Galactico
Corporate Services Limited
A SEBI Registered Category I Merchant Banker

Date – 18.08.2026

To,
BSE Limited
25th Floor, Phiroz Jeejeebhoy
Towers, Dalal Street, Fort,
Mumbai – 400001 MH IN
Scrip Code: 542802

Sub.: Notice of the 11th Annual General Meeting AND Annual Report of Galactico Corporate Services Limited ("the Company") for the Financial Year 2025-26.

Ref.: Intimation under Regulation 30 and 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Ma'am,

As required under Regulation 30 and Regulation 34 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) we hereby submit copy of the Annual Report of the Company for the financial year 2025-26 along with the Notice convening the 11th Annual General Meeting scheduled to be held on Saturday, September 12, 2026 at 01:00 p.m. IST through Video Conferencing ("VC")/ Other Audio -Visual Means ("OAVM") in accordance with the relevant circulars issued by the Ministry of Corporate Affairs (MCA) and the Securities and Exchange Board of India (SEBI).

The notice convening the 11th AGM and Annual Report 2025-26 are being sent by email to those members whose email addresses are registered with the Company/RTA/Depository Participants. The shareholders whose email ids are not registered with the company may request a copy of the Annual Report by sending an email to info@galacticocorp.com.

The Notice of the 11th AGM of the Company inter alia indicates the process and manner of remote e-voting/ e-voting at the 11th AGM and instructions for participation at the 11th AGM through VC/ OAVM.

The said Annual Report is also available on the website of the Company at https://galacticocorp.com/

Kindly take the same on record.

Thanking You,

Yours Faithfully,

FOR GALACTICO CORPORATE SERVICES LIMITED

VIPUL DILEEP
LATHI
Digitally signed by VIPUL DILEEP LATHI
Date: 2026.08.18 18:24:33 +05'30'

Mr. Vipul Dileep Lathi
Director & CFO
DIN: 05173313

Place: Nashik

Nashik : 68,6TH Floor,Business Bay ,Shri Hari Kute Marg,Tidke Colony Nashik (MH) – 422002. Phone :+91 253-2952456
Mumbai : Office 408, 93 East Building, 4th Floor, Mahakali Caves Road, Shanti Nagar, Andheri East, Mumbai – 400093
Email : info@galacticocorp.com | Website :www.galacticocorp.com
CIN No : L74110MH2015PLC265578 | SEBI Registration No :INM000012519

GALACTICO CORPORATE SERVICES LIMITED

ANNUAL REPORT

FY 2025-26

Registered Address

Office No. 68, 6th Floor,

Business Bay, Shri Hari Kute

Marg, Tidke Colony, Nashik –

422002 Landline: 0253 2952456

CIN: L74110MH2015PLC265578

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CORPORATE INFORMATION

Board of Directors	
Vipul Dileep Lathi	Non-Executive Director
Krishna Shyam Sunder Rathi	Non-Executive Independent Director
Nilam Avinash Ghundiyal	Non-Executive Independent Director and Chairperson
Laxmikant Dasrao Bhakre	Non-Executive Independent Director
Sandeep Balasaheb Palwe	Executive Director
Vighnesh Arun Palkar	Executive Director
Rohit Shambhulal Joisar	Executive Director
Charushila Vipul Lathi	Executive Director

Committees of Board	
Audit Committee	1. Nilam Avinash Ghundiyal - Chairperson 2. Vipul Dileep Lathi - Member 3. Laxmikant Dasrao Bhakre - Member
Nomination and Remuneration Committee	1. Laxmikant Dasrao Bhakre - Chairperson 2. Vipul Dileep Lathi -Member 3. Nilam Avinash Ghundiyal - Member
Stakeholders Relationship Committee	1. Nilam Avinash Ghundiyal- Chairperson 2. Krishna Shyam Sunder Rathi- Member 3. Vipul Dileep Lathi- Member

Key Managerial Personnel	
Vipul Dileep Lathi	Chief Financial Officer
Vishal Vinod Sancheti	Chief Executive Officer
Pooja Pavan Rathi	Company Secretary & Compliance Officer

Statutory Auditors	
M/s. S H Dama & Associates	2025-2026
Office No. 56, 1st Floor, Satra Plaza, Sector 19D, Palm Beach Road, Vashi, Navi Mumbai – 400703 MH IN	
suresh_dama@yahoo.com	

Secretarial Auditor	
Akshay R. Birla and Associates	2025-2026
Flat No. 302, Third Floor, Shri Sai Sona Plaza, In front of Avdhut Vyamshala, Bhavani Peth Jalgaon - 425001 MH IN	
csakshaybirla@gmail.com	

Internal Auditor	
M/s. BKSK & Associates	2025-2026
Office No. 9, First Floor, NICE Sankul, Near ITI Signal. Satpur, Nashik - 422007 MH IN	
bedmuthassociates@gmail.com	

Registered Office
68, 6th Floor, Business Bay, Shri Hari Narayan Kute Marg, Mumbai Naka, Nashik – 422002
Investor Queries: info@galacticocorp.com

Name of the Stock Exchange
Bombay Stock Exchange Limited

Registrar and Share Transfer Agents
Bigshare Services Private Limited
Office No S6-2, 6th floor Pinnacle Business Park Next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai – 400093

Bankers
AU Small Finance Bank, HDFC Bank Limited, ICICI Bank Limited

Subsidiaries
Instant Finserve Private Limited **Seven Hills Beverages Limited*** **Palwe Pest Control Private Limited*** **Galactico Visionary Consulting Limited****

** For the financial year ended March 31, 2026, the Company has prepared its financial statements on a consolidated basis, including the financial statements of Seven Hills Beverages Limited ("SHBL") and its step-down subsidiary, Palwe Pest Control Private Limited, in accordance with the requirements of Ind AS 110 – Consolidated Financial Statements.*

During the period ended June 2026, the Company sold its 73.72% shareholding in SHBL pursuant to a Share Purchase Agreement ("SPA") entered into on June 13, 2026 with Mr. Ronak Shah.

Pursuant to the terms of the said SPA, Galactico Corporate Services Limited ("the Company") shall continue to have the right to appoint and control the composition of 75% of the Board of Directors of SHBL for a period of one year from the date of the SPA. Further, during the said period, the Company shall continue to have the right to direct and control decisions relating to the operations, financial matters and business affairs of SHBL.

Accordingly, notwithstanding the sale of its 73.72% shareholding, the Company continues to exercise control over SHBL within the meaning of Ind AS 110 – Consolidated Financial Statements during the aforesaid period. Consequently, the Company continues to consolidate the financial statements of SHBL and its step-down subsidiary, Palwe Pest Control Private Limited, in its consolidated financial statements.

The Company will continue to consolidate SHBL and its step-down subsidiary for the period during which such control continues to exist and will reassess the existence of control at the end of the aforesaid one-year period in accordance with the requirements of Ind AS 110.

*** The Company incorporated Galactico Visionary Consulting Limited as a Wholly Owned Subsidiary on April 16, 2025 and divested its entire investment therein during FY 2025–26, pursuant to which it ceased to be a subsidiary of the Company.*

GALACTICO CORPORATE SERVICES LIMITED

CIN: L74110MH2015PLC265578
Regd. Office: Off No. 68, Business Bay Premises Co-Op Hsg Soc, Nashik – 422002 MH IN
Website: www.galacticocorp.com |**Email Id**.: info@galacticocorp.com
Tel.: :+91 253-2952456

NOTICE OF 11TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the **Eleventh Annual General Meeting** of the Members of Galactico Corporate Services Limited will be held on **Saturday, 12th September 2026 at 01:00 P.M**. through **Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")** to transact the following businesses. The proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company, which shall be the deemed venue of the AGM.

ORDINARY BUSINESS:

1. **To receive, consider and adopt the Standalone and Consolidated Audited Financial Statements of the Company for the Financial Year ended March 31, 2026 together with reports of Board of Directors and Auditors thereon.**

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

   "**RESOLVED THAT** the audited Standalone Financial Statements and Consolidated Financial Statements of the Company for the Financial Year ended 31st March, 2026 and the Reports of the Auditors and Board of Directors thereon, as circulated to the Members, be considered and adopted."

2. **To appoint a director in place of Mr. Vipul Dileep Lathi (DIN: 05173313) who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offer himself for re-appointment.**

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

   "**RESOLVED THAT** Mr. Vipul Dileep Lathi (DIN: 05173313), Director who retires by rotation and being eligible in terms of Section 152(6) of the Companies Act, 2013, offers himself for re- appointment, be and is hereby re-appointed as a Director of the Company."

3. **To appoint a director in place of Mr. Sandeep Balasaheb Palwe (DIN: 06393282) who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offer himself for re-appointment.**

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

   "**RESOLVED THAT** Mr. Sandeep Balasaheb Palwe (DIN: 06393282), Director who retires by rotation and being eligible in terms of Section 152(6) of the Companies Act, 2013, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company."

SPECIAL BUSINESS:

4. **To increase Authorized Share Capital and Consequential alteration of the 'Capital Clause' of the Memorandum of Association of the Company:**

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

   "RESOLVED THAT, pursuant to the provisions of Section 13, 61, 64 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 15 of the Companies (Share Capital and Debentures) Rules, 2014 and such other applicable rules framed thereunder (including any amendment thereto or re-enactment thereof) applicable clause of the Articles of Association and approval of the Board of Directors of the Company; the consent of the Shareholders be and is hereby accorded to increase in the Authorized Share Capital of the Company from existing Rs. 20,00,00,000/- (Rupees Twenty Crores Only) divided into 20,00,00,000 (Twenty Crore) shares of Rs. 1/- (Rupees One) each to Rs. 24,50,00,000/- (Rupees Twenty-Four Crores Fifty Lakhs only) divided into 24,50,00,000 (Twenty-Four Crores Fifty Lakhs) shares of Rs. 1/- (Rupees One) each ranking pari passu in all respect with the existing Equity Shares of the Company as per the Memorandum and Articles of Association of the Company."

   "RESOLVED FURTHER THAT, pursuant to Section 13 and all other applicable provisions, if any, of the Companies Act, 2013 read with Rules framed thereunder and subject to approval of the shareholders of the Company, the consent of the Board be and is hereby accorded, to alter Clause V of the Memorandum of Association of the Company by substituting the existing Clause V thereof as under:

   "The Authorised Share Capital of the Company is Rs. 24,50,00,000/- (Rupees Twenty-Four Crores Fifty Lakhs only) divided into 24,50,00,000 (Twenty-Four Crores Fifty Lakhs) shares of Rs. 1/- (Rupees One) each."

   "RESOLVED FURTHER THAT, for the purpose of giving effect to the aforesaid resolution, any of the directors authorized by the Board of Directors, be and are hereby authorized to do all such acts, deeds, matters and things whatsoever, including seeking all necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

5. **To approve Capital raising by way of Issuance of Warrants convertible into Equity shares on a preferential allotment basis.**

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

   "RESOLVED THAT, pursuant to the provisions of Sections 23,42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 (the 'Act'), the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and other applicable rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ('ICDR Regulations') and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('LODR Regulations'), and subject to other applicable rules, regulations, guidelines, notifications, circulars and clarifications issued thereunder from time to time by the Ministry of Corporate Affairs, the Securities and Exchange Board of India (‘SEBI’) and/ or any other competent authorities, whether in India or abroad (hereinafter referred to as ‘Applicable Regulatory Authorities’) from time to time to the extent applicable and the enabling provisions of the Memorandum of Association and the Articles of Association of the Company, and subject to such approvals, consents, permissions and sanctions as may be necessary or required and subject to such conditions as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s), and/or sanction(s), and which may be agreed to by the Board of Directors of the Company (hereinafter referred to as ‘Board’ which term shall be deemed to include any of its committees duly constituted/to be constituted by the Board of Directors to exercise its powers including powers conferred under this resolution); the consent of the members of the Company be and is hereby accorded to offer, issue and allot up to 1,80,00,000 (One Crore Eighty Lakh warrants Only) warrants convertible into equity shares, at a price of Rs. 2.03/- (Two Rupees and three paise Only) each payable in cash (‘Warrants Issue Price’), up to Rs. 3,65,40,000/- (Rupees Three Crore Sixty-Five Lakhs Forty Thousand Only), convertible into, or exchangeable for 1 (one) fully paid-up equity share of the Company of face value of Rs. 1/- each at a premium of Rs.1.03 /- (Rupees One and three paise only) per share in one or more tranches on preferential basis (“Preferential Issue”) to the Proposed Allottees as stated herein below, upon such terms and conditions as may be deemed appropriate by the Board in accordance with the relevant provisions of SEBI ICDR regulations, or other applicable laws in this regard:

Sr. No.	Name	Category	No. of Equity Shares proposed to be issued up to
1	Charushila Vipul lathi	Promoter and Promoter Group	1,80,00,000
TOTAL			1,80,00,000

“RESOLVED FURTHER THAT in terms of the provisions of Chapter V of the SEBI ICDR Regulations, the relevant date for determining the floor price for the Preferential Issue of the Convertible warrants is **Thursday, August 13, 2026**, being the date 30 days prior to the date on which the meeting of shareholders is being held i.e. **Saturday, September 12, 2026**, to consider the proposed preferential issue;

“RESOLVED FURTHER THAT without prejudice to the generality of the above Resolution, the issue of warrants convertible into equity shares to the Proposed Allottees under the Preferential Issue shall be subject to the following terms and conditions apart from others as prescribed under applicable laws:

1. The Warrant holder shall, subject to the ICDR Regulations and other applicable rules, regulations and laws, be entitled to apply for and be allotted in one or more tranches, 1 (one) fully paid-up equity share against each Warrant.

   The warrant holder shall pay an amount equivalent to at least 25% of the price fixed per warrant in terms of the SEBI (ICDR) Regulations on or before the allotment of warrants. Upon exercise of the option of conversion of the warrants into Equity shares by the warrant holder, the price equivalent to 75% of the issue price per warrant shall be payable on exercising the right of conversion of warrants. If the option to acquire equity shares pursuant to conversion of warrants is not exercised within the prescribed time period of 18 months from the date of allotment of warrants, then such warrants shall be lapsed and the amount paid under this clause shall be forfeited by the Company.

2. The right attached to Warrants may be exercised by the Warrant holder, in one or more tranches, at any time on or before the expiry of 18 (eighteen) months from the date of allotment of the Warrants by issuing a written notice ('Conversion Notice') to the Company specifying the number of Warrants proposed to be converted and the date designated as the specified conversion date ('Conversion Date') together with the balance payment of 75% of the value of warrants to be converted. The Company shall accordingly, without any further approval from the Members, allot the corresponding number of equity shares in dematerialized form on the Conversion Date mentioned in the Conversion Notice, subject to receipt of the relevant Warrant exercise amount by the Warrant holder to the designated bank account of the Company.

3. The tenure of Warrants shall not exceed 18 (eighteen) months from the date of allotment of Warrants. If the entitlement against the Warrants to apply for the equity shares of the Company is not exercised by the Warrant holder within the aforesaid period of 18 (eighteen) months, the entitlement of the Warrant holder to apply for equity shares of the Company along with the rights attached thereto shall expire and any amount paid by the Warrant holder on such Warrants shall stand forfeited by the Company.

4. The Warrants and resultant equity shares to be allotted on exercise of the Warrants shall be in dematerialized form and shall be subject to the provisions of the Memorandum of Association and Articles of Association of the Company and equity shares shall rank pari passu with the existing equity shares of the Company in all respects including the payment of dividend and voting rights.

5. The Warrants allotted in terms of this resolution and the resultant equity shares arising on exercise of rights attached to such Warrants shall be subject to lock in as specified in the provisions of Chapter V of the ICDR Regulations.

6. The Warrants by itself, until exercised and converted into equity shares, shall not give the Warrant holders any rights with respect to that of an equity shareholder of the Company.

7. The equity shares allotted upon conversion of the Warrants will be listed on the Stock Exchange(s) where the existing equity shares of the Company are listed, subject to the receipt of necessary permissions and approvals, as the case may be.

8. The proposed warrants shall be issued and allotted by the Company to Proposed Allottees within a period of fifteen (15) days from the date of passing of this resolution provided that where the issue and allotment of the proposed warrants is pending on account of pendency of any approval for such issue and allotment by any regulatory authority, the issue and allotment shall be completed within a period of fifteen (15) days from the date receipt of last of such approvals, if any.

9. The allotment of the Equity Shares pursuant to exercise of Warrants shall be completed within a period of 15 (Fifteen) days from the date of such exercise by the respective allottees.

"**RESOLVED FURTHER THAT** pursuant to the provisions of the Act, the name of the Proposed Allottees is recorded for the issuance of invitation to subscribe to the Warrants and a private placement offer letter in Form No. PAS-4 together with an application form be issued to the Proposed Allottees inviting it to subscribe to the Warrants.

"**RESOLVED FURTHER THAT,** for the purpose of giving effect to this Resolution, the Board be and is hereby authorised to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, desirable or expedient, including without limitation, issuing clarifications, resolving all questions of doubt, effecting any modifications or changes to the foregoing (including modification to the terms of the issue), entering into contracts, arrangements, agreements, documents (including for appointment of agencies, intermediaries and advisors for the Issue) and to authorize all such persons as may be necessary, in connection therewith and incidental thereto as the Board in its absolute discretion shall deem fit without being required to seek any fresh approval of the Members and to settle all questions, difficulties or doubts that may arise in regard to the offer, issue and allotment of the Warrants and Equity Shares upon conversion of warrants and listing thereof with the Stock Exchange as appropriate and utilization of proceeds of the Preferential issue, open one or more bank accounts in the name of the Company or otherwise, as may be necessary or expedient in connection with the Preferential Issue, apply to Stock Exchange for obtaining of in-principle and listing approval of the Equity Shares and other activities as may be necessary for obtaining listing and trading approvals, file necessary forms with the appropriate authority and undertake all such actions and compliances as may be necessary, desirable or expedient for the purpose of giving effect to this resolution in accordance with applicable law including the SEBI ICDR Regulations and the SEBI Listing Regulations take all other steps which may be incidental, consequential, relevant or ancillary in this connection and to effect any modification to the foregoing and the decision of the Board shall be final and conclusive.

"RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein conferred, as it may deem fit in its absolute direction, to any Committee of the Board or any one or more Director(s) / Company Secretary / any Officer(s) of the Company to give effect to the aforesaid resolution."

"RESOLVED FURTHER THAT, all actions taken by the Board or committee(s) duly constituted for this purpose in connection with any matter(s) referred to or contemplated in the foregoing resolution be and are hereby approved, ratified and confirmed in all respects."

6. Ratification of Related party Transaction entered during the 01st April, 2025 to 30th June, 2026.

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

"RESOLVED THAT, pursuant to the provisions of the Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 188 of Companies Act, 2013 read with the companies (Meeting of Board & Powers) Rules, 2014 and other applicable provisions if any, as applicable and any amendments thereto, and also pursuant to the omnibus approval of the Audit Committee in their meeting, the Material Related Party Transaction as entered into by the company with Related Parties in ordinary Course of Business and at arm's length basis during the 01st April, 2025 to 30th June, 2026 as detailed in the explanatory statement annexed to this Notice, the Value of which either singly or all taken together exceeds ten percent of annual consolidated turnover of the company as per audited financial statements of FY 2024-2025 and 2025-2026 be and are hereby approved and ratified."

"RESOLVED FURTHER THAT, the Board of Directors be and is hereby Authorized to settle any question, difficulty and doubt may arise with regard giving effect to this resolution and to do all such acts, deeds things as may be necessary in its absolute discretion, to finalize any documents and writings related thereto and to sign file necessary documents, e-form with Registrar of Companies, Mumbai II."

7. **<u>Approval of Related Party Transactions between "Galactico Corporate Services Limited" and its Subsidiary "Instant Finserve Private Limited" for the Financial Year 2026–2027:</u>**

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

"RESOLVED THAT, pursuant to the provisions of Regulations 2(1)(zc) and 23(4) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI Listing Regulations"), Sections 2(76), 186 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Memorandum and Articles of Association of "Galactico Corporate Services Limited", the Company's Policy on Related Party Transactions, based on the approval and recommendation of the Audit Committee and the Board of Directors of the Company and subject to such statutory, regulatory and other approvals as may be necessary, approval of the Members be and is hereby accorded to continue with the existing arrangements, if any, and/or enter into one or more transactions for granting loan and/or financial assistance to "Instant Finserve Private Limited", a subsidiary of the Company and a related party within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zc) of the SEBI Listing Regulations, for an aggregate amount not exceeding Rs.7,00,00,000 (Rupees Seven Crores only), during the period and on such terms and conditions, including interest, tenure, security (if any), repayment and other terms, as may be mutually agreed between the Company and "Instant Finserve Private Limited", provided that such transactions are in compliance with the applicable provisions of the Companies Act, 2013, the SEBI Listing Regulations and other applicable laws.

"RESOLVED FURTHER THAT, the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary, including finalizing the terms and conditions, methods and modes in respect thereof and finalizing and executing necessary documents, including contracts, agreements and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, subject to such arrangements/transactions being carried out at arms' length and in the ordinary course of business of the Company, on such terms as detailed in the explanatory statement and as may be agreed mutually by and between the Company and "Instant Finserve Private Limited" aggregating to Rs. 7 Crores.

"RESOLVED FURTHER THAT, any director of the company be and is hereby authorized to do all such acts and to take such steps as may be considered necessary or expedient, to give effect to this resolution.

By and on Behalf of Board of Directors

For, Galactico Corporate Services Limited

Sd/-
Mr. Vipul Dileep Lathi
Director and CFO
DIN: 05173313

Date: August 13, 2026
Place: Nashik

NOTES:

1. The Explanatory statement pursuant to Section 102 of the Companies Act, 2013, is annexed to the notice of the AGM. Further the relevant details of the Secretarial Auditor Appointment at this AGM as required under Regulation 36(5) of the SEBI Listing Regulations and Secretarial Standard on General Meetings issued by The Institute of Company Secretaries of India ('Secretarial Standard') are annexed hereto. Requisite declarations have been received from the Secretarial Auditor seeking appointment/ re-appointment.

2. The Ministry of Corporate Affairs ("MCA") permitted holding of the AGM through VC/OAVM, without physical presence of the Members at a common venue. Accordingly, in compliance with the MCA Circulars, AGM of the Company is being held through VC/OAVM. The Registered Office of the Company shall be deemed to be the venue for the AGM. [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 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025, collectively referred to as "MCA Circulars"].

   Members attending the AGM through VC/OAVM shall be counted for the purpose of determining the quorum. [Section 103 of the Companies Act, 2013 ("Act")] 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 Saturday, September 05, 2026 ("cut-off date") will be entitled to vote during the AGM.

   Pursuant to the provisions of the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 ("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 Members has been dispensed with. Accordingly, the facility for appointment of proxy(ies) by the Members will not be available for this AGM and hence, the proxy form, attendance slip and route map of AGM are not annexed to this Notice.

