LANDMARK GLOBAL LEARNING LIMITED

(Formerly known as Landmark Immigration Consultants Limited)
CIN: L74140CH2010PLC032494
Registered Office: SCO-95 97 2nd Floor, Sector 17 D, Chandigarh, India, 160017
Email Id: info@landmarkimmigration.com, Contact No.- 0172 5006644

Date – September 11, 2026

The General Manager, DCS – CRD
BSE Limited
Corporate Relationship Department 1st Floor,
New Trading Ring Rotunda Building, P J Towers
Dalal Street, Fort, MUMBAI - 400 001
Scrip Code: 544341

Sub: Submission of Revised Annual Report for the Financial Year ended 31 March 2026.

Dear Sir/ Madam,

This is with reference to the Annual Report of the Company for the financial year ended 31 March, 2026 submitted to the Stock Exchange on 5 September, 2026 pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to inform you that, due to an inadvertent error during compilation of the Annual Report PDF, the Notes to Accounts forming part of the audited financial statements were inadvertently omitted from the PDF submitted on 5 September, 2026.

The Company has identified the error and is hereby submitting the revised and complete Annual Report, incorporating the entire Notes to Accounts.

We confirm that, except for the inadvertent omission of the Notes to Accounts from the earlier PDF, there is no change in the audited financial statements or any other substantive content of the Annual Report.

The revised Annual Report is also being made available on the Company's website for the information of the shareholders and other stakeholders. We request you to kindly take the revised Annual Report on record and make the same available on the Stock Exchange's website.

We regret the inadvertent omission and have taken appropriate measures to avoid recurrence of such an error.

This is for your information and records.

Thanking you,

Yours faithfully

For LANDMARK GLOBAL LEARNING LIMITED

SIMRAN BHATIA Digitally signed by SIMRAN BHATIA
Date: 2026.09.11 15:28:43 +05'30'

Simran Bhatia
Company Secretary and Compliance Officer

Landmark
Global Learning Limited

ANNUAL REPORT

FINANCIAL YEAR 2025–26

LANDMARK GLOBAL LEARNING LIMITED

(FORMERLY KNOWN AS: -
LANDMARK IMMIGRATION CONSULTANTS LIMITED)

CIN: L74140CH2010PLC032494

ANNUAL REPORT 2025-26

CONTENTS

Landmark
GLOBAL LEARNING LIMITED
Guiding Aspirations. Creating Global Futures.

WHY CHOOSE LANDMARK GLOBAL LEARNING LIMITED?

BECAUSE WE TURN STUDY ABROAD DREAMS INTO REALITY

- If you have ever cherished a dream for abroad education, then Landmark Global Learning offers a one-stop solution to all your queries.

Overseas education is a complex and confusing process which requires high commitment and vigil. Our professional and certified team, with international education and immigration experts, makes every possible effort to provide students a smooth and convenient process of relocation for higher education abroad.

With years of experience and expertise, Landmark Global Learning Limited has emerged as one of the most admired service providers for aspiring students to go abroad for education.

OUR VALUE PROPOSITION

ONE-STOP SOLUTION
Comprehensive support covering counselling, university selection, applications, documentation, visa assistance and pre-departure guidance.

EXPERT GUIDANCE
A professional team with knowledge and experience in international education and immigration processes.

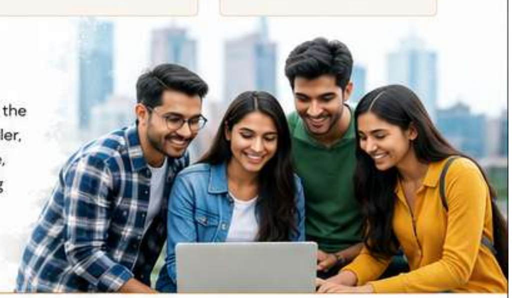
STUDENT-CENTRIC APPROACH
Personalised guidance designed around the individual academic aspirations and career goals of each student.

GLOBAL OPPORTUNITIES
Connecting students with quality educational opportunities across leading international study destinations.

END-TO-END SUPPORT
Supporting students throughout their journey – from initial counselling to their transition into overseas education.

OUR VISION
"To empower students to pursue quality education globally and build successful careers through the right guidance, opportunities and support."

OUR COMMITMENT
We remain committed to making the overseas education journey simpler, transparent and more accessible, while continuously strengthening our services, expertise and global education partnerships.



Landmark Global Learning Limited — Guiding Aspirations. Creating Global Futures.

CHAIRMAN'S MESSAGE

Jasmeet Singh Bhatia

Chairman and Managing Director
CCEA Graduate & USATC Graduate

Respected Shareholders, Members of the Board, Esteemed Guests, and all our Stakeholders,

It gives me immense pleasure to welcome you all to the **Annual General Meeting of Landmark Global Learning Limited** for the financial year **2025–2026.**

This year marks a significant milestone in our journey as it represents our **first full financial year as a publicly listed company** following the successful completion of our Initial Public Offering. We are deeply grateful for the **trust and confidence placed in us by our shareholders and investors.**

The IPO is not only an achievement, but also a new responsibility. As a listed Company, we remain committed to maintaining the highest standards of **transparency, governance, compliance, and ethical business practices.**

During the year, we continued to focus on **strengthening our operations, enhancing client experience,** and expanding our presence in the **global education.** Our purpose remains to help individuals pursue their international aspirations and create opportunities that can positively shape their lives.

Looking ahead, we remain optimistic about the opportunities before us. We will continue to focus on **sustainable growth, innovation, operational excellence,** and **long-term value creation** for our shareholders.

I sincerely thank our shareholders, clients, bankers, business associates, employees, and all our stakeholders for their **continued support and confidence** in Landmark Global Learning Limited.

"The successful IPO was the beginning of a new chapter. With your continued trust and the dedication of our team, we look forward to achieving greater milestones in the years ahead."

Thank you.
Warm regards,
Jasmeet Singh Bhatia
Chairman & Managing Director
Landmark Global Learning Limited

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Jasmeet Singh Bhatia	Chairman & Managing Director
Ms. Richa Arora	Whole-time Director
Mr. Amit Kumar Sharma	Non-Executive Non-Independent Director
Mr. Manu Sharma	Non-Executive Independent Director
Mr. Taranjit Singh Bharaj	Non-Executive Independent Director

KEY MANAGERIAL PERSONNEL

Ms. Simran Bhatia [w.e.f. June 16, 2025]	Company Secretary & Compliance Officer
Mr. Digvijay	Chief Financial Officer

AUDITORS

P.S. Dua And Associates **Company Secretaries** **Office:** 5 SF, Sant Isher Singh Nagar, Pakhowal Road, Ludhiana – 141002 (Punjab) **Contact:** 0161 – 4623424 **Email Id:** cpsdua@gmail.com	Secretarial Auditor
M/s. Sumit Bharti & Associates, Chartered Accountants **Head Office:** 139-A, Sarabha Nagar, Ludhiana-141001 **Mobile:** +91-98142-01670, 98771-50210 **E-mail:** sumitbharti_ca@yahoo.com	Statutory Auditor
M/S Vijay Dhingra & Co. **Chartered Accountants** **Office:** 48, First Floor, Improvement Trust Market, Kapurthala Chowk, Jalandhar City **Contact no.:** 98150-36010, 98787-12364 **Email Id:** vidhingraco@gmail.com	Internal Auditor
M/s. Sumit Bharti & Associates, Chartered Accountants **Head Office:** 139-A, Sarabha Nagar, Ludhiana-141001 **Mobile:** +91-98142-01670, 98771-50210 **E-mail:** sumitbharti_ca@yahoo.com	Tax Auditor

REGISTERED OFFICE

Sco No 95 97, 2nd Floor, Sector 17 D, Chandigarh, Chandigarh, 160017
Tel: - 0172-5006644
Email: investors.landmarkimmigration@gmail.com
Website:- www.landmarkimmigration.com

REGISTRAR & SHARE TRANSFER AGENT

KFin Technologies Ltd, Selenium Tower B Plot No.31 & 32 Gachibowli,
Financial District, Nanakramguda Serilingampally, Hyderabad, Telangana, 500032
Tel:- 040 - 67162222
Email:- landmark.ipo@kfintech.com
Website:- www.kfintech.com

BOARD OF DIRECTORS

1. Jasmeet Singh Bhatia
Chairman & Managing Director

2. Richa Arora
Whole Time Director

3. Amit Kumar Sharma
Non-Executive Director

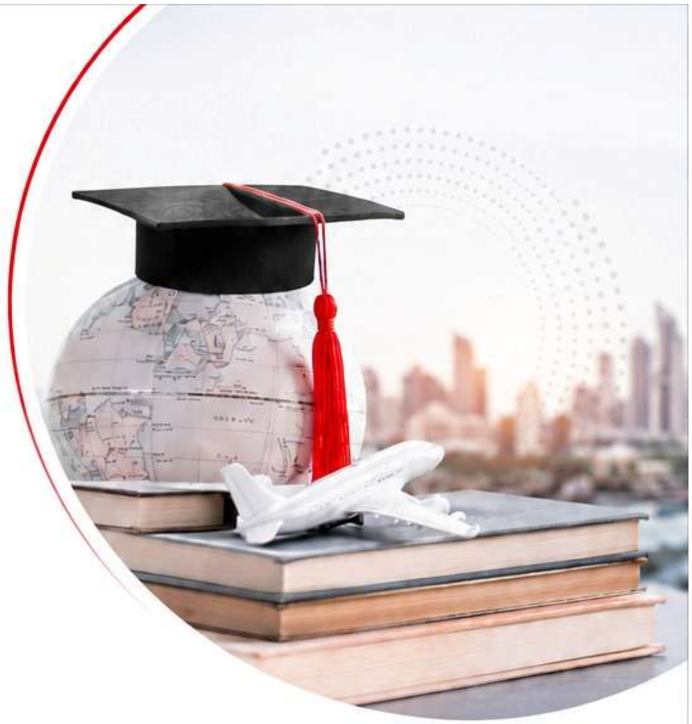
4. Manu Sharma
Non-Executive Independent Director

5. Taranjit Singh Bharaj
Non-Executive Independent Director

DIRECTOR NAME	CATEGORY
1. Jasmeet Singh Bhatia	Chairman & Managing Director
2. Richa Arora	Whole Time Director
3. Amit Kumar Sharma	Non-Executive Director
4. Manu Sharma	Non-Executive Independent Director
5. Taranjit Singh Bharaj	Non-Executive Independent Director

LANDMARK
GLOBAL LEARNING LIMITED

Empowering
Global Aspirations



At Landmark Global Learning Limited, we provide comprehensive solutions that empower individuals to achieve their global education and career goals. From the first step of counseling to your journey abroad and beyond, we are with you at every step.

Our Services

End-to-end support for your global education journey

- Education Consultancy
- Application Formalities
- Education Loan Guidance
- Visa Services
- Travel & Abroad Help
- IELTS Training
- Career Counseling
- Admission Advice
- Visa File Preparation
- Post Landing Services
- Post Study Work / PR Visa
- Scholarships
- Travel & Ticketing

Permanent Residency

- Canada
- Australia
- Investor Visa
- PR by Investment

Your Dream. Our Expertise. Global Success.

LANDMARK GLOBAL LEARNING

OUR BRANCH NETWORK

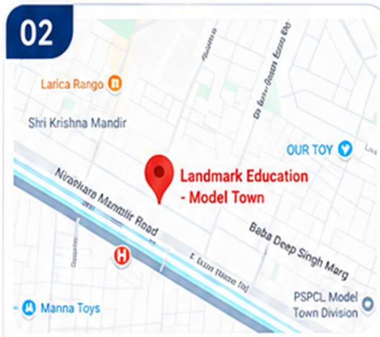
Our wide branch network allows us to be closer to our students and communities, delivering accessible and quality education across key locations.

01

JALANDHAR

918, Nimrata Complex,
adjoining State Bank of India
NRI Branch, Near Narinder Cinema,
Jawahar Nagar, Jalandhar,
Punjab 144001

02



LUDHIANA

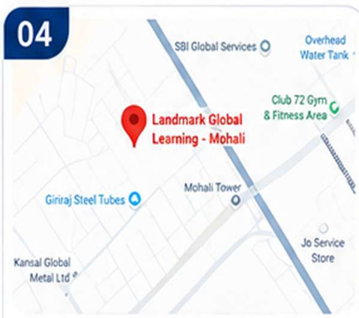
Ground Floor, SCO 23A,
Krishna Mandir Rd,
Nehru Nagar, Model Town
Extension, Model Town,
Ludhiana, Punjab 141002

03

CHANDIGARH

Sco 95, 96 Second floor, d,
Shopping Plaza, 17D,
Sector 17, Chandigarh, 160017

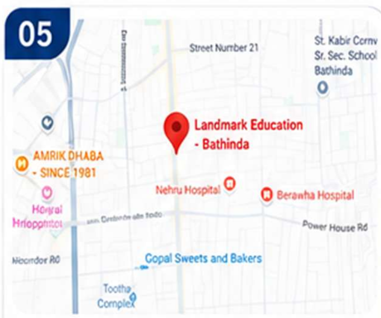
04



MOHALI

National Highway 5, F-213,
Phase 8B, Industrial Area,
Sector 74, Sahibzada Ajit Singh
Nagar, Punjab 140307

05



BATHINDA

Lakshmi complex building,
100 Feet Rd, opp. Vincare Hospital,
Bathinda, Punjab 151001

06

AMRITSAR

SCF 52, Pushpa Towers, near Bale Boll
Restaurant, Guntala Sub Urban,
B - Block, Ranjit Avenue,
Amritsar, Punjab 143001

Our branches are equipped with modern infrastructure, experienced faculty and student-centric services to ensure a seamless learning experience.

Landmark Global Learning
Your Future. Our Focus.

AWARDS & RECOGNITIONS

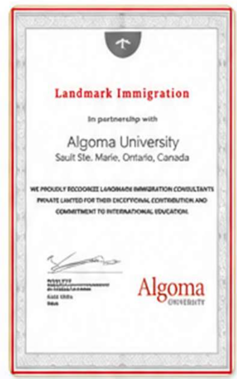
Our achievements reflect the commitment, trust and excellence that drive us to deliver the best for our students and partners worldwide.
We are honoured by the recognition we receive.

RECOGNIZED.
TRUSTED.
RESPECTED.

These recognitions inspire us to continue setting new benchmarks in overseas education and immigration consultancy.

APPRECIATION CERTIFICATE TO LANDMARK IMMIGRATION

AGENCY APPROVAL



CERTIFICATE OF ALGOMA UNIVERSITY

CERTIFICATE OF APPOINTMENT

CERTIFICATE OF AUTHORIZATION

AUTHORISED AGENT

CERTIFICATE OF BRANDON UNIVERSITY

CERTIFICATE OF CAMBRIDGE SEMINARS COLLEGE

CERTIFICATE OF REPRESENTATIVE

CERTIFICATE OF ACKNOWLEDGE

“Every award we receive strengthens our commitment to delivering world-class guidance and opportunities.”

LANDMARK
GLOBAL LEARNING LIMITED

Board Committees

Our Policies

Our governance framework is supported by a comprehensive set of policies that guide ethical conduct, regulatory compliance, workplace safety, data security and stakeholder well-being. Together, these policies contribute to a transparent, inclusive and responsible organisational culture.

- Code for Fair Disclosure of UPSI →
- Archival Policy →
- Document Preservation Policy →
- RPT Policy →
- Whistle Blower Policy →
- Succession Policy →
- NRC Policy →
- POSH Policy →
- Code of Conduct & Regulation →
- Material Events Policy →

LANDMARK GLOBAL LEARNING LIMITED
(Formerly known as Landmark Immigration Consultants Limited)
CIN: L74140CH2010PLC032494
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Email Id: info@landmarkimmigration.com, Contact No.- 0172-5006644

NOTICE OF ANNUAL GENERAL MEETING

Important dates

Event	Dates
Board Meeting	**04/09/2026**
AGM Date	**30/09/2026**
Cut – off Date/ Record Date (AGM e-voting)	**23/09/2026**
Speaker Registration	**25/09/2026-26/09/2026**
Remote e- voting period	**26/09/2026-29/09/2026**

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that **16th (Sixteenth)Annual General Meeting** of the members of Landmark Global Learning Limited (Previously known as Landmark Immigration Consultants Limited) will be held on **Wednesday, September 30, 2026 at 09:30 A.M., (IST) through Video Conferencing /Other Audio-Visual means ("VC/ OAVM")** facility, to transact the following business:

ORDINARY BUSINESS:-
To consider and, if thought fit, to pass, with or without modification(s), the following resolutions as Ordinary Resolutions:

1. **TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026 AND THE REPORTS OF THE BOARD OF DIRECTORS ("THE BOARD") AND AUDITORS' THEREON.**

   "RESOLVED THAT the Audited Financial Statements of the Company, Reports of the Board of Directors and the Auditors' thereon for the financial year ended on March 31, 2026 along with Annexures as laid before this Annual General Meeting be and are hereby received, considered, approved and adopted."

2. **TO APPOINT A DIRECTOR IN PLACE OF MR. JASMEET SINGH BHATIA (DIN-02862660) WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.**

   "RESOLVED THAT pursuant to the provisions of Section 152(6) and other applicable provisions of the Companies Act, 2013, Mr. Jasmeet Singh Bhatia (DIN: 02862660) a Director of the Company, who retires by rotation at this Meeting, being eligible for re-appointment be and is hereby re-appointed as a Director of the Company.

SPECIAL BUSINESS:-

3. **APPROVAL OF PAYMENT OF MANAGERIAL REMUNERATION TO MR. JASMEET SINGH BHATIA, CHAIRMAN AND MANAGING DIRECTOR (DIN: 02862660), FOR THE REMAINING TERM OF HIS APPOINTMENT**

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

   "RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and 203 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule V thereto and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and pursuant to the applicable provisions of the Articles of Association of the Company and subject to such approvals, permissions and sanctions as may be necessary, consent of the Members of the Company be and is hereby accorded for the payment of remuneration to Mr. Jasmeet Singh Bhatia (DIN: 02862660), Chairman and Managing Director of the Company, for the remaining period of his present term of appointment, i.e., from February 23, 2027 to February

22, 2029, upon such terms and conditions as set out in the explanatory statement.

RESOLVED FURTHER THAT the remuneration payable to Mr. Jasmeet Singh Bhatia during the aforesaid period shall be subject to the provisions of Sections 196, 197 and other applicable provisions of the Act read with Schedule V thereto, including any amendment, modification or re-enactment thereof.

RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any financial year during the aforesaid period, Mr. Jasmeet Singh Bhatia shall be entitled to receive the remuneration as set out above as minimum remuneration, subject to compliance with the applicable provisions of Schedule V and other applicable provisions of the Act.

RESOLVED FURTHER THAT all other terms and conditions relating to the appointment of Mr. Jasmeet Singh Bhatia as Chairman and Managing Director, as previously approved by the Members and which are not specifically modified by this resolution, shall remain unchanged and continue to remain in full force and effect for the remaining period of his appointment.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof and/or any Director or Key Managerial Personnel authorised by the Board) be and is hereby severally authorised to do all such acts, deeds, matters and things and to take all such steps as may be necessary, expedient or desirable to give effect to this resolution, including filing of necessary forms and returns with the Registrar of Companies and/or such other authorities as may be required.

4. **APPROVAL OF PAYMENT OF MANAGERIAL REMUNERATION TO MS. RICHA ARORA (DIN: 03218223), WHOLE TIME DIRECTOR, FOR THE REMAINING TERM OF HER APPOINTMENT**

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

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and 203 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule V thereto and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and pursuant to the applicable provisions of the Articles of Association of the Company and subject to such approvals, permissions and sanctions as may be necessary, consent of the Members of the Company be and is hereby accorded for the payment of remuneration to Ms. Richa Arora (DIN: 03218223), Whole-Time Director of the Company, for the remaining period of her present term of appointment, i.e., from February 23, 2027 to February 22, 2029, upon such terms and conditions as set out in the explanatory statement.

RESOLVED FURTHER THAT the remuneration payable to Ms. Richa Arora during the aforesaid period shall be subject to the provisions of Sections 196, 197 and other applicable provisions of the Act read with Schedule V thereto, including any amendment, modification or re-enactment thereof.

RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any financial year during the aforesaid period, Ms. Richa Arora shall be entitled to receive the remuneration as set out above as minimum remuneration, subject to compliance with the applicable provisions of Schedule V and other applicable provisions of the Act.

RESOLVED FURTHER THAT all other terms and conditions relating to the appointment of Ms. Richa Arora as Whole-Time Director, as previously approved by the Members and which are not specifically modified by this resolution, shall remain unchanged and continue to remain in full force and effect for the remaining period of her appointment.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof and/or any Director or Key Managerial Personnel authorised by the Board) be and is hereby severally authorised to do all such acts, deeds, matters and things and to take all such steps as may be necessary, expedient or desirable to give effect to this resolution, including filing of necessary forms and returns with the Registrar of Companies and/or such other authorities as may be required.

By order of the Board of Directors
For Landmark Global Learning Limited
(Previously known as Landmark Immigration Consultants Limited)

Date: - 04.09.2026 **Ms. Simran Bhatia**
Place: Chandigarh **Company Secretary and Compliance Officer**

NOTES:-

1) The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 [“the Act”], setting out material facts concerning the business under Item No. 3 & 4 of the Notice, is annexed hereto. The relevant details, pursuant to Regulation 36(3) of the [“SEBI Listing Regulations”] and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India ["ICSI"] in respect of the Director seeking appointment/ re-appointment at this Annual General Meeting [“AGM”] is also annexed.

2) Pursuant to the General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to “Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013”, General Circular Nos. 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024 the latest one being general circular No. 03/2025 dated 22nd September,2025 in relation to “Clarification on holding of Annual General Meeting (‘AGM’) through Video Conferencing (VC) or Other Audio Visual Means (OAVM)”, (collectively referred to as “MCA Circulars”) the Company is convening the 16th AGM through Video Conferencing (‘VC’)/Other Audio Visual Means (‘OAVM’), without the physical presence of the Members at a common venue. Further, Securities and Exchange Board of India (‘SEBI’), vide its circulars dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023, October 7, 2023 and October 3, 2024 (‘SEBI Circulars’) and other applicable circulars issued in this regard, has provided relaxations from compliance with certain provisions of the SEBI Listing Regulations. In compliance with the provisions of the Companies Act, 2013 (‘the Act’), the SEBI Listing Regulations and MCA Circulars, the 16th AGM of the Company is being held through VC/OAVM on Wednesday, September 30, 2026 at 09:30 A.M. IST. The deemed venue for the AGM will be the Registered Office of the Company i.e. SCO-95 97 2nd Floor, Sector 17 D, Chandigarh, India, 160017. Members attending the AGM through VC or OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

3) **PURSUANT TO THE PROVISIONS OF THE SECTION 105 OF THE ACT READ WITH PROVISO TO REGULATION 44(4) OF THE SEBI LISTING REGULATIONS, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD THROUGH VC / OAVM, PHYSICAL ATTENDANCE OF THE MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THE AGM AND HENCE THE ATTENDANCE SLIP AND PROXY FORM ARE NOT ANNEXED TO THIS NOTICE. THE ROUTE MAP IS ALSO NOT REQUIRED TO BE ANNEXED TO THE NOTICE. THE DEEMED VENUE FOR THE 16TH AGM SHALL BE REGISTERED OFFICE OF THE COMPANY.**

4) In compliance with the provisions of Section 108 of the Act and Rule 20 of the Companies (Management and Administration) Rules, 2014 and any amendments thereto, Secretarial Standard-2 and Regulation 44 of the SEBI Listing Regulations and MCA Circulars, the facility for remote e-voting along with participating at the AGM through VC/OAVM and e-voting during the AGM is being provided by KFin Technologies Limited (‘KFintech’), the Registrar and Transfer Agent (‘RTA’) of the Company.

