March 31, 2026</b>				
<b>Non Derivative financial instruments</b>				
Borrowings	31.90	31.90	-	-
Trade payables	91,773.38	91,773.38	-	-
Other financial liabilities	-	-	-	-
<b>March 31, 2025</b>				
<b>Non Derivative financial instruments</b>				
Borrowings	1,042.51	1,042.51	-	-
Trade payables	70,709.77	70,709.77	-	-
Lease obligation	0.00	-	-	-
Other financial liabilities	134.58	134.58	-	-

#### (c). Market risk

Market risk is the risk arising from changes in market prices – such as foreign exchange rates and interest rates – that will affect the Company's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payables and long term debt. The Company is exposed to market risk primarily related to foreign exchange rate risk, interest rate risk and the market value of the investments. Thus, the exposure to market risk is a function of investing and borrowing activities and revenue generating and operating activities in foreign currency.

##### (i). Currency risk

The Company is exposed to currency risk on account of foreign currency transactions including recognized assets and liabilities denominated in a currency that is not the Company's functional currency (¹), primarily in respect of United States Dollar. The Company ensures that the net exposure is kept to an acceptable level.

##### Exposure to currency risk

The Company's exposure to foreign currency risk at the end of the reporting period expressed in INR, are as follows:

##### As at March 31, 2026

Particulars	USD converted to INR
<b>Financial assets</b>	
Receivables	99,813
<b>Net exposure to foreign currency (assets)</b>	<b>99,813</b>
<b>Financial liabilities</b>	
Payables	91,773
<b>Net exposure to foreign currency (liabilities)</b>	<b>91,773</b>
<b>Net exposure to foreign currency</b>	<b>8,040</b>

## Notes to the financial statement for the year ended March 31, 2026 Contd.

As at March 31, 2025

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	USD converted to INR
<b>Financial assets</b>	
Receivables	78,152
<b>Net exposure to foreign currency (assets)</b>	<b>78,152</b>
<b>Financial liabilities</b>	
Payables	70,704
<b>Net exposure to foreign currency (liabilities)</b>	<b>70,704</b>
<b>Net exposure to foreign currency</b>	<b>7,448</b>

### Sensitivity analysis

A reasonably possible strengthening (weakening) of the Indian Rupee against all other currencies would have affected the measurement of financial instruments denominated in a foreign currency profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases.

Particulars	Impact on profit after tax and equity	
	March 31, 2026	March 31, 2025
USD		
- Increase by 5%	301	279
- Decrease by 5%	(301)	(279)

### (ii). Capital risk management

The Company aims to manage its capital efficiently so as to safeguard its ability to continue as a going concern and to optimise returns to its shareholders. The capital structure of the Company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditors and market confidence and to sustain future development and growth of its business. The Company monitors its capital by using gearing ratio, which is net debt divided to total equity. Net debt includes borrowings net of cash and bank balances and total equity comprises of equity share capital, general reserve, securities premium, other comprehensive income and retained earnings.

Particulars	March 31, 2026	March 31, 2025
Borrowings	32	1,043
Less : Cash and cash equivalents	(13)	(10)
<b>Net Debt</b>	<b>18</b>	<b>1,033</b>
Equity	9,897	6,989
<b>Total Capital</b>	<b>9,897</b>	<b>6,989</b>
Total Capital and Net Debt	9,916	8,022
<b>Capital gearing ratio</b>	<b>0.00</b>	<b>0.13</b>

## 35th Annual Report 2025-2026

### Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>33. Earnings per share</b>		
Profit attributable to the equity holders of the Company (Rs in Lakhs)	1,142.45	4,791.79
Weighted average number of equity shares for EPS (in nos)	14,63,02,460	8,61,83,310
Adjustment for calculation of Diluted EPS (in nos)	-	-
Weighted average number of equity shares for Diluted EPS (in nos)	14,63,02,460	8,61,83,310
Earnings per share		
- Basic	0.78	5.56
- Diluted	0.78	5.56
Face value per equity share (Rs.)	1.00	1.00

### 34. Income tax expense

This note provides analysis of Company's income tax expense, amounts that are recognised directly in equity and how the tax expense is affected by non-assessable and non-deductible items. It also explains significant estimates in relation to the Company's tax position.