3. **THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC/OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS AND TO APPOINT PROXY HAS BEEN DISPENSED WITH. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting Accordingly, In Terms of The MCA Circulars and The SEBI Circulars, the facility for Appointment of proxies by the members will not be available for this AGM and hence the proxy form, attendance slip and Route Map of AGM are not annexed to this notice.**

4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the

Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

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

6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.

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

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

9. Notice of the AGM along with the Integrated Annual Report for FY 2025-26 are being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/ Depositories. The Company shall send the physical copy of Integrated Annual Report FY 2025-26 to those Members who request the same at info@galacticocorp.com mentioning their Folio No./DP ID and Client ID. The Notice convening the 11th AGM along with the Integrated Annual Report FY 2025-26 will also be available on the website of the Company at https://galacticocorp.com websites of the Stock Exchanges i.e. BSE Limited, at www.bseindia.com. Additionally, the Company will also send a letter to shareholders providing the web-link https://galacticocorp.com/annual-reports/ for accessing the Integrated Annual Report to those Members who have not registered their email address with the Company or RTA or Depositories. [Regulation 36(1) of the SEBI Listing Regulations].

10. SEBI has made available an online dispute resolution mechanism through the SMART ODR Portal for the investors to raise disputes arising in the Indian Securities Market. After exhausting the options to resolve their grievances directly with the Company/RTA and through the SCORES platform, investors can initiate dispute resolution through the SMART ODR Portal. [SEBI Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 6, 2026].

    Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login) and the same can also be accessed through the Company's website at https://galacticocorp.com.

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

12. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under section 103 of the Act.

13. In case of joint holders attending the Meeting, the first holder as per the Register of Members of the Company will be entitled to vote.

14. Corporate/Institutional Members intending to authorize their representatives to participate in the AGM through VC/OAVM and vote either through remote e-voting or voting during the AGM are required to send scanned certified true copy (PDF Format) of the Board Resolution/ Authority Letter etc., to the Scrutinizer by email to csakshaybirla@gmail.com with a copy marked to (RTA email sandeep@bigshareonline.com The scanned image of the above-mentioned documents should be in the naming format "Galactico Corporate Services Limited 11th Annual General Meeting".

15. Relevant documents referred to in the Notice, statutory registers will be available electronically for inspection by the Members during the AGM. All documents referred to in the Notice will also be available for electronic inspection by the Members up to the date of the AGM. Members seeking to inspect such documents can send an email to info@galacticocorp.com.

16. Member holding shares in electronic form are requested to intimate immediately any change in their address or bank mandates to their Depository Participants with whom they are maintaining their Demat Accounts. Members holding shares in physical form are requested to advise any change in their address or bank mandates immediately to the Company / RTA viz. Bigshare Services Private Limited.

17. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant ('DP') and holdings should be verified from time to time.

18. In terms of Section 72 of the Companies Act, 2013 and Rule 19 of the Companies (Share Capital and Debentures) Rules, 2014, every holder of securities of the Company may, at any time, nominate, in the prescribed manner, a person to whom his/her securities of the Company shall vest in the event of his/her death.

19. **SEBI has mandated the submission of permanent account number (PAN) by every participant in securities market. Members holding shares in electronic form, are therefore, and requested to submit their pan to their depository participants with whom they maintain their demat accounts. Members holding shares in physical form and submit their PAN to the company/ RTA viz. Bigshare Services Private Limited at email** sandeep@bigshareonline.com.

20. VOTING BY MEMBERS:

A. The Company has engaged National Securities Depository Limited ("NSDL") as the agency to provide the e-Voting facility and the instructions for e-Voting are provided as part of this Notice.

B. 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), Regulation 44 of the SEBI Listing Regulations (as amended), MCA Circulars and the SEBI Circulars, the Company is providing its Members the facility to exercise their right to vote on Resolutions proposed to be considered at the AGM by electronic means (by using the electronic voting system provided by NSDL) either by (i) remote e-voting prior to the AGM or (ii) E-voting during the AGM. Instructions for Members for attending the AGM through VC/OAVM are explained below.

C. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on **Saturday**, **September 05, 2026** (**"Cut-Off date"**) shall be entitled to vote in respect of the shares held, by availing the facility of remote e-voting prior to the AGM or remote e-voting during the AGM. 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 i.e., **Saturday**, **September 05, 2026**.

D. Members of the Company holding shares either in physical form or in electronic form as of the cut-off date may cast their vote by remote e-voting. The remote e-voting period commences on **Wednesday, September 09, 2026, at 9:00 a.m. (IST**) and ends on **Friday, September 11, 2026, at 5:00 p.m. (IST).** The remote e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently. The voting rights of the Members (for voting through remote e-voting before the AGM and e-voting during the AGM) shall be in proportion to their share of the paid-up equity share capital of the Company as of the cut-off date. Subject to receipt of the requisite number of votes, the Resolutions passed by remote e-voting are deemed to have been passed as if they have been passed at the AGM.

E. The Members can opt for only one mode of remote e-voting i.e., either prior to the AGM or during the AGM. The Members present at the Meeting through VC/OAVM who have not already cast their vote by remote e-voting prior to the Meeting shall be able to exercise their right to cast their vote by E-voting during the Meeting. The Members who have cast their vote by remote e-voting prior to the AGM are eligible to attend the Meeting but shall not be entitled to cast their vote again.

F. The Board of Directors has appointed, Mr. Akshay Rajendra Birla, Practicing Company Secretary (C.P. No.: 25084) as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting in a fair and transparent manner.

G. In order to increase the efficiency of the e-Voting process, SEBI vide its circular SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated December 9, 2020, had enabled e-Voting to all the demat account holders by way of a single login credential through their demat accounts/ websites of Depositories / Depository Participants. Demat account holders would be able to cast their vote without having to register again with the e-Voting service providers (ESPs), thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

21. **DECLARATION OF RESULTS ON THE RESOLUTIONS:**

    The Scrutinizer shall, immediately after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes cast through remote e-voting), within 2 working days from the conclusion of the AGM, submit a consolidated Scrutinizer's report of the total votes cast in favour and against the Resolution(s), invalid votes, if any, and whether the Resolution(s) has/have been carried or not, to the Chairman or a person authorized by him in writing. The result declared along with the Scrutinizer's Report shall be placed on the Company's website https://galacticocorp.com/ and on the website of NSDL www.evoting.nsdl.com immediately after the result is declared. The Company shall simultaneously forward the results to BSE Limited ("**BSE**"), where the securities of the Company are listed.

    Subject to the receipt of requisite number of votes, the Resolutions shall be deemed to be passed on the date of the Meeting i.e. Saturday, September 12, 2026.

22. Members seeking any information with regard to the financial statements or any matter to be placed at the AGM, are requested to write to the Company on or before September 07, 2026 through e-mail on info@galacticocorp.com. The same will be replied by the Company suitably.

23. 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 names, DP ID and Client ID/folio number, PAN, and mobile number at info@galacticocorp.com till September 07, 2026 (5.00 p.m. IST). Only those Members who have pre-registered themselves as a speaker on the dedicated email id info@galacticocorp.com will be allowed to express their views/ask questions during the AGM.

24. When a pre-registered speaker is invited to speak at the meeting but he / she does not respond, the next speaker will be invited to speak. Accordingly, all speakers are requested to get connected to a device with a video/ camera along with good Internet speed. The Company reserves the right to restrict the number of questions and number of speakers, as appropriate, for smooth conduct of the AGM.

25. GREEN INTIATIVE

As a responsible corporate citizen, the Company welcomes and supports the "Green Initiative" initiated by the Ministry of Corporate Affairs, Government of India (MCA), by its recent circulars, enabling electronic delivery of documents including the annual reports, notices, circulars to shareholders at their e-mail address previously registered with the depository participants (DPs)/company/registrars and share transfer agents. Shareholders who have not registered their e-mail addresses so far are requested to register their e-mail addresses to help us in the endeavor to save trees and protect the planet. Those holding shares in demat form can register their email address with their concerned DP. Those shareholders who hold shares in physical form are requested to register their e-mail addresses with our registrar.

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

The remote e-voting period begins on Wednesday, September 09, 2026 at 09:00 A.M. and ends on Friday, September 11, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Saturday, September 05, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Saturday, September 05, 2026.

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

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

Step 1: Access to NSDL e-Voting system

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner**" icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to

	enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
	4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e- Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen- digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. 

Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user you're existing my easi username & password.
	2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 123456 then user ID is 123456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

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

   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

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

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

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

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

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

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

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

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

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

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to info@galacticocorp.com
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) info@galacticocorp.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

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

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred

from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

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

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

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

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

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

4. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at info@galacticocorp.com. The same will be replied by the company suitably.

5. 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 e-mail address mentioning their names, DP ID and Client ID/folio number, PAN and mobile number at info@galacticocorp.com till September 07, 2026. Only those Members who have pre-registered themselves as a speaker 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.

ANNEXURE TO THE NOTICE

(EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF COMPANIES ACT 2013)

Additional Information on Directors recommended for appointment/re-appointment as required under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

ITEM NO. 2:

Details of Mr. Vipul Dileep Lathi, the Director retiring by rotation, regularizing at the ensuing Annual General Meeting

Sr. No.	Particulars	Details of Directors
1.	Name of Director	**Mr. Vipul Dileep Lathi**
2.	DIN	05173313
3.	Qualifications	Chartered Accountant, L.L.B, M.B.A.
4.	Brief Profile and Expertise in specific functional areas	Vipul Lathi a Qualified Chartered Accountant by profession and has a vast experience of more than 10 years in handling IPOs, Rights Issue and Private Placement. He is a hardcore Finance Professional. Having years of hands on experience in Debt Structuring, Debt Syndication, Transaction Advisory, Project Finance and Trade Credit Financing. Vipul also has extensive experience in Liaison with Banks and is well versed with various Financial Products. Carrying out quantitative analysis involving valuation assignments relating to specific cases using different valuation techniques is his forte. He has independently handled Due Diligence activities for issues of various types relating to primary and secondary markets. His niche area of expertise is Merchant Banking and handling Corporate Actions such as Takeover, Buybacks, Private Placements, Rights Issue, Mergers & Demergers. His hands-on drafting skills and exposure of all activities relating to Investment Banking is a bankable asset for the Company.
5.	Details of remuneration to be paid, if any	NIL
6.	Date of first appointment to the Board	30/01/2018
7.	Shareholding in the Company	68,812 (0.04%)

8.	Relationship with other Directors / KMPs	Promoter
9.	No. of meetings attended during the year	12 (Twelve)
10.	Director in other companies (Excluding Private Limited Companies, Foreign Companies, Section 8 Companies and Alternate Directorships)	CIN: U70200MH2025PLC445655 GALACTICO VISIONARY CONSULTING LIMITED
11.	Chairman/ Member of Committee of Board of Directors as on 31st March, 2026	Member in 3 Committee's.

ITEM NO. 3:

Details of Mr. Sandeep Balasaheb Palwe, the Director retiring by rotation, regularizing at the ensuing Annual General Meeting

Sr. No.	Particulars	Details of Directors
1.	Name of Director	**Mr. Sandeep Balasaheb Palwe**
2.	DIN	06393282
3.	Qualifications	Bachelor of Science
4.	Experience	Mr. Sandeep Palwe Director of our company. He has completed Bachelor of Science from University of Pune. He has vast business experience. He has been the main guiding force behind the growth and business strategy of our company. His functional responsibility is developing industry networks for further business development. He has significant industry experience and has been instrumental in the consistent growth of our Company's performance.
5.	Details of remuneration to be paid, if any	NIL
6.	Date of first appointment to the Board	02/09/2023
7.	Shareholding in the Company as on 31st March, 2026	None
8.	Relationship with other Directors / KMPs	Director of Subsidiary company
9.	No. of meetings attended during the year	12 (Twelve)
10.	Director in other companies (Excluding Private Limited Companies, Foreign Companies, Section 8 Companies and Alternate Directorships)	0
11.	Chairman/ Member of Committee of Board of Directors as on 31st March, 2026	0

Special Business:

ITEM NO. 4

To Increase the Authorized Share Capital and Consequential alteration in the 'Capital Clause' of the Memorandum of Association of the Company.

The Present Authorized Share Capital of the Company is Rs. 20,00,00,000/- (Rupees Twenty Crores only) divided into 20,00,00,000 (Twenty Crores) Equity Shares of Re.1/- each.

In order to facilitate the Preferential Issue of shares and requirements of the Company for the operations in future, if any, the Board at its meeting held on August 13, 2026 approved the increase in the Authorized Share Capital of the Company from Rs. 20,00,00,000/- (Rupees Twenty Crores Only) divided into 20,00,00,000 (Twenty Crores) shares of Rs. 1 each to Rs. 24,50,00,000/- (Rupees Twenty-four Crores Fifty Lakhs only) divided into 24,50,00,000 (Twenty-Four Crores Fifty Lakhs) shares of Rs. 1/- (Rupees One) each. Consequently, pursuant to the provisions of section 13 and 61 of the Act, the Capital Clause of the Memorandum of Association of the Company (MOA) is required to be altered as mentioned below to effectuate the change of authorized as mentioned aforesaid.

Clause V of the memorandum of association of the Company shall be replaced with the following Clause:

"The Authorised Share Capital of the Company is Rs. 24,50,00,000/- (Rupees Twenty-Four Crores Fifty Lakhs only) divided into 24,50,00,000 (Twenty-Four Crores Fifty Lakhs) shares of Rs. 1/- (Rupees One) each."

Now, since pursuant to the provisions of section 61(1)(a) of the Companies Act, 2013 a Company can alter its MOA in its general meeting to increase the authorized share capital of the Company, the said agenda item is being placed before the shareholders of the Company for their approval. The Board approved the said agenda at their meeting held on Thursday, August 13, 2026 and concluded on Friday, August 14, 2026. The Board of Directors recommends the passing of resolution as set out in Item no. 4 of this Notice for approval by the Shareholders by way of an Ordinary Resolution. The new Memorandum of Association with the proposed amendments is available for inspection at the Registered Office of the Company on any working day during business hours. None of the Directors/ Key Managerial Personnel of the Company/ their relatives are, in any way, concerned or interested, financially or otherwise, in the resolutions set out at Item no. 4 of this Notice except to the extent of their shareholding and directorship in the Company, if any.

ITEM NO. 5

Approval of Issuance of Warrants convertible into Equity shares on Preferential Allotment basis

The Board of Directors of the Company ("Board") at their meeting held on August 13, 2026, approved raising of funds aggregating up to Rs. 3,65,40,000/-(Rupees Three Crore Sixty-Five Lakhs Forty Thousand Only), by way of issuance up to 1,80,00,000 (One Crore Eighty Lakhs Only) warrants convertible into equity shares, warrants, each convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company of face value of Rs. 01/- each ("Warrants") at an issue price of Rs. 2.03/- (Two Rupees Three paise Only) each payable in cash ("Warrants Issue Price"), which may be exercised in one or more tranches during the period commencing from the date of allotment of the Warrants until expiry of 18 (eighteen) months, to the persons belonging to "Promoter and Non-Promoter i.e., Public Category" as per the details disclosed in the respective resolution.

The Proposed Allottees have also confirmed their eligibility in terms of Regulation 159 of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the "SEBI ICDR Regulations"), to subscribe to the Warrants to be issued pursuant to the Preferential Issue.

In accordance with Sections 23(1)(b), 42 and 62(1)(c) and other applicable provisions, if any, of the Act and the rules made thereunder and in accordance with the SEBI ICDR Regulations and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), as amended from time to time, approval of the Members of the Company by way of special resolution is required to issue securities by way of private placement on a preferential basis.

Accordingly, in terms of the Act and the SEBI ICDR Regulations, consent of the members is being sought for the raising of funds aggregating up to Rs. 3,65,40,000/-(Rupees Three Crore Sixty-Five Lakhs Forty Thousand Only), by way of issuance upto 1,80,00,000 (One Crores Eighty Lakhs Only) warrants convertible into equity shares, or exchangeable for, 1 (one) fully paid-up equity share of the Company of face value of Rs. 01/- each ("Warrants") at an issue price of Rs. 2.03/- (Rupees Two Three Paise Only) each payable in cash, on a preferential basis to the Proposed Allottees as the Board of the Company may determine in the manner detailed hereafter.

The salient features of the Preferential Issue, including disclosures required to be made in accordance with Chapter V of the SEBI ICDR Regulations and the Act, are set out below:

1. The object / purpose of the preferential issue:

The proceeds of the preferential issue are proposed to be utilized for (i) approximately 75% towards maintaining the required liquid net worth in accordance with the applicable Merchant Banking Regulations**,** and (ii) approximately 25% towards general corporate purposes,

2. The total number of Warrants Convertible into Equity Share or other securities to be issued:

The Board intends to offer, issue and allot up to 1,80,00,000 (One Crore and Eighty Lakhs Only) warrants convertible into Equity Share of the Company having face value of Rs. 01/- (Rupees One) each.

3. The price or price band at/within which the allotment is proposed

The Company proposes to offer issue and allot Subscription Shares at minimum floor price of Rs.2.03/- (Rupees Two and Three paisa Only) per Equity Share and Issue price of Rs. 2.03/- (Rupees Two and Three paisa Only) which consists of Rs. 01/- (Rupees One Only) as face value and Rs. 1.03/- (Rupees One and Three paisa Only) as premium per Equity Share or at such higher price as may be determined in accordance with Regulation 164 (1) of the ICDR Regulations and applicable law, to the Proposed Allottee as mentioned below.

4. Name of Valuer who performed valuation:

CA Jom Jose, Registered Valuer (Securities or Financial Assets), having ICAI Membership No. 238608 and RV Registration No. IBBI/RV/06/2022/15019, 1st Floor, PJ Arcade, College Road, Muvattupuzha, Ernakulam, Kerala – 686661.

The Relevant Date for purpose of Valuation shall be considered as August 13, 2026.

5. Amount which the Company intends to raise by way of issue of Warrants convertible into Equity Shares:

The proposed Preferential Issue of Warrants convertible into Equity Shares shall be for an amount up to Rs. 3,65,40,000 (Rupees Three Crores Sixty-Five Lakhs and Forty Thousand Only)

6. Basis on which the price has been arrived at along with report of the registered valuer:

The equity shares of the Company are frequently traded on the BSE Limited, being the stock exchange with higher trading volume in respect of the equity shares of the Company. Accordingly, the issue price of the Warrants has been determined in accordance with the provisions of Regulation 164 of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

In terms of the ICDR Regulations, the minimum price at which the Warrants can be issued is Rs. 2.03/- (Rupees Two and Three paisa Only) per Warrant, being the higher of:

a) 90 Trading Days volume weighted average price (VWAP) of the equity shares of the Company preceding the Relevant Date; or
b) 10 Trading Days volume weighted average price (VWAP) of the equity shares of the Company preceding the Relevant Date.

As per the Pricing Certificate, the minimum price, in terms of Regulation 164(1) of the SEBI ICDR Regulations, at which warrants to be issued is Rs. 2.03/- (Rupees Two and Three paisa Only) per warrant. However, the issue price for this Preferential Issue is decided at Rs. 2.03/- (Rupees Two and Three paisa Only) per warrant which is higher than the above Floor Price determined in accordance with Regulation 164(1) of SEBI ICDR Regulations.

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

The "Relevant Date" as per Chapter V of the SEBI ICDR Regulations for the determination of the said issue price for the Subscription Shares is **Wednesday, August 13, 2026**. The resolution proposed under this notice shall be passed on Saturday, **September 12, 2026** i.e. DAY of AGM.

Relevant date is defined under SEBI ICDR Regulations as the date 30 (thirty) days prior to the date on which the meeting of shareholders is held to consider the proposed preferential issue. However, where the relevant date falls on a weekend or a holiday, the day preceding the weekend or the Holiday will be reckoned to be the relevant date. The resolution pursuant to this notice shall be passed on **September 12**, 2026 i.e. Date of AGM.

8. The class or classes of persons to whom the allotment is proposed to be made:

Sr. No	Name	Status
1	Charushila Vipul Lathi	Promoter and Promoter Group

9. ***The intention / proposal of the Promoters, Directors and Key Managerial Personnel of the Company to subscribe to the proposed preferential issue:***

Name of the Promoter/Promoter Group/Director/ KMP	Designation	Intention
Charushila Vipul Lathi	Executive Director	Intends to apply for up to 1,80,00,000 warrants through preferential issue

10. ***The proposed time within which the allotment shall be completed:***

The Company will complete the allotment pursuant to the Preferential Issue within a period of 15 (fifteen) days from the date when the Shareholders' Resolution approving this Preferential Issue is passed. Where the allotment of the subscription Shares is pending on account of pendency of any approval for the preferential issue / for such allotment by any regulatory / statutory authority, the allotment shall be completed within a period of 15 (fifteen) days from the date of such approval.

11. The identity of the Proposed Allottee, maximum number of Equity Shares proposed to be issued and the percentage of post issue capital that may be held by the Proposed Allottee:

Name of the proposed Allottee	Category	Number of Equity Shares	Pre- issue Shareholding		Post-issue Shareholding	
			Pre-issue Holding	% of Total Equity Capital	Post-issue Holding	% of Total Equity Capital
Charushila Vipul Lathi	Promoter and Promoter Group	1,80,00,000	8,33,42,304	45.47	10,13,42,304	50.35
Total		1,80,00,000	**8,33,42,304**	**45.47**	**10,13,42,304**	50.35

*The post preferential percentage of shareholding has been calculated assuming that all the Warrants allotted will be converted into equity shares.

12. **The Number of persons to whom allotment on preferential basis has been made during the year in terms of number of securities as well as price:**

The Company has not made any preferential issue of securities during the year.

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

Not Applicable

14. **Identity of the Natural Person who are the Ultimate Beneficial Owners of the Subscription Shares proposed to be allotted and / or who ultimately control the allottee:**

Not Applicable

15. Undertakings:

As the warrants convertible into equity shares of the Company have been listed for a period of more than 90 trading days as on the Relevant Date, the provisions of Regulation 164(3) of SEBI ICDR Regulations governing re-computation of the price of Equity Shares shall not be applicable. However, the Company shall re-compute the price of the Equity Shares to be allotted under the preferential allotment in terms of the provisions of SEBI ICDR Regulations if it is required to do so, including pursuant to Regulation 164 of the SEBI ICDR Regulations, if required. If the amount payable on account of the re-computation of price is not paid within the time stipulated in SEBI ICDR Regulations, the Equity Shares to be allotted under the preferential issue shall continue to be locked-in till the time such amount is paid.

16. Practicing Company Secretary Certificate:

The certificate from Mr. Akshay R Birla - Practicing Company Secretary certifying that the proposed preferential issue is being made in accordance with the requirements contained in the SEBI ICDR Regulations shall be made available for inspection by the Members.