5) In case of joint holders, the member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on the cut-off date will be entitled to vote during the AGM

6) The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act, and relevant documents referred to in this Notice or Explanatory Statement will be available electronically for inspection by the Members from the date of dispatch of this Notice up to the date of AGM before as well as during the AGM. Members seeking to inspect such documents can send an e-mail to investors@landmarkimmigration.com and cs@landmarkimmigration.com from their registered e-mail addresses mentioning their name, folio number/ DP ID and Client ID and PAN. The Company will respond suitably to such requests.

7) The Company has appointed Mr. Pritpal Singh Dua (C.P. No. 3934) of M/s P.S. Dua & Associates, Practising Company Secretaries, as the Scrutinizer for scrutinizing the entire voting process i.e., remote e-voting and e-voting during the AGM to ensure that the process is carried out in a fair and transparent manner.

8) Institutional Investors/Corporate members, other than Individual/HUF/NRI, can appoint their authorised representatives pursuant to Sections 112 and 113 of the Act, as the case may be, to attend the AGM through VC/OAVM or to vote through remote e-voting. They are requested to send a certified copy of the Board Resolution of authorisation to the Scrutinizer by e-mail at cspsdua@gmail.com with a copy marked to cs@landmarkimmigration.com and to Kfin at evoting@kfintech.com

Electronic Dispatch of Annual Report and Process for Registration of Email Id:

9) Pursuant to the provisions of MCA circulars and SEBI circulars, this Notice along with the Annual Report of the Company is being sent through electronic mode to those members whose email addresses are registered with the Company/KFintech/National Securities Depository Limited ('NSDL') and/or Central Depository Services (India) Limited ('CDSL') (collectively referred to as 'Depositories') and whose names appear in the Register of Members/List of Beneficial Owners as received from the Depositories. Members can request for hard copy of the Annual Report & AGM notice by sending a request at cs@landmarkimmigration.com and einward.ris@kfintech. com.

10) **Members may note that this Notice along with the Annual Report of the Company are available on the website** of the Company at https://landmarkglobal.co.in/investor-center website of KFin at https://evoting.kfintech.com website of the stock exchange i.e., BSE Limited at https://www. bseindia.com/.

11) To support the 'Green Initiative', members who have not yet registered their e-mail address are requested to register the same with their Depository Participants ('DP').

12) Additionally, in accordance with Regulation 36(1)(b) of the Listing Regulations, the Company is also sending a letter to members whose e-mail ids are not registered with Company / RTA / DPs

providing the weblink of Company's website from where the Annual Report for the financial year 2025- 26 can be accessed.

13) The members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company by submitting Form No. SH-13 to the Registrar and Transfer Agent (RTA). The nomination form can be downloaded from the Company's website at https://landmarkglobal.co.in/ under the investor section. The members, who require communication in physical form in addition to e-communication or have any other queries, may write to the RTA or Company at its Registered Office address.

14) To prevent fraudulent transactions, members are requested to exercise due diligence and immediately notify the RTA of any change in their address and/ or bank mandate to their DPs in respect of shares held in dematerialized form. The members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holding should be obtained from the concerned DP and holding should be verified. The Securities and Exchange Board of India ('SEBI') has mandated the submission of PAN by every participant in securities market. The members holding shares in electronic form are, therefore, requested to submit their PAN to their respective DP with whom they are maintaining their demat accounts.

15) **PROCEDURE FOR REMOTE E-VOTING**

i. In compliance with the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the SEBI Listing Regulations and in terms of SEBI vide circular no. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated December 9, 2020 in relation to e-Voting Facility Provided by Listed Entities, the Members are provided with the facility to cast their vote electronically, through the e-Voting services provided by KFintech , on all the resolutions set forth in this Notice. The instructions for e-Voting are given herein below.

ii. However, pursuant to SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on "e-Voting facility provided by Listed Companies", e-Voting process has been enabled to all the **individual demat account holders**, by way of single login credential, through their demat accounts / websites of Depositories / DPs in order to increase the efficiency of the voting process.

iii. Individual demat account holders would be able to cast their vote without having to register again with the e-Voting service provider (ESP) thereby not only facilitating seamless authentication but also ease and convenience of participating in e-Voting process. Shareholders are advised to update their mobile number and e-mail ID with their DPs to access e-Voting facility.

iv. The remote e-Voting period commences on Saturday, September 26, 2026 from 9.00 a.m. (IST) and ends on Tuesday, September 29, 2026 at 5.00 p.m. (IST). During this period, members of the Company holding shares either in physical form or in demat form, as on Wednesday, September 23, 2026 ('Cut-off date') may cast their vote by remote e-voting. The remote e-voting module shall be disabled by KFintech for voting thereafter. Once the vote on a resolution is cast by a member, the member shall not be allowed to change it subsequently.

v. The voting rights of Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.

vi. Any person holding shares in physical form and non-individual shareholders, who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request at evoting@Kfintech.com. However, if he / she is already registered with KFintech for remote e-Voting then he /she can use his / her existing User ID and password for casting the vote.

vii. In case of Individual Shareholders holding securities in demat mode and who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date may follow steps mentioned below under "Login method for remote e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode."

viii. The details of the process and manner for remote e-Voting and e-AGM are explained herein below:

Step 1 : Access to Depositories e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access to KFintech e-Voting system in case of shareholders holding shares in physical and non-individual shareholders in demat mode.

Step 3 : Access to join virtual meetings(e-AGM) of the Company on KFin system to participate e-AGM and vote at the AGM.

Details on Step 1 are mentioned below:

I) Login method for remote e-Voting for Individual shareholders holding securities in demat mode.

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL	1. **User already registered for IDeAS facility:** I. Visit URL: https://eservices.nsdl.com II. Click on the "Beneficial Owner" icon under "Login" under 'IDeAS' section. III. On the new page, enter User ID and Password. Post successful authentication, click on "Access to e-Voting" IV. Click on company name or e-Voting service provider and you will be re-directed to e-Voting service provider website for casting the vote during the remote e-Voting period.

	2. **User not registered for IDeAS e-Services** I. To register click on link : https://eservices.nsdl.com II. Select "Register Online for IDeAS" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp III. Proceed with completing the required fields. IV. Follow steps given in points 1 . 3. **Alternatively by directly accessing the e-Voting website of NSDL** I. Open URL: https://www.evoting.nsdl.com/ II. Click on the icon "Login" which is available under 'Shareholder/Member' section. III. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password / OTP and a Verification Code as shown on the screen. IV. Post successful authentication, you will be requested to select the name of the company and the e-Voting Service Provider name, i.e. KFintech. V. On successful selection, you will be redirected to KFintech e-Voting page for casting your vote during the remote e-Voting period.
Individual Shareholders holding securities in demat mode with CDSL	**1. Existing user who have opted for Easi / Easiest** I. Visit URL: https://web.cdslindia.com/myeasitoken/home/login OR URL: www.cdslindia.com II. Click on New System Myeasi III. Login with your registered user id and password. IV. The user will see the e-Voting Menu. The Menu will have links of ESP i.e. KFintech e-Voting portal. V. Click on e-Voting service provider name to cast your vote. 2. **User not registered for Easi/Easiest** I. Option to register is available at https://web.cdslindia.com/myeasitoken/home/login OR URL: www.cdslindia.com II. Proceed with completing the required fields. III. Follow the steps given in point 1 3. **Alternatively, by directly accessing the e-Voting website of CDSL** I. Visit URL: www.cdslindia.com II. Provide your demat Account Number and PAN No. III. System will authenticate user by sending OTP on registered Mobile & Email as recorded in the demat Account. IV. After successful authentication, user will be provided links for the respective ESP, i.e **KFintech** where the e- Voting is in progress.
Individual Shareholder	I. You can also login using the login credentials of your demat account through your DP registered with NSDL /CDSL for e-Voting facility. II. Once logged-in, you will be able to see e-Voting option.Once you click on e-

login through their demat accounts / Website of Depository Participant	III.	Voting option, you will be redirected to NSDL / CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on options available against company name or e-Voting service provider – **Kfintech** and you will be redirected to e-Voting website of **KFintech** for casting your vote during the remote e-Voting period without any further authentication.

Important note: Members who are unable to retrieve User ID / Password are advised to use Forgot user ID and Forgot Password option available at respective websites.

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

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

Details on Step 2 are mentioned below:

II) Login method for e-Voting for shareholders other than Individual's shareholders holding securities in demat mode and shareholders holding securities in physical mode.

(A) Members whose email IDs are registered with the Company/ Depository Participants (s), will receive an email from KFintech which will include details of E-Voting Event Number (EVEN), USER ID and password. They will have to follow the following process:

i. Launch internet browser by typing the URL: https://evoting.kfintech.com/

ii. Enter the login credentials (i.e. User ID and password). In case of physical folio, User ID will be EVEN (E-Voting Event Number) xxxx, followed by folio number.-In case of Demat account, User ID will be your DP ID and Client ID. However, if you are already registered with KFintech for e-voting, you can use your existing User ID and password for casting the vote.

iii. After entering these details appropriately, click on "LOGIN".

iv. You will now reach password change Menu wherein you are required to mandatorily change your password. The new password shall comprise of minimum 8 characters with at least one upper case (A-

Z), one lower case (a-z), one numeric value (0-9) and a special character (@,#,$, etc.,). The system will prompt you to change your password and update your contact details like mobile number, email ID etc. on first login. You may also enter a secret question and answer of your choice to retrieve your password in case you forget it. It is strongly recommended that you do not share your password with any other person and that you take utmost care to keep your password confidential.

v. You need to login again with the new credentials.

vi. On successful login, the system will prompt you to select the “EVEN” i.e., Landmark Global Learning Limited’ AGM” and click on “Submit”

vii. On the voting page, enter the number of shares (which represents the number of votes) as on the Cut-off Date under “FOR/AGAINST” or alternatively, you may partially enter any number in “FOR” and partially “AGAINST” but the total number in “FOR/AGAINST” taken together shall not exceed your total shareholding as mentioned herein above. You may also choose the option ABSTAIN. If the Member does not indicate either “FOR” or “AGAINST” it will be treated as “ABSTAIN” and the shares held will not be counted under either head.

viii. Members holding multiple folios/demat accounts shall choose the voting process separately for each folio/ demat accounts.

ix. Voting has to be done for each item of the notice separately. In case you do not desire to cast your vote on any specific item, it will be treated as abstained.

x. You may then cast your vote by selecting an appropriate option and click on “Submit”.

xi. A confirmation box will be displayed. Click “OK” to confirm else “CANCEL” to modify. Once you have voted on the resolution (s), you will not be allowed to modify your vote. During the voting period, Members can login any number of times till they have voted on the Resolution(s).

xii. Corporate/Institutional Members (i.e. other than Individuals, HUF, NRI etc.) are also required to send scanned certified true copy (PDF Format) of the Board Resolution/Authority Letter etc., authorizing its representative to attend the AGM through VC / OAVM on its behalf and to cast its vote through remote e-voting. Together with attested specimen signature(s) of the duly authorised representative(s), to the Scrutinizer at email id cspsdua@gmail.com with a copy marked to evoting@kfintech.com and to the Company at cs@landmarkimmigration.com. The scanned image of the above-mentioned documents should be in the naming format “Corporate Name_Even No.”

(B) Members whose email IDs are not registered with the Company/Depository Participants(s), and consequently the Annual Report, Notice of AGM and e-voting instructions cannot be serviced, will have to follow the following process:

Procedure for Registration of email and Mobile: securities in physical mode

Physical shareholders are hereby notified that based ion SEBI Circular number: SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37, dated March 16, 2023, All holders of physical securities in listed companies shall register the postal address with PIN for their corresponding folio numbers. It shall be mandatory for the security holders to provide mobile number. Moreover, to avail

online services, the security holders can register e-mail ID. Holder can register/update the contact details through submitting the requisite ISR 1 form along with the supporting documents.
ISR 1 Form can be obtained by following the link: https://ris.kfintech.com/clientservices/isc/isrforms.aspx

ISR Form(s) and the supporting documents can be provided by any one of the following modes.

a) Through 'In Person Verification' (IPV): the authorized person of the RTA shall verify the original documents furnished by the investor and retain copy(ies) with IPV stamping with date and initials; or

b) Through hard copies which are self-attested, which can be shared on the address below; or

Name	KFIN Technologies Limited
Address	Selenium Building, Tower-B, Plot No 31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad, Rangareddy, Telangana India - 500 032.

c) Through electronic mode with e-sign by following the link:
https://ris.kfintech.com/clientservices/isc/default.aspx#

Detailed FAQ can be found on the link: https://ris.kfintech.com/faq.html

For more information on updating the email and Mobile details for securities held in electronic mode, please reach out to the respective DP(s), where the DEMAT a/c is being held.

iii. After receiving the e-voting instructions, please follow all steps above to cast your vote by electronic means.

Details on Step 3 are mentioned below:

III) Instructions for all the shareholders, including Individual, other than Individual and Physical, for attending the AGM of the Company through VC/OAVM and e-Voting during the meeting.

i. Member will be provided with a facility to attend the AGM through VC / OAVM platform provided by KFintech. Members may access the same at https://emeetings.kfintech.com/ by using the e-voting login credentials provided in the email received from the Company/KFintech. After logging in, click on the Video Conference tab and select the EVEN of the Company. Click on the video symbol and accept the meeting etiquettes to join the meeting. 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 above.

ii. Facility for joining AGM though VC/ OAVM shall open atleast 15 (fifteen) minutes before the commencement of the Meeting.

iii. Members are encouraged to join the Meeting through Laptops/ Desktops with Google Chrome (preferred browser), Safari, Internet Explorer, Microsoft Edge, Mozilla Firefox 22.

iv. Members will be required to grant access to the webcam to enable VC / OAVM. Further, Members 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.

v. As the AGM is being conducted through VC / OAVM, for the smooth conduct of proceedings of the AGM, Members are encouraged to express their views / send their queries in advance mentioning their name, demat account number / folio number, email id. Questions /queries received by the Company from Friday, September 25, 2026 at 9:00 A.M. till Saturday, September 26, 2026 at 5:00 P.M. shall only be considered and responded during the AGM.

vi. The Members who have not cast their vote through remote e-voting shall be eligible to cast their vote through e-voting system available during the AGM. E-voting during the AGM is integrated with the VC / OAVM platform. The Members may click on the voting icon displayed on the screen to cast their votes.

vii. A Member can opt for only single mode of voting i.e., through Remote e-voting or voting at the AGM. If a Member casts votes by both modes, then voting done through Remote e-voting shall prevail and vote at the AGM shall be treated as invalid.

viii. Facility of joining the AGM through VC / OAVM shall be available for atleast 2000 members on first come first served basis.

ix. Institutional Members are encouraged to attend and vote at the AGM through VC / OAVM.

OTHER INSTRUCTIONS

I. **Speaker Registration:** The members who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered email address mentioning their name, DP ID and Client ID/Folio number, PAN and mobile number at cs@landmarkimmigration.com during the period from Friday, September 25, 2026 to Saturday, September 26, 2026. Only those members who have pre-registered themselves as speakers will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

II. In case of any query and/or grievance, in respect of voting by electronic means, Members may refer to the Help & Frequently Asked Questions (FAQs) and E-voting user manual available at the download section of https://evoting.kfintech.com (KFintech Website) or contact Mr. Anandan, at evoting@kfintech.com or call KFintech's toll free No. 1-800-309-4001 for any further clarifications.

III. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on Wednesday, September 23, 2026, being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice. A person who is not a Member as on the cut-off date should treat this Notice for information purposes only. Once the vote on a resolution(s) is cast by the Member, the Member shall not be allowed to change it subsequently.

IV. In case a person has become a Member of the Company after dispatch of AGM Notice but on or before the cut-off date for E-voting, he/she may obtain the User ID and Password in the manner as mentioned below:

If e-mail address or mobile number of the member is registered against Folio No. / DP ID Client ID, then on the home page of https://evoting.kfintech.com/ , the member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.

- Members who may require any technical assistance or support before or during the AGM are requested to contact KFintech at toll free number 1-800-309-4001 or write to them at evoting@kfintech.com.

- If the mobile number of the Member is registered against Folio No. / DP ID Client ID, the Member may send SMS : MYEPWD <space> E-Voting Event number+ Folio No. (in case of physical shareholders) or DP ID Client ID (in case of Demat shareholders) to 9212993399.

Example for NSDL	MYEPWD <SPACE> IN12345612345678
Example for CDSL	MYEPWD <SPACE> 1402345612345678
Example for physical	MYEPWD <SPACE> XXX1234567890

V. The Company shall submit the voting results to the Stock Exchange(s) within two working days of the conclusion of the AGM, in the prescribed format. The results along with the Scrutinizer's Report, shall also be placed on the website of the Company.

Declaration of Voting Results:

16) The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting, by use of remote e-voting system for all those members who are present during the AGM through VC/ OAVM but have not cast their votes by availing the remote e-voting facility.

17) The scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast during the AGM, thereafter unblock the votes cast through remote e-voting and submit, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairperson of the Company or the person authorized by him, who shall countersign the same. The results will be announced within the time stipulated under the applicable laws.

18) The results declared along with the scrutinizer's report, will be hosted on the website of the Company at https://landmarkglobal.co.in/investor-center and on the website of KFintech at https://evoting.kfintech.com/ immediately after the declaration of the result by the Chairperson or a person authorised by him in writing. The Company shall simultaneously forward the results to BSE Limited, where the shares of the Company are listed.

By order of the Board of Directors
For Landmark Global Learning Limited
(Previously known as Landmark Immigration Consultants Limited)

Date: - 04.09.2026
Registered Office
SCO-95 97 2nd Floor, Sector 17 D,
Chandigarh, India, 160017

Ms. Simran Bhatia
Company Secretary

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 RELATING TO SPECIAL BUSINESS:

The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (‘the Act’), given hereunder sets out all material facts relating to the special business mentioned at Item No. 3 to 4 of the accompanying Notice dated September 4, 2026

ITEM NO. 3: TO APPROVE PAYMENT OF MANAGERIAL REMUNERATION TO MR. JASMEET SINGH BHATIA, CHAIRMAN AND MANAGING DIRECTOR [DIN: 02862660] OF THE COMPANY FOR THE REMAINING TERM OF HIS APPOINTMENT

The Members of the Company, at the Extra-Ordinary General Meeting held on February 26, 2024, by way of Special Resolution, approved the change in designation of Mr. Jasmeet Singh Bhatia (DIN: 02862660) as the Chairman and Managing Director of the Company with effect from February 23, 2024, for a term of five (5) years, i.e. up to February 22, 2029, along with payment of managerial remuneration for a period of three (3) years. The Members had further authorised the Board to alter, vary and revise the terms and conditions of his appointment, including remuneration and increments thereof, from time to time.

Subsequently, at its meeting held on May 07, 2025, the Board, based on the recommendation of the Nomination and Remuneration Committee, approved the revision in the remuneration of Mr. Jasmeet Singh Bhatia with effect from April 01, 2025 till February 22, 2027. The revised remuneration was fixed at ₹264 Lakhs per annum, inclusive of salary, perquisites, benefits, incentives and allowances. The said revision in remuneration was subsequently approved by the Members of the Company by way of Special Resolution at the 15th Annual General Meeting of the Company.

The existing approval for payment of managerial remuneration is valid up to February 22, 2027. Accordingly, the Board proposes to seek the approval of the Members for payment of managerial remuneration to Mr. Jasmeet Singh Bhatia for the remaining term of his appointment from February 23, 2027 to February 22, 2029, on the terms and conditions set out below.

The Nomination and Remuneration Committee and the Board of Directors have considered his experience, knowledge, performance and contribution towards the growth of the Company. Mr. Jasmeet Singh Bhatia has been associated with the Company as a Director since October 05, 2010 and has rich experience in management and handling various areas of the business. He has also been recognised for his contribution towards overseas education by the Global Education Summit.

Considering his experience, responsibilities, contribution and the scale of operations of the Company, the Board is of the opinion that the remuneration proposed to be paid to Mr. Jasmeet Singh Bhatia is appropriate and is in line with the remuneration levels of comparable companies and industry standards. The Annual Report also records that his remuneration was considered with reference to his management experience, industry knowledge and contribution to the Company.

PARTICULARS	AMOUNT
Tenure of Remuneration	23/02/2027 till 22/02/2029
Salary inclusive of all allowances and incentives	Rs. 2,64,00,000/- per annum
Perquisites and Allowances in addition to the salary	NIL
Retirement benefits	NIL
Other benefits	NIL
Minimum Remuneration:	If, in any financial year, the Company has no profits or its profits are inadequate, then in such event, the remuneration by way of salary and perquisites as specified above will be paid as the Minimum Remuneration as provided in Schedule V of the Companies Act, 2013 Part II, Section II, [A]* proviso "The remuneration in excess of the limits provided under [A] may be paid."

In the event of absence or inadequacy of profits in any financial year during the aforesaid period, the remuneration payable to Mr. Jasmeet Singh Bhatia shall be treated as minimum remuneration, subject to the applicable provisions and limits of Schedule V of the Companies Act, 2013.

The other terms and conditions of his appointment as Chairman and Managing Director shall remain unchanged and shall continue to remain in full force and effect for the remaining period of his appointment.

General Information:

Sr. No.	Particulars	Disclosures
1.	Nature of Industry	Global Education Consultancy and Immigration Consultancy, providing services relating to overseas education, university and course selection, application formalities, visa services, education loan guidance, scholarships, career counselling, travel and abroad assistance and other related services.
2.	Date of commencement of commercial production	Not applicable (Company is an existing company).
3.	In case of new companies, expected date of commencement of activities as	Not Applicable

	per project approved by financial institutions appearing in the prospectus	
4.	Foreign investments or collaborators, if any	---

Information about the appointee:

1.	Background details	Mr. Jasmeet Singh Bhatia has been associated with the Company since its early years and became a Director of the Company on October 05, 2010. He was subsequently re-designated as the Chairman and Managing Director with effect from February 23, 2024. He has extensive experience in management and in handling various areas of the Company's business. He is also identified on the Company's official website as a CCEA and USATC graduate. Mr. Jasmeet Singh Bhatia has been instrumental in various business initiatives of the Company and is actively involved in its overall growth, including expansion into domestic and overseas markets and enhancement of the Company's brand and business operations.
2.	Past remuneration	During the financial year 2024-25, Mr. Jasmeet Singh Bhatia was paid remuneration of ₹204 Lakhs, as against ₹183.12 Lakhs during FY 2023-24, representing an increase of 11.40%.
3.	Recognition or awards	Award for Appreciation for the contribution toward overseas education from Global Education Summit
4.	Job profile and his suitability	Mr. Jasmeet Singh Bhatia provides leadership and strategic direction to the Company and is actively involved in its management and operations. He possesses considerable experience in the education and immigration consultancy industry and has made significant contributions to the Company's business growth, profitability, market expansion and enhancement of its brand value. His skills, experience, knowledge and performance make him suitable for continuing as Chairman and Managing Director.
5.	Remuneration proposed	INR 264 Lacs per annum (inclusive of salary, perquisites, benefits, incentives and allowances)

6.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person	Considering the Company's size and scale of operations, nature of the industry, responsibilities attached to the position, and Mr. Jasmeet Singh Bhatia's experience and contribution to the Company's growth, the proposed remuneration is considered reasonable and in line with remuneration levels for comparable positions in similarly placed companies. The Nomination and Remuneration Committee has duly considered these factors and relevant industry parameters while determining the remuneration package.
7.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any:	Mr. Jasmeet Singh Bhatia has a relationship with the Company as Managing Director and Promoter only. He also holds 13429000 shares in the Company. He is also the husband of Ms. Richa Arora, Whole-Time Director of the Company.