#### (a) Income tax expense is as follows:

(in Rupees Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>(a) Profit and loss</b>		
Current tax	401	1,352
Tax expense relating to prior years	-	-
Deferred tax	-	-
<b>Total tax expense</b>	<b>401.40</b>	<b>1,352</b>
<b>Income tax expense</b>	<b>401.40</b>	<b>1,352</b>

#### (b) Reconciliation of tax expense and the accounting profit computed by applying income tax rate:

(in Rupees Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>Profit before tax</b>	<b>1,543.85</b>	<b>6,143.60</b>
Tax rate	25.17%	25.17%
<b>Computed tax expense</b>	<b>388.56</b>	<b>1,546.22</b>
Deferred Tax not recognize over losses	-	-
Others*	963.24	-1,546.22
<b>Income tax expense</b>	<b>1,351.80</b>	<b>-</b>

\* During the current year company does not prepare any provision for tax due to company having sufficient carry forwarded losses for set off under income tax

## Notes to the financial statement for the year ended March 31, 2026 Contd.

(All amounts are in INR Lakhs, unless otherwise stated)

### 35. Segment reporting

The business activity of the company falls within one broad business segment viz. "Manufacturing and Trading of electronic items and rendering related Job work services" and substantially sale of the product/services is within the country. The Gross income and profit from the other segment is below the norms prescribed in Ind AS 108 Hence the disclosure requirement of Indian Accounting Standard 108 of "Segment Reporting" issued by the Institute of Chartered Accountants of India is not considered applicable.

All the non-current operating assets are located in India.

Customer from which revenue from sale of product is more than 10 %.

#### For the year ended March 31, 2025

- Rishi Impex Technologies LLC

#### For the year ended March 31, 2026

- Reganto General Trading Company Ltd

(in Rupees Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>36. Commitments and contingent liabilities</b>		
a. Counter Guarantee issued against outstanding - Bank Guarantees	21.00	21.00
b. Demand under Custom Act	606.47	606.47
c. ESI Demand	44.15	44.15
d. FEMA Demand	12.00	12.00

### 37 Corporate social responsibility

During the financial year ended March 31, 2026, the Company was required to spend <sup>1</sup> 51.45 Lakhs towards Corporate Social Responsibility (CSR) activities in accordance with Section 135 of the Companies Act, 2013. The Company has fully spent the CSR obligation during the year and accordingly no amount remains unspent as at March 31, 2026.

Particulars	Amount
Amount required to be spent during the year	51.45
Amount actually spent during the year	51.45
Amount remaining unspent as at March 31, 2026	Nil

#### CSR EXPENDITURE DETAILS

Particulars	Amount
Amount spent on CSR activities	51.45
Amount spent through cash payments	51.45
Amount spent through provision	Nil
Total CSR Expenditure	51.45

38. The financial statements were authorised for issue by the Company's Board of directors on May 29, 2026.

39. Claim against the company (not acknowledged as Debts) Rs. 12.69 Lakhs (Previous year 12.69 Lakhs). The court has confirmed the claim for which the company negotiating with the bank for settlement. The company has filed appeal in Hon'ble High court against the order.

## 35th Annual Report 2025-2026

### Notes to the financial statement for the year ended March 31, 2026 Contd.

**40** In earlier year, the company has settled its dues of Rs. 201.36 lacs excluding interest to party for Rs. 100.00 Lacs as one-time settlement offer (OTS offer). The OTS offer is duly placed and recorded before NCLT, New Delhi. In the earlier year due to liquidity constraints, company has failed to repay the amount of OTS in full as per repayment terms defined under OTS offer. Consequently as per terms of OTS offer, the OTS offer stands revoked and the company is liable to pay entire outstanding along with interest. The company is under negotiation with party for further settlement. As management is under negotiation the company has not provided for rest amount and interest

For **Piyush Kothari & Associates**

Chartered Accountants

Firm Registration No. 140711W

CIN: L43299DL1991PLC045276

**Sd/-**

**CA Piyush Kothari**

Partner

Membership No.: 158407

UDIN : 26158407MARTFK9206

Place: Ahmedabad

Date: 29.05.2026

**Sd/-**

**Akshaykumar Dineshkumar Patel**

Director

DIN: 08080080

Place: New Delhi

Date: 29.05.2026

**Sd/-**

**Zishan Somabhai Meena**

Director & CFO

DIN: 10746289

Place: New Delhi

Date: 29.05.2026

**Sd/-**

**Chetan Sharma**

Company Secretary

Place: New Delhi

Date: 29.05.2026

For and on behalf of the Board of Directors of  
**Reganto Enterprises Limited**