17. Lock-in Period:

The Subscription Shares allotted pursuant to the Preferential Issue to Promoter & Public Category will be subject to applicable lock-in and transfer restrictions under Regulation 167 and 168 of the ICDR Regulations.

18. Other disclosures

c) The Proposed Allottee has confirmed that it has not sold any Equity Shares of the Company during the period of 90 trading days preceding the Relevant Date.
d) The Company is in compliance with the conditions for continuous listing, and is eligible to make the Preferential Issue under Chapter V of the SEBI ICDR Regulations.
e) The justification for the allotment proposed to be made for consideration other than cash togethers with valuation report of the Registered Valuer is not applicable as the allotment of Subscription Shares is for a cash consideration.
f) Neither the Company nor any of its Directors or Promoters are categorized as wilful defaulter(s) or fraudulent borrower by any bank or financial institution or consortium thereof, in accordance with the guidelines on wilful defaulter(s) issued by the Reserve Bank of India. Consequently, the disclosures required under Regulation 163(1) (i) of the SEBI ICDR Regulations are not applicable.
g) Neither the Company nor any of its Directors and/ or Promoters is a fugitive economic offender as defined under the SEBI ICDR Regulations.
h) The Company does not have any outstanding dues towards SEBI, the Stock Exchanges or the depositories.

18. Status of the allottee

Sr. No	Name	Current Status	Proposed Status
1	Charushila Vipul Lathi	Promoter and Promoter Group	Promoter and Promoter Group

The consent of the Members is sought for the issue of Warrants convertible into Equity Share in terms of Section 62(1)(c) and other applicable provisions, if any, of the Act and in terms of the provisions of the ICDR Regulations and the Listing Agreements entered into by the Company with the stock exchange, where the Company's Equity Shares are listed.

In light of above, you are requested to accord your approval to the Special Resolution as set out at Item No.5 of the accompanying Notice.

Except Mrs. Charushila Lathi and Mr. Vipul Lathi, Directors of the company, none of the Directors, Manager, and Key Managerial Personnel of the Company or their respective relatives are in any way, concerned or interested in the aforesaid resolutions other than those mentioned above

ITEM NO. 6

Ratification of Related Party Transaction

The Company has entered into Related Party Transactions during the 01st April, 2025 to 30th June, 2026 with Related Parties a brief summary of these transactions is given below:

S. No.	Name(s) of the Related Party	Nature of Relationship	Types contracts/ arrangements/ transactions	Total value of all the Contracts
01	Instant Finserve Private Limited	Subsidiary Company	Advance given	Rs. 13,50,45,960/-
02	Instant Finserve Private Limited	Subsidiary Company	Repayment of Loan	Rs. 12,69,78,820/-

As per the provisions of Section 188 (1) of the Companies Act, 2013 "Related Party Transactions" requires obtaining prior consent of the Board where transactions proposed to be entered into falls in the list of items referred therein and are within threshold limits prescribed under Rule 15 of Companies (Meeting of Board and its Power) Rules, 2015. Rule 15 of Companies (Meeting of Board and its Power) Rules, 2014 requires taking prior approval of the Company by Resolution where transactions proposed to be entered to falls, in the list of items referred therein and are in excess of threshold limits. Proviso to Section 188 further provides that nothing contained in sub-section (1) of Section 188 applies where transactions are entered into by the company in the ordinary course of business other than transactions which are not on an arm's length basis. All transactions entered into by the Company with Related Parties as mentioned above are in the ordinary course of business and are at arm's length basis.

As per the provisions of Regulation 23 of SEBI (LODR) Regulations, 2015 all related party transactions shall be considered as "Material" if the transaction entered with individually or taken together with a Related Party along with previous transactions during a Financial Year exceed 10% of the Annual Consolidated Turnover of the company as per the Last Audited Financial Statement of the Company. The Material Related Party Transactions requires approval of the Shareholders by passing a Resolution and in respect of voting on such resolution(s), the said related party shall abstain from voting.

Members may please note that based on the criteria as mentioned above in Regulation 23 of SEBI (LODR) Regulations, 2015, transactions entered into by the Company with Related Parties during the 01st April, 2025 to 30th June, 2026 is "Material" and the value of which either singly or all taken together exceeds ten percent of the annual consolidated turnover of the Company as per audited financial statements of FY: 2024-2025 and Financial year 2025- 2026 for the first Quarter of Financial year 2026-2027 and therefore requires ratification of the said transactions by the Members of the Company by Ordinary Resolutions.

The transaction entered into between "Instant Finserve Private Limited" and "Galactico Corporate Services Limited" constitutes a Material Related Party Transaction under Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"). Accordingly, the approval of the shareholders is required for the said transaction.

The Audit Committee has also given their prior omnibus approval to the transactions entered as mentioned above during the Financial Year 2025-2026 and 2026-2027.

Members are hereby informed that pursuant to Regulation 23 of SEBI (LODR) Regulations, 2015, no Members of the Company shall vote on the Resolution to ratify related party transactions entered into by the Company during the period from 01st April, 2025 to 30th June, 2026 as mentioned above if such Member is a related party.

The Board recommends the resolution set out at Item No. 5 of the accompanying Notice for approval of the Members as an **Ordinary Resolution.**

Except Mrs. Charushila Lathi (Director) and Mr. Vipul Dileep Lathi, (Director and CFO) of the Company and their relatives are concerned or interested financially or otherwise, none of the other Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the said Resolution at Item No.06 of the Notice.

Item No. 7

Approval of Related Party Transactions between "Galactico Corporate Services Limited" and its Subsidiary "Instant Finserve Private lImited" for the Financial year 2026-2027.

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis. Effective from April 1, 2026, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 1,000 crore, or 10% of the annual consolidated turnover as per the last audited financial statements of the listed entity, whichever is lower.

The Company proposes to enter into related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), are expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

The Audit Committee comprises three directors, majority of them are Independent. The Company has provided the audit committee of the Company (“Audit Committee”) with the relevant details of the proposed RPTs, as required under the regulations, including material terms and basis of pricing. The Audit Committee and the Board of Directors including Independent Directors, after reviewing all necessary information, have unanimously granted approval for entering into the below-mentioned RPT.

The Audit Committee has further noted that the transactions will be at an arms’ length basis. Accordingly, based on the approval of the Audit Committee, the board of directors of the Company (“Board”) recommends the resolution contained in Item No. 7 of the accompanying Notice to the Shareholder for approval.

The aggregate value of the proposed RPTs is estimated at Rs. 7 crores w.e.f 01/09/2026 till 30/09/2027.

In order to ensure smooth running of the Company’s business, it is proposed to enter into arrangement/s with Instant Finserve Private Limited.

Information required under Regulation 23 of SEBI Listing Regulations read with SEBI Circular dated November 22, 2021 is provided herein below:

Material Related Party Transaction by the company.

Annexure -A

Resolution Item No. 7: Particulars of material related party transactions between “Galactico Corporate Services Limited” and “Instant Finserve Private Limited”.

Sr No	Particulars	Details
1	Details of the Party entering into the Transaction	“Galactico Corporate Services Limited”
2	Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	“Instant Finserve Private Limited” Subsidiary of the Company.
3	Country of Incorporation of the Related Party	India
4	Nature of Business of the Related Party	Business of Finance or Investment Company.
5	Type, tenure, material terms and particulars	Loan to Subsidiary Company. “Inter-Corporate Loan/Advance to Subsidiary Company upto Rs. 7 Crores.
6	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee / Shareholders.	Total Loan of Rs. 7,00,00,000/- subject to approval of Shareholders in Annual General Meeting.
7	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes.
8	Terms and Conditions of Contract	The proposed transaction shall comprise financial assistance by way of loan or advance to “Instant Finserve Private Limited”, up to an aggregate amount of Rs. 7 Crores during the relevant financial year, for its business, operational and working capital requirements and other permitted corporate purposes. The specific amount, tenure, interest rate, repayment schedule, security, if any, and other commercial terms of the respective transaction shall be determined based on the prevailing market conditions, the business requirements of the subsidiary and the financial position of the parties, and shall

		be subject to the approval of the Audit Committee and the Board of Directors, as applicable, and compliance with the Company's Related Party Transaction Policy and applicable laws and regulations.
9	The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction (and for a RPT involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	Approximately 29.73% of annual consolidated turnover of the Company for FY 2025-2026
10	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:	
	a) details of the source of funds in connection with the proposed transaction;	Company's owned funds.
	b) where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments, • nature of indebtedness; • cost of funds; and • tenure;	Not Applicable
	c) applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and	The specific amount, tenure, interest rate, repayment schedule, security, if any, and other commercial terms of the respective transaction shall be determined based on the prevailing market conditions, the business requirements of the subsidiary and the financial position of the parties, and shall be subject to the approval of the Audit Committee and the Board of Directors, as applicable, and compliance with the Company's Related Party Transaction Policy and applicable laws and regulations.
	d) the purpose for which the funds will be utilised by the ultimate beneficiary of such funds pursuant to the RPT	Pursuing strategic growth initiatives, including investments, acquisition of business opportunities, meeting operational and working capital requirements.

11	Justification as to why the RPT is in the interest of the listed entity	Alignment with Core Business Activities. The loan will support the working capital/business requirements of the subsidiary, thereby strengthening the operations of the subsidiary and enhancing long-term value for the listed entity as its holding company.
12	Any valuation or other external report relied upon by the listed entity in relation to the transactions	Not Applicable
13	Any other information that may be relevant	All relevant / important information forms part of this Statement setting out material facts pursuant to Section 102(1) of the Companies Act, 2013

DIRECTORS REPORT

To,

The Members,

Your directors' take pleasure in presenting their Eleventh Annual Report on the Business and Operations of the Company and the Accounts for the Financial Year ended 31st March, 2026 (period under review).

1. FINANCIAL PERFORMANCE OF THE COMPANY:

The summary of Consolidated and Standalone Financial highlights for the Financial Year ended March 31, 2026 and previous Financial Year ended March 31, 2025 is given below:

Consolidated Financial Performance

Particulars	**March 31, 2026**	**March 31, 2025**
Revenue from Operations	23,54,77,110	25,97,51,140
Other Incomed	2,60,36,120	2,67,34,227
Total Income	**26,15,13,230**	**28,64,85,367**
Less: Expenditure	23,88,11,058	25,46,37,364
Profit before Tax	**2,27,02,172**	**3,18,48,003**
Provision for Taxation	68,90,573	81,61,644
Profit after Tax before considering Associate Share of profit	**1,58,11,599**	**2,36,86,359**
Profit from associates	-	**-14,55,302**
Profit after tax after considering Associate share of profit	**1,58,11,599**	**2,22,31,057**
Total Profit/Loss for the year attributable to:		
Owners of the Company	1,39,87,728	1,91,97,932
Non-Controlling Interests	18,23,871	29,97,894
Earning Per Share (Face Value of ₹1)		
(1) Basic	**0.11**	**0.18**
(2) Diluted	**0.11**	**0.18**

Standalone Financial Performance

Particulars	March 31, 2026	March 31, 2025
Revenue from Operations	3,90,29,420	5,21,40,890
Other Income	1,36,18,760	1,58,73,711
Total Income	**5,26,48,180**	**6,80,14,601**
Less: Expenditure	3,85,01,315	5,02,26,695
Profit before Tax	**1,41,46,865**	**1,77,87,905**
Provision for Taxation	34,46,741	45,94,439
Profit after Tax	**1,07,00,124**	**1,31,93,466**
Earnings Per Share (Face Value of ₹10)		
Basic	**0.06**	**0.09**
Diluted	**0.06**	**0.09**

FINANCIAL PERFORMANCE:

Standalone:

The Total Income of the Company stood at Rs. 5,26,48,180/- for the year ended March 31, 2026 as against Rs. 6,80,14,601/- in the previous year. The Company made a Net Profit of Rs. 1,07,00,124/- for the year ended March 31, 2026 as compared to the Net Profit of Rs. 1,31,93,466/- in the previous year.

Consolidated:

The Consolidated Total Income was at Rs. 26,15,13,230/- for the financial year ended March 31, 2026 as against Rs. 28,64,85,367/- during the previous financial year. Consolidated Net Profit was at Rs. 1,58,11,599/- for the year ended March 31, 2026 as compared to Rs. 2,36,86,359/- in the previous year.

The Consolidated Financials reflect the cumulative performance of the Company together with its subsidiaries. Detailed description about the business carried on by these entities including the Company is contained in the Management Discussion and Analysis report forming part of this Annual Report.

2. **DIVIDEND:**

   The Company is not required to formulate a Dividend Distribution Policy, as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and to conserve resources, the Directors do not recommend any dividend for the year ended March 31, 2026.

3. **TRANSFER TO RESERVES**

   During the Financial Year 2025-26, 1,07,00,124/- was transferred from Profit & Loss A/c to reserves of the Company.

4. STATE OF AFFAIRS OF THE COMPANY:

Standalone:

The Total Income of the Company stood at Rs. 5,26,48,180/- for the year ended March 31, 2026 as against Rs. 6,80,14,601/- in the previous year. The Company made a Net Profit of Rs. 1,07,00,124/- for the year ended March 31, 2026 as compared to the Net Profit of Rs. 1,31,93,466/- in the previous year.

Consolidated:

The Consolidated Total Income was at Rs. 26,15,13,230/- for the financial year ended March 31, 2026 as against Rs. 28,64,85,367/- during the previous financial year. Consolidated Net Profit was at Rs. 1,58,11,599/- for the year ended March 31, 2026 as compared to Rs. 2,36,86,359/- in the previous year.

The Consolidated Financials reflect the cumulative performance of the Company together with its subsidiaries. Detailed description about the business carried on by these entities including the Company is contained in the Management Discussion and Analysis report forming part of this Annual Report.

The Company did not undergo any change in the nature of its business during FY 2025 - 26.

5. Share Capital

Capital Structure of the Company as on 31.03.2026 is as follows: -

The Authorized Share Capital of the Company is ₹ 20,00,00,000 (Rupees Twenty Crore) divided into 20,00,00,000 (Twenty Crore) Equity Shares of ₹1/- each.

The Issued, subscribed and Paid up Share Capital of the Company is ₹ 18,32,83,935/- (Eighteen Crores Thirty-Two Lakhs Eighty Three Thousand Nine Hundred and Thirty Five) divided into 18,32,83,935 (Eighteen Crores Thirty Two Lakhs Eighty Three Thousand Nine Hundred and Thirty Five) Equity Shares of ₹ 1/- each.

During the year under review the Company has increased its Authorized Share Capital from Rs. 15,00,00,000 (Rupees. Fifteen Crores only) to Rs. 20,00,00,000 (Rupee. Twenty Crores only) dated August 31, 2025 and made Rights Issue of 3,42,72,605 (Three Crore Forty-Two Lakh Seventy-Two Thousand Six Hundred Five) equity shares at an issue price of Rs.1.75 per equity share, aggregating to an issue size of Rs. 5,99,77,059/-. The allotment of the aforesaid Rights Issue shares was completed on February 24th 2026, in accordance with the applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India (SEBI) Regulations, and other applicable laws.

6. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Board of Directors comprises distinguished professionals of proven integrity and competence, who provide strategic direction, guidance and leadership to the Company.

As on March 31, 2026, the Board of Directors of the Company comprised of eight Directors with an optimum balance of Executive and Non-Executive Directors, including Women Directors. Of these, four Directors were Non-Executive Directors, three of whom were Independent Directors.

The current Management of the Company is as follows:

Sr. No.	Name	DIN/PAN	Designation
1.	Mr. Krishna Shyam Sunder Rathi	03578448	Non-Executive Independent Director
2.	Ms. Nilam Avinash Ghundiyal	08196604	Non-Executive Independent Director and Chairperson
3.	Mr. Vipul Dileep Lathi	05173313	Non-Executive Director and Chief Financial Officer
4.	Mr. Vighnesh Arun Palkar	09583665	Executive Director
5.	Mr. Rohit Shambhulal Joisar	09583666	Executive Director
6.	Mr. Laxmikant Dasrao Bhakre	06471704	Non-Executive Independent Director
7.	Mr. Sandeep Balasaheb Palwe	06393282	Executive Director
8.	Mrs. Charushila Vipul Lathi	07777751	Executive Director
9.	Mr. Vishal Vinod Sancheti	CMYPS6034G	Chief Executive Officer
10.	Ms. Pooja Pavan Rathi	AHEPT9908R	Company Secretary and Compliance Officer

(A) Appointment:

During the year, there were no changes in the composition of Directors and Key Managerial Personnel in the Company:

(B) Cessation:

During the year, no Directors and Key Managerial Personnel resigned from the Company:

7. CHANGE IN NATURE OF BUSINESS

There was no change in the nature of business of your Company, during the Financial Year 2025-26.

8. MEETINGS:

Twelve meetings of the Board were held during the year under review. The necessary quorum was present for all the meetings. The maximum interval between any two Board meetings did not exceed 120 days. For details of meetings and composition of the Board and Committees of the Board, please refer to the Corporate Governance Report, which forms part of this Report.

9. AUDIT COMMITTEE:

The Audit Committee comprises of, Ms. Nilam Avinash Ghundiyal (Chairperson), Mr. Laxmikant Dasrao Bhakre (Member), Mr. Vipul Dileep Lathi (Member) and Powers and role of the Audit Committee are included in the Corporate Governance Report. All the recommendations made by the Audit Committee were accepted by the Board of Directors.

During the year, there were changes in the composition of the Audit Committee. Mr. Krishna Shyam Sunder Rathi resigned from the Audit Committee, resulting in a change in the designation of the members of the Committee.

Accordingly, Ms. Nilam Avinash Ghundiyal was designated as the Chairperson of the Audit Committee, and Mr. Laxmikant Dasrao Bhakare was appointed and designated as a Member of the Audit Committee with effect from March 06, 2026.

10. NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee comprises of, Mr. Laxmikant Dasrao Bhakare (Chairperson), Mr. Vipul Dileep Lathi (Member) and Ms. Nilam Avinash Ghundiyal (Member). Powers and role of the Nomination and Remuneration Committee are included in the Corporate Governance Report.

During the year, there were changes in the composition of Nomination and Remuneration Committee Mr. Krishna Shyam Sunder Rathi who was the Chairperson of the Committee resigned from the committee and Mr. Laxmikant Dasrao Bhakre was appointed as Chairperson of the Nomination and Remuneration Committee on March 06, 2026.

11. STAKEHOLDERS RELATIONSHIP COMMITTEE:

The stakeholders Relationship Committee comprises of, Ms. Nilam Avinash Ghundiyal (Chairman), Mr. Krishna Shyam Sunder Rathi (Member) and Mr. Vipul Dileep Lathi (Member). Powers and role of the Stakeholders Relationship Committee are included in the Corporate Governance Report.

12. BOARD EVALUATION:

Your Board has devised an Evaluation Policy for evaluating the performance of the Board, its Committees, Executive Directors, Independent Directors. Based on the same, the performance was evaluated for the financial year ended March 31, 2026. As part of the evaluation process, the performance of Non- Independent Directors, the Chairman and the Board was conducted by the Independent Directors. The performance evaluation of the respective Committees and that of Independent and Non-Independent Directors was done by the Board excluding the Director being evaluated.

The policy inter alia provides the criteria for performance evaluation such as Board effectiveness, quality of discussion, contribution at the meetings, business acumen, strategic thinking, time commitment and relationship with the stakeholders, corporate governance practices, contribution of the committees to the Board in discharging its functions etc.

The Board carried out formal annual evaluation of its own performance and that of its committees viz., the Audit Committee, Stakeholders' Relationship Committee (SRC), Nomination and Remuneration Committee (NRC). The Board also carried out the performance evaluation of all the individual Directors including the Chairman of the Company. Additionally, NRC also carried out the evaluation of the performance of all the individual Directors and Chairman of the Company. The performance evaluation was carried out by way of obtaining feedback from the Directors through a structured questionnaire prepared in accordance with the policy adopted by the Board and after taking into consideration the Guidance Note on Board Evaluation issued by Securities and Exchange Board of India.

The feedback received from the Directors through the above questionnaire was reviewed by the Chairman of the Board and the Chairman of the NRC and then discussed the same at the meetings of the Board and NRC respectively. The performance evaluation of the Chairman, Whole Time Director and the

Board as a whole was carried out by the Independent Directors at their separate meeting.

13. DECLARATION BY INDEPENDENT DIRECTORS:

All Independent Directors of the Company have given requisite declarations under Section 149(7) of the Act, that they meet the criteria of independence as laid down under Section 149(6) of the Act along-with Rules framed thereunder, Regulation 16(1)(b) of SEBI, LODR and have complied with the Code of Conduct of the Company as applicable to the Board of Directors and Senior Managers.

In the opinion of the Board, the Independent Directors possess the requisite expertise and experience and are persons of high integrity and repute. They fulfill the conditions specified in the Act as well as the Rules made thereunder and are independent of the management.

14. SEPARATE MEETING OF INDEPENDENT DIRECTORS:

As stipulated by the Code of Independent Directors under the Companies Act 2013 a separate meeting of the Independent Directors of the Company was held on Friday, 27th March, 2026 to review the performance of Non-Independent Directors (including the Chairman) and the entire Board. The Independent Directors also reviewed the quality content and timeliness of the flow of information between the Management and the Board and its Committees which is necessary to effectively and reasonably perform and discharge their duties.

15. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

Every Independent Director is briefed about the history of the Company, its policies, customers, Company's strategy, operations, organisation structure, human resources, technologies, facilities and risk management. Projects/Site visits are also arranged for the Directors who wish to familiarize themselves with the processes and operations of the Company.

The Independent Directors are briefed on their role, responsibilities, duties and are kept updated on the various regulatory and legislative changes that may occur from time to time affecting the operations of the Company. The Independent Directors are also briefed on the various policies of the Company like the code of conduct for directors and senior management personnel, policy on related party transactions, policy on material subsidiaries, whistle blower policy and corporate social responsibility policy and other policies adopted by the Company. The details of familiarization programme conducted for the independent directors is disclosed in the website of the Company at www.galacticocorp.com.

16. COMPANY POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION:

The policy of the company on Director's appointment and remuneration including criteria for determining qualification, positive attributes, independence of Director and other matters provided under Sub – section (3) 178, is explained in the corporate governance report.

Company adopted Policy for insider trading uploaded on the website of the company at https://galacticocorp.com/code-and-policies/

17. EXTRACT OF ANNUAL RETURN:

As required pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of Annual Return in MGT-9 is displayed on website of Company www.galacticocorp.com.REMUNERATION POLICY**:**

The Company has framed a Nomination and Remuneration Policy pursuant to Section 178 of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. The Policy is displayed on website of Company www.galacticocorp.com.