OTHER INFORMATION

The Board recommends the Special Resolution set forth in Item No. 3 of the Notice for approval of the members.

1.	Reasons of loss or inadequate profits	The Company incurred a loss during the financial year 2025-26, primarily due to challenging conditions prevailing in the global education and immigration consultancy industry. The tightening of immigration and student visa policies in major overseas education destinations, particularly Canada, together with increased visa scrutiny, higher financial requirements and changes in eligibility criteria, adversely affected student enrolments and visa conversions. Further, geopolitical uncertainties, global economic slowdown, inflationary pressures, increased cost of overseas education, currency fluctuations and changing preferences of students contributed to delays in decision-making and lower demand for overseas education and immigration services, thereby impacting the Company's revenue and profitability.
2.	Steps taken or proposed to be taken for improvement	The Company is taking various measures to improve its business performance, including diversification into alternative and emerging overseas education destinations, strengthening relationships with international universities and institutions, expanding its education consultancy and visa services, and enhancing its digital and student counselling capabilities. The

		Company is also focusing on increasing its geographical presence, improving student conversion and application processes, strengthening post-landing and career-related services, and optimising operating costs and resources. The Company continues to monitor changes in immigration policies and global market conditions and is adapting its business strategy accordingly.
3.	Expected increase in productivity and profits in measurable terms	The Company expects improvement in revenue and profitability through diversification of destination markets, expansion of its institutional network, improved student conversion rates, increased operational efficiency and better utilisation of its branch and digital network. The Company expects these initiatives, together with a gradual stabilisation of the global education and immigration environment, to support recovery in business volumes and profitability. The Company is focused on achieving sustainable growth rather than providing a specific numerical projection, considering the continuing uncertainty in global immigration policies and economic conditions.
4.	Disclosures	As the Company is listed on the SME Platform of BSE Limited, the provisions relating to Corporate Governance under the SEBI Listing Regulations relating to the Corporate Governance Report are not applicable to the Company. Accordingly, the Company is not required to provide a separate Corporate Governance Report.

Memorandum of Interest

Mr. Jasmeet Singh Bhatia and his relatives are concerned or interested, financially or otherwise, in the proposed resolution. The other Directors and Key Managerial Personnel of the Company and their relatives are not concerned or interested, financially or otherwise, in the said resolution.

ITEM NO. 4 TO APPROVE PAYMENT OF MANAGERIAL REMUNERATION TO MS. RICHA ARORA, WHOLE-TIME DIRECTOR [DIN: 03218223] FOR THE REMAINING TERM OF HER APPOINTMENT:

The Members of the Company, at the Extra-Ordinary General Meeting held on February 26, 2024, by way of Special Resolution, approved the change in designation of Ms. Richa Arora (DIN: 03218223) as the Whole-Time Director of the Company with effect from February 23, 2024, for a term of five (5) years, i.e. up to February 22, 2029, along with payment of managerial remuneration for a period of three (3) years. The Members had further authorised the Board to alter, vary and revise the terms and conditions of her appointment, including remuneration and increments thereof, from time to time.

Subsequently, at its meeting held on May 07, 2025, the Board, based on the recommendation of the Nomination and Remuneration Committee, approved the revision in the remuneration of Ms. Richa Arora with effect from April 01, 2025 till February 22, 2027. The revised remuneration was fixed at ₹144 Lakhs per annum, inclusive of salary, perquisites, benefits, incentives and allowances. The said revision in remuneration was subsequently approved by the Members of the Company by way of Special Resolution at the 15th Annual General Meeting of the Company.

The existing approval for payment of managerial remuneration is valid up to February 22, 2027. Accordingly, the Board proposes to seek the approval of the Members for payment of managerial remuneration to Ms. Richa Arora for the remaining term of her appointment from February 23, 2027 to February 22, 2029, on the terms and conditions set out below.

The Nomination and Remuneration Committee and the Board of Directors have considered her experience, knowledge, performance and contribution towards the growth of the Company. Ms. Richa Arora has been associated with the Company since its inception and has rich experience in the education and immigration industry. She has played an instrumental role in managing various key functions of the Company, including human resource processes, finances, admissions, backend operations and visa filing processes.

Considering her experience, responsibilities, contribution and the scale of operations of the Company, the Board is of the opinion that the remuneration proposed to be paid to Ms. Richa Arora is appropriate and is in line with the remuneration levels of comparable companies and industry standards.

PARTICULARS	**AMOUNT**
Tenure of Remuneration	23/02/2027 till 22/02/2029
Salary inclusive of all allowances and incentives	Rs. 1,44,00,000/- per annum
Perquisites and Allowances in addition to the salary	NIL
Retirement benefits	NIL
Other benefits	NIL
Minimum Remuneration:	If, in any financial year, the Company has no profits or its profits are inadequate, then in such event, the remuneration by way of salary and perquisites as specified above will be paid as the Minimum Remuneration as provided in Schedule V of the Companies Act, 2013 Part II, Section II, [A]* proviso “The remuneration in excess of the limits provided under [A] may be paid.”

In the event of absence or inadequacy of profits in any financial year during the aforesaid period, the remuneration payable to Ms. Richa Arora shall be treated as minimum remuneration, subject to the applicable provisions and limits of Schedule V of the Companies Act, 2013.

The other terms and conditions of her appointment as Whole-Time Director shall remain unchanged and shall continue to remain in full force and effect for the remaining period of her appointment.

General Information:

Sr. No.	Particulars	Disclosures
1.	Nature of Industry	Global Education Consultancy and Immigration Consultancy, providing services relating to overseas education, university and course selection, application formalities, visa services, education loan guidance, scholarships, career counselling, travel and abroad assistance and other related services.
2.	Date of commencement of commercial production	Not applicable (Company is an existing company).
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable
4.	Foreign investments or collaborators, if any	---

Information about the appointee:

1.	Background details	Ms. Richa Arora is the Whole-time Director of the Company. She has completed her Bachelor of Arts (General) from Punjab University. She has been associated with the Company since its inception as its First Director and was re-designated as Whole-time Director with effect from February 23, 2024. She is also holding directorship in OM Student Visas Private Limited since December 2010 and has overall experience in the industry in which the Company operates.
2.	Past remuneration	INR 144 Lakhs per annum
3.	Recognition or awards	—

4.	Job profile and her suitability	Ms. Richa Arora has played an instrumental role in streamlining HR processes, managing finances, handling the admission process and leading the backend team. She has also assisted in the visa filing process and has demonstrated a deep understanding of HR and financial management, including ensuring compliance with GIC filing requirements, which has contributed to the growth and success of the Company. Considering her experience, knowledge and contribution to the Company, the Board considers her suitable for the position of Whole-time Director.
5.	Remuneration proposed	INR 144 Lacs per annum (inclusive of salary, perquisites, benefits, incentives and allowances)
6.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person	Considering Ms. Richa Arora's experience in the industry, her responsibilities as Whole-time Director and her contribution towards managing key operational functions of the Company, including HR, finance, admissions and backend operations, the proposed remuneration is considered to be commensurate with her experience and responsibilities and in line with the remuneration levels prevailing in comparable companies and industry standards.
	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any:	Ms. Richa Arora has a relationship with the Company as Whole-Time Director and Promoter only. She also holds 1500950 shares in the Company. She is also the wife of Mr. Jasmeet Singh Bhatia, Chairman and Managing Director of the Company.

OTHER INFORMATION

The Board recommends the Special Resolution set forth in Item No. 4 of the Notice for approval of the members.

1.	Reasons of loss or inadequate profits	The Company incurred a loss during the financial year 2025-26, primarily due to challenging conditions prevailing in the global education and immigration consultancy industry. The tightening of immigration and student visa policies in major overseas education destinations, particularly Canada, together with increased visa scrutiny, higher financial requirements and changes in eligibility criteria, adversely affected student enrolments and visa conversions. Further, geopolitical uncertainties, global economic slowdown, inflationary pressures, increased cost of overseas education, currency fluctuations and changing preferences of students

		contributed to delays in decision-making and lower demand for overseas education and immigration services, thereby impacting the Company's revenue and profitability.
2.	Steps taken or proposed to be taken for improvement	The Company is taking various measures to improve its business performance, including diversification into alternative and emerging overseas education destinations, strengthening relationships with international universities and institutions, expanding its education consultancy and visa services, and enhancing its digital and student counselling capabilities. The Company is also focusing on increasing its geographical presence, improving student conversion and application processes, strengthening post-landing and career-related services, and optimising operating costs and resources. The Company continues to monitor changes in immigration policies and global market conditions and is adapting its business strategy accordingly.
3.	Expected increase in productivity and profits in measurable terms	The Company expects improvement in revenue and profitability through diversification of destination markets, expansion of its institutional network, improved student conversion rates, increased operational efficiency and better utilisation of its branch and digital network. The Company expects these initiatives, together with a gradual stabilisation of the global education and immigration environment, to support recovery in business volumes and profitability. The Company is focused on achieving sustainable growth rather than providing a specific numerical projection, considering the continuing uncertainty in global immigration policies and economic conditions.
4.	Disclosures	As the Company is listed on the SME Platform of BSE Limited, the provisions relating to Corporate Governance under the SEBI Listing Regulations relating to the Corporate Governance Report are not applicable to the Company. Accordingly, the Company is not required to provide a separate Corporate Governance Report.

Memorandum of Interest

Ms. Richa Arora and her relatives are concerned or interested, financially or otherwise, in the proposed resolution. The other Directors and Key Managerial Personnel of the Company and their relatives are not concerned or interested, financially or otherwise, in the said resolution.

By order of the Board of Directors
For Landmark Global Learning Limited
(Previously known as Landmark Immigration Consultants Limited)

Date: - 04.09.2026
Registered Office
SCO-95 97 2nd Floor, Sector 17 D,
Chandigarh, India, 160017

Ms. Simran Bhatia
Company Secretary

ADDITIONAL INFORMATION ON DIRECTOR BEING APPOINTED / RE-APPOINTED AS REQUIRED UNDER REGULATION 36(3) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARD ON GENERAL MEETINGS ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA, IN THE ORDER OF THE ITEMS MENTIONED IN THE NOTICE

Name of the Director	**Mr. Jasmeet Singh Bhatia**
DIN	02862660
Designation and Category of Director	Chairman and Managing Director
Brief Profile	Mr. Jasmeet Singh Bhatia is the Promoter, Chairman and Managing Director of the Company. He has been associated with the Company since its incorporation as its First Director and has contributed significantly in the areas of sales, marketing, strategic business development and representing the Company at national and international forums. He has played an important role in formulating and implementing marketing strategies and in enhancing the Company's global visibility. He has around 20 years of overall experience, including about 14 years of experience in the global education and immigration consultancy industry. He has also been associated with Guru Nanak Realtors as a partner and is a Director of Om Student Visas Private Limited.
Date of Birth	April 22, 1982
Age	44 years
Date of first appointment	October 05, 2010
Qualifications	Bachelor of Computer Applications from Panjab University; Master of Science (Computer Science) from Maharshi Dayanand University, Rohtak; Advanced Diploma in Software Technology from Software Technology Group International Limited
Expertise in specific functional areas	He is having an overall experience of 16 years in the business
Terms and conditions of appointment or reappointment of Director	Designated as Managing Director with effect from February 23, 2024 for a term of five (5) years

Directorship in other Public Limited Companies (excluding foreign companies, private companies & Section 8 companies) as on March 31, 2026	Nil
Membership of Committees/ Chairmanship in other Public Limited Companies (excluding foreign companies, private companies & Section 8 companies) as on March 31, 2026	Nil
Listed entities from which Director has resigned from Directorships in the Last three (3) years.	Nil
Total no. of Board Meetings held during the year	07
Total no. of Board Meetings attended during the year	07
No. of shares held	1,34,29,000
Relationships between Directors inter-se	Husband of Ms. Richa Arora
Remuneration last drawn (including Sitting fees, if any)	The remuneration drawn is disclosed in the financial statements for financial year 2025-26.
Details of Remuneration sought to be paid	Please refer to the explanatory statement.

By order of the Board of Directors
For Landmark Global Learning Limited
(Previously known as Landmark Immigration Consultants Limited)

Date: - 04.09.2026
Registered Office
SCO-95 97 2nd Floor, Sector 17 D,
Chandigarh, India, 160017

Ms. Simran Bhatia
Company Secretary

Board's Report

Dear Members

The Board of Directors hereby submits the 16th (Sixteen) Annual Report of the business and operations of the Landmark Global Learning Limited ("the Company") along with the Audited Financial Statements, for the financial year ended 31st March, 2026.

1. FINANCIAL RESULTS

The financial performance of the Company for the year ended March 31, 2026 is as below:

(in lakhs)

Particulars	2025-26	2024-25
Revenue from Operations	1831.32	3757.83
Other Income	266.54	233.13
Total Income	**2097.85**	**3,990.96**
Total Expenses	2848.63	**2,218.46**
Profit / (Loss) before Exceptional & Extraordinary item	(750.78)	**1,772.50**
Exceptional items	--	--
Extraordinary items	--	--
Profit / (Loss) before Tax (PBT)	(750.78)	**1,772.50**
Current Tax	--	465.06
Deferred Tax	(20.13)	(5.17)
Minimum Alternate Tax (MAT)	--	--
Profit / (Loss) after Tax (PAT) for the year	(730.65)	**1,312.61**
Earnings per share (EPS)		
Basic	(3.55)	8.18
diluted	(3.55)	8.18

2. OPERATIONAL PERFORMANCE AND STATE OF AFFAIRS

During the financial year under review, the Company faced a challenging operating environment due to significant changes in the global education and immigration landscape. Evolving immigration policies, changes in student visa regulations and eligibility criteria, and increased scrutiny by immigration authorities in key overseas destinations had an adverse impact on the overall demand for international education and immigration consultancy services.

The Company recorded a total income of ₹2,097.85 Lakhs for the financial year ended March 31, 2026 as against ₹3,990.96 Lakhs in the previous financial year. The Company reported Loss After Tax of ₹730.65 Lakhs as against a Profit After Tax of ₹1,312.61 Lakhs in the previous financial year.

The decline in financial performance was primarily attributable to the changing regulatory environment and policy developments affecting international student mobility and immigration across major overseas destinations. The resulting uncertainty and moderation in demand impacted the Company's revenue and profitability during the year.

Notwithstanding the challenges faced during the year, the Company continues to evaluate emerging opportunities and adapt its business strategy to the evolving global environment. The management remains focused on strengthening operational efficiency, maintaining high standards of service and compliance, expanding its market reach and diversifying its service offerings.

Going forward, the Company remains cautiously optimistic about the long-term prospects of the global education and immigration sector. With its established industry presence and continued focus on adaptability, customer service and operational excellence, the Company aims to navigate the evolving market conditions and work towards sustainable growth in the coming years.

3. ALTERATION OF MEMORANDUM OF ASSOCIATION AND ARTICLES OF ASSOCIATION

During the financial year 2025-26, consequent upon the change in name of the Company from "Landmark Immigration Consultants Limited" to "Landmark Global Learning Limited", the relevant provisions of the Memorandum of Association and Articles of Association of the Company were altered accordingly. The requisite approvals of the Members and the regulatory authorities were obtained in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

4. CHANGE OF NAME OF THE COMPANY

During the financial year 2025-26, the Company changed its name from "Landmark Immigration Consultants Limited" to "Landmark Global Learning Limited". The change of name was approved by the Members of the Company through Postal Ballot and, pursuant thereto, the fresh Certificate of Incorporation consequent upon change of name was issued by the Registrar of Companies on 16 June 2025.

The proposed change of name was also subsequently approved by BSE Limited on 10 July 2025. The change in name was undertaken to align the corporate identity of the Company with its existing business activities in the field of education and overseas education consultancy. The change of name did not result in any change in the legal status, constitution, operations or activities of the Company and did not affect the rights of the Company or its shareholders/stakeholders.

5. POSTAL BALLOT

During the financial year 2025-26, the Company conducted a Postal Ballot through remote e-voting in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations. The approval of the Members was sought for the change in the name of the Company from "Landmark Immigration Consultants Limited" to "Landmark Global Learning Limited" and consequential amendments to the Memorandum of Association and Articles of Association of the Company. The requisite approval of the Members was obtained through Postal Ballot.

6. DIVIDEND:

With a view to conserving financial resources and strengthening the Company's capital base to support its long-term growth strategy and future business opportunities, your Board of Directors has not recommended any dividend for the financial year ended March 31, 2026. The Board believes that retaining earnings will enhance the Company's financial resilience and support sustainable value creation for all stakeholders. The Company remains committed to delivering long-term shareholder value through prudent financial management and improved operational performance.

7. GENERAL RESERVES:

During the financial year under review, the Company incurred a loss. Accordingly, no amount has been transferred to the General Reserve, and the Board of Directors has decided not to make any transfer to the General Reserve for the year.

8. OUTLOOK:

The Company continues to remain focused on strengthening its position in the overseas education, career counselling and immigration consultancy sector. Landmark Global Learning Limited has evolved with the vision of empowering the aspiring youth of India to position themselves successfully in the global landscape by providing comprehensive and reliable solutions for overseas education and career opportunities.

The Company offers an integrated range of services covering education consultancy, course and university selection, application formalities, student visa assistance, education loan guidance, IELTS and other language training, career counselling, scholarship guidance, travel assistance, post-landing support and post-study opportunities. With a network of 200+ partner universities and an expanding presence across various cities in India, the Company is well positioned to serve the growing aspirations of Indian students seeking quality international education.

Going forward, the Company intends to further strengthen its university and institutional relationships, expand its geographical reach, enhance its technology-enabled counselling and application processes and continue providing personalised, transparent and end-to-end support to students and their families. The Company will also continue to monitor changes in international education, immigration and visa policies and adapt its services accordingly. With its experienced team, established network and comprehensive service portfolio, the management remains optimistic about the Company's long-term growth prospects and is committed to creating sustainable value for its students, institutional partners and other stakeholders.

9. SHARE CAPITAL

- **Authorised Share Capital:**
  During the financial year under review, there was no change in the Authorised Share Capital of the Company. The Authorised Share Capital of your Company as on March 31, 2026 is Rs. 25,00,00,000/- (Rupees Twenty-Five Crore only) comprising of 2,50,00,000 (Two Crore Fifty lacs only) equity shares of the face value of Rs 10 (Ten Rupees)

- **Issued and Paid-Up Share Capital:**
  During the financial year under review, there was no change in the issued, subscribed and paid-up share capital of the Company. The issued, subscribed and paid-up share capital of your Company as on March 31, 2026 is Rs. 20,61,00,000 /- (Rupees Twenty Crore Sixty One Lacs Only) divided into 2,06,10,000 (Two Crore Six Lacs and Ten Thousand) shares of the face value of Rs 10 (Ten Rupees) each.

10. MATERIAL CHANGES

There have been no material changes or commitments affecting the financial position of the Company between the end of the financial year and the date of this report.

11. **DIRECTORS AND KEY MANAGERIAL PERSONNEL:**

- **Composition of Board**:
  The Board of Directors of the Company, at present comprises of 5 Directors, who have wide and varied experience in different disciplines and fields of corporate functioning. The board of directors of the company comprises of 5 (Five) Directors, consisting of 1 (One) Managing Director, 1 (One) Whole-Time Director, 1 (One) Non-Executive Director 2 (Two) Non-Executive Independent Directors. The constitution of the Board of the Company is in accordance with the provisions of the Companies Act, 2013. The Board of Directors of your Company comprised of the following Directors, as on March 31, 2026:

Name of the Director	**Designation**
Mr. Jasmeet Singh Bhatia	Chairman & Managing Director
Ms. Richa Arora	Whole Time Director
Mr. Amit Kumar Sharma	Non-Executive Non-Independent Director
Mr. Manu Sharma	Non-Executive Independent Director
Mr. Taranjit Singh Bharaj	Non-Executive Independent Director

- **Appointment and Re-appointment:**
  During the Financial Year 2025-26, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, appointed Mr. Mihai Ivanof as **Director – Global Strategy** with effect from 1 November 2025 to oversee the global strategic affairs of the Company.

  The designation **"Director – Global Strategy"** is a functional title only and does not constitute an appointment as a Director on the Board of the Company within the meaning of the Companies Act, 2013 or the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Mr. Mihai Ivanof is neither a member of the Board of Directors nor a Key Managerial Personnel of the Company, and the said appointment does not confer upon him any rights, powers, duties or responsibilities of a Director under the applicable provisions of the Companies Act, 2013 or any other applicable law.

The Company had disclosed the said appointment to the Stock Exchanges under Regulation 30 of the SEBI Listing Regulations, as a measure of good corporate governance and in the interest of transparency.

Director retiring by rotation:
Pursuant to the provisions of Section 152(6) of the Act, Mr. Jasmeet Singh Bhatia (DIN: 02862660), Managing Director of the Company is liable to retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible, offered himself for re-appointment. The Board considered the said re-appointment in the interest of the Company and hence recommends the same to the Members for approval.

Brief resume, nature of expertise, disclosure of relationship between Directors inter-se, details of directorships and committee membership held in other companies of the Directors proposed to be appointed / re-appointed, along with their shareholding in the Company and other details as stipulated under Secretarial Standard - 2 on General Meetings and Regulation 36 of the SEBI Listing Regulations, is appended as an Annexure to the Notice

- **Key Managerial Personnel (KMP):**
  During the financial year, Ms. Charanchit Kaur, Company Secretary & Compliance Officer of the Company has resigned with effect from April 08, 2025. Subsequently, Ms. Simran Bhatia was appointed as Company Secretary & Compliance Officer of the Company with effect from June 16, 2025, upon the recommendation of the Nomination and Remuneration Committee.

  As on March 31, 2026, the following individuals were designated as Key Managerial Personnel of the Company in accordance with Section 2(51) of the Companies Act, 2013:

Name of KMP	DESIGNATION
Mr. Jasmeet Singh Bhatia	Chairman & Managing Director
Ms. Richa Arora	Whole Time Director
Ms. Simran Bhatia	Company Secretary & Compliance Officer
Mr. Digvijay	Chief Financial Officer

- **Disclosures by Directors:**
  The Directors of the Company have duly submitted their disclosures of interest in Form MBP-1 pursuant to the provisions of Section 184(1) of the Companies Act, 2013 and the rules made thereunder. The Directors have also furnished the requisite declarations confirming their eligibility and compliance with the provisions of Section 164(2) of the Companies Act, 2013, along with such other disclosures and declarations as required under the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

- **Disqualifications of Directors:**
  None of the Directors of your Company is disqualified under the provisions of Section 164(2) of the Companies Act, 2013 and the Board herewith takes on record the eligibility of all the Directors to continue as Directors of the Company in terms of Sec 164(2) of the Companies Act, 2013."