18. AUDITORS:

i. **Statutory Auditors:**

At the 09th AGM held on September 27, 2024, the Members approved the appointment of M/s. S. H. Dama & Associates (Chartered Accountants) FRN: 125932W as Statutory Auditors of the Company to hold office for a period of five years from the conclusion of 09th AGM till the conclusion of the 14th AGM to be held in the year 2029.

ii. **Secretarial Auditor:**

During the year under review, the Members approved the appointment of Akshay R. Birla and Associates, Company Secretaries in Practice (CP No.25084), as the Secretarial Auditors of the Company, to hold office for a term of five consecutive years up to FY 2030. The Secretarial Audit Report for F.Y. 2025-26 is annexed herewith as **"Annexure III".**

iii. **Cost Auditor:**

Your Company is principally engaged into Merchant Banking. Therefore, the provisions of Section 148 of the Companies Act, 2013 are not applicable to the Company.

iv. **Internal Auditor:**

Pursuant to Section 138 of the Companies Act 2013 read with the Companies (Accounts) Rules 2014(as amended) the Board of Directors on the recommendations of the Audit Committee of the Company has appointed **M/s BKSK & Associates**, Chartered Accountants, as an internal Auditor of the company for FY 2025-26.

The Internal Audit Finding/s and Report/s submitted by the said Internal Auditors during the financial year to the Audit Committee and Board of Directors of the Company do not contain any adverse remarks and qualifications hence do not call for any further explanation/s by the Company.

19. AUDITOR'S REPORT:

The Auditor's Report does not contain any qualifications, reservations or adverse remarks. Secretarial Audit report, i.e., Form No. MR-3 is attached to this Report as Annexure III.

During the year under review, the Statutory Auditors and Secretarial Auditors of the Company have not reported any fraud to the Audit Committee committed by its officers or employees as specified under Section 143(12) of the Act.

20. VIGIL MECHANISM:

The Company has a Whistle Blower Policy and has established the necessary vigil mechanism for Employees, Directors and Stakeholders in conformation with the provisions of Section 177(9) of the Act and Regulation 22 of SEBI Listing Regulations, to report genuine concerns about unethical behaviour and to ensure strict compliance with ethical and legal standards across the Company. The Vigil Mechanism Policy has been uploaded on the website of the Company www.galacticocorp.com.

21. INTERNAL AUDIT & CONTROLS:

Pursuant to provisions of Section 138 read with rules made there under, the Board has appointed M/S. BKSK and Associates, Chartered Accountants, as an Internal Auditors of the Company to check the internal controls and functioning of the activities and recommend ways of improvement. The Internal Audit is carried out quarterly basis; the report is placed in the Audit Committee Meeting and the Board Meeting for their consideration and direction.

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. During the year under review, no material or serious observation has been received from the Internal Auditors of the Company for inefficiency or inadequacy of such controls.

22. COST RECORDS:

The Company was not required to maintain Cost Records, hence the provisions of Section 148 of the Companies Act, 2013 are not applicable to the Company.

23. RISK ASSESSMENT AND MANAGEMENT:

The Board of Directors of the Company has a Risk Management Committee to frame, implement and monitor the risk management plan for the Company. The Committee is responsible for monitoring and reviewing the risk management plan and ensuring its effectiveness. The Audit Committee has additional oversight in the area of financial risks and controls. The major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. Your Company has a Risk Management Policy which is displayed on the website www.galacticocorp.com.

24. POLICY ON PRESERVATION OF THE DOCUMENTS:

The Company has formulated a Policy pursuant to Regulation 9 of the Securities Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015 ("Regulations") on Preservation of the Documents to ensure safekeeping of the records and safeguard the Documents from getting manhandled, while at the same time avoiding superfluous inventory of Documents. The Policy can be accessed at the web-link: https://galacticocorp.com/code-and-policies/

25. POLICY ON CRITERIA FOR DETERMINING MATERIALITY OF EVENTS:

The Policy is framed in accordance with the requirements of the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Regulations). The objective of the Policy is to determine materiality of events or information of the Company and to ensure that such information is adequately disseminated in pursuance with the Regulations and to provide an overall governance framework for such determination of materiality. The Policy can be accessed at the web-link**:** https://galacticocorp.com/code-and-policies/

26. LISTING WITH STOCK EXCHANGES:

Galactico Corporate Services Limited" continues to be listed on BSE Limited. On April 7, 2022 Company migrated to Main Board from SME Platform of BSE. It has paid the Annual Listing Fees for the year 2025-26 to BSE Limited.

27. SUBSIDIARY COMPANIES /ASSOCIATE/JOINT VENTURE:

As on March 31, 2026, your Company had the following subsidiaries:

Instant Finserve Private Limited ("IFPL")

Seven Hills Beverages Limited ("SHBL")

Palwe Pest Control Private Limited ("PPCPL")

The Company incorporated Galactico Visionary Consulting Limited as a Wholly Owned Subsidiary on April 16, 2025 and divested its entire investment therein during FY 2025–26, pursuant to which it ceased to be a subsidiary of the Company.

During FY 2025–26, Instant Finserve Private Limited, a subsidiary of the Company, divested its entire 29.32% shareholding in Ronak Global Trade, a company incorporated in Burkina Faso, pursuant to which it ceased to have any investment therein.

The Consolidated Financial Statements for the year ended March 31, 2026 include IFPL, SHBL and its step-down subsidiary, PPCPL, in accordance with Ind AS 110 – Consolidated Financial Statements.

Subsequent to the year-end, in June 2026, the Company sold its 73.72% shareholding in SHBL pursuant to the Share Purchase Agreement ("SPA") dated June 13, 2026 with Mr. Ronak Shah. However, pursuant to the terms of the SPA, the Company continues to have the right to appoint and control 75% of the Board of Directors of SHBL and to direct and control its operational, financial and business decisions for a period of one year from the date of the SPA. Accordingly, notwithstanding the sale of its shareholding, the Company continues to exercise control over SHBL within the meaning of Ind AS 110 and, consequently, SHBL continues to be a subsidiary of the Company and PPCPL continues to be its step-down subsidiary for the period during which such control exists.

The requisite disclosures relating to subsidiaries in Form AOC-1 are annexed to the financial statements as "Annexure I."

28. COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company is fully compliant with the applicable Secretarial Standards (SS) viz. SS-1 & SS-2 on Meetings of the Board of Directors and General Meetings respectively.

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

<u>**Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo**</u>:

A. CONSERVATION OF ENERGY:

Particulars of Conservation of Energy are not given as the Company is not covered by the Schedule of Industries which requires furnishing of information in Form A of total consumption of energy & per unit of consumption.

a) Steps taken or impact on conservation of energy: **NIL**

b) The Step taken by the Company for utilizing alternate sources of energy: **NIL**

c) The Capital investment on energy conservation equipment: **NIL**

B. TECHNOLOGY ABSORPTION: NIL

C. FOREIGN EXCHANGE EARNINGS AND OUTGO:

There were no foreign exchange earnings or outgo during the year under review.

30. MATERNITY BENEFIT AFFIRMATIONS:

The Directors hereby confirm that the Company is in full compliance with the provisions of the Maternity Benefit Act, 1961 and affirm that

i. the Company provides maternity leave in accordance with the requirements of the Act;
ii. all necessary facilities and entitlements mandated by the law are extended to women employees;
iii. no discriminatory practices are adopted against women employees on account of maternity or child birth

31. PARTICULARS OF LOANS, INVESTMENTS AND GUARANTEES:

Particulars of loans given, investments made, guarantees given under Section 186 of the Companies Act, 2013 are provided in the financial statements of the Company.

32. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All contracts / arrangements / transactions with related parties referred to under Section 188 of the Companies Act, 2013 entered by the Company during the financial year were in the ordinary course of business and on an arm's length basis and details has been disclosed in AOC – 2 attached herewith. All related party transactions are placed before the Audit Committee and Board for review and approval, if required. The details of the related party transactions as required under are set out in Notes to the financial statements forming part of this Annual Report. **Annexure II**

33. PREVENTION OF INSIDER TRADING:

In view of the SEBI (Prohibition of Insider Trading) Regulation 2015 the Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company.

The objective of this Code is to protect the interest of shareholders at large, to prevent misuse of any price sensitive information and to prevent any insider trading activity by dealing in shares of the Company by its Directors, designated employees and other employees. The Company also adopts the concept of Trading Window Closure, to prevent its Directors, Officers, designated employees and other employees from trading in the securities of Galactico Corporate Services Limited at the time when there is unpublished price sensitive information.

34. CREDIT & GUARANTEE FACILITIES:

The Company has been availing secured loans, overdraft facilities and bank guarantee facilities from HDFC Bank Limited, from time to time for the business requirements.

35. INVESTORS EDUCATION AND PROTECTION FUND:

During the financial year 2025-26 ended 31st March 2026 under review there were no amount/s which is required to be transferred to the Investor Education and Protection Fund by the Company. As such no specific details are required to be given or provided.

36. DEPOSITS:

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet. Accordingly, disclosing the details of deposits which are not in compliance with the requirements of Chapter V of the Act is not applicable.

37. MATERIAL CHANGES AND COMMITMENTS

There were material changes affecting the financial position of the Company, after the close of the FY 2025- 26 till the date of this Report.

The Company incorporated "Galactico Visionary Consulting Limited" as its wholly owned subsidiary dated April 16, 2025.

During the Financial Year 2025–2026, based on the recommendation of the Audit Committee and pursuant to the approval of the shareholders, the Company divested 73.77% of its investment in the equity share capital of Seven Hills Beverages Limited. Consequently, Seven Hills Beverages Limited ceased to be a subsidiary of Galactico Corporate Services Limited. Further, as "Seven Hills Beverages Limited" ceased to be a subsidiary of the Company, "Palwe Pest Control Private Limited", being a subsidiary of "Seven Hills Beverages Limited", also ceased to be a step-down subsidiary of "Galactico Corporate Services Limited". The Company continues to hold the balance equity shares in "Seven Hills Beverages Limited"; however, upon the aforesaid divestment, it ceased to exercise control over Seven Hills Beverages Limited, and accordingly, Seven Hills Beverages Limited is no longer classified as a subsidiary of the Company.

Further, during the Financial Year 2025–2026, the Company divested its entire investment in the equity share capital of "Galactico Visionary Consulting Limited". Consequently, upon such divestment, the Company ceased to exercise control over "Galactico Visionary Consulting Limited", and accordingly, "Galactico Visionary Consulting Limited" ceased to be a subsidiary of "Galactico Corporate Services Limited.

38. SIGNIFICANT AND MATERIAL ORDERS:

There are no significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's operations in future.

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

In accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and rules made there under, the Company has framed and adopted the policy for Prevention of Sexual Harassment at Workplace and the same is displayed on the website of the Company www.galacticocorp.com. Company was not in receipt of any complaint of sexual harassment.

Sr. No	Particulars	No.
1	Number of complaints on sexual harassment received	Nil
2	Number of complaints disposed of during the year	Not Applicable
3	Number of cases pending for more than 90 days	Not Applicable

4	Nature of action taken by the employer or district officer	Not Applicable

40. ENHANCING SHAREHOLDERS VALUE:

Your Company believes that, its members are among its most important stakeholders. Accordingly, your Company's operations are committed to the pursuit of achieving high levels of operating performance and cost competitiveness, consolidating and building or growth, enhancing the productive asset and resource base and nurturing overall corporate reputation.

Your Company is also committed to creating value for its other stakeholders by ensuring that its corporate actions positively impact the socioeconomic and environmental dimensions and contribute to sustainable growth and development.

41. HUMAN RESOURCES:

Your Company considers people as its biggest assets and 'Believing in People' is at the heart of its human resource strategy. It has put concerted efforts in talent management and succession planning practices, strong performance management and learning and training initiatives to ensure that your Company consistently develops inspiring, strong and credible leadership.

42. CORPORATE GOVERNANCE:

As per Regulation 34 (3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the report on Corporate Governance during the period under review with the Certificate issued by M/s. Akshay R. Birla and Associates, Practicing Company Secretaries, on compliance in this regard forms part of this Annual Report and a certificate regarding compliance with the conditions of Corporate Governance are appended to the Annual Report as Annexure IV.

43. DETAILS OF PENALTY PAID IF ANY:

No Penalty was imposed by the Stock Exchange during the F.Y. 2025-2026.

44. CORPORATE SOCIAL RESPONSIBILITY:

The Company was not required to constitute a Corporate Social Responsibility (CSR) Committee and spend funds for CSR activities, hence the provisions of Section 135(5) of the Companies Act, 2013 are not applicable to the Company.

45. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

i. In the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures.
ii. They 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 at the end of the financial year and of the profit of the Company for that period.
iii. They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

iv. They have prepared the annual accounts on a going concern basis.
v. They have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively.
vi. They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory and secretarial auditors and external consultants and the reviews performed by management and the relevant board committees, including the audit committee, the board is of the opinion that the Company's internal financial controls were adequate and effective during the Financial Year 2025-26.

46. CAUTIONARY STATEMENTS:

Statements in this Annual Report, particularly those which relate to Management Discussion and Analysis as explained in the Corporate Governance Report, describing the Company's objectives, projections, estimates and expectations may constitute 'forward looking statements' within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied in the statement depending on the circumstances.

47. THE DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016):

During the financial year under review, there were no proceedings initiated/ pending against the Company under the Insolvency and Bankruptcy Code, 2016.

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

During the financial year under, no such event has been occurred. Hence, the disclosure relating to the same is not applicable to the Company.

49. APPOINTMENT OF DESIGNATED PERSON (MANAGEMENT AND ADMINISTRATION) RULES 2014 – RULE 9 OF COMPANIES ACT, 2013:

In accordance with Rule 9 of the Appointment of Designated Person (Management and Administration) Rules 2014, it is essential for the company to designate a responsible individual for ensuring compliance with statutory obligations.

The company has proposed and appointed a Designated person in a Board meeting and the same has been reported in Annual Return of the company.

50. AUDIT TRAIL APPLICABILITY (AUDIT AND AUDITORS) RULES 2014 - RULE 11 OF THE COMPANIES ACT 2013:

The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares.

51. **IND AS Standards:**

The Audited Financial Statements for the financial year ended March 31, 2026, have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under Section 133 of the Companies Act, 2013 (hereinafter referred to as "Act") and other recognized accounting practices and policies to the extent applicable.

The estimates and judgements relating to the Financial Statements are made on a prudent basis, so as to reflect in a true and fair manner, the form and substance of transactions and reasonably present the Company's state of affairs, profits and cash flows for the financial year ended March 31, 2026. The Notes to the Financial Statements adequately cover the Standalone and Consolidated Audited Statements and form an integral part of this Report.

52. **APPRECIATIONS AND ACKNOWLEDGEMENTS**

The Directors place on record their appreciation for the assistance, help and guidance provided to the Company by the Bankers, Financial Institution(s).The Directors also place on record their gratitude to employees and shareholders of the Company for their continued support and confidence reposed in the management of the Company.

53. **ACKNOWLEDGEMENTS:**

Your Directors would like to express deep sense of appreciation for the assistance and co-operation received from the Financial Institutions, Banks, Government Authorities and Shareholders and for the devoted service by the Executives, staff and workers of the Company. The Directors express their gratitude towards each one of them.

For & on behalf of the Board of Directors of
Galactico Corporate Services Limited

Place: Nashik
Date: August 14, 2026

Sd/-	**Sd/-**
Vipul Dileep Lathi	**Sandeep Balasaheb Palwe**
Director and CFO	**Director**
DIN: 05173313	**DIN: 06393282**

ANNEXURE-I
FORM NO. AOC-1

(Pursuant to first proviso to Sub-Section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)

STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT OF SUBSIDIARIES OR ASSOCIATE COMPANIES OR JOINT VENTURES

Part A Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Actuals)

Sr No.	Particulars	Instant Finserve Private Limited	Seven Hills Beverages Limited	Palwe Pest Control Private Limited
1.	The date since when subsidiary was acquired	March 30, 2018	March 31, 2018	March 31, 2018
2.	Reporting period	April 01, 2025- March 31, 2026	April 01, 2025- March 31, 2026	April 01, 2025- March 31, 2026
3.	Share Capital	2,01,00,000.00	3,73,00,000.00	20,40,000
4.	Reserves and Surplus	10,45,07,260.67	1,81,26,565.35	8,74,44,484.00
5.	Total Assets	38,89,81,463.33	12,70,97,092.44	12,81,27,104.25
6.	Total Liabilities	26,43,74,202.66	7,16,70,527.09	3,86,42,620.25
7.	Investments	8,01,03,828.49	1,85,48,564.30	27,24,438.00
8.	Turnover	NIL	13,35,29,156.88	6,29,18,530.00
9.	Profit before taxation	12,91,995.33	22,94,631.00	50,21,560.78
10.	Profit after taxation	(2,32,594.56)	17,27,538.00	36,69,411.19
11.	Proposed Dividend	NIL	NIL	NIL
12.	Extent of shareholding (in percentage)	99.50%	99.72%	50.34%

For & on behalf of the Board of Directors of
Galactico Corporate Services Limited

Place: Nashik
Date: August 14, 2026.

Sd/-	**Sd/-**
Vipul Dileep Lathi	**Sandeep Balasaheb Palwe**
Director and CFO	**Director**
DIN: 05173313	**DIN: 06393282**

ANNEXURE – II
FORM NO. AOC -2

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

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

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Mr. Vipul Dileep Lathi** Director and CFO of the Company
2.	Nature of contracts/arrangements/transaction	Unsecured Loan taken
3.	Duration of the contracts/arrangements/transaction	1 year or extended as maybe Applicable
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid	1,80,000
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Mr. Vipul Dileep Lathi** Director and CFO of the Company
2.	Nature of contracts/arrangements/transaction	Repayment of Loan
3.	Duration of the contracts/arrangements/transaction	1 year or extended as maybe Applicable
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid	1,80,000
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Mr. Vipul Dileep Lathi** Director and CFO of the Company
2.	Nature of contracts/arrangements/transaction	Director Sitting Fees
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid	6,00,000
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Mr. Laxmikant Bhakre** Independent Director
2.	Nature of contracts/arrangements/transaction	Director Sitting Fees
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid	60,000
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Mr. Vishal Vinod Sancheti** CEO of the Company
2.	Nature of contracts/arrangements/transaction	Salary
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid	17,97,500

8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Mr. Vikas Lathi** Relative of Director
2.	Nature of contracts/arrangements/transaction	Salary
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid	6,57,500
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Instant Finserve Private Limited** Subsidiary of the Company
2.	Nature of contracts/arrangements/transaction	Advance given
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid	13,50,45,960
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Instant Finserve Private Limited** Subsidiary of the Company
2.	Nature of contracts/arrangements/transaction	Repayment of loan
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA

5.	Justification for entering into such contracts or arrangements or transactions’	NA
6.	Date of approval by the Board	-
7.	Amount given	12,69,78,820
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

8. Details of contracts or arrangements or transactions at Arm’s length basis.

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Instant Finserve Private Limited** Subsidiary of the Company
2.	Nature of contracts/arrangements/transaction	Investment on OCD
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions’	NA
6.	Date of approval by the Board	-
7.	Amount paid	5,50,00,000
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

9. Details of contracts or arrangements or transactions at Arm’s length basis.

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Instant Finserve Private Limited** Subsidiary of the Company
2.	Nature of contracts/arrangements/transaction	Interest Receivable on OCD
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions’	NA
6.	Date of approval by the Board	-
7.	Amount paid	97,20,310
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

10. Details of contracts or arrangements or transactions at Arm’s length basis.

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Beembox Technologies Private Limited** Others
2.	Nature of contracts/arrangements/transaction	Advance given
3.	Duration of the contracts/arrangements/transaction	1 year

4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid	97,700
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Beembox Technologies Private Limited** Others
2.	Nature of contracts/arrangements/transaction	Repayment
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid	18,40,920
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Seven Hills Beverages Limited** **Subsidiary of the Company**
2.	Nature of contracts/arrangements/transaction	Advance given
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid as advances, if any	1,50,00,000
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

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

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	**Seven Hills Beverages Limited** **Subsidiary of the Company**

2.	Nature of contracts/arrangements/transaction	Repayment
3.	Duration of the contracts/arrangements/transaction	1 year
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions'	NA
6.	Date of approval by the Board	-
7.	Amount paid	13,50,000
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

For & on behalf of the Board of Directors of
Galactico Corporate Services Limited

Place: Nashik
Date: August 14, 2026.

Sd/-
Vipul Dileep Lathi
Director and CFO
DIN: 05173313

Sd/-
Sandeep Balasaheb Palwe
Director
DIN: 06393282

ANNEXURE III

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st March 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and the SEBI (Listing Obligations and Disclosure Requirements), 2015]

To,
The Members,
GALACTICO CORPORATE SERVICES LIMITED
CIN: L74110MH2015PLC265578
OFF NO. 68, BUSINESS BAY PREMISES, CO-OP
HSG SOC, NASHIK – 422002 MH IN

I, CS Akshay Birla, Proprietor of Akshay R. Birla & Associates, have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by GALACTICO CORPORATE SERVICES LIMITED (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me reasonable basis for evaluating the corporate conduct/ statutory compliances and expressing my opinion thereon.

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

GALACTICO CORPORATE SERVICES LIMITED ("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 Byelaws framed thereunder.

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

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

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

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992; **(Applicable)**

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; **(Applicable to the Company during the audit period)**

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee and Stock Purchase Scheme) Guidelines, 1999; **(Not applicable to the Company during the audit 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 audit 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 to the Company during the audit period)**

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not applicable to the Company during the audit period)**

(h) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. **(Applicable)**

(i) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993; **(Applicable)**

and

(j) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **(Not applicable to the Company during the audit period)**

The following Act and Directions are especially applicable to the Company.

(vi) SEBI (Merchant Bankers) Regulation Act, 1992

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

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

(ii) The Listing Agreements entered by the Company with Bombay Stock Exchange, pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,

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

I further report that,

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

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

Majority decisions are carried through while the dissenting members' views are captured and recorded as part of the minutes, as and when required.

I 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.

I further report that.

i) The Company during the reporting period has filed Form AOC 4 XBRL, Form PAS-3, Form MGT - 7, Form DPT - 3 within time and Form MGT-14 and Form MGT - 15 with additional fees after the due date.

ii) As per Management, the Company is not having outstanding dues of MSME vendors more than 45 days. Accordingly, Company has not filed Form MSME-1 regarding outstanding payments to MSME vendors.

iii) During the financial year, the Company has increased its Authorized Share Capital from Rs. 15,00,00,000 to Rs. 20,00,00,000 dated August 31st, 2025 and made Rights Issue of 3,42,72,605 (Three Crore Forty-Two Lakh Seventy-Two Thousand Six Hundred Five) equity shares at an issue price of Rs.1.75 per equity share, aggregating to an issue size of Rs.5,99,77,059/-. The allotment of the aforesaid Rights Issue shares was completed on February 24th 2026, in accordance with the applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India (SEBI) Regulations, and other applicable laws.

iv) During the financial year, the Company made an investment of Rs.5,50,00,000/- by subscribing to 55,000 Unsecured Optionally Convertible Redeemable Debentures (OCRDs) of Rs. 1,000/- each, issued by "Instant Finserve Private Limited", a subsidiary of the Company. The said investment was made in accordance with the applicable provisions of the Companies Act, 2013 and other applicable laws.

v) Further, during the Financial Year 2025–2026, the Company divested its entire investment in the equity share capital of “Galactico Visionary Consulting Limited”. Consequently, upon such divestment, the Company ceased to exercise control over Galactico Visionary Consulting Limited, and accordingly, Galactico Visionary Consulting Limited ceased to be a subsidiary of “Galactico Corporate Services Limited.” However, the Company did not make the requisite intimation/disclosure to the Stock Exchanges regarding the aforesaid divestment and the consequent cessation of “Galactico Visionary Consulting Limited” as a subsidiary of the Company, as required under the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

vi) The Company divested 73.77% of its investment in the equity share capital of Seven Hills Beverages Limited. Consequently, Seven Hills Beverages Limited ceased to be a subsidiary of Galactico Corporate Services Limited. Further, as “Seven Hills Beverages Limited” ceased to be a subsidiary of the Company, “Palwe Pest Control Private Limited”, being a subsidiary of “Seven Hills Beverages Limited”, also ceased to be a step-down subsidiary of “Galactico Corporate Services Limited.

vii) The Company has prepared its consolidated financial statements for the financial year 2025–2026, including the financial statements of its subsidiaries. Pursuant to the terms of the said Agreement, the Company continues to exercise management control over Seven Hills Beverages Limited (“SHBL”), including the right to appoint and control 75% of its Board of Directors and to direct its operational, financial and business decisions for a period of one year. Accordingly, SHBL continues to be a subsidiary of the Company in accordance with Ind AS 110, and Palwe Pest Control Private Limited continues to be its step-down subsidiary.

I further report that.

i) During the audit period the company has passed special resolutions as follows:

Sr. No.	**Type of Meeting (Annual/ Extra-Ordinary)**	**Date and Place**	**Special resolutions Passed**
1.	Annual General Meeting	E-voting Period ends on September 26, 2025 and results were declared on September 25, 2025.	Approval of Standalone and Consolidated Financial Statements for the Financial year ended March 31, 2025.
1.	Extra Ordinary General Meeting through Postal	E-voting Process ends on August 31, 2025 and results were declared on	Increase in Authorized Share Capital and consequent

	Ballot.	September 02, 2025.	amendment to the capital clause of the memorandum of association of the company.
2.	Extra Ordinary General Meeting through Postal Ballot	E-voting Process ends on April 16, 2026 and results were declared on April 18, 2026.	1. Maintenance of Liquid Net worth. 2. Under taking other permissible activities in the separate business unit. 3. Non-core Activities. 4. Modification of Invested Debenture Terms.

FOR AKSHAY R. BIRLA & ASSOCIATES
Practicing Company Secretaries

Sd/-

CS Akshay R. Birla
Proprietor
M. No.: ACS 67250
COP: 25084
Peer Review No.: 5938/2024
UDIN: A067250H000869777

Date: 17th July, 2026
Place: Jalgaon

DISCLAIMER CERTIFICATE

To,
The Members,
GALACTICO CORPORATE SERVICES LIMITED
CIN: L74110MH2015PLC265578
OFF NO. 68, BUSINESS BAY PREMISES, CO-OP
HSG SOC, NASHIK – 422002 MH IN

My Secretarial Audit Report of even date is to be read along with this letter.

Management's Responsibility
It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility
Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.

We believe that audit evidence and information obtained from the Company's management is adequate and appropriate for us to provide a basis for our opinion.

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

Disclaimer
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.

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

FOR AKSHAY R. BIRLA & ASSOCIATES
Practicing Company Secretaries

Sd/-
CS Akshay R. Birla
Proprietor
M. No.: ACS 67250
COP: 25084
Peer Review No.: 5938/2024

UDIN: A067250H000869777

Date: 17th July, 2026
Place: Jalgaon

ANNEXURE IV
CORPORATE GOVERNANCE REPORT

The Directors present the Company's Report on Corporate Governance pursuant to the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the SEBI Listing Regulations) for the financial year ended March 31, 2026.

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

Effective Corporate Governance practices constitute the strong foundation on which successful enterprises are built to last. The Company's philosophy on Corporate Governance oversees business strategies and ensures fiscal accountability, ethical corporate behaviour and fairness to all stakeholders comprising regulators, employees, customers, vendors, investors and the society at large.

Transparency and accountability are the two basic tenets of Corporate Governance. The Company's philosophy on Corporate Governance is to achieve business excellence, enhance long term values for its stakeholders, maintaining excellent relations across all levels and proper compliance with all applicable legal and regulatory requirements. Responsible corporate conduct is integral to the way we do our business. We believe that Corporate Governance is a journey for constantly improving sustainable value creation and is an upward moving target.

The Company has adopted a Code of Conduct for its employees including the Director and the Executive Directors. In addition, the Company has adopted a Code of Conduct for its Non-Executive Directors which includes Code of Conduct for Independent Directors which suitably incorporates the duties of Independent Directors as laid down in the Companies Act, 2013 ("The Act").

The Company is in compliance with the requirements stipulated under Regulation 17 to 27 read with Schedule V and clauses (b) to (i) of sub-regulation (2) of Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as applicable, with regard to corporate governance, the Company maintains a separate section on the website of the Company for necessary disclosures under the aforesaid regulations

Details of board structure and the various committees that constitute the governance structure of the organization are covered in detail in this report.

2. BOARD OF DIRECTORS

The Board of Directors ('The Board') is responsible for and committed to sound principles of Corporate Governance in the Company. The Board plays a crucial role in overseeing how the management serves the short-term and long-term interests of shareholders and other stakeholders. This belief is reflected in our governance practices, under which we strive to maintain an effective, informed and independent Board.

The Board of Directors is entrusted with the ultimate responsibility of the management, general affairs, direction and performance of the Company and has been vested with requisite powers, authorities and duties.

Composition

The Board of Directors along with its committees provide leadership and guidance to the Company's management and direct, supervises and controls the performance of the Company. The strength of Board as on 31st March, 2026 comprise of 8 (Eight) Directors, with an optimum balance of Executive and Non-Executive Directors, including Women Directors whose composition and category are given below:

4 (Four) – Executive Directors
1 (One) – Non-Executive – Non-Independent Director
3 (Three) – Non Executive Independent Directors
Independent Directors include One Woman Director

The composition of the Board also complies with the provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. The composition of the Board represents an optimal mix of professionalism, knowledge and experience and enables the Board to discharge its responsibilities and provide effective leadership to the business.

A) Composition and Directorship(s) / Committee Membership(s) / Chairmanship(s) as on March 31, 2026

Sr. No	Directors	Category	Date of joining the Board/ Reappointment	Directorship in Other Companies #	No. of Committee positions held in other companies		No. of Committee positions held in Our Company	
					Member	Chairman	Member	Chairman
1	Mr. Krishna Shyam Sunder Rathi	Independent Director	September 25, 2023	1	0	0	1	0
2	Ms. Nilam Avinash Ghundiyal	Independent Director	September 25, 2023	1	0	0	1	2
3	Mr. Vipul Dileep Lathi	Non-Executive Director	March 19, 2024	1	0	0	3	0
4	Mr. Vighnesh Arun Palkar	Executive Director	September 25, 2025	0	0	0	0	0
5	Mr. Rohit Shambhulal Joisar	Executive Director	September 25, 2025	0	0	0	0	0
6	Mr. Laxmikant Dasrao Bhakre	Independent Director	September30, 2023	0	0	0	1	1
7	Mr. Sandeep Balasaheb Palwe	Executive Director	September 02, 2023	1	0	0	0	0
8	Mrs. Charushila Vipul Lathi	Executive Director	January 28, 2025	2	0	0	0	0

 # Excluding Private Limited Companies, Foreign Companies, Section 8 Companies and Alternate Directorships.

None of the Directors hold Directorship in more than 20 Companies nor are a member in more than ten committees or act as chairman of more than 5 committees across all the companies in which they are Directors. Hence the number of Directorships, Committee Membership(s) / Chairmanship(s) of all Directors is within respective limits prescribed under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as Listing Regulations).

B) Appointment and Tenure

The Directors of the Company are appointed by Members at the General Meetings. The Executive Directors on the Board have been appointed as per the provisions of the Companies Act, 1956/ Companies Act, 2013 and serve in accordance with the terms of their contract of service with the Company.

As regards the appointment and tenure of Independent Directors, following is the policy adopted by the Board:

- The Company has adopted the provisions with respect to appointment and tenure of Independent Directors which are consistent with the Companies Act, 2013 and Listing Regulations.

The Company would not have any upper age limit of retirement of Independent Directors from the Board and their appointment and tenure will be governed by provisions of the Companies Act, 2013 and Listing Regulations.

C) Board Meetings

The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business. The notice of Board meeting is given well in advance to all the Directors. Meetings of the Board are held in Nashik. The Agenda of the Board / Committee meetings is set by the Director of the Company. The agenda is circulated a week prior to the date of the meeting. The Agenda for the Board and Committee meetings cover items set out as per the guidelines in Listing Regulations to the extent it is relevant and applicable. The Agenda for the Board and Committee meetings include detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision.

During the financial year ended March 31, 2026, 12 (Twelve) Board meetings were held 18.04.2025, 27.05.2025, 30.07.2025, 13.08.2025, 01.09.2025, 03.09.2025, 14.11.2025, 16.12.2025, 13.02.2026, 25.02.2026, 06.03.2026, 14.03.2026. The maximum interval between any two meetings was well within the maximum allowed gap of 120 days.

Attendance of each Director at the Board Meetings and the last Annual General Meeting:

Sr. No.	Name of the Directors	Category of Directorship	No. of Board Meeting attended in the FY 2025-26	Attendance at the Last AGM held on September 25, 2025
1.	Mr. Krishna Shyam Sunder Rathi	Independent Director	12	Present
2.	Ms. Nilam Avinash Ghundiyal	Independent Director	12	Present
3.	Mr. Vipul Dileep Lathi	Non-Executive Director	12	Present

4.	Mr. Vighnesh Arun Palkar	Executive Director	12	Present
5.	Mr. Rohit Shambhulal Joisar	Executive Director	12	Present
6.	Mr. Laxmikant Dasrao Bhakre	Independent Director	12	Present
7	Mr. Sandeep Balasaheb Palwe	Executive Director	12	Present
8	Mrs. Charushila Vipul Lathi	Executive Director	12	Present

C) Board Procedure

The Companies Act, 2013 read with the relevant rules made there under, now facilitates the participation of a Director in Board / Committee Meetings through video conferencing or other audio-visual mode. Accordingly, the option to participate in the Meeting through video conferencing was made available for the Directors except in respect of such Meetings/Items which are not permitted to be transacted through video conferencing.

During Financial Year (“FY”) 2026, information as mentioned in Part A of Schedule II to the SEBI Listing Regulations has been placed before the Board for its consideration.

During the year under review, all recommendations of the Committees were accepted by the Board.

The Board periodically reviews the compliance reports of all laws applicable to the Company.

D) Directors’ Induction and Familiarization

At the time of appointing a director, a formal letter of appointment is given. The Directors are familiarized with the History, Vision and Mission of the Company and also explained in details the compliances required from them under Companies Act, 2013, SEBI (LODR) Regulations, 2015 and other relevant regulations. The Executive Director also has a one-to-one discussion with the newly appointed Director. The above initiative helps the Director to understand the Company, its business and the regulatory framework in which the Company operates and equips them to effectively fulfill his role as a Director of the Company.

E) Reappointment of Directors:

- Mr. Vipul Dileep Lathi (DIN: 05173313), retires at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment at the ensuing Annual General Meeting.
- Mr. Sandeep Balasaheb Palwe (DIN: 06393282), retires at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment at the ensuing Annual General Meeting.

F) Details of equity shares of the Company held by the Directors as on March 31, 2026 are given below:

Name of the director	Category	Number of equity shares
Vipul Dileep Lathi	Promoter	68812
Charushila Lathi	Promoter and Promoter Group	8,33,42,304

3. COMMITTEES OF THE BOARD:

The Board Committees play a crucial role in the governance structure of the Company and have been constituted to deal with specific areas / activities which concern the Company and need a closer review. The Board Committees are set up under the formal approval of the Board to carry out clearly defined roles which are considered to be performed by members of the Board, as a part of good governance practice. The Board supervises the execution of its responsibilities by the Committees and is responsible for their action. The Chairman of the respective Committee informs the Board about the summary of the discussions held in the Committee Meetings. The minutes of the meetings of all Committees are placed before the Board for review. The Board Committees can request special invitees to join the meeting, as appropriate.

The Board has established the following statutory and non-statutory Committees. There are three board committees as on March 31, 2026, details of which are as follows:

a) Audit Committee:

The composition, quorum, powers, role and scope are in accordance with Section 177 of the Companies Act, 2013 and the provisions of SEBI (LODR) Regulations, 2015. The Audit Committee of the Company acts as a supervisor to the accounting system of the Company which it reports to the Board of Directors of the Company.

During the year, there were changes in the composition of Audit Committee Mr. Krishna Shyam Sunder Rathi resigned from the Post of chairperson of Audit Committee w.e.f. March 6, 2026 and therefore, there was change in designation of Ms. Nilam Avinash Ghundiyal as Chairperson of the Audit Committee and Mr. Laxmikant Dasrao Bhakare was appointed and designated as member of the Audit Committee on March 06th, 2026.

Composition of the Audit Committee up to March 06th, 2026:

Name of Director	Designation in Committee	Nature of Directorship	Total number of Meetings entitled to attend during the Year	Meetings Attended by the Member
Mr. Krishna Shyam Sunder Rathi	Chairperson	Non-Executive and Independent	6	6
Ms. Nilam Avinash Ghundiyal	Member	Non-Executive and Independent	7	7
Mr. Vipul Dileep Lathi	Member	Non-Executive Director	7	7

Upon the resignation of Mr. Krishna Shyam Sunder Rathi from the Committee with effect from March 06th, 2026, the Audit Committee was reconstituted as under:

Name of Director	Designation in Committee	Nature of Directorship	Total number of Meetings entitled to attend during the Year	Meetings Attended by the Member
Ms. Nilam Avinash Ghundiyal	Chairperson	Non-Executive Independent Director	7	7

Mr. Vipul Dileep Lathi	Member	Non-Executive Director	7	7
Mr. Laxmikant Dasrao Bhakre	Member	Non-Executive Independent Director	1	1

Details of Audit Committee meeting held during the year under review.

Sr.No	Date
1	23/05/2025
2	08/08/2025
3	26/08/2025
4	11/11/2025
5	12/12/2025
6	10/02/2026
7	14/03/2026

Note: The company secretary of the company act as the secretary to the committee.

Frequency and quorum at these meetings were in conformity with the provisions of the Companies Act, 2013, Listing Agreement and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 entered into by the company with the Stock Exchanges.

Terms of reference of the audit committee are broadly defined as under:

The composition, quorum, powers, role and scope are in accordance with Section 177 of the Companies Act, 2013 and the provisions of SEBI (LODR) Regulations, 2015. The Committee is governed by the terms of reference which are in line with the regulatory requirements mandated by the Act and Listing Regulations.
The Audit Committee ensures that it has reviewed each area that it is required to review under its terms of reference and under applicable legislation or by way of good practice. This periodic review ensures that all areas within the scope of the Committee are reviewed.

b) Nomination & Remuneration Committee

As per Section 178 (1) of the Companies Act, 2013, Our Company has constituted a Nomination & Remuneration Committee. During the year, there were changes in the composition of Nomination and Remuneration Committee Mr. Krishna Shyam Sunder Rathi resigned from the Committee w.e.f. March 06th 2026 and Mr. Laxmikant Dasrao Bhakare was appointed and designated as chairperson of the Nomination & Remuneration Committee on March 06th, 2026.

Composition of the Nomination and Remuneration Committee up to March 06th, 2026:

Name of Director	Designation in Committee	Nature of Directorship	Total Meetings Held during the Year	Meetings Attended by the Member
Mr. Krishna Shyam Sunder Rathi	Chairperson	Non-Executive and Independent	2	2
Ms. Nilam Avinash Ghundiyal	Member	Non-Executive and Independent	2	2
Mr. Vipul Dileep Lathi	Member	Non-Executive Director	2	2

Consequent upon the resignation of Mr. Krishna Shyam Sunder Rathi from the Committee with effect from March 06, 2026, the Nomination and Remuneration Committee was reconstituted as under:

Name of Director	Designation in Committee	Nature of Directorship	Total Meetings Held during the Year	Meetings Attended by the Member
Mr. Laxmikant Dasrao Bhakre	Chairperson	Non-Executive and Independent	0	0
Ms. Nilam Avinash Ghundiyal	Member	Non-Executive and Independent	2	2
Mr. Vipul Dileep Lathi	Member	Non-Executive Director	2	2

Terms of reference of the Nomination & Remuneration Committees are broadly defined as under:

1. To formulate a criteria for determining qualifications, positive attributes and independence of a Director.
2. Formulate criteria for evaluation of Independent Directors and the Board.
3. Identify persons who are qualified to become Directors and who may be appointed in Senior Management in accordance with the criteria laid down in this policy.
4. To carry out evaluation of every Director's performance.
5. To recommend to the Board the appointment and removal of Directors and Senior Management.
6. To recommend to the Board policy relating to remuneration for Directors, Key Managerial Personnel and Senior Management.
7. Ensure that level and composition of remuneration is reasonable and sufficient, relationship of remuneration to performance is clear and meets appropriate performance benchmarks Galactico Corporate Services Limited
8. To devise a policy on Board diversity.
9. Identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal.
10. Recommend to the Board, remuneration including salary, perquisite and commission to be paid to the Company's Executive Directors on an annual basis or as may be permissible by laws applicable.
11. Recommend to the Board, the Sitting Fees payable for attending the meetings of the Board/Committee thereof, and, any other benefits such as Commission, if any, payable to the Non-Executive Directors.
12. Setting the overall Remuneration Policy and other terms of employment of Directors, wherever required.
13. Removal should be strictly in terms of the applicable law/s and in compliance of principles of natural justice
14. To carry out any other function as is mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification, as may be applicable.
15. To perform such other functions as may be necessary or appropriate for the performance of its duties.

Details of Nomination and Remuneration Committee meeting held during the year under review.

Sr.No	Date
1	18/08/2025
2	06/03/2026

c) Stakeholders Relationship Committee

The Stakeholders Relationship Committee is entrusted with the responsibility of addressing the shareholders/ investors complaints with respect to transfer of shares, non-receipt of Annual Report, non-receipt of dividend, etc.

Members of the committee as on March 31, 2026 are as under:

Name of Director	Designation in Committee	Nature of Directorship	Total Meetings Held duringthe Year	Meetings Attended by the Member
Ms. Nilam Avinash Ghundiyal	Chairperson	Non-Executive and Independent	1	1
Mr. Krishna Shyam Sunder Rathi	Member	Non-Executive and Independent	1	1
Mr. Vipul Dileep Lathi	Member	Non-Executive Director	1	1

Details of Stakeholders Relationship Committee meeting held during the year under review.

Sr.No	Date
1	21/07/2025

Terms of reference of the Stakeholders Relationship Committee are broadly defined as under:

To resolve the complaints and grievances of the investors/stakeholders and to function in an efficient manner that all issues / concerns of stakeholders are addressed / resolved promptly.

Name, Designation and address of the Compliance Officer: Ms. Pooja Pavan Rathi*
68, 6th Floor, Business Bay,
Shri Hari Narayan Kute Marg, Tidke Colony, Nashik
Email: secretarial.galactico@gmail.com ,Website: www.galacticocorp.com

Details of Shareholders' / Investors' Complaints during the FY ended March 31, 2026.

Number of Shareholders' Complaints received during the year	Nil
Number of Shareholders' Complaints resolved during the year	Nil
Number of Shareholders' Complaints Pending at the end of the year	Nil

d) Risk Management Committee

Constituting Risk Management Committee is not applicable to our Company.

e) Policy on material subsidiary

The Policy on determining material subsidiary is elaborated on website of Company www.galacticocorp.com and is in line with provisions of SEBI (LODR) Regulations, 2015 and Companies Act, 2013. The said policy can be accessed at the web-link: https://galacticocorp.com/code-and-policies/

f) Code of Conduct for the Board of Directors and Senior Management Personnel

The Board of Directors have adopted Code of Conduct applicable to the Board of Directors and the Senior Management of the Company. The said code has also been displayed on the Company's website and may be accessed at the web-link: https://galacticocorp.com/code-and-policies/

The Company has obtained affirmation from the Board of Directors and senior managerial personnel, affirming compliance with the Company's Code of Conduct for the financial year 2025- 2026.

The declaration by the Chief Executive Officer, under the Part D of Schedule V read with Regulation 34(3) of the Listing Regulations, affirming compliance of the Code of conduct by all the Board members and senior managerial personnel for financial year ended March 31, 2026, is attached with this Corporate Governance Report.

g) Code for Prevention of Insider Trading Practices

In compliance with the SEBI regulations on prevention of Insider Trading, the Company has instituted a comprehensive Code of Conduct to regulate, monitor and report trading by Insiders for Prevention of Insider Trading for its management and staff to prevent Insider Trading. Further, it also seeks to ensure timely and adequate disclosure of Price Sensitive Information to the investor community by the Company to enable them to take informed investment decisions with regard to the Company's securities.

The Company follows closure of trading window prior to the publication of price sensitive information. The Company has been informing the directors, senior management personnel and other persons covered under the code and advise them not to trade in Company's securities during the closure of trading window period.
Company adopted Policy for insider trading uploaded on the website of the company at https://galacticocorp.com/code-and-policies/

h) Prohibition of Sexual Harassment of Women

To prevent sexual harassment of women at work place, The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been notified. The Company has zero tolerance for sexual harassment at workplace in line with provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and rules there under for prevention and redressal of complaints of sexual harassment at workplace. No complaint was pending at the beginning and end of the year and no complaint of sexual harassment of women has been received during the financial year 2025-26.

i) Policy on Related party transactions

The Company has not entered into any material Related Party Transaction during the year. In line with requirement of the Companies Act, 2013 and Listing Regulations. The details of the policy have been disclosed on Company's website www.galacticocorp.com. The Policy intends to ensure that proper reporting, approval and disclosure processes are in place for all transactions between the Company and Related Parties.
Company adopted Policy for Related Party Transaction uploaded on the website of the company at https://galacticocorp.com/code-and-policies/

j) Independent Directors' Meeting

During the year under review, the Independent Directors met on March 27th, 2026, inter alia, to discuss and review:

- Evaluation of the performance of Non-independent Directors and the Board of Directors as a whole.
- Evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

4. POLICY ON DISCLOSURE AND INTERNAL PROCEDURE FOR PREVENTION OF INSIDER TRADING

The Company has a comprehensive Code of Conduct in compliance with the SEBI Regulations on the prevention of Insider Trading. The Code lays down guidelines, which advise on procedures to be followed and disclosures to be made, while dealing in shares of the Company and cautions on the consequences of non- compliance.