- **Independence & Other Matters Pertaining to Independent Directors**
  As on March 31st, 2026, the following Directors on your Company's Board were Non-Executive Independent Director:

  1. Mr. Manu Sharma
  2. Mr. Taranjit Singh Bharaj

  With regard to integrity, expertise and experience (including the proficiency) of the Independent Director appointed, the Board of Directors have taken on record the declarations and confirmations submitted by the Independent Director and is of the opinion that they are the person of integrity and possess relevant expertise and experience and their continued association as Director will be of immense benefit and in the best interest of the Company. Furthermore, all Independent Directors have duly registered themselves with the Independent Directors' Databank maintained by the Indian Institute of Corporate Affairs (IICA).

12. BOARD EVALUATION

Pursuant to Section 134(p) and Section 178(2) of the Companies Act, 2013 and applicable provisions of SEBI Listing Regulations, the Board, in consultation with its Nomination & Remuneration Committee, has formulated a framework containing, inter-alia, the criteria for performance evaluation of the entire Board of the Company, its Committees and Individual Directors, including Independent Directors.

A separate meeting of Independent Directors was held without the presence of any Non-Independent Directors to discuss, inter-alia, the performances of Non-Independent Directors, the Board as a whole and the Chairman, taking into consideration the views of Executive Directors and Non-Executive Directors. The performance evaluation of all the Independent Directors has been done by the entire Board, excluding the Director being evaluated.

13. EMPLOYEE STOCK OPTION PLAN

There is no employee stock option plan subsisting and continuing as on date.

14. DEMATERIALIZATION OF SHARES

The Company has taken all necessary steps to facilitate complete dematerialization of its equity shares. All the Shares of your Company were in Dematerialization mode as on March 31, 2026, and there are no shares held in physical form. This ensures ease of trading for shareholders and enhances transparency and compliance with applicable regulations. The ISIN of the Equity Shares of your Company is INE12QA01010.

15. LISTING OF EQUITY SHARES

The equity shares of the Company continued to remain listed on the Stock Exchange(s) during the financial year 2025-26, and there was no change in the listing status of the Company.

16. APPOINTMENT OF RTA

M/s. KFin Technologies Limited is Company's Registrar and Share Transfer Agent (RTA) in compliance with the provisions of the Companies Act, 2013 and the SEBI Regulations.

17. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

During the year under review, the Company does not have any subsidiary/joint ventures/Associate companies.

18. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board meets at regular intervals to discuss and decide on Company's business policy and strategies apart from other urgent business matter. The date of meetings of the Board of Directors and Committee are informed to the Directors in advance to facilitate them to plan their schedule and to ensure meaningful participation in the meetings.

The notice and agenda of the Board/ Committee meetings is circulated in accordance with the provisions of the Secretarial Standard on meetings of the Board of Directors (SS-1) issued by the Institute of Company Secretaries of India. The agenda for the Board and Committee meetings includes detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision.

During the year under review, Board of Directors of the Company met 07 (Seven) times as follows:-

Sr. No.	Date
1.	April 25, 2025
2.	May 07, 2025
3.	May 30, 2025
4.	September 02, 2025
5.	November 14, 2025
6.	December 05, 2025
7.	March 27, 2026

The intervening gap between two consecutive meetings was within the maximum period mentioned under Section 173 of the Companies Act, 2013.

The details of attendance of each Director at the Board Meetings are given below;

Name of Director	Date of Original Appointment	Date of Cessation	Number of Board Meetings Eligible to attend	Number of Board Meetings attended
Mr. Jasmeet Singh Bhatia	05/10/2010	N.A	07	07
Ms. Richa Arora	05/10/2010	N.A	07	03
Mr. Amit Kumar Sharma	02/05/2024	N.A	07	07
Mr. Manu Sharma	23/02/2024	N.A	07	07

Mr. Taranjit Singh Bharaj	23/02/2024	N.A	07	07

19. COMMITTEES OF THE BOARD

Presently, the Board has following Committees viz. the Audit Committee, Nomination and Remuneration Committee, Stakeholders' Relationship Committee, Corporate and Social Responsibility Committee

a. Audit Committee

The Audit Committee is duly constituted in accordance with the provisions of Section 177 of the Companies Act, 2013.

During the year under review, Audit committee met 5(Five) times as follows:

Sr. No.	Date
1.	May 15, 2025
2.	May 30, 2025
3.	September 02, 2025
4.	November 14, 2025
5.	March 02, 2026

The composition of the Committee and the details of meetings attended by its members are given below;

Name of Members	Designation	Category	Number of Meetings Eligible to attend	Number of Meetings attended
Mr. Taranjit Singh Bharaj	Chairman & Member	Non-Executive Independent Director	5	5
Mr. Manu Sharma	Member	Non-Executive Independent Director	5	5
*Mr. Amit Kumar Sharma	Member	Non-Executive Non-Independent Director	5	5
*Mr. Jasmeet Singh Bhatia	Member	Chairman & Managing Director	0	0

*Mr. Jasmeet Singh Bhatia ceased to be the member of the committee and Mr. Amit Kumar Sharma was appointed as the member of the committee w.e.f. April 25, 2025.

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

During the year under review, the Board has accepted all recommendations of the Audit Committee and accordingly, no disclosure is required to be made in respect of non-acceptance of any recommendation of the Audit Committee by the Board.

b. Nomination and Remuneration Committee

The Nomination and Remuneration Committee was duly constituted in accordance with the provisions of Section 178 of the Companies Act, 2013.

During the year under review, committee met 3(Three) time as follows:

Sr. No.	Date
1.	May 07, 2025
2.	June 16, 2025
3.	December 05, 2025

The composition of the Committee and the details of meetings attended by its members are given below;

Name of Members	Designation	Category	Number of Meetings Eligible to attend	Number of Meetings attended
Mr. Manu Sharma	Chairman & Member	Non-Executive Independent Director	3	3
Mr. Taranjit Singh Bharaj	Member	Non-Executive Independent Director	3	3
Mr. Amit Kumar Sharma	Member	Non-Executive Non-Independent Director	3	3

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

The purpose of the Nomination and Remuneration Committee (“NRC”) is to oversee the Company’s nomination process for the senior management and the Board and specifically to assist the Board in identifying, screening and reviewing.

Individuals qualified to serve as Executive Directors, Non-Executive Directors and determine the role and capabilities required for Independent Directors consistent with the criteria as stated by the Board in its Nomination and Remuneration Policy.

Nomination and Remuneration Policy

The Nomination and Remuneration Committee has formulated a comprehensive Nomination and Remuneration Policy pursuant to Section 178(3) of the Companies Act, 2013. This policy outlines the criteria for determining the qualifications, positive attributes, and independence of Directors. It also provides guidance on the structure and levels of remuneration for Directors, Key

Managerial Personnel (KMP), and senior management, including the appointment of individuals at one level below the KMP.

The full policy is available on the Company's website and can be accessed at the following link: https://landmarkglobal.co.in/nrc-policy

c. Stakeholders' Relationship Committee

The Stakeholders Relationship Committee was duly constituted on July 30, 2024 in accordance with the provisions of Section 178 of the Companies Act, 2013.

During the Financial Year 2025-26, the Stakeholders Relationship Committee met 4(Four) time as follows:

Sr. No.	Date
1.	May 30, 2025
2.	September 02, 2025
3.	November 14, 2025
4.	March 02, 2026

The composition of the Committee and the details of meetings attended by its members are given below;

Name of Members	Designation	Category	Number of Meetings Eligible to attend	Number of Meetings attended
Mr. Manu Sharma	Chairman & Member	Non-Executive Independent Director	4	4
Mr. Amit Kumar Sharma	Member	Non-Executive Non-Independent Director	4	4
Mr. Taranjit Singh Bharaj	Member	Non-Executive Independent Director	4	4

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

The Stakeholders' Relationship Committee considers and resolves the grievances of our shareholders including complaints relating to non-receipt of annual report, transfer and transmission of securities, issue of new/duplicate certificates, general meetings and such other Grievances as may be raised by the security holders of the Company, from time to time.

d. Corporate and Social Responsibility Committee

The Corporate and Social Responsibility Committee was duly constituted in accordance with the provisions of Section 135 of the Companies Act, 2013.

During the Financial Year 2025-26, the Corporate and Social Responsibility Committee met 2(Two) time as follows:

Sr. No.	**Date**
1.	May 07, 2025
2.	February 02, 2026

The composition of the Committee and the details of meetings attended by its members are given below;

Name of Members	**Designation**	**Category**	**Number of Meetings Eligible to attend**	**Number of Meetings attended**
Mr. Taranjit Singh Bharaj	Chairman & Member	Non-Executive Independent Director	2	2
Mr. Manu Sharma	Member	Non-Executive Independent Director	2	2
Mr. Amit Kumar Sharma	Member	Non-Executive Non-Independent Director	2	2

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

20. MEETING OF INDEPENDENT DIRECTORS

Pursuant to Secretarial Standard -1 and Schedule IV of the Companies Act, 2013 the Independent Directors shall conduct at least One (1) meeting in a Financial Year to review the performance of Non- Independent Directors and the Board as a whole; to review the performance of the Chairman and to assess the quality, quantity and timeliness of flow of information between the Company management and the Board and its members that is necessary for the Board to effectively and reasonably perform their duties.

Accordingly, all Independent Directors of the Company have conducted a meeting dated March 20, 2026 without presence of non-independent director where they review the performance of all non-independent director of the Company and the board as a whole, also review the performance of the Chairman of the Company and assess the quality, quantity and timeliness of flow of information between the Company management and the Board.

21. RISK MANAGEMENT

The Risk Management process that is followed to identify, assess and prioritize risks that need to be minimized, monitored and mitigated is quite elaborate. These measures help in reducing and controlling the impact of adverse events and maximize the realization of opportunities.

22. CORPORATE GOVERNANCE

Our company places the highest importance on strong governance practices, with a firm commitment to acting in the best interests of all stakeholders. Adhering to robust governance not only strengthens internal controls in line with evolving business dynamics but also enhances overall performance. Furthermore, it fosters transparency by helping stakeholders better understand the organization's key activities, policies, and strategic direction.

Pursuant to provisions of Regulation 15 of the SEBI Listing Regulations, the SME Listed Companies are exempt from the provisions of Corporate Governance.

As the Company is listed on the SME Platform of BSE, the corporate Governance provisions do not apply. Consequently, the Corporate Governance report is not included in the Annual Report.

23. NON-APPLICABILITY OF THE INDIAN ACCOUNTING STANDARDS

As per provision of Rule 4(1) of the companies (Indian Accounting Standards) Rules, 2015 notified vide Notification No. G.S.R 111(E) on February 16th, 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirements of adoption of IND-AS w. e. f. April 15, 2017. As your Company is listed on SME Platform of BSE Limited, is covered under the exempted category and is not required to comply with IND-AS for preparation of financial statements beginning with period on or after April 1st, 2017.

24. AUDITORS

A. Statutory Auditors

M/s Sukhpal Singh & Co., Chartered Accountants (Firm Registration No. 032318N), were appointed as the Statutory Auditors of the Company by the Members for a term of five (5) consecutive years commencing from the conclusion of the 13th Annual General Meeting and continuing until the conclusion of the 18th Annual General Meeting of the Company.

During the financial year under review, consequent upon the transition of the Company into a listed public entity, the Company's compliance obligations, regulatory requirements and audit responsibilities increased substantially. In view thereof, Mr. Sukhpal Singh expressed his inability to devote the requisite time and attention necessary for discharging the responsibilities of Statutory Auditor of the Company. Accordingly, M/s Sukhpal Singh & Co., Chartered Accountants (Firm Registration No. 032318N), resigned as the Statutory Auditors of the Company with effect from 13th August, 2025.

Pursuant to the provisions of Section 139 of the Companies Act, 2013, the Board of Directors appointed M/s Sumit Bharti & Associates, Chartered Accountants (Firm Registration No. 015301N), as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s Sukhpal Singh & Co. The appointment was subsequently approved by the Members of the Company at the Annual General Meeting held in the year 2025.

Further, the Board of Directors recommended the appointment of M/s Sumit Bharti & Associates, Chartered Accountants (Firm Registration No. 015301N), as the Statutory Auditors of the Company for a term of five (5) consecutive years commencing from the conclusion of the 15th Annual General Meeting and continuing until the conclusion of the 20th Annual General Meeting of the Company to be held in the year 2030. The said appointment was duly approved by the Members of the Company at the 15th Annual General Meeting held in the year 2025.

The Company has received the requisite consent and eligibility certificate from M/s Sumit Bharti & Associates, Chartered Accountants, confirming their eligibility and willingness to act as Statutory Auditors of the Company in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Auditor's Report

During the year under review, the Auditor's Report does not contain any qualifications/ adverse remarks. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further explanation by the Board of Directors. There were no qualifications, reservations or adverse remarks or disclaimers made by the Statutory Auditors in their reports.

Internal Financial Controls and its Adequacy

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its business operations. Internal control systems comprising of policies and procedures are designed to ensure reliability of financial reporting, compliance with policies, procedures, applicable laws and regulations and that all assets and resources are acquired economically, used efficiently and adequately protected.

The Audit Committee evaluates the efficiency and adequacy of financial control system in the Company, its compliance with operating systems, accounting procedures, and strives to maintain the standards in Internal Financial Control.

B. Secretarial Auditors

The Board of Directors of your Company based on the recommendation of Audit Committee, had appointed M/s. P.S. Dua & Associates, Practicing Company Secretary (C.P. NO. 3934, Peer Review Certificate No. 7732/2026), as the "Secretarial Auditors" of the Company, to conduct the Secretarial Audit for the Financial Year 2025-26, pursuant to the provisions of Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

Secretarial Audit Report

The Secretarial Audit Report submitted by M/s P.S. Dua & Associates, the Secretarial Auditors, for the Financial Year 2025-26 is annexed as **"Annexure-A"** to this Board's Report. The Secretarial Audit report does not contain any qualifications, reservations, or adverse remarks, and therefore does not necessitate any further comments by the Board.

C. *Appointment of Internal Auditor*
Pursuant to the provisions of Section 138 of the Companies Act, 2013, read with Companies (Accounts) Rules, 2014, M/s Vijay Dhingra & Co., Chartered Accountants, Firm Registration No. 0018857N, was appointed as an Internal Auditor of the Company for the Financial Year 2025-26.

25. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143

During the year under Review, no details of fraud reported by auditors of the company under Section 143(12) of the Companies Act, 2013.

26. MATERIAL CHANGES AND COMMITMENTS, AFFECTING THE FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THIS REPORT

During the year under review, there is no material changes and/or commitments affecting the financial position of the Company have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

27. SIGNIFICANT AND MATERIAL LITIGATIONS/ ORDERS

During the year under review, there is no Significant Material Orders passed by the Regulators or courts or Tribunals impacting the going concern status and Company's operations in future.

28. DEPOSITS

During the year under review, the Company has not accepted any deposits within the meaning of Section 73 and 76 of the Companies Act 2013, read with Companies (Acceptance of Deposits) Rules, 2014 and hence there were no outstanding deposits and no amount remains unclaimed with the Company as on 31st March 2026.

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

The loans, guarantees given or security provided or investments made by the company under Section 186 of the Companies Act, 2013, during the financial year 2025-26, have been specifically disclosed in the Notes of Financial Statement of the Company.

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

The information pertaining to conservation of energy, technology absorption, foreign exchange earnings and outgo as required under Section 134 (3) (m) of the Companies Act, 2013 read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 are:

a) **Conservation of Energy, Technology absorption-**
In view of the nature of business activities of the company, the information relating to conservation of energy and technology absorption, as required under section 134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014 is not required to be given. The Company has, however, used information technology extensively in its operations.

b) **Foreign Exchange Earnings and outgo-**
Foreign exchange earnings in terms of actual inflows during the year- Rs. 1237.75 lacs.
Foreign exchange outgo in terms of actual outflows during the year- Rs. 109.58 lacs.

31. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All the transactions between the Company and its related parties were reviewed and approved by Audit Committee and are in accordance with the Policy on Related Party Transactions, formulated and adopted by the Board of Directors. In compliance with the requirements of the Companies Act, 2013 and SEBI Listing Regulations, your Company has formulated a Policy on Related Party Transactions, which is also available on Company's website at https://landmarkglobal.co.in/rpt-policy. The Policy intends to ensure that proper reporting, approval and disclosure processes are in place for all transactions between the Company and its Related Parties.

Further, all related party transactions undertaken during the financial year were executed on an arm's length basis and in the ordinary course of business. The Company has not entered into any materially significant related party transactions that could potentially conflict with the interests of the Company at large. As such, the disclosure of related party transactions in Form AOC-2 is not applicable.

32. CORPORATE SOCIAL RESPONSIBILITY

Your Company operates on the belief that an organization should exist to serve a social purpose. The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are applicable to your Company. Your Board has constituted a CSR Committee under Section 135 read with Rule 5 of Companies (Corporate Social Responsibility Policy) Rules, 2014 of the Companies Act, 2013.

The Company has constituted a Corporate Social Responsibility (CSR) Committee which functions under direct supervision of Mr. Taranjit Singh Bharaj, Non-Executive Independent Director of the Company who is also the chairperson of the said Committee. The Committee has formulated the CSR policy indicating the activities to be undertaken by the company from time to time.

Company's Corporate Social Responsibility (CSR) Policy has been posted on the website at https://landmarkglobal.co.in/index . During the year under review, the Company was required to spend Rs. 26,08,407.00 on CSR activities and has transferred the unspent amount to Unspent Corporate Social Responsibility Account on April 29, 2026 w.r.t. ongoing project.

The detailed Annual Report on CSR activities, as mandated under the Companies Act, forms part of this Report.

33. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As per requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has already maintained an internal policy to prevent women's harassment at work and covered all employees so they could directly make complaints to the management or Board of Directors if such situation arises.

The Management and Board of Directors together confirm a total number of complaints received and resolved during the year is as follows:

a) No. of Complaints received: Nil
b) No. of Complaints disposed: Nil
c) No. of cases pending for more than 90 days: Nil

Company has a zero tolerance towards sexual harassment at the workplace. The Company has adopted a policy on prevention, prohibition, and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder.

The Company has complied with the provisions relating to the constitution of the Internal Complaints Committee as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The policy on POSH adopted by Board is available on website of the company at https://landmarkglobal.co.in/posh-policy.

34. DISCLOSURE WITH RESPECT TO THE COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT, 1961

The Company is in full compliance with the provisions of the Maternity Benefit Act, 1961 and rules made thereunder. The company ensures that all eligible women employees are granted maternity benefits including paid leave, protection against dismissal during maternity, and a safe working environment as prescribed under the Act.

We further confirm that no woman employee is engaged in tasks that may be harmful during pregnancy, and the company is committed to upholding the rights and welfare of its women employees in accordance with the applicable laws.

35. PARTICULARS OF EMPLOYEES

In terms of the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, disclosure pertaining to remuneration and other details are provided in the Annexure-B to this Report.

36. COST RECORDS

During the year under review, the Company is not required to maintain cost records as specified by the Central Government under sub-Section (1) of Section 148 of the Companies Act, 2013.

37. COST AUDIT

During the year under review, the Company is not required to carry out the Cost Audit as specified by the Central Government under sub-Section (2) of Section 148 of the Companies Act, 2013.

38. MANAGEMENT DISCUSSION AND ANALYSIS

In terms of Regulation 34 of SEBI Listing Regulations, 2015 read with Schedule V of SEBI Listing Regulations, 2015, Management Disclosure and Analysis Report is attached separately which forms part of Annual report.

39. STATEMENT OF COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS

The Company has ensured compliance with the mandated Secretarial Standard I & II issued by the Institute of Company Secretaries of India with respect to board meetings and general meetings respectively and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

40. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

The Company did not have any funds lying unpaid or unclaimed which were required to be transferred to Investor Education and Protection Fund (IEPF).

41. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to sub-Section (5) of Section 134 of the Companies Act, 2013 and to the best of their knowledge and belief and according to the information and explanations obtained/ received from the operating management, your Directors make the following statement and confirm that:

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

b) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit of the Company for that period;

c) the Directors have 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 have prepared the annual accounts on a going concern basis; and

e) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively;

f) proper internal financial controls were followed by the Company and such internal financial controls are adequate and were operating effectively.

42. ANNUAL RETURN

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, a copy of Annual Return is available on the website of the Company at https://landmarkglobal.co.in/annual-return.

43. SEBI COMPLAINTS REDRESS SYSTEM (SCORES)

The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are centralized database of all complaints, online upload of Action Take Reports\(ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its current status. Your Company has been registered on **SCORES** and makes every effort to resolve all investor complaints received through SCORES or otherwise within the statutory time limit from the receipt of the complaint. The Company has not received any complaint on the SCORES during financial year 2025-26.

Details of the Complaint Received/Solved/Pending During the year

Sr. No.	Complaints received from	Complaints received	Complaints resolved	Complaints pending
1.	Directly received from investors	NIL	NIL	NIL
2.	SEBI SCORES	NIL	NIL	NIL
3.	Stock Exchange	NIL	NIL	NIL
4.	Others sources (if any)	NIL	NIL	NIL
5.	Total	NIL	NIL	NIL

44. VIGIL MECHANISM

In terms of Section 177 of the Act and Rules framed thereunder read with Regulation 22 of the Listing Regulations, your Company has a Whistle Blower Policy / Vigil Mechanism in place for the Directors and Employees of your Company through which genuine concerns regarding various issues relating to inappropriate functioning of the organization can be raised. Any concern relating to impact on human rights or issues caused by the business shall also be addressed by the said committee. The Whistle Blower Policy has been uploaded on the website of your Company at https://landmarkglobal.co.in/whistle-blower-policy under the tab "Investor Relations > Policies". The Policy provides access to the Chairman of the Audit Committee. No person has been denied an opportunity to have access to the Vigil Mechanism Committee and the Audit Committee Chairman.

During the financial year, the Company did not receive any complaint under the Vigil Mechanism / Whistle Blower Policy.

45. PROHIBITION OF INSIDER TRADING:

The Company has adopted Code of Conduct to regulate, Monitor and Report Trading by Designated Persons & Code of Practices and Procedures for fair disclosure of UPSI, in line with the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time. The Company Secretary is the Compliance Officer for monitoring adherence to the said regulations. The same is hosted on the website of the Company viz. https://landmarkglobal.co.in/code-of-practices-and-procedures-for-fair disclosure-of-UPSI.

46. OTHER DISCLOSURES

a) There has been no change in the nature of business of the Company during the financial year, in accordance with sub-rule 5(ii) of Rule 8 of the Companies (Accounts) Rules, 2014.

b) During the financial year 2025-26, no application was made, nor was any proceeding pending, under the Insolvency and Bankruptcy Code, 2016.

c) The Company did not enter into any one-time settlement with any bank or financial institution during the year under review.

d) During the year, neither the Statutory Auditors nor the Secretarial Auditor reported any instance of fraud committed against the Company by its officers or employees under Section 143(12) of the Companies Act, 2013, that would require disclosure in the Board's Report.

47. ACKNOWLEDGEMENT

Your Directors wish to place on record sincere appreciation for the support and co-operation received from various Central and State Government Departments, organizations and agencies. Your Directors also gratefully acknowledge all stakeholders of your Company, viz., Shareholders, customers, dealers, vendors, banks and other business partners for excellent support received from them during the Financial Year under review. Your Directors also express their genuine appreciation to all the employees of the Company for their unstinted commitment and continued contribution to the growth of your Company. Directors are thankful to the esteemed stakeholders for their support and confidence reposed in the Company.

For and on behalf of LANDMARK GLOBAL LEARNING LIMITED
(Formerly Known as Landmark Immigration Consultants Limited)

Sd/-	**Sd/-**
Jasmeet Singh Bhatia	**RichaArora**
Managing Director	**Whole Time Director**
DIN: 02862660	**DIN: 03218223**

Place: Chandigarh
Date: 04.09.2026

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR)

Activities for the Financial Year 2025-26

[Pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended]

1. **A Brief outline on CSR Policy of the Company.**
Pursuant to the provisions of Section 135 of the Companies Act, 2013 read with Companies (Company Social Responsibility Policy) Rules, 2014, the CSR Committee formulated the Corporate Social Responsibility Policy (CSR Policy) and recommended the same to the Board of Directors of the Company for its approval. The Board of Directors have adopted the CSR Policy as recommended by CSR Committee. Under the CSR Policy the Company will broadly focus on medical relief and research, Environment Protection/ Sustainability, Promoting Education, Social Upliftment, education and healthcare facilities to children from slums and other vulnerable communities and/or may consider to contribute towards Prime Minister National relief Fund or to any trust registered under section 12A/12AA & Section 80G of Income Tax Act, 1961 and having expertise and infrastructure to carry on CSR activities as envisaged in the Companies Act, 2013.

2. **The Composition of CSR Committee**

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
i	Taranjit Singh Bharaj	Chairman and Non-Executive Independent Director	2	2
ii	Manu Sharma	Non- Executive Independent Director	2	2
iii	Amit Kumar Sharma	Non-Executive Director	2	2

3. **Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:**
The Company's Composition of CSR Committee, CSR Policy and CSR projects approved by the Board can be viewed at the website of the Company at https://landmarkglobal.co.in/investor-center

4. **Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable:**
Not Applicable

5. (a) Average net profit of the company as per sub-section (5) of Section 135: Rs. 1304.33 Lakh

(b) Two percent of average net profit of the Company as per sub-section (5) of Section 135: Rs. 26.086 Lakh

(c) Surplus arising out of the CSR projects or programs or activities of the previous financial years: Nil

(d) Amount required to be set-off for the financial year, if any: Nil

(e) Total CSR obligation for the financial year [(b)+(c)-(d)]: Rs. 26.086 Lakh

6. (a) Amount spent on CSR projects (both ongoing project and other than ongoing project): Rs. 26.086 Lakh

(b) Amount spent in administrative overheads: Nil

(c) Amount spent on impact assessment, if applicable: NA

(d) Total amount spent for the financial year [(a)+(b)+(c)]: NIL

(e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	**Amount Unspent (in Rs.)**				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		**Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).**		
	Amount (Rs. In lakh)	**Date of transfer**	**Name of the Fund**	**Amount**	**Date of transfer**
NIL	Rs. 26.086 Lakh	29/04/2026	NA	NIL	NIL

(f) Excess amount for set-off, if any:

Sl. No.	**Particulars**	**Amount (Rs. In lakh)**
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	26.086
(ii)	Total amount spent for the Financial Year	0
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	0

(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	0
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	0

7. Details of Unspent CSR amount for the preceding three financial years

Sl. No	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount (in Rs)	Date of Transfer		
----------------------------NIL------------------------------								

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

If Yes, enter the number of Capital assets created/acquired- **N.A.**

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
Not Applicable							

9. **Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per section 135(5):** The Company could not spend the entire amount required to be spent towards CSR activities during the financial year as it was in the process of identifying and evaluating suitable CSR projects/programmes falling within the activities specified under Schedule VII to the Companies Act, 2013. Accordingly, the unspent amount has been dealt with in accordance with the applicable provisions of the Companies Act, 2013.

For and on behalf of LANDMARK GLOBAL LEARNING LIMITED
(Formerly Known as Landmark Immigration Consultants Limited)

Sd/-	**Sd/-**
Jasmeet Singh Bhatia	**RichaArora**
Managing Director	**Whole Time Director**
DIN: 02862660	**DIN: 03218223**

Place: Chandigarh
Date: 04.09.2026

"Annexure-A"

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31.03.2026
[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
Landmark Global Learning Limited
[Formerly known as Landmark Immigration Consultants Limited]
SCO No 95 97, 2nd Floor, Sector 17 D, Chandigarh, 160017
(L74140CH2010PLC032494)

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by LANDMARK GLOBAL LEARNING 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 31st March, 2026 (Audit Period) complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

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

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

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

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

   – There was no Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings as informed to us.

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

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

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

   c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **- Not Applicable** to the Company during the Review Period.

   d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 - **Not Applicable** to the Company during the Review Period.

   e. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **- Not Applicable** to the Company during the Review Period.

   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;

   g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **- Not applicable** to the Company during the period under review.

   h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 – **Not applicable** to the Company during the period under review.

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

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

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards mentioned above and there is an adequate compliance management system for the purpose of other applicable laws. We have relied on the representations made by the Company and its officers for compliance of the applicable laws and Regulations and for the systems and mechanisms formed by the Company for compliances of these Laws.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

Adequate notice was given to all the Directors to schedule the Board meetings, and agenda and detailed notes on agenda were sent at least 7 (seven) days in advance except for the meetings which were conducted at shorter notice, in compliance with the provisions of the Companies Act, 2013. Further, 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 the decisions of the Board of Directors were approved unanimously or by majority and same were captured and recorded as part of the minutes.

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

We further report that:

1. The Company has changed its name from "Landmark Immigration Consultants Limited" to "Landmark Global Learning Limited". The change of name was approved by the members of the Company through Postal Ballot, and a fresh Certificate of Incorporation reflecting the change of name was issued by the Registrar of Companies on 16 June 2025.

2. Ms. Charanchit Kaur, Company Secretary and Compliance Officer of the Company, resigned from her position with effect from 8 April 2025. Subsequently, Ms. Simran Bhatia was appointed as the Company Secretary and Compliance Officer of the Company with effect from 16 June 2025.

Place: - Ludhiana
Date: - 04/09/2026

Signature:-
Name of Company Secretary in Practice: - P.S. Dua
FCS No. 4552
C P No. 3934
Peer Review Certificate No. 7732/2026
UDIN: F004552H001381961

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

Annexure A to Secretarial Audit Report

To
The Members
Landmark Global Learning Limited
[Formerly known as Landmark Immigration Consultants Limited]
SCO No 95 97, 2nd Floor, Sector 17 D, Chandigarh, 160017
(L74140CH2010PLC032494)

Based on audit, our responsibility is to express an opinion on the compliance with the applicable laws and maintenance of records by the Company. We conducted our audit in accordance with the auditing standards CSAS 1 to CSAS 4 ("CSAS") prescribed by the Institute of Company Secretaries of India ("ICSI"). These standards require that the auditor complies with statutory and regulatory requirements and plans and performs the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Due to the inherent limitations of an audit including internal, financial and operating controls, there is an unavoidable risk that some misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the CSAS. Our Report of even date is to be read along with this letter.

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

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

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

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

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

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: - Ludhiana
Date: - 04/09/2026

Signature:-
Name of Company Secretary in Practice: - P.S. Dua
FCS No. 4552
C P No. 3934
Peer Review Certificate No. 7732/2026
UDIN: F004552H001381961

"Annexure B"

Disclosure of Managerial Remuneration

[Pursuant to Section 197 of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

1. **The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year 2025-26 as well as the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer and Company Secretary is as under:**

Name of Director/ Key Managerial Personnel	Designation	Remuneration (INR) 2025-2026	Remuneration (INR) 2024-2025	% Increase in Remuneration in the year 2025-26	Ratio of Remuneration of each Director to Median remuneration of employee
Mr. Jasmeet Singh Bhatia	Managing Director	198	204	(2.94%)	32.67
Ms. Richa Arora	Whole-time director	108	120	(10.00%)	17.82
Mr. Digvijay	Chief Financial Officer	6.06	5.22	16.09%	1.00
Ms. Charanchit Kaur	Company Secretary and Compliance Officer	0.05	1.87	(97.33%)	0.01
Ms. Simran Bhatia	Company Secretary and Compliance Officer	1.62	NA	NA	0.27

Note:
• Ms. Charanchit Kaur Ceased to be the Company Secretary and Compliance Officer of the Company w.e.f. April 08, 2025
• Ms. Simran Bhatia was appointed as Company Secretary and Compliance Officer of the Company w.e.f. June 16, 2025.

ii. The median remuneration of the employees of the Company for the financial year 2025-2026 is INR 6.06 lakhs.

iii. The percentage increase in the median remuneration of employees during the financial year 2025-2026 is 15.092%.

iv. The number of permanent employees on the rolls of the Company as on March 31, 2026 was 106.

v. The average percentage change in the remuneration of managerial personnel (Directors) during the financial year 2025-2026 was (6.47%), representing an average decrease, based on the remuneration of the Managing Director and Whole-time Director. The remuneration and annual increments are determined in accordance with the terms of appointment and are in conformity with the Company's Remuneration Policy.

2. Statement showing the detail of employees drawing aggregate remuneration exceeding one crore and two lakh rupees as per Rule 5 of Chapter XIII, the Companies (Appointment and Remuneration of Managerial Personnel Rules, 2014).

Employee name, designation and age	Educational Qualification	Remuneration (Rs. In Lakhs.)	Date of joining and experience	Previous employment and designation	Relation with any other Director/ Manager	the percentage of equity shares held by the employee in the company
Mr. Jasmeet Singh Bhatia – Managing Director – 44 Years	BCA, MSC (Computer Science)	198	October 5, 2010	None	Husband of Ms. Richa Arora, Whole-time Director	65.1577%
Ms. Richa Arora – Whole time Director – 39 Years	Graduate	108	October 5, 2010	None	Wife of Mr. Jasmeet Singh Bhatia, Managing Director	7.2826%

MANAGEMENT DISCUSSION AND ANALYSIS

- **ABOUT LANDMARK GLOBAL LEARNING LIMITED**

  Landmark Global Learning Limited, formerly known as Landmark Immigration Consultants Limited, is engaged in providing overseas education consultancy and allied services to students aspiring to pursue educational and career opportunities internationally.

  The Company has evolved with the objective of empowering aspiring students and young professionals by providing structured guidance and support throughout their international education and immigration journey. Landmark offers a comprehensive portfolio of services designed to assist students from the initial counselling stage through university admissions, visa processing and post-arrival support.

The Company's service portfolio includes:

i. Education Consultancy;
ii. Career Counselling;
iii. University and College Selection;
iv. Admission Advice;
v. Application Formalities;
vi. Application and Document Review;
vii. Statement of Purpose and Letter of Recommendation Guidance;
viii. Scholarship Advisory;
ix. Education Loan Guidance;
x. Student Visa Services;
xi. Visa File Preparation;
xii. IELTS and other Test Preparation Services;
xiii. Travel and Ticketing Assistance;
xiv. Post-Landing Services; and
xv. Post-Study Work and Permanent Residency Guidance.

The Company assists students seeking educational opportunities across various international destinations including Canada, the United States, the United Kingdom, Australia, New Zealand, Germany, Ireland, Singapore, France, Spain, Switzerland and several other countries.

Landmark has established a multi-location presence in India, enabling the Company to serve students across different regions through its branch network and advisory infrastructure.

The Company's official platform indicates associations with a large network of international educational institutions, providing students with access to diverse academic programmes and study destinations.

- **INDUSTRY STRUCTURE AND DEVELOPMENT**

The global education and international student mobility sector continues to evolve rapidly, driven by increasing aspirations for quality education, global career opportunities, cross-border mobility and exposure to internationally recognised academic institutions. Indian students continue to demonstrate a strong inclination towards overseas education, supported by increasing awareness, expanding access to information, evolving career preferences and the growing availability of specialised academic programmes across international destinations.

The overseas education consultancy industry plays an important role in assisting students throughout their international education journey. The scope of services has expanded significantly beyond university admissions and now includes career counselling, country and course selection, university applications, documentation support, visa assistance, education loan guidance, scholarship advisory, travel assistance and post-landing support.

The industry is, however, dynamic and influenced by several external factors, including changes in immigration regulations, visa policies, geopolitical developments, currency fluctuations and evolving admission requirements across destination countries. Consequently, students increasingly seek reliable, transparent and professionally managed advisory services to navigate the complexities associated with studying and settling abroad.

The growing diversification of study destinations is another significant development in the sector. While traditional destinations such as Canada, the United Kingdom, the United States, Australia and New Zealand continue to remain important, students are increasingly exploring opportunities across Europe and other emerging international education destinations.

The long-term outlook for the overseas education and student mobility sector remains promising, supported by India's large youth population, increasing disposable incomes, aspirations for international careers and the growing recognition of overseas qualifications in the global employment market.

- **OPPORTUNITIES AND THREATS**

➢ **Strengths**

A. Established Brand Presence

The Company has developed a recognisable presence in the overseas education consultancy sector through its experience and continued engagement with students aspiring to study abroad.

B. Comprehensive Service Portfolio

Landmark provides a wide range of services covering the complete overseas education journey, thereby enabling students to access multiple services through a single platform.

C. Diversified Study Destinations

The Company offers guidance across several international destinations, reducing dependency on any single geography and enabling students to explore multiple academic opportunities.

D. Institutional Relationships

The Company's association with international universities and colleges provides students with access to a broad range of academic programmes.

E. Multi-City Presence

The Company's branch network enables it to cater to students across different geographical markets in India and strengthen its regional outreach.

F. Experienced Professional Team

The quality of counselling and advisory services depends significantly upon the experience and knowledge of professionals. The Company continues to focus on developing its human resources and domain expertise.

G. Integrated Student Support

The Company's ability to provide support across counselling, admissions, visa assistance and other allied services helps create a comprehensive customer experience.

- **Opportunities and Outlook**

A. Growing Aspirations for International Education
Indian students increasingly view international education as an opportunity to access global academic institutions, specialised courses, international exposure and enhanced career prospects.

B. Diversification of Study Destinations
The emergence of new and alternative study destinations provides an opportunity for the Company to diversify its offerings and reduce concentration risk associated with specific countries.

C. Increasing Demand for Professional Guidance
International admissions and visa processes are becoming increasingly detailed and documentation-intensive. This creates opportunities for professional advisory organisations capable of providing reliable and structured guidance.

D. Expansion of Digital Engagement
Technology provides significant opportunities to enhance student engagement, lead generation, counselling processes and customer relationship management. Digital platforms can enable the Company to extend its reach beyond its physical branch network.

E. Test Preparation and Language Training
Growing awareness regarding international language and standardised testing requirements provides opportunities for expansion in the test preparation and language training segment.

F. Value-Added Services
The Company has opportunities to strengthen its revenue streams through complementary services including education loan facilitation, scholarships, travel assistance, accommodation support and post-landing services.

G. Geographic Expansion
The Company may explore opportunities to strengthen its presence in existing markets and selectively expand into new geographical regions based on student demand and business potential.

- **Threats, Risks and Concerns**

A. Regulatory and Policy Risk
Changes in immigration laws, visa policies, post-study work regulations and student eligibility criteria in destination countries may impact student mobility and demand patterns.

B. Country Concentration Risk
A significant shift in policies of major study destinations could affect student preferences and application volumes. The Company's diversified destination portfolio helps mitigate this risk.

C. Competition
The overseas education consultancy industry is highly competitive, with the presence of organised and unorganised service providers. Maintaining service quality, institutional relationships and customer trust is essential for sustainable growth.

D. Reputational Risk
The Company's business is significantly dependent on its reputation and customer confidence. Any deficiency in service quality, communication or compliance could adversely impact the Company's brand.

E. Technology and Digital Disruption
Increasing availability of online admission platforms and digital information may alter traditional consultancy models. The Company needs to continuously strengthen its digital capabilities and customer experience.

F. Foreign Exchange and Economic Factors
Changes in foreign exchange rates, international tuition fees and global economic conditions may influence the affordability of overseas education and consequently impact student demand.

G. Dependence on Human Resources
The quality of counselling and advisory services is dependent on skilled and experienced personnel. Employee retention and continuous training remain important for maintaining service standards.

H. Geopolitical Developments
Geopolitical tensions, international travel restrictions and economic uncertainties may influence student mobility patterns and destination preferences.

- **<u>INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY</u>**

The Company has established internal control systems commensurate with the nature, size and complexity of its business operations.

The internal control framework is designed to provide reasonable assurance regarding:

i. Operational efficiency;
ii. Protection of assets;
iii. Accuracy and reliability of financial information;
iv. Compliance with applicable laws and regulations;
v. Prevention and detection of errors and irregularities; and
vi. Adherence to established policies and procedures.

The Company continuously reviews and strengthens its internal processes in line with the changing scale and requirements of its business.

The Audit Committee and the Board of Directors periodically review the adequacy and effectiveness of the internal control systems and procedures.

- **HUMAN RESOURCES AND INDUSTRIAL RELATIONS**

Human resources represent one of the most important assets of the Company. The overseas education consultancy business is knowledge-intensive and requires professionals with strong communication skills, domain knowledge, counselling capabilities and awareness of international education and immigration processes.

The Company recognises the importance of attracting, developing and retaining competent professionals. Continuous training and knowledge enhancement are essential in an industry where university admission requirements, visa regulations and international education policies evolve frequently.

The Company endeavours to maintain a professional and performance-oriented work environment that encourages employee development, teamwork and customer-centric service delivery.

Management believes that the continued development of human capital will remain an important driver of the Company's future growth and operational excellence.

- **SUMMARY OF KEY FINANCIAL INDICATORS (IN LAKHS)**

The financial performance of the Company during the year under review should be read in conjunction with the audited financial statements forming part of this Annual Report.

During FY 2025-26, the Company recorded lower revenue and higher overall expenses, resulting in a loss for the year. The management remains focused on improving operational efficiencies, optimising costs, strengthening revenue generation and maintaining financial discipline to support sustainable long-term growth.

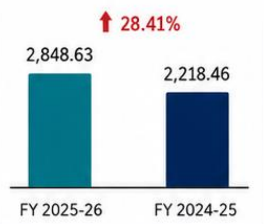
FINANCIAL PERFORMANCE OVERVIEW

(₹ in lakhs)

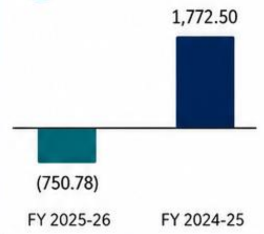
Particulars	FY 2025-26	FY 2024-25	Change (%)
Revenue from Operations	1,831.32	3,757.83	↓ 51.27%
Other Income	266.54	233.13	↑ 14.33%
Total Income	**2,097.85**	**3,990.96**	**↓ 47.43%**
Total Expenses	2,848.63	2,218.46	↑ 28.41%
Loss / (Profit) Before Tax	**(750.78)**	1,772.50	–
Tax Expense	(20.13)	459.89	–
Loss / (Profit) After Tax	**(730.65)**	1,312.61	–

TOTAL INCOME
(₹ in lakhs)

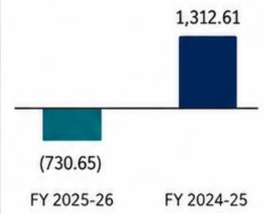
TOTAL EXPENSES
(₹ in lakhs)



LOSS BEFORE TAX
(₹ in lakhs)



LOSS AFTER TAX
(₹ in lakhs)



KEY HIGHLIGHTS

- Revenue from Operations decreased by **51.27%**, primarily due to lower business volumes.
- Total Expenses increased by **28.41%** driven by higher employee costs and other expenses.
- The Company recorded a Loss After Tax of **₹730.65 lakhs** in FY 2025-26.

MANAGEMENT FOCUS

The Management remains focused on improving operational efficiencies, optimising costs, strengthening revenue generation and maintaining financial discipline to support sustainable long-term growth and create value for all stakeholders.

The above financial performance should be read in conjunction with the audited financial statements forming part of this Annual Report.

- **KEY FINANCIAL RATIOS**

Detailed working of ratios is as per the financial statements and applicable regulatory requirements.

FINANCIAL RATIOS ANALYSIS

The Company's performance during the current year as compared to the previous year is summarized through key financial ratios as under:

S.No.	Ratio	Current Year			Previous Year			Variation %	Remarks
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio		
1	Current Ratio (in Times) (Current Assets / Current Liabilities)	4068.342561	277.75	14.6475	3111.97639	739.7636726	4.2067	1044.08%	Improvement is due to due to higher current assets and/or reduction in current liabilities.
2	Debt-Equity Ratio (in Times) (Debt/Equity)	1,733.17	7,615.54	0.2276	-	8,399.54	-	22.76%	Increase due to Increase in Debt in current year as compare to previous year
3	Return on Equity Ratio (in %) (Earning After Tax / Shareholder's Fund)	(730.65)	7,615.54	-10%	1,312.61	8,399.54	15.63%	-25.22%	Decrease due to net losses incurred during the current year.
4	Inventory Turnover Ratio (in Times) (Cost of Goods Sold / Avg Inventory)	-	-	-	-	-	-	-	- Not Applicable
5	Trade Receivable turnover Ratio (In Times) (Gross Revenue from Sale / Avg Debtors)	1,831.32	1,342.35	1.36	3,757.83	928.51	4.05	-268.29%	Decline is attributable to lower sales and slower recovery from customers.
6	Net Capital Turnover Ratio (In Times) (Net Sales / Working Capital)	1,831.32	3,790.59	0.48	3,757.83	2,372.21	1.58	-110.10%	Reduction is mainly due to lower sales generation in comparison to working capital employed.
7	Net Profit Ratio (In %) (Net Profit / Sales)	(730.65)	1,831.32	-40%	1,312.61	3,757.83	34.93%	-74.83%	The ratio became negative due to decline in profitability and losses incurred during the current year.
8	Return on Capital Employed (in %) (EBIT / Total Capital Employed)	(740.96)	7,615.54	-10%	1,795.58	8,399.54	21.38%	-31.11%	ROCE decreased because of Operating losses during the year.
9	Return on Investment	-	-	-	-	-	-	-	-
10	Trade Payable Turnover Ratio (In Times) (Relevant Operating Expenses / Avg Creditors)	1,130.25	58.57	19.30	964.05	60.00	16.07	323.11%	The increase is primarily attributable to the higher level of relevant operating expenses during FY 2025-26 in relation to the average trade payables during the year.The comparative ratio for FY 2024-25 has also been recalculated on a consistent basis.
11	Debt Service Coverage Ratio(In Times) {Profit before (Intt +Dep +Tax) / (interest + Intallment of Debt)}	(612.18)	60.88	-10.0557	1,906.36	92.57	20.59	-3065%	Ratio turned negative due to operating losses incurred during the current year, resulting in insufficient earnings to cover debt servicing obligations.

Detailed working of ratios is as per the financial statements and applicable regulatory requirements.

- **AREA OF ACTIVITIES**

The Company is primarily engaged in the business of providing overseas education consultancy and allied services.

The Company's service offerings include education consultancy, university application assistance, visa services, test preparation and other allied student support services.

Management continuously evaluates business performance across its various service offerings and geographical markets to identify growth opportunities and improve operational efficiency.

- **CAUTIONARY STATEMENT**

  Statements in this Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations, plans or predictions may constitute "forward-looking statements" within the meaning of applicable laws and regulations.

  Actual results may differ materially from those expressed or implied due to various factors including changes in government policies, immigration and visa regulations, economic conditions, foreign exchange movements, geopolitical developments, competition, technological changes and other factors beyond the Company's control.

  The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as may be required under applicable laws.