5. GENERAL BODY MEETINGS:

A. Annual General Meetings:

The details of date, time and location of Annual General Meetings of last three years are as under:

Year	Date of AGM	Time	Venue
2024-25	September 25, 2025	03:00 P.M.	Through Video-conferencing/ Other Audio-Video means
2023-24	September 27, 2024	03:00 P.M.	Through Video-conferencing/ Other Audio-Video means
2022-23	September 25, 2023	03.00 P.M.	Through Video-conferencing/ Other Audio-Video means

B. Postal Ballot

Following resolutions were passed by means of postal ballot during the financial year 2025-26.

Sr. No.	Postal Ballot end date	Date of Results	Resolutions
1.	April 16, 2025	April 18, 2026	1. Maintenance of Liquid Net worth. 2. Other permissible activities in the Separate Business Unit. 3. Non-Core Activities. 4. Modification of Invested Debenture Terms.
2.	January 17, 2026	January 19, 2026	Approval of Investment upto Rs. 6 Crores in its Subsidiary Company “Instant Finserve Private Limited” exceeding the limits prescribed under Section 186 of Companies Act, 2013.

C. Extra Ordinary General Meeting

No resolutions were passed through Extra-Ordinary General Meeting.

6. MEANS OF COMMUNICATION

I. The quarterly, half-yearly and annual results of the Company are published in the leading newspapers i.e. Free Press Journal (English) and Navshakti (Marathi). The Company has sent financial results to the Stock Exchanges within thirty minutes/three hours of closure of the meeting in which these were approved by the Board of Directors of the Company.

II. The results of the Company are displayed on the Company's website www.galacticocorp.com and website of BSE Limited(www.bseindia.com). The Company's website also displays the official news releases.

III. The Company made no presentation to the Analysts during the Financial Year 2025-26.

IV. Annual Report containing inter-alia, Financial Statements, Directors' Report, along with Annexures thereof Auditors' Report and other important information is circulated to Members and others entitled thereto.

7. GENERAL SHAREHOLDERS INFORMATION:

A. Annual General Meeting for the financial year 2025-26.

Date	September 12, 2026
Venue	Through Video-conferencing/ Other Audio-Video means
Time	01.00 P.M.

B. Calendar of financial year ended March 31, 2027

The Company follows April-March as the financial year. Tentative Financial Calendar for next Year for 2026-27:

Results for quarter ending June 30, 2026	13th August, 2026
Results for quarter ending September 30, 2026	First or Second week of November 2026
Results for quarter ending December 31, 2026	First or Second week of February 2027
Results for the year ending March 31, 2027	After 15th May 2027
AGM	August/September 2027

C. Bifurcation of shares held in physical and demat form as on March 31, 2026

Particulars	No. of Shares	%
Physical Shares	0	0
Demat Shares		
NSDL (A)	2,64,64,967	14.44
CDSL (B)	15,68,18,968	85.56
Total (A+B)	18,32,83,935	100.00
TOTAL	**18,32,83,935**	**100.00**

D. Listing Details

Name and Address of Stock Exchange	Scrip Code
BSE Limited (BSE)* Floor 25, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001	542802
ISIN	INE906Y01028

The listing fee for the Financial Year 2025-26 has been paid to the above Stock Exchanges.

E. Share Price Data

The monthly high and low prices and volumes of shares of the Company at BSE Limited (BSE) for the year ended March 31, 2026 are as under:

Month	BSE		Shares Volume
	High Price	Low Price	
April-25	2.70	2.36	31,07,290
May 25	2.68	2.26	27,21,164
June-25	2.68	2.35	22,01,225
July-25	2.60	2.30	28,01,344
August-25	2.50	2.15	18,43,219
September-25	2.50	2.20	20,85,259
October-25	2.45	2.20	23,22,252
November-25	2.35	2.15	18,64,127
December-25	2.69	1.96	26,66,458
January-26	2.25	1.57	40,49,096
February-26	2.12	1.68	33,50,006
March-26	1.98	1.45	28,05,936

F. Share holding pattern of the Company as on March 31,2026:

Sr. No.	Category	No. of Shares	% (Percentage)
1.	Promoter and Promoter Group	8,34,14,516	45.51%
2.	Public	9,98,69,419	54.49%
	TOTAL	18,32,83,935	**100.00%**

G. Distribution of Shareholding as on March 31,2026:

No. of Shares held	No. of Shareholders	Percentage (%)	No. of Shares	% of Total Capital
1 to 5,000	63345	95.17	35593592	19.41
5,001 to 10,000	1699	2.55	12547992	6.84
10,001 to 20,000	870	1.30	12246337	6.68
20,001 to 30,000	275	0.41	6774735	3.70
30,001 to 40,000	102	0.15	3492015	1.90
40,001 to 50,000	73	0.11	3326078	1.81
50,001 to 1,00,000	123	0.18	8493461	4.63
Above 1,00,001	74	0.11	100809725	55.00
Total	**66561.00**	**100%**	**18,32,83,935.00**	**100%**

H. Share Transfer System:

Trading in Equity Shares of the Company is permitted only in dematerialized form as per notification issued by the Securities & Exchange Board of India (SEBI). Bigshare Services Private Limited Handles both Demat and Physical Shares Transfers.

The Share Transfers which are received in physical form are processed and the share certificates are returned within 21 days from the date of receipt, subject to Documents being valid and complete in all respects.

I. Outstanding GDRs/ ADRs/ Warrants or any convertible instruments, conversion dates and likely impact on equity. :-

Nil

J. ADDRESS FOR CORRESPONDENCE: -

Galactico Corporate Services Limited
68, 6th Floor, Business Bay, Shree Hari
Narayan Kute Marg, Tidke Colony,
Nashik – 422002 MH IN
Tel: 0253-2952456;
Email: info@galacticocorp.com; Website: http://www.galacticocorp.com

REGISTRAR AND SHARE TRANSFER AGENT:
Bigshare Services Private Limited
Office No S6-2, 6th Floor, Pinnacle
Business Park, Next to Ahura Centre,
Mahakali Caves Road, Andheri (East)
Mumbai – 400093
Email: ipo@bigshareonline.com; Website: www.bigshareonline.com

8. OTHER DISCLOSURES:

a) Related Party Transaction:

Details are as mentioned in Notes to Accounts which forms part of Financials.

b) Statutory Compliance, Penalties and Strictures:

The Company has complied with all the requirements of the listing agreements with the stock exchanges as well as regulations and guidelines of SEBI.

The Company has followed all relevant Accounting Standards notified by the Companies Accounting Standards Rules 2006 and relevant provisions of the Companies Act, 2013 while preparing its financial statements.

c) Whistle Blower Policy:

The Company promotes ethical behaviour in all its business activities and has put in place a mechanism for reporting illegal or unethical behaviour. The Company has a Vigil mechanism and Whistle blower policy under which the employees are free to report violations of applicable laws and regulations and the Code of Conduct. The reportable matters may be disclosed to the Ethics and Compliance Task Force which operates under the supervision of the Audit Committee. Employees may also report to the Chairman of the Audit Committee. During the year under review, no employee was denied access to the Audit Committee.

d) Details of compliance with mandatory requirements and adoption of non-mandatory requirements The Company is in compliance with mandatory requirements of Corporate Governance as stated above and with following Non-Mandatory Requirements are adopted by the Company.

a. Audit qualification: The Company at present does not have any audit qualification pertaining to the financial statement.

b. Reporting of Internal Auditor: The Internal auditor reports directly to the Audit Committee.

e) **Weblink where policy for determining Material Subsidiary is disclosed:**
https://galacticocorp.com/code- and-policies/

f) **Weblink where policy on dealing with related part transaction:**
https://galacticocorp.com/code-and- policies/

g) **Disclosure of commodity price risks and commodity hedging activities:**
The company does not have any commodity price risks and commodity hedging activities.

h) **Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A) of the Listing Regulations**
During the year under review, the Company has not raised any funds either through preferential allotment or qualified institutions placement therefore disclosure of this information is not applicable to the Company.

i) **Certificate from a Company Secretary in practice**
Certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority is annexed as Annexure.

j) **During the year under review, any instances where the board had not accepted any recommendation of any committee of the board.**
There are no instances where the board had not accepted any recommendation of any committee of the board during the year under review.

k) **The disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013**
The disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is done in the Board's Report and not repeated here.

l) **Reconciliation of Share Capital Audit:**
In line with the requirements stipulated by Securities and Exchange Board of India (SEBI), Reconciliation of Share Capital Audit is carried out on a quarterly basis by a Practicing Company Secretary to confirm that the aggregate number of equity shares of the Company held in National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL) and in physical form tally with the total number of issued, paid-up, listed and admitted capital of the Company.

9. Company has complied with all the applicable Corporate Governance requirements as specified in Regulation 17 to 27 and Clauses (b) to (i) of Sub Regulation (2) of Regulation 46 of SEBI Listing Regulations.

10. Quarterly Compliance Report
The Company has been submitting the Compliance Report on Corporate Governance on quarterly basis to the Stock Exchanges within 21 days from the close of the relevant quarter. It is also regularly uploaded on the website of the Company.

11. CEO / CFO Certificate:
In terms of Regulation 17(8) of the SEBI Listing Regulations, the Board of Directors have reviewed the certificate submitted by the Chief Executive Officer (CEO) and Chief Financial Officer (CFO) of the Company certifying various covenants about financial/cash flow statements, internal controls, financial reporting, etc. The certificate is annexed as Annexure V.

12. **Compliance Certificate of Practicing Company Secretary**
    The Company has obtained a Certificate from Practicing Company Secretary regarding compliance with the conditions of Corporate Governance as stipulated in SEBI Listing Regulations. The Certificate is annexed as Annexure VI.

For & on behalf of the Board of Directors of Galactico Corporate Services Limited

Sd/-	**Sd/-**
Vipul Dileep Lathi	**Sandeep Balasaheb Palwe**
Director and CFO	**Director**
DIN: 05173313	**DIN: 06393282**

Date: 14/08/2026
Place: Nashik

CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members of
Galactico Corporate Services Limited

We, have examined the compliance of conditions of Corporate Governance by Galactico Corporate Services Limited ("the Company"), for the year ended on 31st March, 2026, as stipulated in Regulations 17 to 27 and clauses (b) to (i) of Regulation 46(2) and para–C and D of Schedule V to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations").

Managements' Responsibility

The compliance of conditions of Corporate Governance is the responsibility of the Management. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure compliance with the conditions of the Corporate Governance stipulated in the Listing Regulations.

Auditor's Responsibility

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

We have examined the books of account and other relevant records and documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company. We have carried out an examination of the relevant records of the Company in accordance with the Guidance Note on Certification of Corporate Governance issued by the Institute of the Chartered Accountants of India (the "ICAI"), the Standards on Auditing specified under Section 143(10) of the Companies Act 2013, in so far as applicable for the purpose of this certificate and as per the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI which requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

Opinion

Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Regulations 17 to 27 and clauses (b) to (i) of Regulation 46(2) and para–C and D of Schedule V to the Listing Regulations during the year ended 31st March, 2026.

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

For M/s. Akshay R. Birla and Associates

Sd/-
Akshay R. Birla
Proprietor
ACS NO: 67250
CP NO: 25084

Place : Jalgaon
Date : 15/08/2026
UDIN : A067250H00112445

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To,
The Members of
Galactico Corporate
Services Limited 68, 6th
Floor, Business Bay,
Shri Hari Narayan Kute Marg, Tidke
Colony, Nashik MH 422002 IN

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Galactico Corporate Services Limited** having **CIN: L74110MH2015PLC265578** and having registered office at Office No. 68, 6th Floor, Business Bay JITO, Shri Hari Kute Marg, Nashik Maharashtra 422002 India (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Sr. No	**Name of Director**	**DIN**	**Date of Appointment in the Company**
1.	Mr. Krishna Shyam Sunder Rathi	03578448	August 23, 2018
2.	Ms. Nilam Avinash Ghundiyal	08196604	August 23, 2018
3.	Mr. Vipul Dileep Lathi	05173313	January 30, 2018
4.	Mr. Vighnesh Arun Palkar	09583665	August 01, 2024
5.	Mr. Rohit Shambhulal Joisar	09583666	August 01, 2024
6.	Mr. Laxmikant Dasrao Bhakre	06471704	September 30, 2023
7	Mr. Sandeep Balasaheb Palwe	06393282	September 02, 2023
8	Mrs. Charushila Vipul Lathi	07777751	January 28, 2025

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

For M/s. Akshay R. Birla and Associates

Sd/-
Akshay R. Birla
Proprietor
ACS NO: 67250
CP NO: 25084

Place : Jalgaon
Date : 15/08/2026
UDIN : A067250H001124482

ANNEXURE V

CEO AND CFO CERTIFICATION FOR PREPARATION OF FINANCIAL STATEMENTS ON STANDALONE BASIS

[Regulation 17(8) of SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015]

To,
The Board of Directors,
Galactico Corporate Services Limited

We, Vipul Dileep Lathi, Director and CFO and Vishal Sancheti, CEO of Galactico Corporate Services Limited ('Company'), to the best of our knowledge and belief certify that:

a) We have reviewed financial statements and the cash flow statement prepared for the financial year ended on March 31, 2026 and that to the best of our knowledge and belief:

   i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

b) We further state to the best of our knowledge and belief, no transactions have been entered into by the company during the year which are fraudulent, illegal or violative of the Company's code of conduct.

c) We hereby declare that all the members of the Board of Directors and Management Committee have confirmed compliance with the Code of Conduct as adopted by the Company.

d) We are responsible for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps have taken or propose to take to rectify these deficiencies.

e) We have indicated, based on my most recent evaluation, wherever applicable, to the Auditors and Audit Committee:
   (i) There are no significant changes in internal control over financial reporting during the year;
   (ii) There are no changes in accounting policies during the year requiring disclosure in the notes to financial statements; and
   (iii) There are no instances of significant fraud in the Company's internal control system over financial reporting.

By the Order of the Board Galactico Corporate Services Limited

Sd/-	**Sd/-**
Vipul Dileep Lathi **Director & CFO**	**Vishal Vinod Sancheti** **CEO**

ANNEXURE VI
CERTIFICATE OF COMPLIANCE WITH THE CODE OF CONDUCT

Schedule V (D) of Regulation 34(3) of SEBI (LODR) Regulations, 2015

This is to certify that the Company has laid down the rules for Code of Conduct for the members of the Board and senior management, as per the Regulation 17 of SEBI (LODR) Regulations, 2015.

I hereby further certify that the Company has received affirmation on compliance with rules of Code of Conduct, from the Board Members and senior management personnel for the financial year ended on March 31, 2026, as per the requirement of Regulation 26(3) of SEBI (LODR) Regulations, 2015.

Sd/-
Vipul Dileep Lathi
Director and CFO

Date: August 14, 2026.
Place: Nashik

ANNEXURE VII
DECLARATION OF INDEPENDENCE

To,

The Board of Directors,
GALACTICO CORPORATE SERVICES LIMITED,

Subject: Declaration of independence under sub-section (6) of section 149 of the Companies Act, 2013 and the Regulation 16 of SEBI(LODR), Regulation, 2015

I, **Krishna Shyam Sunder Rathi** (DIN: 03578448), hereby certify that I am a Non-Executive Independent Director of "Galactico Corporate Services Limited", Nashik and I comply with all the criteria of independent director as envisaged in the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and the Companies Act, 2013.

I certify that:

1. I possess relevant expertise and experience to be an independent director in the Company;
2. I am/was not a promoter of the company or its holding, subsidiary or associate company;
3. I am not related to promoters / directors / persons occupying management position at the board level or level below the board in the company, its holding, subsidiary or associate company;
4. Apart from receiving director sitting fees / remuneration, I have/had no pecuniary relationship / transactions with the company, its promoters, its directors, its senior management or its holding, subsidiary or associate company, or their promoters, or directors, during the two immediately preceding financial years or during the current financial year;
5. Not any of my relatives has or had any pecuniary relationship or transaction with the company, its holding, subsidiary or associate company, or their promoters, or directors, amounting to 2% or more of its gross turnover or total income or 50 Lac's or such higher amount as may be prescribed, whichever is lower, during the two immediately preceding financial years or during the current financial year;
6. Neither me nor any of my relatives:
    - holds or has held the position of key managerial personnel or is or has been employee/executive of the company or its holding, subsidiary or associate company in any of the three financial years immediately preceding the financial year;
    - is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year of;
    - a firm of auditors or company secretaries in practice or cost auditors of the company or its holding, subsidiary or associate company; or
    - any legal or a consulting firm that has or had any transaction with the company, its holding, subsidiary or associate company amounting to 10% or more of the gross turnover of such firm;
    - holds together with my relatives 2% or more of the total voting power of the company; or
    - Is a Chief Executive or director, by whatever name called, of any non-profit organization that receives 25% or more of its receipts from the company, any of its promoters, directors or its holding, subsidiary or associate company or that holds 2% or more of the total voting power of the company; or
7. I am not a material supplier, service provider or customer or a lessor or lessee of the company;
8. I am not less than 21 years of age.

DECLARATION

I undertake that, I shall seek prior approval of the Board, if and when, I have any such relationship/ transactions, whether material or non-material. If I fail to do so, I shall cease to be an independent director from the date of entering in to such relationship / transactions.

Further, I do hereby declare and confirm that, the above said information is true and correct to the best of my knowledge as on the date of this declaration of independence and I shall take responsibility for its correctness and shall be liable for fine if any imposed on the Company, its directors, if the same found wrong or incorrect in future. I further undertake to intimate immediately upon changes, if any, to the Company for updating of the same.

Thanking You,
Yours faithfully,

Sd/-
KRISHNA SHYAM SUNDER RATHI
(DIN: 03578448)
Non-Executive Independent Director

Date: 14/08/2026
Place: Mumbai

DECLARATION OF INDEPENDENCE

To,

The Board of Directors,
GALACTICO CORPORATE SERVICES LIMITED,

Subject: Declaration of independence under sub-section (6) of section 149 of the Companies Act, 2013 and the Regulation 16 of SEBI(LODR), Regulation, 2015

I, **Nilam Avinash Ghundiyal** (DIN: 08196604), hereby certify that I am a Non-Executive Independent Director of "Galactico Corporate Services Limited", Nashik and I comply with all the criteria of independent director as envisaged in the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and the Companies Act, 2013.

I certify that:

1. I possess relevant expertise and experience to be an independent director in the Company;
2. I am/was not a promoter of the company or its holding, subsidiary or associate company;
3. I am not related to promoters / directors / persons occupying management position at the board level or level below the board in the company, its holding, subsidiary or associate company;
4. Apart from receiving director sitting fees / remuneration, I have/had no pecuniary relationship / transactions with the company, its promoters, its directors, its senior management or its holding, subsidiary or associate company, or their promoters, or directors, during the two immediately preceding financial years or during the current financial year;
5. Not any of my relatives has or had any pecuniary relationship or transaction with the company, its holding, subsidiary or associate company, or their promoters, or directors, amounting to 2% or more of its gross turnover or total income or 50 Lac's or such higher amount as may be prescribed, whichever is lower, during the two immediately preceding financial years or during the current financial year;
6. Neither me nor any of my relatives:
   - holds or has held the position of key managerial personnel or is or has been employee/executive of the company or its holding, subsidiary or associate company in any of the three financial years immediately preceding the financial year;
   - is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year of;
   - a firm of auditors or company secretaries in practice or cost auditors of the company or its holding, subsidiary or associate company; or
   - any legal or a consulting firm that has or had any transaction with the company, its holding, subsidiary or associate company amounting to 10% or more of the gross turnover of such firm;
   - holds together with my relatives 2% or more of the total voting power of the company; or
   - Is a Chief Executive or director, by whatever name called, of any non-profit organization that receives 25% or more of its receipts from the company, any of its promoters, directors or its holding, subsidiary or associatecompany or that holds 2% or more of the total voting power of the company; or
7. I am not a material supplier, service provider or customer or a lessor or lessee of the company;
8. I am not less than 21 years of age.

DECLARATION

I undertake that, I shall seek prior approval of the Board, if and when, I have any such relationship/ transactions, whether material or non-material. If I fail to do so, I shall cease to be an independent director from the date of entering in to such relationship / transactions.

Further, I do hereby declare and confirm that, the above said information is true and correct to the best of my knowledge as on the date of this declaration of independence and I shall take responsibility for its correctness and shall be liable for fine if any imposed on the Company, its directors, if the same found wrong or incorrect in future. I further undertake to intimate immediately upon changes, if any, to the Company for updating of the same.

Thanking You,
Yours faithfully,

Sd/-
NILAM AVINASH GHUNDIYAL
(DIN: 08196604)
Non-Executive Independent Director

Date: 14/08/2026
Place: Dhule

DECLARATION OF INDEPENDENCE

To,

The Board of Directors,
GALACTICO CORPORATE SERVICES LIMITED,

Subject: Declaration of independence under sub-section (6) of section 149 of the Companies Act, 2013 and the Regulation 16 of SEBI(LODR), Regulation, 2015

I, **Laxmikant Dasrao Bhakre** (DIN: 06471704), hereby certify that I am a Non-Executive Independent Director of "Galactico Corporate Services Limited", Nashik and I comply with all the criteria of independent director as envisaged in the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and the Companies Act, 2013.

I certify that:

1. I possess relevant expertise and experience to be an independent director in the Company;
2. I am/was not a promoter of the company or its holding, subsidiary or associate company;
3. I am not related to promoters / directors / persons occupying management position at the board level or level below the board in the company, its holding, subsidiary or associate company;
4. Apart from receiving director sitting fees / remuneration, I have/had no pecuniary relationship / transactions with the company, its promoters, its directors, its senior management or its holding, subsidiary or associate company, or their promoters, or directors, during the two immediately preceding financial years or during the current financial year;
5. Not any of my relatives has or had any pecuniary relationship or transaction with the company, its holding, subsidiary or associate company, or their promoters, or directors, amounting to 2% or more of its gross turnover or total income or 50 Lac's or such higher amount as may be prescribed, whichever is lower, during the two immediately preceding financial years or during the current financial year;
6. Neither me nor any of my relatives:
    - holds or has held the position of key managerial personnel or is or has been employee/executive of the company or its holding, subsidiary or associate company in any of the three financial years immediately preceding the financial year;
    - is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year of;
    - a firm of auditors or company secretaries in practice or cost auditors of the company or its holding, subsidiary or associate company; or
    - any legal or a consulting firm that has or had any transaction with the company, its holding, subsidiary or associate company amounting to 10% or more of the gross turnover of such firm;
    - holds together with my relatives 2% or more of the total voting power of the company; or
    - Is a Chief Executive or director, by whatever name called, of any non-profit organization that receives 25% or more of its receipts from the company, any of its promoters, directors or its holding, subsidiary or associatecompany or that holds 2% or more of the total voting power of the company; or
7. I am not a material supplier, service provider or customer or a lessor or lessee of the company;
8. I am not less than 21 years of age.