Independent Auditor's Report on Audit of Standalone Financial Results

To
The Board of Directors,
Landmark Global Learning Limited
(Previously Known as Landmark Immigration Consultants Limited)

Opinion

We have audited the accompanying Statement of Standalone Annual Financial Results of Landmark Global Learning Limited ("the Company"), for the year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
b) give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards ("AS") and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Result:

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the year ended March 31, 2026. This responsibility includes preparation and presentation of the Standalone Financial Results for the year ended March 31, 2026 that give a true and fair view of financial position, financial performance and cash flow of the company in accordance with the Accounting Standards specified Section 133 of the Act, read with the relevant rules issued thereafter and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 this Standalone Financial Results.

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 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial control with reference to financial statement in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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.
- Obtain sufficient appropriate evidence regarding the financial information of the company to express an opinion on the statement.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143 (3) of the Act, based on our audit we report, to the extent applicable 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 and the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.

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

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**".

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(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirement of section 197(16) of the Act, as amended :

In our opinion and to the best of our information and according to the explanation given to us, the remuneration paid by the company to its directors during the year 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, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position in its financial statements.

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

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

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

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

vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) contain any material mis-statement.

vii. The company has not declared or paid any dividend during the year under audit.

FOR SUMIT BHARTI & ASSOCIATES

Chartered Accountants

(Firm Registration No. 015301N)

CA SUMIT BHARTI GUPTA

Partner
Place: Ludhiana
Date: 27-05-2026
UDIN: 26095301PKPV0K1462

Sumit Bharti & Associates
CHARTERED ACCOUNTANTS

Head Office : 139-A, Sarabha Nagar, Ludhiana-141001
Mobile: +98142-01670,98771-50210
E-mail: sumitbharti_ca@yahoo.com

Annexure-A to the Independent Audior's Report under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2026

To

The Members of LANDMARK GLOBAL LEARNING LIMITED

(i) **(a) (A) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments ;**

The company has maintained proper records showing full particulars of fixed assets.

(B) whether the company is maintaining proper records showing full particulars of intangible assets ;

The company has maintained proper records showing full particulars of intangible assets.

(b) whether these Property, Plant and Equipment have been physically verified by the management at Reasonable intervals: whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;

Pursuant to the company's programme of verifying fixed assets in a phased manner, physical verification of fixed assets was conducted during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) whether the title deeds of all the immovable properties (other than 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, if not, provide the details thereof in the format below:-

According to the information and explanations given to us and based on our examination of the records of the Company, the title deeds of all the immovable properties disclosed in the financial statements are held in the name of the Company. Accordingly, the provisions of clause 3(i)(c) of the Order are not applicable to the Company.

(d) whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer ; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;

According to the information and explanations given to us the company has not revalued its Property, Plant, and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

Head Office : 139-A, Sarabha Nagar, Ludhiana-141001
Mobile: +98142-01670,98771-50210
E-mail: sumitbharti_ca@yahoo.com

(e) whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;

According to the information and explanations given to us no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

(ii) (a) whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;

As the nature of business of the company is of service provider, hence this clause is not applicable.

(b) whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;

According to the information and explanations given to us the company has not been sanctioned working capital limits in excess of Rs. 5.00 crores, by banks or financial institutions on the basis of security of current assets.

(iii) whether during the year the company has 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, if so,-

(a) whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans, nor has it provided any guarantees or security to companies, firms, Limited Liability Partnerships or any other parties during the year. The investments made by the Company during the year are in fixed deposits with scheduled banks.

(A) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;

Not applicable

(B) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;

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Not Applicable

(b) whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

According to the information and explanations given to us, the investments made by the Company during the year are in fixed deposits with scheduled banks and, in our opinion, the terms and conditions of such investments are not prejudicial to the Company's interest.

(c) in respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;

Not Applicable

(d) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;

Not Applicable

(e) whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];

Not Applicable

(f) whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;

Not Applicable

(iv) in respect of loans, investments, guarantees, and security, whether provisions of sections 185 and 186 of the Companies Act have been complied with, if not, provide the details thereof;

According to the information and explanations given to us and based on our examination of the records of the Company, the provisions of sections 185 and 186 of the Companies Act, 2013 are not attracted in respect of the transactions covered under clause 3(iii) of the Order during the year.

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(v) in respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made there under, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not;

According to the information and explanations given to us, the Company has not accepted deposits from the public in terms of provisions of sections 73 to 76 of the Companies Act, 2013 therefore reporting under this clause is not applicable.

(vi) whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained;

As per information and explanation given to us the company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the companies Act, 2013.

(vii) (a) whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has been generally regular in depositing statutory dues as applicable, with the appropriate authorities like ESI, Provident Fund , Punjab State Development tax and GST as on March 31, 2026 .

(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);

According to the information and explanations given to us and according to the records of the Company, there are no disputed statutory dues outstanding on the company as on 31.03.2026.

(viii) whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;

In our opinion and according to the information and explanations given to us, there is no transaction that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) that is not recorded in the books of account.

(ix) **(a) whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender,**

According to the information and explanation given to us and as per the books of accounts examined by us the company has not defaulted in repayment of dues to financial institution , bank or debenture holders.

(b) whether the company is a declared wilful defaulter by any bank or financial institution or other lender;

According to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.

(c) whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;

According to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.

(d) whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;

According to the information and explanations given to us, there are no funds raised on short-term basis which have been utilised for long-term purposes.

(e) whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;

According to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;

According to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) **(a) whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;**

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During the financial year 2024-25, the Company raised ₹4,032.00 lakhs through an Initial Public Offer comprising 56,00,000 equity shares of ₹10 each at a premium of ₹62 per share, and the equity shares were listed on the BSE SME Platform on 23 January 2025. According to the information and explanations given to us, the funds raised through the said Initial Public Offer have been utilised for the purposes for which they were raised. The unutilised amount as at 31 March 2026 has been kept in fixed deposits with banks. During the year under consideration, the Company has not raised any money by way of initial public offer, further public offer or issue of debt instruments.

(b) whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;

According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or convertible debentures during the year. Hence this clause is not applicable.

(xi) (a) whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;

According to the information and explanations given to us and on the basis of representation of the management which we have relied upon, no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

(b) whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;

According to the information and explanations given to us, no whistle-blower complaints were received by the Company during the year.

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(xii) **(a) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability;**

Since the company is not a Nidhi company, therefore this clause is not applicable.

(b) whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;

Not Applicable

(c) whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;

Not Applicable

(xiii) **whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;**

According to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of The Companies Act, 2013 as applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

(xiv) **(a) whether the company has an internal audit system commensurate with the size and nature of its business;**

In our opinion and according to the information and explanation given to us, the company has an internal audit system commensurate with the size and nature of its business.

(b) whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;

We have considered the reports of the internal auditor issued for the period under audit while conducting our statutory audit.

(xv) **whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with;**

According to the information and explanations given to us based on our examination of the record of the company, the company has not entered into any non cash transactions with directors or persons connected with him.

(xvi) **(a) whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained;**

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According to the information and explanations given to us and based on our examination of the record of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;

The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

(c) whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;

The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;

As per the information and explanations received, the group does not have any CIC as part of the group.

(xvii) whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;

The Company has incurred cash losses of ₹622.00 lakhs during the financial year under report. The Company did not incur any cash losses during the immediately preceding financial year.

(xviii) whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;

There has been resignation of the statutory auditors during the year, there are no issues, objections, or concerns regarding their resignation. Accordingly, there were no such matters requiring our consideration during the conduct of our audit.

(xix) on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the

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CHARTERED ACCOUNTANTS

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Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) (a) whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;

During the financial year company has paid an amount of Rs. 18.27 Lakhs in the Chief Minister Rangla Punjab fund & Prime Minister National Relief fund as required under section 135 of Companies Act, 2013 out of total CSR liability outstanding.

(b) whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;

On 29.04.2026 Company has transferred unspent amount of FY 2025-26 to a special account opened with ICICI Bank Limited in compliance with second proviso to sub-section (6) of section 135 of the said Act.

(xxi) whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks

The company has not made investments in the subsidiary company. Therefore, the company does not require to prepare a consolidated financial statement. Therefore, the provisions of this Clause are not applicable to the Company.

FOR SUMIT BHARTI & ASSOCIATES

Chartered Accountants

(Firm Registration No. 015301N)

CA SUMIT BHARTI GUPTA

Partner

Membership Number: 095301

Place: Ludhiana

Date: 27-05-2026

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of LANDMARK GlOBAL LEARNING LIMITED

Report on the Internal Financial Controls 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 LANDMARK GLOBAL LEARNING LIMITED 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 company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

FOR SUMIT BHARTI & ASSOCIATES

Chartered Accountants

(Firm Registration No. 015301N)

CA SUMIT BHARTI GUPTA

Partner

Place: Ludhiana

Date: 27-05-2026
UDIN: 26095301PKPV0K1462

M/S. LANDMARK GLOBAL LEARNING LIMITED
SCO No. 95-97, 2nd Floor, Sector 17 D, Chandigarh- 160017
CIN :- L74140CH2010PLC032494

BALANCE SHEET AS ON 31.03.2026

(Rs.in lakhs)

	PARTICULARS	Note No.	As on 31.03.2026		As on 31.03.2025	
			Rs.	Rs.	Rs.	Rs.
I	**EQUITY AND LIABILITIES**					
	1. Shareholders' Funds					
	(a) Share Capital	2	2061.00		2061.00	
	(b) Reserves and Surplus	3	5554.54		6338.54	
	(b) Money received against share warrants		-	7615.54	-	8399.54
	2. Share Application Pending Allotment			-		-
	3. Non- Current Liabilities					
	(a) Long-term Borrowings	4	1682.11		-	
	(b) Deferred Tax Liabilities (Net)	5	-		-	
	(c) Other Long Term Borrowings	6	-		-	
	(d) Long-term Provisions	7	12.28	1694.39	11.56	11.56
	4. Current Liabilities					
	(a) Short Term Borrowings	8	51.06		-	
	(b) Trade payables					
	(i) Total Outstanding dues of MSME	9	13.26		37.18	
	(i) Total Outstanding dues of creditors other than MSME		44.06		22.63	
	(c) Other Current Liabilities	10	168.44		214.02	
	(d) Short Term Provisions	11	.93	277.75	465.93	739.76
	TOTAL			**9587.69**		**9150.86**
II	**ASSETS**					
	1. Non-Current Assets					
	(a) Property,Plant Equipments & Intagible Assets					
	(i) Property, Plant and Equipment	12	4129.61		1464.83	
	(ii) Intangible Assets		-		-	
	(iii) Capital Work-in-Progress		-		-	
	(iv) Intagible Assets under development		-		-	
	(b) Non Current Investments	13	749.48		3907.24	
	(c) Deffered Tax Assets (Net)	14	44.81		24.69	
	(d) Long Term Loan and Advances	15	545.13		597.88	
	(e) Other Non Current Assets	16	50.32	5519.35	44.24	6038.88
	2. Current Assets					
	(a) Current Investments	17	1735.07		8.56	
	(b) Inventories	18	-		-	
	(c) Trade receivables	19	1334.05		1350.65	
	(d) Cash and cash equivalents	20	392.01		959.23	
	(e) Short-term loans and advances	21	273.16		335.23	
	(f) Other Current Tax Assets	22	334.04		458.31	
				4068.34		3111.98
	TOTAL			**9587.69**		**9150.86**
	Significant Accounting Policies and Additional Information	1				

- -

As per our separate audit report of even date

FOR SUMIT BHARTI & ASSOCIATES
CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

CA SUMIT BHARTI GUPTA
Partner
M.No. : 095301

Jasmeet Singh Bhatia
Managing Director
DIN : 02862660

Digvijay
Chief Financial officer
PAN : CCUPD2292M

Simran Bhatia
Company Secretary
PAN : GLKPB9393E

DATE : 27-05-2026
PLACE : Chandigarh
UDIN; 26095301PKPVOK1462

M/S. LANDMARK GLOBAL LEARNING LIMITED
SCO No. 95-97, 2nd Floor, Sector 17 D, Chandigarh- 160017
CIN :- L74140CH2010PLC032494

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED 31.03.2026

(Rs.in lakhs)

	PARTICULARS	Note No.	As on 31.03.2026		As on 31.03.2025	
			Rs.	Rs.	Rs.	Rs.
I	**Income from operations:**					
	(a) Sale of Products		-		-	
	(b) Sale of Services	23	1831.32	1831.32	3757.83	3757.83
II	**Other Income**	24		266.54		233.13
III	**Total Revenue (I + II)**			2097.85		3990.96
IV	**Expenses**					
	(a) Cost of Materials Consumed	25	-		-	
	(b) Purchase of Stock in Trade		-		-	
	(c)Changes in inventories of finished goods, work in progress and Stock-in- trade	26	-		-	
	(d) Employee benefits expense	27	1034.06		817.76	
	(e) Finance Costs	28	9.82		23.08	
	(f) Depreciation and amortization expense	12	128.78		110.78	
	(g) Other expenses	29	1675.98		1266.83	
V.	**Total Expense**			2848.63		2218.46
VI	**Profit before exceptional items and tax (III-V)**			-750.78		1772.50
VII	**Extraordinary Items**			-		-
VIII	**Profit before tax (VI-VII)**			-750.78		1772.50
IX	**Tax expense:**					
	(1) Current tax		-		465.06	
	Less:-MAT		-		-	
			-		465.06	
	(2) Deferred tax		-20.13	-20.13	-5.17	459.89
X	**Profit/(Loss) for the period from continuing operations (VIII-IX)**			-730.65		1312.61
XI	**Profit/(Loss) for the period from discontinuing operations(after tax)**			-		-
XII	**Profit/Loss for the period (X-XI+XII)**			-730.65		1312.61
XIII	**Earnings per equity share**					
	(1) Basic			(3.55)		8.18
	(2) Diluted			(3.55)		8.18
	Significant Accounting Policies and Additional Information	1				

As per our separate audit report of even date

FOR SUMIT BHARTI & ASSOCIATES
CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

CA SUMIT BHARTI GUPTA
Partner
M.No. : 095301

Jasmeet Singh Bhatia
Managing Director
DIN : 02862660

Digvijay
Chief Financial officer
PAN : CCUPD2292M

Simran Bhatia
Company Secretary
PAN : GLKPB9393E

DATE : 27-05-2026
PLACE : Chandigarh
UDIN : 26095301PKPVOK1462

M/S. LANDMARK GLOBAL LEARNING LIMITED
SCO No. 95-97, 2nd Floor, Sector 17 D, Chandigarh- 160017
CIN :- L74140CH2010PLC032494

Cash Flow Statement for the Years Ended 31.03.2026

(Rs.in lakhs)

	Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
A	**Cash flow from operating Activities**		
	Net Profit/(Loss) before Tax and extraordinary items	**-750.78**	**1772.50**
	Adjustment for		
	Depreciation	128.78	110.78
	Interest expenses	9.82	23.08
	Interest Income	-197.38	-115.41
	Loss/(Profit) on Sale of Fixed Assets	-5.07	-49.89
	Foreign Exchange loss	.00	6.64
	Operating Profit/Loss before Working Capital Changes	**-814.63**	**1747.71**
	Adjustment for :		
	(Increase) / Decrease in Trade receivables	16.60	-844.28
	(Increase) / Decrease in Other current assets	124.26	-335.75
	(Increase) / Decrease in Short Term Loan & Advances	62.07	-223.69
	(Increase) / Decrease in Long Term Loan & Advances	52.75	79.20
	(Increase) / Decrease in Other Non Current Assets	-6.07	-9.99
	Increase / (Decrease) in Trade Payables	-2.49	-4.40
	Increase / (Decrease) in Other Current Liabilities	-45.59	13.53
	Increase / (Decrease) in Long Term Provisions	.73	1.29
	Increase / (Decrease) in Short Term Provisions	.06	58.38
	Cash generated from operations	**-612.31**	**481.99**
	Income Tax Paid	-465.06	-569.28
	Prior period Adjustment	-53.34	.00
	Net Cash from Operating Activities	**-1130.71**	**-87.29**
B.	**Cash Flow from Investing Activities**		
	Purchase of property plant and equipment	-2796.18	-311.96
	Proceeds from Sale of property plant and equipment	7.70	150.00
	Decrease /(Increase) in Investments	-17.67	-8.56
	Interest Received	197.38	115.41
	Bank Deposits not considered as Cash and Cash equivalent (net)	1448.92	-3016.73
	Net Cash used in Investing Activities	**-1159.86**	**-3071.84**
C.	**Cash Flow from Finance Activities**		
	Proceeds from Share issue	.00	4032.00
	Share issue expenses	.00	-521.52
	Net Increase (Decrease) in Long Term Borrowing	1682.11	-45.53
	Net Increase (Decrease) in Short Term Borrowing	51.06	-28.16
	Interest Payment	-9.82	-23.08
	Net Cash from Financing Activities	**1723.35**	**3413.70**
	Net increase in Cash and Equivalents (A+B+C)	-567.21	254.57
	Opening Balance of Cash and Cash Equivalents	959.23	704.66
	Closing Balance of Cash and Cash Equivalents	**392.01**	**959.23**

FOR SUMIT BHARTI & ASSOCIATES
CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

CA SUMIT BHARTI GUPTA
Partner
M.No. : 095301

Jasmeet Singh Bhatia
Managing Director
DIN : 02862660

Digvijay
Chief Financial officer
PAN : CCUPD2292M

Simran Bhatia
Company Secretary
PAN : GLKPB9393E

DATE : 27-05-2026
PLACE : Chandigarh

M/S. LANDMARK GLOBAL LEARNING LIMITED

NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS (Rs.in lakhs)

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `2'				
EQUITY SHARE CAPITAL				
(2.1) -Authorised				
25000000 Equity Shares of Rs.10/- each		2500.00		2500.00
[Previous Year : 25000000 Equity Shares of Rs.10/- each]				
(2.2) -Issued, Subscribed and Paid up				
20610000 Equity Shares of Rs 10/-each fully paid-up		2061.00		2061.00
[Previous Year : 20610000 Equity Shares of Rs.10/- each]				
		2061.00		2061.00

(2.3) The Company has only one class of share capital namely Equity Shares having face value of Rs.10/-each. Each shareholder is eligible for one vote per share he In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all prefential amounts, in proportion to their shareholding.

(2.4) - Reconciliation of Shares:

	Nos	Rs	Nos	Rs
Opening Share Capital	**20,610,000**	**2061.00**	**15,010,000**	**1501.00**
Add: Shares issued During the year	-	-	5,600,000	560.00
Add: Bonus Shares Issued	-	-	-	-
Total	20,610,000	2061.00	20,610,000	2061.00
Less: Buy back of Shares	-	-	-	-
Less: Reduction in Capital	-	-	-	-
Closing Share Capital	**20,610,000**	**2061.00**	**20,610,000**	**2061.00**

(2.5) -List of Share holders having 5% or more Shares (In Nos)

Name Of Shareholders	In Nos	%	In Nos	In %	% Change during the year
Jasmeet Bhatia	13,429,000	65.16%	13,229,000	64.19%	1.51%
Richa Arora	1,500,950	7.28%	1,500,950	7.28%	0.00%
	14,929,950		**14,729,950**		

(2.6) -Shareholding of Promoters

Name Of Shareholders	In Nos	%	In Nos	In %	% Change during the year
Jasmeet Bhatia	13,429,000	65.16%	13,229,000	64.19%	1.51%
Richa Arora	1,500,950	7.28%	1,500,950	7.28%	0.00%
	14,929,950		**14,729,950**		

M/S. LANDMARK GLOBAL LEARNING LIMITED
NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `3'				
RESERVES AND SURPLUS				
(3.1) -Statutory Reserves	-		-	
(3.2) -Profit and Loss Statement				
Opening Balance	3388.06		2173.03	
Add: Profit During The Year	-730.65		1312.61	
Less: Prior Period Expenses /adjustments	-53.34		-97.58	
Less: Bonus Shares issued	-		-	
Closing Balance (B)		2604.07		3388.06
(3.3) -Securities Premium				
Opening Balance	2950.48		-	
Add: Received during the year			3472.00	
Less: Public issue Expenses			-521.52	
		2950.48		2950.48
TOTAL		5554.54		6338.54

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `4'				
LONG TERM BORROWINGS				
-Secured				
Term Loans				
(4.1) -From Banks				
(i) ICICI Bank Limited (Vehicle Loan) A/C No. 6612		1.36		-
(ii) ICICI Bank Limited (Vehicle Loan) A/C No. 4402		41.61		-
(iii) ICICI Bank Limited (Term Loan)A/C No. 4109		1639.14		-
(4.2) -Unsecured		-		-
GRAND TOTAL		1682.11		-

(4. 3) Loan from ICICI Bank Limited at 4.1 (i) is secured against Vehicle
Repayable in 24 EMIs of Rs. 68,873/- (Including interest @ 9.15% p.a)

(4. 4) Loan from ICICI Bank Limited at 4.1 (i) is secured against Vehicle
Repayable in 84 EMIs of Rs. 79,447/- (Including interest @ 8.65 % p.a)

(4. 5) Loan from ICICI Bank Limited at 4.1 (i) is secured against Plot no. 1280
Repayable in 240 EMIs of Rs. 13,78,721/- (Including interest @ 7.70 % p.a)

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `5'				
DEFERRED TAX LIABILITIES				
Deferred Tax Liabilities(Net)		-		-
TOTAL		-		-

M/S. LANDMARK GLOBAL LEARNING LIMITED

NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

(Rs.in lakhs)

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `6'				
OTHER LONG TERM BORROWINGS				
Other Long Term Borrowings		-		-
TOTAL		-		-

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `7'				
LONG TERM PROVISIONS				
Provision for Gratuity		12.28		11.56
TOTAL		12.28		11.56

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `8'				
SHORT TERM BORROWINGS				
-Secured				
(8.1) -From Banks		-		-
-Current Maturity of Long Term Debt				
(8.2) -From Banks				
(i) ICICI Bank Limited (Vehicle Loan) A/C No. 6612		7.75		-
(ii) ICICI Bank Limited (Vehicle Loan) A/C No. 4402		5.67		-
(iii) ICICI Bank Limited (Term Loan)A/C No. 4109		37.64		-
-Unsecured		-		-
TOTAL		**51.06**		**-**

(8. 3) Loan from ICICI Bank Limited at 8.2 (i) is the current Maturity of Loan mentioned at 4.1(i)

(8. 4) Loan from ICICI Bank Limited at 8.2 (ii) is the current Maturity of Loan mentioned at 4.1(ii)

(8. 5) Loan from ICICI Bank Limited at 8.2 (iii) is the current Maturity of Loan mentioned at 4.1(iii)

Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
	Rs	Rs	Rs	Rs	Rs
NOTE `9'					
(9.1) TRADE PAYABLES					
As on 31.03.2026					
Dues					
a) MSME	4.43	8.83	-	-	13.26
b) Others	36.61	7.45	-	-	44.06
c) Disputed dues - MSME	-	-	-	-	-
d) Disputed dues- others	-	-	-	-	-
TOTAL	41.04	16.28	-	-	57.32
(9.2) TRADE PAYABLES					
As on 31.03.2025					
a) MSME	37.18	-	-	-	37.18
b) Others	22.63	-	-	-	22.63
c) Disputed dues - MSME	-	-	-	-	-
d) Disputed dues- others	-	-	-	-	-
TOTAL	59.81	-	-	-	59.81

M/S. LANDMARK GLOBAL LEARNING LIMITED
NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

(Rs.in lakhs)

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `10'				
OTHER CURRENT LIABILITIES				
Advance From Customers		3.25		1.64
Statutory Dues		29.88		103.07
Other Current Liabilities		135.31		109.31
TOTAL		168.44		214.02

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `11'				
SHORT TERM PROVISIONS				
Provision for Taxation		-		465.06
Provision for Gratuity		.93		.87
TOTAL		.93		465.93

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `13'				
NON CURRENT INVESTMENTS				
Fixed Deposits with Banks having Maturity more than 12 Months		749.48		3907.24
TOTAL		749.48		3907.24

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `14'				
DEFFERED TAX ASSETS (NET)		44.81		24.69
TOTAL		44.81		24.69

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `15'				
LONG TERM LOANS AND ADVANCES				
Unsecured Considered Good:				
Capital Advances		545.13		597.88
Unsecured Considered Doubtful :				
Capital Advances		-		-
TOTAL		545.13		597.88

M/S. LANDMARK GLOBAL LEARNING LIMITED (Rs.in lakhs)

NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `16'				
OTHER NON CURRENT ASSETS				
Security Deposits		50.32		44.24
TOTAL		50.32		44.24

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `17'				
CURRENT INVESTMENT				
Fixed Deposits with Banks having Maturity Less then 12 Months		1708.84		-
Systematic Investment Plan		26.23		8.56
TOTAL		1735.07		8.56

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `18'				
INVENTORIES(As taken, valued and certified from management)				
Raw Material		-		-
Work In Process		-		-
Finished Goods		-		-
Stock in Trade		-		-
Others Stocks		-		-
TOTAL		-		-

Particulars	Less than 6 months Rs	6months - 1 year	1 - 2 years Rs	2 - 3 years Rs	More than 3 years Rs	Total Rs
NOTE `19'						
TRADE RECEIVABLES						
On 31.03.2026						
Undisputed - considered good	163.67	852.57	317.81	-	-	1334.05
Undisputed - considered doubtful	-	-	-	-	-	-
Disputed - considered good	-	-	-	-	-	-
Disputed - considered doubtful	-	-	-	-	-	-
TOTAL	163.67	852.57	317.81	-	-	1334.05
On 31.03.2025						
Undisputed - considered good	1249.75	89.37	11.53	-	-	1350.65
Undisputed - considered doubtful	-	-	-	-	-	-
Disputed - considered good	-	-	-	-	-	-
Disputed - considered doubtful	-	-	-	-	-	-
TOTAL	1249.75	89.37	11.53	-	-	1350.65

M/S. LANDMARK GLOBAL LEARNING LIMITED

NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

(Rs.in lakhs)

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `20'				
CASH AND BANK BALANCES				
-Cash and Cash Equivalents				
Cash in Hand		173.97		166.14
Balance with banks				
-In Current Account with ICICI Bank Ltd A/c No. 36205002673		24.63		290.04
-In Current Account with ICICI Bank Ltd A/c No.152505500550		.03		2.55
-In Current Account with ICICI Bank Ltd A/c No.005805500744		1.41		1.37
-In Current Account with ICICI Bank Ltd A/c No. 370405500213		.23		1.28
-In Current Account with South Indian Bank A/c 0411073000000662		1.34		5.05
-In Current Account with ICICI Bank Ltd A/c No. 341606000055		15.41		401.43
-Cheques in hand		174.99		91.38
TOTAL		392.01		959.23

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `21'				
SHORT TERM LOANS AND ADVANCES				
Advance to Staff and Workers		.56		.81
Advances to Suppliers		266.62		294.72
Other Loan & Advances		5.98		39.70
TOTAL		273.16		335.23

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `22'				
OTHER CURRENT ASSETS				
Balance with Statutory Authorities		334.00		454.91
Other		.04		3.40
		334.04		458.31

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `23'				
INCOME FROM OPERATION				
Receipts		1831.32		3757.83
TOTAL		1831.32		3757.83

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `24'				
OTHER INCOME				
Interest on FDR		197.38		115.41
Rent Received		25.24		31.50
Rebate & Discount		2.49		16.95
Other Misc Income		4.38		19.38
Profit on Sale of Property		5.07		49.89
Exchange Rate Fluctuation		31.97		.00
TOTAL		266.54		233.13

M/S. LANDMARK GLOBAL LEARNING LIMITED
NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

(Rs.in lakhs)

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `25'				
COST OF RAW MATERIAL CONSUMED		-		-
TOTAL		-		-

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `26'				
Change in Stocks				
Stock at Commencement				
Work-in Process		-		-
Finished Goods		-		-
		-		-
Less: Stock at Close				
Work-in Process		-		-
Finished Goods		-		-
TOTAL		-		-
Stock Decreased /(Increased) by		-		-

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `27'				
EMPLOYEE BENEFITS EXPENSES				
Salaries,Wages,Bonus etc.		978.42		793.67
Contribution to ESI,PF & Other Statutory Funds		38.61		13.39
Workmen and Staff Welfare Expenses		17.03		10.71
TOTAL		1034.06		817.76

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `28'				
FINANCE COSTS				
Interest Expense				
Interest on Car Loan		3.04		4.03
Interest on OD Account		-		14.85
Interest other		2.44		1.10
Other Borrowing Costs				
Bank Charges , Commision , Processing Fees		4.33		3.11
TOTAL		9.82		23.08

M/S. LANDMARK GLOBAL LEARNING LIMITED
NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

Particulars	On 31.03.2026		On 31.03.2025	
	Rs	Rs	Rs	Rs
NOTE `29'				
OTHER EXPENSES				
Administrative Expenses				
Audit Fees		.80		.80
Building Repair & Maintenance		17.75		2.84
Computer, Networking & Software Expenses		9.38		6.02
Consultation Charges		27.19		1.30
Charity & Donation		.02		.12
Director Sitting Fees		3.25		1.50
Electricity Expenses		22.83		27.16
Exchange Rate Fluctuation		.00		6.64
Fees & Taxes		7.05		.99
Insurance Expenses		6.83		3.77
Interest on TDS/Late Fees		15.12		5.78
Professional Expenses		106.59		36.14
Office Expenses		12.10		5.06
Postage & Courier		.03		.38
Printing & Stationery		2.02		2.99
Property Tax		2.67		.46
Rent		137.00		79.53
Repair & Maintenance(others)		8.36		7.56
Security Expenses		9.90		5.31
Student Fees & Other Expenses		6.91		15.40
Telephone/Internet Expenses		16.83		8.88
Tour & Travelling Expenses		162.83		100.87
Water & Sewerage		1.15		.79
Selling & Distribution				
Advertisement & Business Promotion Expense		558.50		269.76
Commission Expenses		488.60		652.74
Conference & Seminar Expenses		48.07		18.19
Machinery Running, Repair & Maintenance				
Car Expenses		3.11		5.22
Lift Running Expenses		1.08		.62
TOTAL		**1675.98**		**1266.83**

As per our separate audit report of even date

FOR SUMIT BHARTI & ASSOCIATES
CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

CA SUMIT BHARTI GUPTA
Partner
M.No. : 095301

Jasmeet Singh Bhatia
Managing Director
DIN : 02862660

Digvijay
Chief Financial officer
PAN : CCUPD2292M

DATE : 27-05-2026
PLACE : Chandigarh

M/S. LANDMARK GLOBAL LEARNING LIMITED

NOTE " 12 " : FIXED ASSETS

(Rs.in lakhs)

	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
ASSETS	COST AS ON 01.04.2025	ADDITION	SALE / TRANSFER	COST AS ON 31.03.2026	DEPRECIATION AS ON 01.04.2025	DEPRECIATION FOR THE YEAR	DEPRECIATION WRITTEN BACK ON SALE/TRFD.	TOTAL DEP.UPTO 31.03.2026	WDV AS ON 31.03.2026	WDV AS ON 31.03.2025
TANGIBLE ASSETS										
LAND	1087.47	2516.16	-	3603.63	-		-	-	3603.63	1087.47
PLANT AND MACHINERY	14.47	9.20	-	23.67	9.56	1.12	-	10.68	12.99	4.91
OFFICE EQUIPMENT	79.05	21.52	-	100.57	67.52	12.54	-	80.06	20.51	11.52
COMPUTERS AND DATA PROCES	70.12	20.35	-	90.47	48.17	21.53	-	69.70	20.77	21.95
BUILDINGS	205.67	135.17	-	340.84	69.27	17.89	-	87.16	253.68	136.40
MOTOR VEHICLE (CAR)	306.86	93.56	52.67	347.76	208.55	48.66	50.04	207.17	140.58	98.31
ELECTRIC FITTING	7.64	-	-	7.64	5.50	.55	-	6.05	1.59	2.14
FURNITURE & FIXTURES	239.65	.22	-	239.87	137.52	26.49	-	164.01	75.85	102.13
TOTAL	**2010.93**	**2796.18**	**52.67**	**4754.45**	**546.10**	**128.78**	**50.04**	**624.84**	**4129.61**	**1464.83**
PREVIOUS YEAR (TOTAL)	**1799.09**	**311.96**	**100.11**	**2010.93**	**435.32**	**110.78**	-	**546.10**	**1464.83**	**1363.77**

M/S. LANDMARK GLOBAL LEARNING LIMITED

(Rs.in lakhs)

LIST OF SUNDRY DEBTORS	As on 31.03.2026					As on 31.03.2025				
PARTICULARS	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years
Adventus Education	3.62	-	-	-	-	-	-	-	-	-
Aether Connect Private Limited	.05	-	-	-	-	-	-	-	-	-
Algoma University	8.95	8.14	61.87	-	-	109.41	-	-	-	-
Arden University	2.78	-	-	-	-	16.97	-	-	-	-
Axis Bank Ltd-Debtor	-	9.67	-	-	-	-	-	-	-	-
Berlin School Of Business And Innovation	-	-	-	-	-	4.92	-	-	-	-
Bittrack Consultants Pvt Ltd	-	-	-	-	-	.44	-	-	-	-
Bittrack Foreign Education Consultants Llp	-	-	-	-	-	-	.20	-	-	-
Bow Valley College	-	-	-	-	-	1.21	-	-	-	-
Cambrian College	-	-	-	-	-	2.87	5.63	-	-	-
Canada-University Of Canada West	52.75	-	6.52	-	-	155.69	-	-	-	-
Cape Breton University	1.73	1.78	6.50	-	-	.83	10.76	-	-	-
Capilano University	-	-	-	-	-	.59	-	-	-	-
Centennial College	-	-	-	-	-	21.12	-	-	-	-
Cloucestershire University	-	5.65	-	-	-	-	-	-	-	-
Conestoga College	-	-	-	-	-	23.75	-	-	-	-
Crizac Limited	3.13	-	-	-	-	-	-	-	-	-
Durham College Intenational	-	-	-	-	-	2.51	-	-	-	-
Ed Bucket	-	2.58	-	-	-	-	-	-	-	-
ECA	3.94	-	-	-	-	-	-	-	-	-
F.Studio Chandigarh	-	57.53	-	-	-	-	-	-	-	-
FHM University	1.09	-	-	-	-	-	-	-	-	-
Fleming College	-	-	-	-	-	10.23	-	-	-	-
Fraser Valley India Education Llp	-	-	.59	-	-	.25	.34	-	-	-
Gec India Consulting Llp	-	-	-	-	-	.71	-	-	-	-
Gem Overseas Services Pvt Ltd	-	-	69.82	-	-	69.82	-	-	-	-
George Brown College	-	-	-	-	-	2.19	-	-	-	-
Gisma University	-	-	-	-	-	2.82	-	-	-	-
Go Global Consultants	-	162.50	-	-	-	-	-	-	-	-
Inc. Jain Overseas Services	-	34.98	110.02	-	-	153.37	-	-	-	-
Infinite Group Education Consultant Llc	6.50	-	-	-	-	-	-	-	-	-
International college of Auckland	1.91	-	-	-	-	-	-	-	-	-
International Student Service Inc	-	-	-	-	-	170.00	-	-	-	-
International University of applied science	.62	-	-	-	-	-	-	-	-	-
Inuni Marketing limited	5.97	-	-	-	-	-	-	-	-	-
Ioa Global	-	-	-	-	-	4.21	-	-	-	-
Jain Overseas Services Pvt Ltd	19.66	50.16	-	-	-	74.66	-	-	-	-
Jaytix LLC	-	286.30	-	-	-	-	-	-	-	-
Justice Institute of British Columbia	-	-	-	-	-	.82	-	-	-	-
Kanan International Pvt Ltd	1.04	-	-	-	-	9.83	-	-	-	-
Keyano College	1.37	-	12.00	-	-	12.36	11.64	-	-	-
Kwantlen Polytech University	4.88	-	-	-	-	15.79	1.98	-	-	-
Lakeland College	-	-	-	-	-	1.59	-	-	-	-
Lasalle College	-	-	18.25	-	-	-	27.24	-	-	-
Learn International Inc	-	189.51	-	-	-	289.02	-	-	-	-
Lethbridge College	-	2.11	1.28	-	-	10.90	-	-	-	-
Loyalist Toronto	3.68	2.48	6.23	-	-	8.38	8.00	6.23	-	-
Manitoba Institute Of Trades And Technology	-	1.05	.05	-	-	6.24	-	-	-	-
Mohawak College	-	-	-	-	-	3.11	-	-	-	-
New Brunswick Community College	-	-	-	-	-	.88	-	-	-	-
Niagara College	3.00	-	-	-	-	7.10	-	-	-	-
Nipissing University	-	-	2.63	-	-	-	2.12	5.30	-	-
Norquest College International___	-	-	-	-	-	2.03	-	-	-	-
North Island College	-	-	-	-	-	1.56	.40	-	-	-
Northern College	-	-	-	-	-	3.54	-	-	-	-
Pinnacle Emi Consultancy Services	.34	-	-	-	-	-	-	-	-	-
Portage College	-	-	21.06	-	-	-	21.06	-	-	-

M/S. LANDMARK GLOBAL LEARNING LIMITED

(Rs.in lakhs)

LIST OF SUNDRY DEBTORS

PARTICULARS	As on 31.03.2026 Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	As on 31.03.2025 Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years
Providence University	-	-	-	-	-	.90	-	-	-	-
PSB Academy	1.89	-	-	-	-	-	-	-	-	-
Rediff Academy	12.95	35.74	-	-	-	-	-	-	-	-
Saskatchewan Polytechnic	-	.95	.97	-	-	3.34	-	-	-	-
Selkirk College	-	-	-	-	-	.51	-	-	-	-
Senbonzakura Consultancy Private Limited	.20	-	-	-	-	-	-	-	-	-
Seneca College	1.15	-	-	-	-	4.89	-	-	-	-
St Lawrance	-	-	-	-	-	9.42	-	-	-	-
St. thomus university	1.03	-	-	-	-	-	-	-	-	-
St.Clair	-	-	-	-	-	4.89	-	-	-	-
State Bank Of India-Barnala	.16	-	-	-	-	-	-	-	-	-
State Bank Of India-Jalandhar	-	.25	-	-	-	-	-	-	-	-
State Bank Of India-Ludhiana	.30	.25	-	-	-	-	-	-	-	-
State Bank Of India-Mohali	.41	-	-	-	-	-	-	-	-	-
Study Group	7.26	-	-	-	-	-	-	-	-	-
Submitapp	.87	-	-	-	-	-	-	-	-	-
The Algonquin College	-	-	-	-	-	2.54	-	-	-	-
The Lambton College	-	-	-	-	-	.72	-	-	-	-
The Sault College	-	-	-	-	-	9.55	-	-	-	-
The Sheridan College	-	-	-	-	-	4.94	-	-	-	-
The University Of Law	3.73	-	-	-	-	-	-	-	-	-
Trinity Western University	-	-	-	-	-	.60	-	-	-	-
UKIEC	3.70	-	-	-	-	-	-	-	-	-
University Of Alverta	-	-	-	-	-	.73	-	-	-	-
Usa-Avila University	-	-	-	-	-	2.35	-	-	-	-
Vanier College	-	.96	-	-	-	2.69	-	-	-	-
Wsfx Global Pay Limited	3.03	-	-	-	-	-	-	-	-	-
Total	**163.67**	**852.57**	**317.81**	-	-	**1249.75**	**89.37**	**11.53**	-	-

M/S. LANDMARK GLOBAL LEARNING LIMITED

ADVANCE TO SUPPLIERS AS ON 31.03.2026 (Rs.in lakhs)

PARTICULARS	AMOUNT(RS.) As on 31.03.2026	AMOUNT(RS.) As on 31.03.2025
Ace Global Consultancy	-	2.40
Advantage Advertising	-	.50
Arnav Enterprises	-	.29
Aum Media	-	1.07
Balloonz World	-	.02
Blinksbags Private Limited	-	.45
Bottega9	-	9.30
BSE	5.06	3.14
CDSL	.71	-
Cloudshope Technologies Private Limited	-	.29
Darwin Media	-	30.45
Desk Nine Pvt. Ltd.	-	.05
DS Construction	79.95	49.93
Durga Graphics	-	.15
EMM Pee Motors	-	1.00
Excellent Global Endeavors LLP	2.98	-
Food Link F And B	-	3.30
Global Immigration Consultant'S	-	3.14
Global Box World	9.06	-
Globus Consulting Group	-	2.92
Gyankaar Technologies Private Limited	-	.04
Hvac Engineering	-	6.53
I Way Solutions	-	.04
Jiwan Parkash Kapoor & Shimla Devi Kapoor(Rent Sec41	-	1.04
Joogle Web Solutions	-	1.23
JP Consultants	-	6.02
Kaler Printing Press	-	.15
Krishna Automobiles	-	.01
KW Conferences Pvt Ltd	-	23.37
Lok Priya Buildwell Pvt. Ltd(Jw Marroitt)	-	1.00
M/S Film Studio Chandigarh	27.96	4.52
Make My Trip (India) Pvt. Ltd.	-	.51
Media Vox Digital Pvt Ltd	-	.74
Mohmmad Intzaar	-	.30
Navneet Singh	110.00	110.00
Novatel Hotel	-	3.58
Piccadily New Delhi Collection Account	-	.20
Plot -3198 Excess Advance Recoverable From Agent	10.00	10.00
Quadrant Televenture Ltd.	-	.22
Radio City Fm (Music Broadcast Ltd)	-	.04
Reliance Broadcast Network Ltd	-	.23
Reliance Jio Infocomm Limited	.04	.00
Safe Plus Fire Protection	-	.55
Sandeep Kapoor Sco 6 Chd(Rent Sec41)-I	-	1.42
Shambros	-	4.00
Shri Gurdev Mart	-	.13
Shri Lakshmi Enterprises	-	.22
Surya Rayforce LLP	.94	-
Star Express Govt. Transaction Centre LLC	9.92	-
Think Ebikego Pvt Ltd	10.00	10.00
Uniworld Network Solution	-	.24
TOTAL	**266.62**	**294.72**

LIST OF OTHER LOAN & ADVANCES AS ON 31.03.2026 (Rs.in lakhs)

PARTICULARS	AMOUNT(RS.) As on 31.03.2026	AMOUNT(RS.) As on 31.03.2025
Prepaid Insurance	3.53	5.48
Prepaid Expenses	.15	15.62

Fees Paid against F-213	-	4.20
Rent Receivable	1.33	10.44
Electricity Expenses Receivable (Illuminz)	.98	3.46
Vinay Kumar Sethiya	-	.50
TOTAL	**5.98**	**39.70**

LIST OF BALANCE WITH STATUTORY AUTHORITIES AS ON 31.03.2026 (Rs.in lakhs)

PARTICULARS	AMOUNT(Rs.) As on 31.03.2026	AMOUNT(RS.) As on 31.03.2025
Income Tax Refund Receivable AY 2021-22	3.56	3.56
Income Tax Refund Receivable AY 2022-23	-	.73
Income Tax Refund Receivable AY 2023-24	.22	.22
GST Input Receivable	286.07	192.55
TDS Receivable From NBFC	-	.07
TDS Receivable 25-26	23.25	31.28
TCS Receivable 25-26	.90	.00
Advance Income Tax	20.00	225.00
TDS Receivable Property 26QB	-	1.50
TOTAL	**334.00**	**454.91**

LIST OF CURRENT INVESTMENTS AS ON 31.03.2026 (Rs.in lakhs)

PARTICULARS	AMOUNT(Rs.) As on 31.03.2026	AMOUNT(RS.) As on 31.03.2025
FD No. 370513003987	139.35	-
FD No. 001313063207	.52	-
FD No. 036213018994	244.61	-
FD With ICICI 370513004794	1078.74	-
FD With ICICI 370513004795	3.60	-
Catholic Syrian Bank FD No.0295033601201	205.71	-
Catholic Syrian Bank FD No.0295033601210	36.30	-
TOTAL	**1708.84**	-

LIST OF LOAN & ADVANCES TO STAFF & WORKERS AS ON 31.03.2026 (Rs.in lakhs)

PARTICULARS	AMOUNT(Rs.) As on 31.03.2026	AMOUNT(Rs.) As on 31.03.2025
Advance to Staff	.56	.81
TOTAL	**.56**	**.81**

LIST OF OTHER CURRENT ASSETS AS ON 31.03.2026 (Rs.in lakhs)

PARTICULARS	AMOUNT(Rs.) As on 31.03.2026	AMOUNT(Rs.) As on 31.03.2025
Commission Receivable	-	1.77
Accured Interest on FDR	-	1.62
Other Receivable	.04	-
TOTAL	**.04**	**3.40**

LIST OF OTHER PRELIMINARY EXPENSES AS ON 31.03.2026 (Rs.in lakhs)

PARTICULARS	AMOUNT(Rs.) As on 31.03.2026	AMOUNT(Rs.) As on 31.03.2025
TOTAL	-	-

M/S. LANDMARK GLOBAL LEARNING LIMITED

List of Employees Benefits Expenses as on 31.03.2026 **(Rs.in lakhs)**

PARTICULARS	AMOUNT(Rs.) 31.03.2026	AMOUNT(Rs.) 31.03.2025
Salary, Wages, Bonus Etc		
Salaries	648.28	451.42
Director's Salary	306.00	324.00
Bonus	24.14	18.25
TOTAL-A	**978.42**	**793.67**
Contribution to P.F,E.S.I. and Other Statutory Funds		
Provident Fund Contribution (Net of ABRY Ben	8.99	9.56
ESI contribution	2.74	2.18
Gratuity Expenses	.78	1.65
Corporate Social Responsibilty (CSR)	26.08	.00
TOTAL-B	**38.61**	**13.39**
Workmen and Staff Welfare Expenses		
Staff Welfare Expenses	4.94	7.52
Keyman Insurance	4.51	3.08
Medical Expenses Staff	.14	.11
Incentive to Staff	7.44	.00
TOTAL-C	**17.03**	**10.71**
TOTAL(A+B+C)	**1034.06**	**817.76**

M/S. LANDMARK GLOBAL LEARNING LIMITED

LIST OF STATUTORY DUES AS ON 31.03.2026

(Rs.in lakhs)