DECLARATION

I undertake that, I shall seek prior approval of the Board, if and when, I have any such relationship/ transactions, whether material or non-material. If I fail to do so, I shall cease to be an independent director from the date of entering in to such relationship / transactions.

Further, I do hereby declare and confirm that, the above said information is true and correct to the best of my knowledge as on the date of this declaration of independence and I shall take responsibility for its correctness and shall be liable for fine if any imposed on the Company, its directors, if the same found wrong or incorrect in future. I further undertake to intimate immediately upon changes, if any, to the Company for updating of the same.

Thanking You,
Yours faithfully,

Sd/-
LAXMIKANT DASRAO BHAKRE
(DIN: 06471704)
Non-Executive Independent Director

Date: 13/08/2026
Place: Aurangabad

ANNEXURE - VIII
STATEMENT OF PARTICULARS OF EMPLOYEES

PARTICULARS PURSUANT TO SECTION 197 OF THE COMPANIES ACT, 2013 READ WITH RULE 5 OF THE COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

(a) The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year

Sr. No.	Name	Ratio
1.	Mr. Vipul Dileep Lathi (Director and CFO)	2.63
2.	Mr. Rohit Shambhulal Joisar (Director)	8.32
3.	Mr. Vighnesh Arun Palkar (Director)	5.25

Notes;
All the Non-Executive Independent Directors of the Company were not paid any remuneration and were paid only sitting fee for attending meeting of the Board of Directors/Committee. Therefore, the said ratio of remuneration of each Director to median remuneration of the employees of the Company is not applicable.

(a) The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year:

Sr. No.	Name	% in Increase
1.	Mr. Vipul Dileep Lathi (Director and CFO)	No change
2.	Mr. Rohit Shambhulal Joisar (Director)	153%
3.	Mr. Vishal Vinod Sancheti (Chief Executive Officer)	17.70%

(b) the percentage increase in the median remuneration of employees in the financial year:-35.00%

(c) The number of permanent employees on the rolls of company: 14

(d) Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: -

Average % increase in the salary of employees other than Managerial Personnel: 36.92%

Average % increase/(Decrease) in the Salary of the Managerial Personnel: 40.01%

(e) If remuneration is as per the remuneration policy of the company: Yes

For Galactico Corporate Services Limited

Sd/-
Vipul Dileep Lathi
Director and CFO
Din: 05173313

Place – Nashik
Date – 14/08/2026

ANNEXURE IX
MANAGEMENT ANALYSIS AND DISCUSSION REPORT

INDUSTRY OVERVIEW:

A merchant banking firm is a financial organization that provides you with banking and financial consultancy services. Merchant bank help you arrange your loans and offers you appropriate guidance as to how to plan and invest your finances.

It was in 1967 that National Grind lays Bank introduced the concept of merchant banks in India. In 1972, the State Bank of India became the first Indian Commercial Bank to set up a separate Merchant Banking Division. Till date, however, merchant banks in India have been operating mostly as issue houses and not full- fledged merchant banks like in other countries.

In India, a merchant banker is defined as "an individual who is involved in the business of issue management either by making arrangements regarding buying, selling or subscribing to the securities as a manager, advisor, consultant in relation to such an issue management."

The industrial boom in India has led to major growth in the need for merchant bankers. Merchant banking is an amalgam of banking and consultancy services. SEBI was established in 1992 as a regulatory body for protecting the interests of investors in the securities market. They made a few rules and guidelines for merchant bankers so that there is no monopoly, plus the interest of the customers is not harmed.

OUR COMPANY:

Galactico Capital is a boutique investment banking Company which offers comprehensive set of financial services across Debt & Equity. Our services include corporate finance advisory, debt syndication, private equity advisory & structured solutions for small and emerging enterprises.

Our entrepreneurial mindset, innovative deal structuring and strong execution capabilities make us the preferred partner for our clients. We leverage strong relationships with institutional investors to structure the best deals for our clients. We are passionate about supporting our customers, our communities and our people. Their success is our success. We seek to build strong relationships with our customer and deliver superior and consistent customer experience across all products and services.
We understand & believe that finance is a source of empowerment that contributes significantly to the fulfillment of business houses' goals. The focused Objective of enhancing & scaling our engagements with Clients, keep us always on our toe on innovating, adding new product / services to our portfolio of offerings to Client's year on year.
Galactico is a professionally managed firm having team of distinguished Chartered Accountants, Company Secretary, Lawyers, Merchant Bankers, Corporate Financial Advisors and Tax consultants. Today's Business World demands quality professional services that are provided in a timely and a cost-effective manner.

We, at Galactico strive with an ever-increasing desire to fulfil the needs of our clients where quality counts. Success of our firm is based on the strength of our client relationships and the quality of our staff and promoters. Our clients value long-term relationships which enable us, as their advisers, to gain in-depth knowledge of their financial affairs and requirements.

REVIEW OF OPERATIONS:

During the Financial Year 2025-26, Company has earned a total income of Rs. 5,26,48,180.22 as compared to Rs. 6,80,14,601.46 in the previous financial year.

Net profit after tax has increased from Rs. 1,31,93,466.64 in the previous financial year to Rs. 1,07,00,124.27 in the current financial year. Consequently, EPS during the current year was Rs. 0.06 per share as compared to Rs. 0.09 per share in the previous financial year.

CHANGES IN THE COMPOSITION OF THE GROUP:

During the Financial Year 2025–2026, the Company undertook certain divestments in its subsidiary companies, resulting in changes in the composition of the Group.

The Board of Directors of the Company considered the provisions of the SEBI (Merchant Bankers) Amendment Regulations, 2025, notified on December 05, 2025, vide Circular No. HO/49/11/11(106)2025-CFD-RAC-DIL3/I/1796/2026 dated January 02, 2026. In order to comply with the requirements of the amended Regulations, the Company undertook restructuring of its business and organisational structure in accordance with the applicable regulatory requirements.

The Company incorporated Galactico Visionary Consulting Limited as a Wholly Owned Subsidiary on April 16, 2025 and divested its entire investment therein during FY 2025–26, pursuant to which it ceased to be a subsidiary of the Company.

During FY 2025–26, Instant Finserve Private Limited, a subsidiary of the Company, divested its entire 29.32% shareholding in Ronak Global Trade, a company incorporated in Burkina Faso, pursuant to which it ceased to have any investment therein.

The Consolidated Financial Statements for the year ended March 31, 2026 include IFPL, SHBL and its step-down subsidiary, PPCPL, in accordance with Ind AS 110 – Consolidated Financial Statements.

Subsequent to the year-end, in June 2026, the Company sold its 73.72% shareholding in SHBL pursuant to the Share Purchase Agreement ("SPA") dated June 13, 2026 with Mr. Ronak Shah. However, pursuant to the terms of the SPA, the Company continues to have the right to appoint and control 75% of the Board of Directors of SHBL and to direct and control its operational, financial and business decisions for a period of one year from the date of the SPA. Accordingly, notwithstanding the sale of its shareholding, the Company continues to exercise control over SHBL within the meaning of Ind AS 110 and, consequently, SHBL continues to be a subsidiary of the Company and PPCPL continues to be its step-down subsidiary for the period during which such control exists.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company's internal control systems are adequate, operating effectively and commensurate with the size of business. These internal control systems are provided through competent management, implementation of standard policies and processes, maintenance of an appropriate audit programme with an internal control environment, effective risk monitoring and management information systems. Moreover, the Company continuously upgrades these systems in line with the best available practices.

The internal control systems are supplemented by extensive internal audits, regular reviews by the Management and standard policies and guidelines to ensure the reliability of financial and all other records to prepare financial statements and other data. The Company has regular checks and procedures through internal audits conducted by an independent audit firm, periodically. The reports are deliberated and an executive summary of the same along with Action Taken Reports (ATR) and steps taken by the Management to address the issues, are placed before the Audit Committee meeting/ Board meeting for their review. Reports of internal auditors are reviewed by the Audit Committee, and corrective measures, if any, are carried out towards further improvement in systems and procedures in compliance with Internal Control Systems. The Board also recognizes the work of the auditors as an independent check on the information received from the Management on the operations and performance of the Company.

RISK MANAGEMENT:

As the Company's performance is dependent on capital markets, it faces the risk of downturn in the economic growth and/or worsening macro-economic environment. Ongoing pandemic situation, a slowdown in foreign investment inflows pose risks to the Company.

Global events may also pose challenges to the growth of the Company as it directly impacts foreign inflows and indirectly will have a bearing on the Indian economy. Risks from geo-political tensions, global financial market volatility led by rise in interest rates and the threat of trade protectionism all post significant risks to the operations of the Company.

The Company faces significant competition from companies seeking to attract its customers/client's financial assets. In particular, it competes with other Indian and foreign brokerage houses, discount brokerage companies, investment banks, public and private sector commercial banks and asset managers, among others, operating in the markets in which it is present. The Company also faces threats from the tightening and the ever-evolving regulatory framework and any unfavorable policy changes like introduction of long-term capital gains tax. Internal threat to the Company arises from failure of compliance or overlooking of any misrepresentations/fraud in the operations of the Company.

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

CAUTIONARY STATEMENT:

Statements in the Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations may be forward-looking statements. Actual results may differ materially from those expressed or implied. Important factors that could make difference to the Company's operations include economic conditions in which the Company operates, change in government regulations, tax laws, statutes and other incidental factors.

For & on behalf of the Board of Directors of Galactico Corporate Services Limited

Sd/-
Vipul Dileep Lathi
Director and CFO
DIN: 05173313

Sd/-
Sandeep Balasaheb Palwe
Director
DIN: 06393282

Date: 14/08/2026
Place: Nashik

Independent Auditor’s Report

To The Members of
Galactico Corporate Services Limited

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying standalone financial statements of **Galactico Corporate Services Limited** (“the Company”), which comprise the Balance Sheet as at **March 31, 2026**, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the “standalone financial statements”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the “Act”) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (“Ind AS”) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

BASIS FOR OPINION

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

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, are of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon.

Based on our audit of Standalone Financial Statements of the Company for the period under review, we did not come across any material Key Audit Matters to be communicated in our report.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information (If any), but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE STANDALONE FINANCIAL STATEMENTS

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

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 STANDALONE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

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

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

a. We have sought & obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

c. The Balance Sheet, the Statement of Profit and Loss, including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account;

d. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

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

f. With respect to adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer our separate Report in 'Annexure – A'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements.

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

   In our opinion and to the best of our information and according to the explanations given to us, following remuneration has been paid by the Company to its directors during the year.

Sr. No	**Name of Director**	**Amount paid during the year (in thousands ₹)**
1	Mr. Vipul Lathi	600.00
2	Mr. Laxmikant Bhakre	60.00

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, (as amended), in our opinion and to the best of our information and according to the explanations given to us:

   i. There were no pending litigations which would impact the financial position of the Company;

   ii. The Company has made provision as required under applicable law or accounting standards for material foreseeable losses. The Company did not have any long-term derivative contracts.

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

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

(b) The Management has represented that, to the best of its knowledge and belief, no funds have been received any funds 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 to or on behalf of the Ultimate Beneficiaries; and

(c) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement;

v. Since the Company has not declared or paid any dividend during the year, the requirement of commenting on whether dividend declared or paid is in accordance with Section 123 of the Companies Act, 2013 is not applicable.

vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended March 31, 2026. Accordingly, the accounting software used by the company has a feature of audit trail.

2. As required by the Companies (Auditor’s Report) Order, 2020 (“the Order”) issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the Annexure B, statement on the matters specified in the paragraphs 3 and 4 of the Order, to the extent applicable.

For S H DAMA and Asscociates

Chartered Accountants

FRN: 0125932W

CA Suresh Hansraj Dama
Partner
M.No. 118711
Place : Mumbai
Date : 29th May 2026
UDIN : 26118711PKFOXF2859

ANNEXURE 'A' TO INDEPENDENT AUDITORS' REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Galactico Corporate Services Limited of even date)

REPORT ON THE INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO STANDALONE FINANCIAL STATEMENTS UNDER CLAUSE (i) OF SUB-SECTION 3 of SECTION 143 OF THE COMPANIES ACT, 2013 (THE "Act")

We have audited the internal financial controls with reference to standalone financial statements of Galactico Corporate Services Limited ('the Company') as of 31st March, 2026 in conjunction with our audit of the Ind AS standalone financial statements of the Company for the year ended on that date.

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2026, based on the criteria for internal control with reference to standalone financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's Management is responsible for establishing and maintaining internal financial controls with reference to standalone financial statements 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 (the "ICAI").

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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 Act.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act to the extent applicable to an audit of internal financial controls with reference to standalone financial statements.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

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

MEANING OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO STANDALONE FINANCIAL STATEMENTS

A Company's internal financial controls with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with reference to standalone financial statements includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and
(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO STANDALONE FINANCIAL STATEMENTS

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

For S H DAMA and Asscociates

Chartered Accountants

FRN: 0125932W

CA Suresh Hansraj Dama
Partner
M.No. 118711
Place : Mumbai
Date : 29th May 2026
UDIN : 26118711PKFOXF2859

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Galactico Corporate Services Limited of even date)

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

i. In respect of the Company's Property, Plant and Equipment and intangible assets:

(a) A) The Company is maintaining proper records showing full particulars including, quantitative details and situation of all Property, Plant and Equipment.

B) The Company does not own any intangible assets. Therefore, reporting under this clause is not applicable to the Company.

(b) The Property, Plant and Equipment are physically verified by the Management according to a phased programme designed to cover all the items over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the Property, Plant and Equipment has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, 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 favor of the lessee) disclosed in the standalone financial statements are held in the name of the Company;

(d) The Company has not revalued its Property, Plant, and Equipment (including Right of Use assets) or intangible assets or both during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company;

(e) Based on the information and explanations furnished to us, no proceedings have been initiated on 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;

ii. (a) As per our observation in respect to the financial records of the company the Company is into service sector and does not hold any inventories and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not been sanctioned working capital limits of over five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets, at any point of time during the year and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. (a) The Company has made investment in Optional Convertible Debentures of one company, granted unsecured loans to companies and has not provided guarantee to any Company. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans to the subsidiaries and other Companies are as per the table given below:

(Rs. in thousands)

Particulars	Loans
Aggregate amount granted/provided during the year: - Subsidiary - Others	 1,60,000.00 14,500.00
Balance outstanding as on Balance sheet date in respect of above case: - Subsidiary - Others	 34,250.24

Also, refer note no. 7 and 4 to the standalone financial statements.

(b) In respect of the aforesaid investments/loans, the terms and conditions under which such loans were granted/investments were made are not prejudicial to the Company's interest. Also, the Company has not provided any guarantee during the year.

(c) In respect of the aforesaid loans, no schedule for repayment of principal and interest was stipulated. Therefore, in the absence of stipulation of repayment terms, we are unable to comment on the regularity of repayment of principal and payment of interest.

(d) In respect of the aforesaid loans, there is no amount which is overdue for more than ninety days.

(e) There were no loans which fell due during the year and were renewed or extended. Further, no fresh loans were granted to same parties to settle the existing overdue loans.

(f) Following loans were granted during the year, including to related parties under Section 2(76) of the Act, which are repayable on demand or where no schedule for repayment of principal and interest has been stipulated by the Company. Further, no loans were granted to promoter during the year.

(Rs. In Thousands)

Particulars	All parties	Promoters	Related parties
Aggregate of loans	-	-	-
Repayable on demand	34,250.24	-	33,264.32
Percentage of Loans	100%	-	97.12%

iv. In our opinion, and according to the information and explanation given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans granted and investments made during the period. The Company has not given any guarantee or provided any securities during the period;

v. According to the information and explanation given to us, the Company has not accepted any deposits from the public or amounts which are deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified and accordingly, clause 3(v) of the Order is not applicable;

vi. As informed to us, the Central Government has not prescribed maintenance of the cost records under Section 148(1) of the Companies Act, 2013. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. (a) According to the information and explanations given to us and the records of the Company examined by us, the Company is generally regular in depositing undisputed statutory dues including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable except the following:

(Rs. in thousands)

Name of the statute	Nature of the dues	Amount	Period to which the amount relates
Income Tax Act, 1961	TDS	37.88	FY 2019-20

(b) According to the information and explanations given to us and the record of the Company examined by us, there were no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute pending;

viii. According to the information and explanations given to us and the records of the Company examined by us, there are no transactions in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

ix. (a) The Company has not defaulted in repayment of loans or other borrowings or the payment of interest thereon to any lender;

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

(c) As per information and explanations given to us and on the basis of records examined by us, term loans were applied for the purpose for which the loans were obtained;

(d) Funds raised on a short-term basis have not been utilized for long term purposes;

(e) 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, therefore clause 3(ix)(e) of the Order is not applicable;

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures, or associate companies. Accordingly, clause 3(ix)(f) of the Order is not applicable.;

x. (a) The Company has not raised any money by way of initial public offer or the further public offer (including debt instruments) during the year. Accordingly, reporting requirements of this clause is not applicable;

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

xi. (a) According to information and explanations given to us, considering the principles of materiality out lined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the Audit;

(b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/ secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) No whistle-blower complaints were received during the year by the Company;

xii. The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a), (b) and (c) of the Order is not applicable to the Company.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the notes to the standalone financial statements, as required by the applicable accounting standards;

xiv. (a) The Company has an internal audit system commensurate with the size and nature of its business.

(b) The internal audit reports of the Company issued till the date of its audit report, for the period under audit have been considered by us.

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

xvi. (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause 3(xvi)(a) of the Order is not applicable to the Company.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtaining a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

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

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

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

xviii. There has been no resignation of the statutory auditors during the year and accordingly, requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

xix. On the basis of the financial ratios disclosed in the notes to the standalone financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

xxi. According to the information and explanations given to us and based on the reports issued by the auditors of the respective subsidiary included in the consolidated financial statements of the Company, to which reporting on matters specified in paragraph 3 and 4 of the Order is applicable, provided to us by the Management of the Company, we have not identified any qualifications or adverse remarks made by the auditors in their report on matters specified in paragraphs 3 and 4 of the Order.

For S H DAMA and Asscociates
Chartered Accountants

FRN: 0125932W

CA Suresh Hansraj Dama

Partner

M.No. 118711

Place : Mumbai

Date : 29th May 2026

UDIN : 26118711PKFOXF2859

GALACTICO CORPORATE SERVICES LIMITED
CIN- L74110MH2015PLC265578
AUDITED STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(All amounts in INR thousands, Unless otherwise stated)

Particulars	Note No	As at March 31, 2026	As at March 31, 2025
		(Audited)	(Audited)
		Rs.	Rs.
ASSETS			
Non-Current Assets			
Property Plant Equipment	3	72,060.02	71,605.45
Financial Assets			
(i) Investments	4	2,35,959.76	1,66,364.01
(ii) Loans		-	-
(iii) Other Financial Assets		-	-
Deferred Tax Assets (Net)		-	-
Other Non-Current Assets		-	-
Total Non-Current Assets		**3,08,019.78**	**2,37,969.46**
Current Assets			
Inventories		-	-
Financial Assets		-	-
(i) Investment		-	-
(ii) Trade Receivables	5	3,453.82	5,841.08
(iii) Cash and Cash Equivalents	6	835.34	616.70
(iv) Loans	7	34,250.24	7,296.01
(v) Other Financial Assets	8	698.00	260.00
Current Tax Assets (net)	9	2,801.72	1,103.57
Other Current Assets	10	130.91	2,227.55
Total Current Assets		**42,170.02**	**17,344.91**
Total Assets		**3,50,189.81**	**2,55,314.36**
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	11	1,83,283.94	1,49,011.33
Other Equity	12	84,711.67	51,220.11
Total Equity		**2,67,995.61**	**2,00,231.44**
Liabilities			
Non-Current Liabilities			
Financial Liabilities			
(i) Borrowings	13	4,426.89	4,509.35
(ii) Other financial Liabilities	14	800.00	800.00
Deferred Tax Liabilities (Net)	15	8,394.16	7,894.79
Other Non-Current Liabilities		-	-
Total Non-Current Liabilities		**13,621.05**	**13,204.14**
Current Liabilities			
Financial Liabilities			
(i) Borrowings	16	32,205.67	1,655.90
(ii) Trade Payables	17	1,233.42	4,118.94
(iii) Other Financial Liabilities	18	-	-
Other Current Liabilities	19	34,789.89	34,543.76
Provisions	20	344.18	1,560.19
Current Tax Liabilities (net)	21	-	-
Total Current Liabilities		**68,573.15**	**41,878.78**
Total Equity and Liabilities		**3,50,189.81**	**2,55,314.36**

Significant Accounting Policies Note 1 to 2, Notes forming part of Financial Statement from 3 to 34
As per our report attached of even date

For S H DAMA and Associates
Chartered Accountants
FRN: 0125932W

For and on Behalf of Board of Directors of Galactico Corporate Services Limited

CA Suresh Hansraj Dama
Partner
M.No. 118711
Place : Mumbai
Date : 29th May 2026
UDIN : 26118711PKFOXF2859

Vipul Lathi
Director & CFO
DIN: 05173313

Sandeep Palwe
Director
DIN: 06393282

Pooja Rathi
Company Secretary

GALACTICO CORPORATE SERVICES LIMITED
CIN- L74110MH2015PLC265578
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in INR thousands, Unless otherwise stated)

Particulars	Note No	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
Income			
Revenue from Operations (Net of Taxes)	22	39,029.42	52,140.89
Other Income	23	13,618.76	15,873.71
Total Income		**52,648.18**	**68,014.60**
Expenses			
Cost of Materials consumed		-	-
Purchases of Stock in trade		-	-
Employee Benefits Expenses	24	10,267.68	6,573.38
Financial Cost	25	1,867.47	2,573.92
Depreciation and Amortization Expenses	3	2,416.17	2,726.22
Other Expenses	26	23,950.00	38,353.18
			-
Total Expenses		**38,501.32**	**50,226.70**
Profit before Tax and Exceptional Items		**14,146.87**	**17,787.91**
Exceptional Items		**-**	-
Profit before Tax		**14,146.87**	**17,787.91**
Tax Expense			
Current Tax		2,992.54	3,758.65
(Excess)/ short provision for earlier years		(45.16)	285.89
Deferred Tax		499.37	549.90
Profit for the period		**10,700.12**	**13,193.47**
Other Comprehensive Income (OCI) net of taxes		(5.43)	(357.24)
Total Other Comprehensive Income (OCI) net of taxes		**(5.43)**	**(357.24)**
Total Other Comprehensive Income for the period		**10,694.69**	**12,836.23**
Details of Equity Share Capital			
Paid up Equity Share Capital (Face Value of Rs. 1 each)		**1,83,283.94**	**1,49,011.33**
Earning per equity share (Face Value of Rs. 1 each) (Annualised for the quarter/half year) (before and after exceptional items)			
Basic		**0.06**	**0.09**
Diluted		**0.06**	**0.09**