PARTICULARS	AMOUNT (Rs.) As on 31.03.2026	AMOUNT (Rs.) As on 31.03.2025
STATUTORY DUES:		
ESI Payable	.16	.41
EPF Payable	1.01	2.04
PSDT Payable	.11	2.06
Provision For Corporate Social Responsibility	26.08	11.80
RCM Payable	.20	.00
T.D.S. Payable	2.32	86.76
TOTAL (A)	29.88	103.07
OTHER CURRENT LIABILITIES:		
Salary Payable	34.97	49.43
Bonus Payable	24.14	18.25
Rent Payable	17.37	4.46
Audit Fees Payable	1.69	.89
Electricity Expenses Payable	1.13	.46
Telephone Expenses Payable	.17	.01
Credit Cards Payable	9.19	11.69
Commission Payable	.99	1.27
Professional Charges Payable	1.47	1.02
Director Sitting Fees Payable	2.05	-
Student Fees Received	.73	4.22
Facebook India Pvt. Ltd.	-	6.96
Advance Against Sale Of Land	35.00	.00
Security Received		
Rent Security Blue Mile Digital Ltd	-	1.14
Rent Security Uniworld Network	.40	.40
Rent Security (F213 4th Floor)	-	1.00
Rent Security (F-213 3rd Floor)	-	.99
Rent Security Ikarus	-	1.13
Rent Security Illuminz	1.00	1.00
Franchise Security	5.00	5.00
TOTAL (B)	**135.31**	**109.31**

M/S. LANDMARK GLOBAL LEARNING LIMITED (Rs.in lakhs)

LIST OF SUNDRY CREDITORS AS ON	As on 31.03.2026				As on 31.03.2025			
PARTICULARS	LESS THAN 1 YEAR	1 - 2 YEARS	2 - 3 YEARS	MORE THAN 3 YEARS	LESS THAN 1 YEAR	1 - 2 YEARS	2 - 3 YEARS	MORE THAN 3 YEARS
TRADE PAYABLE MSME								
Concept Factory	-	-	-	-	4.56	-	-	-
Drishti Copier Group	-	-	-	-	.32	-	-	-
Info Ads	.47	5.31	-	-	3.07	-	-	-
KVR Web Tech Pvt Ltd	-	-	-	-	.58	-	-	-
M & M Target Talent	-	-	-	-	.30	-	-	-
Monga Advertising	.97	3.53	-	-	16.24	-	-	-
Om Computech	-	-	-	-	.21	-	-	-
Perfect Media Services	2.19	-	-	-	10.92	-	-	-
Tricity Print Media	.80	-	-	-	.85	-	-	-
Yoland Food & Beverages	-	-	-	-	.12	-	-	-
TOTAL (A)	**4.43**	**8.83**	-	-	**37.18**	-	-	-
TRADE PAYABLE OTHER THAN MSME								
Advancity	-	-	-	-	.16	-	-	-
Ak Electricals	-	-	-	-	.69	-	-	-
Alcon Module	-	-	-	-	1.21	-	-	-
Alder Technologies	-	-	-	-	.70	-	-	-
Amar Nath And Sons	-	-	-	-	.38	-	-	-
American Articulate Academy	-	-	-	-	1.54	-	-	-
Asego Global Assistance Limited	.37	-	-	-	-	-	-	-
Ashok Kumar Garg	.07	-	-	-	-	-	-	-
Atm Services	.07	-	-	-	.10	-	-	-
Boostup Infinity Llp	-	-	-	-	.58	-	-	-
Chamber Of Law	.28	-	-	-	.11	-	-	-
Cinepolis India Pvt Ltd-Gujarat	1.31	-	-	-	-	-	-	-
Clicktech Retail Private Limited	-	-	-	-	.06	-	-	-
Desk Nine Pvt. Ltd.	.08	-	-	-	-	-	-	-
E9 News	5.80	4.82	-	-	11.53	-	-	-
Elfinnord Technologies Private Limited	-	-	-	-	.30	-	-	-
Endurance International Group(India) Limited	-	-	-	-	.88	-	-	-
Facebook India Online Services Private Limited	.92	-	-	-	-	-	-	-
GGS Security & Allied Services	.46	-	-	-	.02	-	-	-
Go Global Consultants	-	.94	-	-	-	-	-	-
Google India Pvt Ltd	.52	-	-	-	-	-	-	-
Greatway Education & Immigration Services	-	-	-	-	.95	-	-	-
Gudiya Fire Safety Services	-	-	-	-	.29	-	-	-
Isonic Media	1.33	-	-	-	-	-	-	-
K.T. Enterprises	.10	-	-	-	-	-	-	-
Lamlord Ventures Pvt Ltd	-	-	-	-	.43	-	-	-
Macro Global	12.03	-	-	-	-	-	-	-
Melody House Agencies	-	-	-	-	.30	-	-	-
Nirmla Complete	-	-	-	-	.18	-	-	-
NSDL	.06	1.03	-	-	-	-	-	-
Prisha Integrated Facility	.17	-	-	-	-	-	-	-
Rajan Agncies	-	-	-	-	.05	-	-	-
Razorpay Software Private Limited	-	-	-	-	.20	-	-	-
Saan Royal Power Solutions Pvt. Ltd.	-	-	-	-	.21	-	-	-
SCP Edutech	1.35	-	-	-	-	-	-	-
Sergery Computers Solution	.01	-	-	-	-	-	-	-
Shree Kanshi Trading Co.	-	-	-	-	.49	-	-	-
Shri Amritsar Electricals	-	-	-	-	.08	-	-	-
Shri Ganesh Advertisers	-	-	-	-	.13	-	-	-
Silver Fern Education Consultants	.63	-	-	-	-	-	-	-
Sk Retail Venture	-	-	-	-	.09	-	-	-
SPS Immigration Consultants	6.45	-	-	-	-	-	-	-
The Leela Immigration Service	-	-	-	-	-	-	-	-
The Masterstroke Overseas	-	-	-	-	.83	-	-	-
Vibgyor Consultants	2.16	-	-	-	-	-	-	-
Vishal Print Arts	.03	-	-	-	-	-	-	-
Wall Street Finance Ltd	.25	-	-	-	-	-	-	-
X-B4 Advisory Llp	2.16	.66	-	-	-	-	-	-
Zoom (Zvc India Private Ltd.)	-	-	-	-	.16	-	-	-
TOTAL (B)	**36.61**	**7.45**	-	-	**22.63**	-	-	-
TOTAL (A+B)	**41.04**	**16.28**	-	-	**59.81**	-	-	**.00**

M/S. LANDMARK GLOBAL LEARNING LIMITED

LIST OF CAPITAL ADVANCES AS ON 31.03.2026

(Rs.in lakhs)

PARTICULARS	AMOUNT(Rs.) 31.03.2026	AMOUNT(Rs.) 31.03.2025
Advance For Property	17.52	17.52
Advance For Property to VRS Builders	40.00	40.00
Advance For Property GILCO Property No. 57	-	2.75
Advance For Property Samir Mehta	40.00	40.00
Advance for Property Parampreet Singh	1.45	1.45
Advance for Property Devinder Singh	6.00	6.00
Advance for Property Parminder Singh	6.00	6.00
Advance for Property Satvir Singh Jhinger	6.00	6.00
Advance for Property to Digvijay Singh	4.00	4.00
Advance for Property to Jaswant Sekhon	6.00	6.00
Advance for Property to Rajvir Singh Sekhon	6.00	6.00
Advance for Property Ravi Verma	12.00	12.00
Advance for Purchase of Property to STJ Group	100.00	100.00
Advance to Balwant for Property Purchase	31.65	31.65
Advance to Gulmohar for Property Purchases	30.00	30.00
Plot No-4220 Aerocity Mohali (Ravi Kumar)	10.00	10.00
Advance for Property Nidhi Verma	25.00	25.00
Advance for Property Vikas Verma	25.00	25.00
Advance for Property Alka	6.63	6.63
Advance for Property Sushma	6.63	6.63
Advance for Property Naresh Arya	6.63	6.63
Advance for Property Ruchika Goyal	6.63	6.63
Advance for Property Guru Nanak Realtors	90.00	90.00
Advance for Property Ldh.	48.00	48.00
Queens Town Infra Projects LLP	14.00	14.00
Advance for New Offices to DS Construction	-	50.00
TOTAL(A)	**545.13**	**597.88**

LIST OF CAPITAL ADVANCES DOUBTFUL AS ON 31.03.2026

(Rs.in lakhs)

PARTICULARS	AMOUNT(Rs.) 31.03.2026	AMOUNT(Rs.) 31.03.2025
	-	-
TOTAL(B)	-	-

LIST OF NON CURRENT INVESTMENTS AS ON 31.03.2026

(Rs.in lakhs)

PARTICULARS	AMOUNT(Rs.) As on 31.03.2026	AMOUNT(RS.) As on 31.03.2025
FD No.189613003795	10.23	9.61
FD No. 036213019781	120.12	112.82
FD No. 370513004447	166.79	156.66
FD No. 370513004452	111.12	104.37
FD No. 370513003987	-	130.60
FD No. 001313063207	-	.49
FD No. 036213018994	-	229.24
FD With ICICI 036213020540	118.66	111.46
FD With ICICI 370513004719	222.56	209.04
FD With ICICI 370513004794	-	1012.36
FD With ICICI 370513004795	-	202.46
FD With ICICI 370513004796	-	202.46
FD With ICICI 370513004797	-	202.46
Catholic Syrian Bank FD No.0295033601201	-	231.13
Catholic Syrian Bank FD No.0295033601210	-	-
FDR -South Indian Bank	-	992.10
TOTAL	**749.48**	**3907.24**

LIST OF SECURITY DEPOSITS AS ON 31.03.2026

(Rs.in lakhs)

PARTICULARS	AMOUNT(Rs.) 31.03.2026	AMOUNT(Rs.) 31.03.2025
Electricity Meter Security	.87	.87
Telphone Security	.05	.05
Rent Security Deposited (Branch offices)	15.07	15.07
Rent Security Sec-17 Chd Office	4.50	4.50
Rent Security Plot No. 88-89	10.00	10.00
Rent Security Ludhiana Office	3.10	3.10
Rent Security Surat Office	5.55	5.55
Rent Security Ahemdabad	5.10	5.10
Rent Security Delhi	4.73	-
Rent Security Rudrapur	1.13	-
Rent Security yamunanagar	.22	-
TOTAL(C)	**50.32**	**44.24**
GRAND TOTAL(A+B+C)	**595.45**	**642.12**

LIST OF ADVANCES FROM PARTIES AS ON 31.03.2026

(Rs.in lakhs)

PARTICULARS	AMOUNT(Rs.) As on 31.03.2026	AMOUNT(Rs.) As on 31.03.2025
Paul Merchant	-	1.64
Ganvani Dharmendra	.25	-
Manjeet Singh Rikhy	3.00	-
	3.25	**1.64**

Note No. : 1

Notes to Accounts forming part of the financial statement as on 31st March 2026

1. Significant Accounting Policies (AS-1 & ICDS-I)

(i) **Basis of accounting and preparation of financial statements**

These financial statements have been prepared under the historical cost convention on a going concern basis, on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). Indian GAAP comprises mandatory accounting standards as specified under section 133 of the Act, read with the Companies (Accounting Standards) Rules , 2021 and other accounting pronouncement of The Institute of Chartered Accountants of India.

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

(ii) **Use of estimates**

The preparation of the financial statements in conformity with Indian Generally Accepted Accounting Principles requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities (including contingent liabilities) on the date of the financial statements and reported amount of revenues and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialized.

(iii) **Valuation of Inventories (AS-2 & ICDS-II)**

Company is not carrying any inventory during the year.

(iv) **Revenue recognition (AS-9 &ICDS-IV)**

Sales and Income

Revenue is recognized when sale invoice is raised , net of discounts and adjustments arising analysis variances.

(v) **Fixed Assets & Depreciation (AS10 & ICDS-V)**

- The Fixed Assets are stated at historical cost less depreciation.

- **Depreciation** is provided on Written Down Value Method at the rate and in the manner prescribed in schedule II of the Companies Act, 2013.

(vi) **Retirement Benefit**

The retirement benefits adopted by the company are as follows :

a) Provident Fund & Employee State Insurance :

Contribution to Provident Fund & Employee State Insurance Scheme is made in accordance with the relevant scheme/fund, Act and is treated as revenue expenditure.

b) Gratuity :

Provision for gratuity has been provided as per the actuary valuation on the basis of Actuarial Practise Standards. Detail of present value of obligation is as per table below :

Rs. in Lakhs

Period	**From: 01-04-2025 To: 31-03-2026**	**From: 01-04-2024 To: 31-03-2025**
Present value of the obligation at the beginning of the period	12.43	10.78
Interest cost	0.87	0.78
Current service cost	4.54	4.78
Past Service Cost	0	0
Benefits paid (if any)	0	0
Actuarial (gain)/loss	(4.62)	(3.91)
Present value of the obligation at the end of the period	13.22	12.43

(vii) **Borrowing Costs (AS-16 & ICDS-IX)**

Borrowing costs are charged to statement of profit and loss and included under "Financial Cost" in the period in which they are incurred. Total Interest Capitalized during the year: Rs.32,39,344

(viii) **Related party disclosure (AS-18)**

As required under Accounting Standard 18 "Related Party Disclosures" following are details of transactions during the year with related parties of the companies as defined in AS-18

a) List of Related Parties where Control Exists and relationship :-

Sr. No.	Particulars	Name of Related Party	Relationship
1	Directors and Key Managerial Personnel	Mr. Jasmeet Singh Bhatia	Chairman and Managing Director
		Ms. Richa Arora	Whole-Time Director
		Ms. Charanchit Kaur	Company Secretary and Compliance officer (From 01-04-2025 to 08-04-2025)
		Ms. Simran Bhatia	Company Secretary and Compliance officer(From 16-06-2025 onwards)
		Mr. Digvijay	Chief Financial Officer
		Mr. Amit Kumar Sharma	Non-Executive Director
		Mr. Manu Sharma	Non-Executive Independent Director
		Mr.Taranjeet Singh Bharaj	Non-Executive Independent Director
2	Relative of Directors and Key Managerial Personnel	Ms. Satinder Kaur	Mother of Chairman and Managing Director and Mother in Law of Whole Time Director
		Mr. Sukhdarshan Singh	Father of Chairman and Managing Director and Father in Law of Whole Time

			Director
3	Companies over which Directors have significant influence or control	Om Student Visas Private Limited	Chairman and Managing Director and Whole time Director both are the Directors in the Company

b) Description of nature of transactions with the related parties :-

Rs. in Lakhs

Sr. No.	Particulars	Key Management Personnel (KMP)		Relatives of Directors and KMP		Enterprises over which KMP is able to exercise Significant influence	
		For the period ending as on 31st March 2026	For the period ending as on 31st March 2025	For the period ending as on 31st March 2026	For the period ending as on 31st March 2025	For the period ending as on 31st March 2026	For the period ending as on 31st March 2025
(a)	**Director Remuneration**						
1	Jasmeet Bhatia	198.00	204.00	Nil	Nil	Nil	Nil
2	Richa Arora	108.00	120.00	Nil	Nil	Nil	Nil
(b)	**Salary**						
1	Digvijay	6.06	5.22	Nil	Nil	Nil	Nil
2	Charanchit Kaur	0.05	1.87	Nil	Nil	Nil	Nil
3	Satinder Kaur	Nil	Nil	5.40	5.40	Nil	Nil
4	Sukhdarshan Singh	Nil	Nil	3.00	3.00	Nil	Nil
5	Simran bhatia	1.62	Nil	Nil	Nil	Nil	Nil
(c)	**Director Sitting fees**						
1	Amit Kumar Sharma	1.05	0.50	Nil	Nil	Nil	Nil
2	Manu Sharma	1.10	0.50	Nil	Nil	Nil	Nil
3	Taranjeet Singh Bharaj	1.10	0.50	Nil	Nil	Nil	Nil
(d)	**Loan & Advances**						
1	Om Student Visas Pvt Ltd	Nil	Nil	Nil	Nil	Nil	Nil

(c) Outstanding balance of related parties as on balance sheet date

Rs. in Lakhs

Sr. No.	Particulars	Key Management Personnel (KMP)		Relatives of KMP		Enterprises over which KMP is able to exercise Significant influence	
		Current year	Previous Year	Current year	Previous Year	Current year	Previous Year

1	Jasmeet Bhatia	Nil	Nil	Nil	Nil	Nil	Nil
2	Richa Arora	Nil	Nil	Nil	Nil	Nil	Nil
3	Om Student Visas Pvt Ltd	Nil	Nil	Nil	Nil	Nil	Nil

(ix) Earning Per Share (AS – 20) Rs. in Lakhs

Earnings per share	**31.03.2026**	**31.03.2025**
The following reflects the Profit and Share data used in the basic and diluted EPS Computation Net profit / (loss) for the year	(730.65)	1312.61
Amount attributable to the equity shareholders	(730.65)	1312.61
Weighted average number of equity shares	2061	160.53
*Earnings per share - Basic & Diluted	(3.55)	8.18

***Note : Amount of Earning per share -Basic & Diluted is in rupees.**

(x) **Deferred Tax Asset (AS – 22)**

Deferred Tax Liabilities/Assets have been worked out taking into account the impact of timing difference taxable incomes & accounting income that originate in one period and is capable of reversal in one or more subsequent periods.

Rs. in Lakhs

Deferred Tax Asset/Liability	**31.03.2026**	**31.03.2025**
Opening Deferred Tax Assets	24.69	19.52
Add: Deferred Tax Asset during the year	20.13	5.17
Closing Deferred Tax Assets	44.81	24.69

ADDITIONAL INFORMATION

1.1 The Debit and Credit balances of the parties are subject to confirmation and reconciliation.

1.2 Previous year figures have been regrouped /recast to conform to the current year’s presentation. Amounts are now presented in lakhs instead of thousands.

1.3 In the opinion of directors current assets have a value on realization in the ordinary course of business at least equal to the value at which they are stated in the balance sheet.

1.4 Earnings in Foreign Currency

Rs. in Lakhs

Particulars	**F.Y. 2025-26**	**F.Y. 2024-25**
Earning in Foreign Exchange	1237.75	2694.07
Expenditure in Foreign Currency	109.58	50.39

1.5 As certified by the Management the expenses of personal nature cannot be ascertained, however no expenses of personal nature of employees or management have been debited to the profit and loss account except other than those paid under contractual obligation under generally accepted business practice in India.

1.6 There are no immovable property title deeds of which are not held in the name of the Company.

1.7 The company has not revaluated its Property, Plant and Equipment during the year.

1.8 **Details of Benami Property held** : No Proceeding have been initiated or pending against the company for holding any benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules there under.

1.9 **Wilful Defaulter** : The company has not been declared wilful defaulter by any bank or financial institution or other lender.

1.10 **Relationship with stuck off companies :-** The company did not have any transactions with companies stuck off under section 248 of Companies Act, 2013 or section 560 of Companies Act.

1.11 **Compliance with number of layers of companies :-** The company has complied 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

1.12 **Compliance with approved Scheme(s) of Arrangements:-**No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

1.13 **Undisclosed Income**
The Company has not surrendered or disclosed as income during the year under audit in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act,1961).

1.14 **Details or Crypto Currency or Virtual Currency**.
As informed to us and on the basis of verification of records, company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

1.15 Company has not provided interest on delayed /overdue amount payable to MSME suppliers as per MSME Development Act, 2006

1.16 According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has been generally regular in depositing statutory dues as applicable, with the appropriate authorities like ESI, Provident Fund, Punjab State development tax and GST. As on 31st March 2026 there are no statutory dues which are pending more than six months .

1.17 **Corporate Social Responsibility**
During the year company has transferred amount of Rs. 18.27 Lakh to Prime Minister’s National Relief Fund and Chief Minister Rangla Punjab. Unspent Amount transferred to account “Landmark Global Learning Limited Unspent CSR A/C FY 2025-26” opened with ICICI Bank Limited on dated 30.04.2026.

1.18 **Utilisation of Borrowed Funds and Share Premium :-**

(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) to directly or indirectly lend or invest in other persons or entities or to provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(B) Where a company has not received any fund from any person(s) or entity (ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

1.19 **Utilisation of IPO Funds :-**

During the financial year 2024-25, the Company raised ₹4,032.00 lakhs through an Initial Public Offer comprising 56,00,000 equity shares of ₹10 each at a premium of ₹62 per share, and the equity shares were listed on the BSE SME Platform on 23 January 2025. According to the information and explanations given to us, the funds raised through the said Initial Public Offer have been utilised for the purposes for which they were raised. The unutilised amount as at 31 March 2026 has been kept in fixed deposits with banks. During the year under consideration, the Company has not raised any money by way of initial public offer, further public offer or issue of debt instruments.

1.20 Ratios Analysis **(Rs. In Lacs)**

Sr. No.	Ratio	Current Year			Previous Year			Variation %	Remarks
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio		
1	Current Ratio (in Times) (Current Assets / Current Liabilities)	406s8.34	277.75	14.65	3111.98	739.76	4.21	1044.08 %	Improvement is due to due to higher current assets and /or reduction in current liabilities.
2	Debt-Equity Ratio (in Times) (Debt/Equity)	1,733.17	7,615.54	0.22	-	8399.54	-	22.76%	Increase due to Increase in Debt in current year as compare to previous year
3	Return on Equity Ratio (in %)	(730.65)	7,615.54	-9.59%	1,312.61	8,399.54	15.63%	-25.22%	Decrease due to net losses incurred during the current year.
4	Inventory Turnover Ratio (InTimes)	-	-		-	-		-	Not Applicable
5	Trade Receivable turnover Ratio(InTimes)	1,831.32	1,342.35	1.36	3,757.83	928.51	4.05	-268.29%	Decline is attributable to lower sales
6	Net Capital Turnover Ratio (InTimes)	1,831.32	3,790.59	0.48	3,757.83	2,372.21	1.58	-110.10%	Reduction is mainly due to lower sales generation in comparison to working capital employed.
7	Net Profit Ratio (In %)	(730.65)	1,831.32	-40%	1,312.61	3,757.83	34.93%	-74.83%	The ratio became negative due to decline in profitability and losses incurred during the current year.
8	Return on Capital Employed (in%) (EBIT / Total Capital Employed)	(740.96)	7,615.54	-10%	1,795.58	8,399.54	21.38%	-31.11%	ROCE decreased because of Operating losses during the year.
9	Return on Investment	-	-	-	-	-	-	-	
10	Trade Payable Turnover Ratio (InTimes) (Relevent Operating Expenses / Avg Creditors)	1,130.25	58.57	19.30	964.05	60.00	16.07	323.11%	The increase is due to higher level of relevant operating expenses during FY 2025-26 in relation to the average trade payables during the year.The comparative ratio for FY 2024-25 has also been recalculated on a consistent basis.
11	Debt Service Coverage Ratio(In Times)	(612.18)	60.88	-10.056	1,906.36	92.57	20.59	-3065%	Ratio turned negative due to operating losses incurred during the current year, resulting in insufficient earnings to cover debt servicing obligations.

FOR SUMIT BHARTI & ASSOCIATES.
CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

CA SUMIT BHARTI GUPTA
Partner
M.No. 095301

DIGVIJAY
CHIEF FINANCIAL OFFICER
PAN : CCUPD2292M

JASMEET SINGH BHATIA
MANAGING DIRECTOR
DIN : 02862660

DATE : 27-05-2026
PLACE : Chandigarh
UDIN : 26095301PKPV0K1462

Simran Bhatia
Company Secretary
PAN : GLKPB9393E

ANNUAL REPORT
FINANCIAL YEAR 2025-26

LANDMARK GLOBAL LEARNING LIMITED

(FORMERLY KNOWN AS: -
LANDMARK IMMIGRATION CONSULTANTS LIMITED)

CIN: L74140CH2010PLC032494

We thank our stakeholders for their continued trust, support and partnership.

Together, we look forward to a stronger tomorrow.

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Thank You

for being a part of our journey.