As per our report attached of even date
For S H DAMA and Associates
Chartered Accountants
FRN: 0125932W

For and on Behalf of Board of Directors of Galactico Corporate Services Limited

CA Suresh Hansraj Dama
Partner
M.No. 118711
Place : Mumbai
Date : 29th May 2026
UDIN : 26118711PKFOXF2859

Vipul Lathi
Director& CFO
DIN: 05173313

Sandeep Palwe
Director
DIN: 06393282

Pooja Rathi
Company Secretary

GALACTICO CORPORATE SERVICES LIMITED

CIN- L74110MH2015PLC265578

STATEMENT OF AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in INR thousands, Unless otherwise stated)

Particulars	For the Year Ended March 31, 2026		For the Year Ended March 31, 2025	
	Rs.	Rs.	Rs.	Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit / (Loss) before exceptional items and tax		**14,146.87**		**17,787.91**
Adjustments for:				
Prepaid expense	-		-	
Depreciation and amortisation	2,428.04		2,726.22	
Finance costs	1,867.47		2,573.92	
Interest Received	(10,800.35)		(8,240.61)	
Leave & License Fees Received	(2,688.00)		2,500.80	
Other Comprehensive Income	(5.43)		(357.24)	
		(9,198.27)		(796.91)
Operating profit / (loss) before working capital changes		**4,948.60**		**16,990.99**
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
(i) Trade Receivables	2,387.26		(240.51)	
(ii) Loans and Advances	(26,954.22)		54,663.08	
(iii) Other Financial Assets	(438.00)		-	
(iv) Current Tax Assets (net)	(1,698.16)		(599.74)	
(v) Other Current Assets	2,096.64	**(24,606.48)**	15,714.98	**69,537.82**
Adjustments for increase / (decrease) in operating liabilities:				
(i) Trade Payables	(2,885.52)		1,240.34	
(ii) Other Financial Liabilities	-		-	
(iii) Other Current Liabilities	246.13		(3,595.05)	
(iv) Provisions	(1,216.01)		559.74	
(v) Current Tax Liabilities	-	**(3,855.40)**		**(1,794.98)**
Net income tax (paid) / refunds		**(2,947.37)**		**(4,044.54)**
Net Cash Flow from / (used in) Operating Activities (A)		**(26,460.66)**		**80,689.29**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Capital expenditure on Property, Plant & Equipment , including capital advances	(2,882.61)		(3,966.84)	
Leave & License Fees received	2,688.00		(2,500.80)	
Interest received	10,800.35		8,240.61	
Purchase of Shares & Securities /(Sale of Shares & Securities)	(69,595.75)		12,120.76	
Securities Deposit received	-		-	
Net Cash Flow from / (used in) Investing Activities (B)		**(58,990.02)**		**13,893.73**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Finance cost	(1,867.47)		(2,573.92)	
Issue of Shares (Application Money)	34,272.61		-	
Excess Securities Premium	22,796.87		-	
Listing expenses	-		-	
Borrowings (Current)	30,549.77		(1,00,055.98)	
Borrowings (Non-Current)	(82.46)		442.71	
Net Cash Flow from / (used in) Financing Activities (C)		**85,669.31**		**(1,02,187.19)**
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		**218.64**		**(7,604.17)**
Cash and Cash Equivalents at the beginning of the period		616.70		8,220.87
Cash and Cash Equivalents at the end of the period		**835.34**		**616.70**

Cash & Cash Equivalents

Particulars	March 31, 2026	March 31, 2025
Cash in Hand	4.90	25.38
Cash at Bank including fixed deposits	830.44	591.32
Cash & Cash equivalents as stated	**835.34**	**616.70**

For S H DAMA and Asscociates
Chartered Accountants
FRN: 0125932W

For and on Behalf of Board of Directors of Galactico Corporate Services Limited

CA Suresh Hansraj Dama
Partner
M.No. 118711
Place : Mumbai
Date :
UDIN : 26118711PKFOXF2859

Vipul Lathi
Director& CFO
DIN: 05173313

Sandeep Palwe
Director
DIN: 06393282

Pooja Rathi
Company Secretary

GALACTICO CORPORATE SERVICES LIMITED
STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in INR thousands, Unless otherwise stated)

A. Equity Share Capital

Balance at the beginning of the reporting period i.e. April 1, 2024	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the FY 2024-25	Balance at the end of the period i.e. March 31, 2025	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the FY 2025-26	Balance at the end of the period i.e. March 31, 2026
1,49,011.33	-	1,49,011.33	1,49,011.33	1,49,011.33	-	1,49,011.33	34,272.605	1,83,283.94

B Other Equity

Pariculars	Reserve and surplus		Other Comprehensive Income	Total
	Securities Premium	Retained Earnings	Fair Value measurement of Equity Instruments	
Balance as at March 31, 2024	**-**	**38,763.07**	**(379.19)**	**38,383.88**
Changes in accounting policy/prior period errors	-	-	-	-
Restated balance as at April 1, 2024	-	38,763.07	(379.19)	38,383.88
Other Comprehensive Income for the year 2024-25	-	-	(357.24)	(357.24)
Dividends	-	-	-	-
Transfer from Profit & Loss	-	13,193.47	-	13,193.47
Transfer from Revaluation Reserve	-	-	-	-
Transfer from CCD	-	-	-	-
Transfer of Capital Reserve	-	-	-	-
Adjustment through Business Combination	-	-	-	-
Adjsutment on disposal of associate	-	-	-	-
Transfer from CCD	-	-	-	-
Balance as at March 31, 2025	**-**	**51,956.54**	**(736.43)**	**51,220.11**
Balance as at March 31, 2025	**-**	**51,956.54**	**(736.43)**	**51,220.11**
Changes in accounting policy/prior period errors	-	-	-	-
Restated balance as at April 1, 2025	-	51,956.54	(736.43)	51,220.11
Other Comprehensive Income for the year 2025-26	-	-	(5.43)	(5.43)
Dividends	-	-	-	-
Transfer from Profit & Loss	-	10,700.12	-	10,700.12
Transfer from Revaluation Reserve	-	-	-	-
Transfer from CCD	-	-	-	-
Transfer of Capital Reserve	-	-	-	-
Adjustment through Business Combination	-	-	-	-
Adjsutment on disposal of associate	-	-	-	-
Issue of Shares	22,796.87	-	-	22,796.87
Balance as at March 31, 2026	**22,796.87**	**62,656.66**	**(741.86)**	**84,711.67**

For S H DAMA and Asscociates
Chartered Accountants
FRN: 0125932W

For and on Behalf of Board of Directors of
Galactico Corporate Services Limited

CA Suresh Hansraj Dama
Partner
M.No. 118711
Place : Mumbai
Date :
UDIN : 26118711PKFOXF2859

Vipul Lathi
Director& CFO
DIN: 05173313

Sandeep Palwe
Director
DIN: 06393282

Pooja Rathi
Company Secretary

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED MARCH 31, 2026

Note 1: GENERAL CORPORATE INFORMATION

Galactico Corporate Services Limited is a Securities Exchange Board of India (SEBI) registered Category I Merchant Banker. The Company is engaged in Investment Banking and Issue Management Activities whereby the Company provide services to the Mid-cap, SME and Startup segment in the form of Corporate Restructuring, Main Board and SME Listings on Stock Exchanges, QIB Placement, Corporate Advisory for Corporate Actions such as Open Offer, Buyback, Delisting, Amalgamation, Demerger and providing Corporate Valuations or Fairness Opinion. The Company incorporated on June 15, 2015 and have registered office at Nashik.

The functional and presentation currency of the Company is Indian Rupee ("₹") which is the currency of the primary economic environment in which the Company operates.

Note 2: SIGNIFICANT ACCOUNTING POLICIES:

2.1: STATEMENT OF COMPLIANCE

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

2.2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are required to be measured at fair value by Ind AS.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

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

- Level 1: Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2: Inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3: Inputs are unobservable inputs for the asset or liability.

2.3. USE OF ESTIMATES

The preparation and presentation of financial statements requires the management to make estimates, judgements and assumptions that affect the amounts of assets and liabilities reported as on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Accounting estimates could change from period to period. Actual results could differ from these estimates. Appropriate changes in estimates are made as and when the Management becomes aware of the changes in the circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which the changes are made and if material, their effects are disclosed in the notes to the financial statements.

Information about significant areas of estimation, uncertainty, and critical judgements in applying accounting policies that may have significant impact on the amounts recognized in the financial statements are as below:

- **Useful lives of property, plant & equipment**: The Company reviews the useful life of property, plant and equipment and intangible assets at the end of each reporting period. This reassessment may result in change in depreciation and amortisation expense in future periods. The details of the same has been mentioned in below notes to the standalone financial statements.

- **Provisions & contingencies**: A provision is recognised when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements. Contingent liabilities are disclosed by way of notes to the accounts. Contingent assets are not recognized.

- **Deferred tax:** The Company reviews the carrying amount of deferred tax assets at the end of each reporting period. The details of the deferred tax have been mentioned in below notes to the standalone financial statements.

- **Fair value measurements of financial instruments:** When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including Discounted Cash Flow Model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair value. Judgements include considerations of inputs such as liquidity risks, credit risks and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

2.4 PRIOR PERIOD ITEMS
Expenses relating to earlier period are debited to profit and loss account, if any. As per information and explanation and records kept by the Company, the amount of such expenses and incomes are not fully quantifiable.

2.5 CASH FLOW STATEMENT
Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.6 PROPERTY, PLANT & EQUIPMENT
All the items of property, plant & equipment are stated at historical cost net of recoverable taxes, less accumulated depreciation, and impairment loss, if any. The cost of a Property, Plant & Equipment comprises its purchase price or construction cost, any costs directly attributable to bringing the asset into its present location and the condition necessary for it to be capable of operating in the manner intended by the management, and also taking into account the initial estimate of any decommissioning obligation, if any, and Borrowing Costs for the assets that necessarily take a substantial period of time to get ready for their intended use.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

The estimated useful lives of assets are in accordance with the Schedule II of the Companies Act, 2013 except for office equipment.

Gains or losses arising from de-recognition / disposal of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized / disposed of.

2.7. DEPRECIATION /AMORTISATION

PROPERTY, PLANT & EQUIPMENT
The company has charged depreciation on Property, Plant & Equipments on Straight Line Method (SLM) method on the basis of useful life / remaining useful life and in the manner as prescribed in, Part C, Schedule II of the Companies Act, 2013. Depreciation on additions/ disposals during the year has been provided on pro-rata basis with reference to the nos. of days utilized. Depreciation on additions/ disposals during the year has been provided on pro-rata basis. *Details of useful life of an asset and its residual value estimated by the management are same as Schedule II of the Companies act, 2013 except for Office equipment and are as follows:

Asset	Useful Life as per Schedule II of the Companies act, 2013	Useful Life as per management's estimate
Buildings	60 years	75 years
Furniture and Fixtures	10 years	10 years
Vehicles	8 years	15 years
Computer	3 years	3 years
Office Equipment	5 years	*10 years

In none of the case, residual value of an asset is more than five per cent of original cost of the asset.

2.8 IMPAIRMENT

At each balance sheet date, the company reviews the carrying amounts of its assets to determine whether there is any indication that those assets suffered any impairment loss. If any such indication exists or when annual impairment testing for an asset is required, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. An impairment loss, if any, is recognised in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use.

2.9 FINANCIAL INSTRUMENTS

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

<u>Financial Assets</u>

Initial Recognition and Measurement

A financial asset is recognized in the balance sheet when the Company becomes party to the contractual provisions of the instrument. At initial recognition, the company measures a financial asset taking into account transactions cost that are directly attributable to the acquisition or issue of the financial asset.

Subsequent Measurement

a. **Financial Assets measured at Amortised Cost (AC)**
   A Financial Asset is measured at Amortised Cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b. **Financial Assets measured at Fair Value through Other Comprehensive Income (FVTOCI)**
   A Financial Asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c. **Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)**
   Financial Assets which are not classified in any of the above categories are measured at FVTPL.

2.10 INVESTMENTS IN SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES (IF ANY)

Investments in subsidiaries are carried at cost/deemed cost applied on transition to Ind AS, less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of investment is assessed and an impairment provision is recognised, if required immediately to its recoverable amount. On disposal of such investments, difference between the net disposal proceeds and carrying amount is recognised in the statement of profit and loss.

2.11 CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the cash flow statement comprise cash at bank and in hand, and fixed deposits, that are readily convertible to know amounts of cash, and which are subject to an insignificant risk of change in value.

2.12 INCOME TAXES

Tax expenses comprise Current Tax and deferred tax charge or credit.

Current Tax:

Provision for current tax is made based on tax liability computed after considering tax allowances and exemptions, in accordance with the provisions of The Income Tax Act, 1961.

Deferred Tax:

Deferred tax assets and liability is recognized, on timing differences, being the differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets arising mainly on account of brought forward losses, unabsorbed depreciation and minimum alternate tax under tax laws, are recognized, only if
there is a virtual certainty of its realization, supported by convincing evidence. At each Balance Sheet date, the carrying amount of deferred tax assets are reviewed to reassure realization. The deferred tax asset and deferred tax liability is calculated by applying tax rate and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

Current and deferred tax are recognized as an expense or income in the statement of profit and loss, except when they relate to items credited or debited either in other comprehensive income or directly in equity, in which case the tax is also recognized in other comprehensive income or directly in equity.

2.13 REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured and it is reasonable to expect ultimate collection. The following specific recognition criteria must also be met before revenue is recognized:

Sale of services:

Revenue is measured at the fair value of the consideration received or receivable with respect to the degree of completion of each Service.

Interest:

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable. Interest income is included under the head "other income" in the statement of profit and loss.

Dividend:

Dividend income is accounted as and when right to receive dividend is established.

2.14 Approval of Financial Statement

The Board of Directors approved the financial statement of the Company as on May 29, 2026.

2.15 BORROWING COST

Borrowing costs directly attributable to acquisition, construction or production of qualifying assets till the month in which the asset is ready to use, are capitalized.

Other borrowing costs are recognized as expenses in the period in which these are incurred.

2.16 EARNINGS PER SHARE

Earnings per share is calculated by dividing the net profit or loss after tax and prior period adjustments attributable to equity shareholders by the weighted average number of equities shares outstanding during the year.

2.17 SEGMENT REPORTING

The Company is doing business in one segment only and therefore Segment Reporting is not applicable to the Company. The Company caters mainly the needs of the Indian Market hence separate geographical segmental information has not been given.

2.18 LEASES

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognized as operating leases. Lease rentals under operating leases are recognized in the statement of Profit and Loss on a straight-line basis.

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the financial statements

Note 3 Property Plant Equipment

(All amounts in INR thousands, Unless otherwise stated)

	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Balance as at April 01 2025	Additions/ (Disposals)	Disposals	Balance as at March 31, 2026	Balance as at April 01 2025	Depreciation charge for the Year	Depreciation on Disposals	Balance as at March 31, 2026	Balance as at March 31, 2026	Balance as at March 31, 2025
		Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
a	**Tangible Assets**										
	Buildings	60,034.79	-	-	60,034.79	8,419.43	647.06	-	9,066.49	50,968.30	51,615.36
	Furniture and Fixtures	15,657.89	5.93	-	15,663.82	5,552.37	932.29	-	6,484.67	9,179.16	10,105.52
	Vehicles	13,659.32	2,455.97	-	16,115.29	5,280.99	587.03	-	5,868.01	10,247.28	8,378.34
	Computer	702.15	330.48	-	1,032.63	517.50	135.64	-	653.14	379.49	184.65
	Office Equipments	1,827.29	103.90	13.66	1,917.52	505.71	125.69	0.33	631.73	1,285.79	1,321.58
	Total	**91,881.45**	**2,896.28**	**13.66**	**94,764.06**	**20,276.00**	**2,427.71**	**0.33**	**22,704.04**	**72,060.02**	**71,605.45**
b	**Intangible Assets**	-	-	-	-	-	-	-	-	-	-
c	**Capital WIP**	-	-	-	-	-	-	-	-	-	-
d	**Investment Property**	-	-	-	-	-	-	-	-	-	-
	Total	**91,881.45**	**2,896.28**	**13.66**	**94,764.06**	**20,276.00**	**2,427.71**	**0.33**	**22,704.04**	**72,060.02**	**71,605.45**

(All amounts in INR thousands, Unless otherwise stated)

	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Balance as at April 01 2024	Additions/ (Disposals)	Disposals	Balance as at March 31, 2025	Balance as at April 01 2024	Depreciation charge for the Year	Depreciation on Disposals	Balance as at March 31, 2025	Balance as at March 31, 2025	Balance as at March 31, 2024
		Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
a	**Tangible Assets**										
	Buildings	60,034.79	-	-	60,034.79	7,595.17	824.25	-	8,419.43	51,615.36	52,439.61
	Furniture and Fixtures	14,814.87	843.02	-	15,657.89	4,615.37	937.00	-	5,552.37	10,105.52	10,199.51
	Vehicles	10,869.70	2,789.63	-	13,659.32	4,490.26	790.73	-	5,280.99	8,378.34	6,379.44
	Computer	605.48	96.67	-	702.15	466.01	51.49	-	517.50	184.65	139.47
	Office Equipments	1,589.76	237.53	-	1,827.29	382.97	122.75	-	505.71	1,321.58	1,206.79
	Total	**87,914.60**	**3,966.84**	**-**	**91,881.45**	**17,549.78**	**2,726.22**	**-**	**20,276.00**	**71,605.45**	**70,364.83**
b	**Intangible Assets**	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
c	**Capital WIP**	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
d	**Investment Property**	-	-	-	-	-	-	-	-	-	-
	Total	**87,914.60**	**3,966.84**	**-**	**91,881.45**	**17,549.78**	**2,726.22**	**-**	**20,276.00**	**71,605.45**	**70,364.83**

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the financial statements

Note 4 Non Current Financial Asset : Non- Current Investments

(All amounts in INR thousands, Unless otherwise stated)

	Particulars	As at March 31, 2026	As at March 31, 2025
		Audited	**Audited**
	Investments (at Cost)		
A	**Trade**		
	Quoted		
(a)	**Investment in Equity instruments**		
	Unquoted		
(a)	**Investment in Equity instruments**		
	Of Subsidiaries		
(i)	Seven Hills Beverages Pvt. Ltd. - 37,21,500	36,350.00	36,350.00
(ii)	Instant Finserve Pvt. Ltd. - 20,00,000	20,000.00	20,000.00
(iii)	Investment in Shares (LKP Securities Ltd.)	9.76	14.01
(iv)	Galactico Visionary Consulting Limited	100.00	
(b)	**Investment in Debt instruments**		
	Of Subsidiaries		
(i)	Instant Finserve Pvt. Ltd. - 1,65,000	1,65,000.00	1,10,000.00
(c)	**Investment in Debt instruments**		
	Sollastaa Hair & Skin Pvt Ltd - 14,500 (PY: Nil) Optionally Convertible Debentures of Rs. 1000/- each fully paid up	14,500.00	-
	Total (A)	**2,35,959.76**	**1,66,364.01**
B	Less : Provision for dimunition in the value of Investments	-	-
	Total	**2,35,959.76**	**1,66,364.01**

4.1 The Company has investment only in subsidiaries and Investment In subsidiaries is measured at cost.

Note 5 Current Financial Assets : Trade Receivables

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	**Rs.**
(a)	**Trade receivable outstanding for a period not exceeding six months from the date they were due for payment**		
	Secured, Considered Good		
	Unsecured, Considered Good	3,453.82	5,841.08
	Doubtful		
		3,453.82	5,841.08
	Less: Provision for doubtful receivable		
		3,453.82	5,841.08
(b)	**Other Trade receivables**		
	Total	**3,453.82**	**5,841.08**

GALACTICO CORPORATE SERVICES LIMITED

Notes forming part of the financial statements

(All amounts in INR thousands, Unless otherwise stated)

Note 6: Current Financial Assets: Cash & Cash Equivalents

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	**Cash on hand**	4.90	25.38
(b)	**Balance With Banks**		
(i)	In Current Accounts	830.44	591.32
(c)	**Deposits Held with Bank**		-
	Total	**835.34**	**616.70**

Note 7: Current Financial Assets: Loans and Advances

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	**Loans & Advances to employess**		
	Advance against salary:		
	To Related Parties	-	-
	To Others	985.92	198.47
(b)	**Advance for Office Purchase:**		
	To Related Parties	-	-
	To Others	-	-
(b)	**Other Loans & Advances:**		
	To Related Parties	33,264.32	7,097.55
	To Others	-	-
	Total	**34,250.24**	**7,296.01**

Note 8 : Other Financial assets

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Deposits:		
(i)	Stock Exchange / Depository Deposit	-	-
(ii)	Office Deposit	698.00	260.00
(iii)	Other Recievables	-	-
	Total	**698.00**	**260.00**

Note: 9 Current Tax Assets

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Balance with government authorities		
(i)	Income Tax Refund		
(ii)	TDS/TCS	5,794.26	4,862.22
	Less: Provision for income tax	2,992.54	3,758.65
		2,801.72	1,103.57
(iii)	Profession Tax	-	-
(iv)	MAT Credit	-	-
	Total	**2,801.72**	**1,103.57**

Note: 10 Other Current Assets

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	Prepaid Expense	129.91	431.13
(b)	Advance From Suppliers	1.00	296.42
(c)	Accrued Income (Interest Income)	-	-
(d)	EMD	-	1,500.00
	Total	**130.91**	**2,227.55**

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the financial statements

Ageing of Trade Receivables:-
As on March 31, 2026

Sr. No.	Particulars	Outstanding for following periods from due date of payment as on March 31, 2026					Total
		Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(a)	**Undisputed Trade Receivables**						
	Considered good	2,707.77	-	266.21	29.50	450.33	3,453.82
	Having significant increase in credit risk	-	-	-	-	-	-
	Credit impaired	-	-	-	-	-	-
(b)	**Disputed Trade Receivables**						
	Considered good	-	-	-	-	-	-
	Having significant increase in credit risk	-	-	-	-	-	-
	Credit impaired	-	-	-	-	-	-
	Total	**2,707.77**	**-**	**266.21**	**29.50**	**450.33**	**3,453.82**

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the financial statements

Note 11 Share Capital

(All amounts, numbers in thousands, Unless otherwise stated)

Particulars	As at March 31,2026		As at March 31,2025	
	Number	Rs.	Number	Rs.
Authorised				
2,00,000 Equity Shares of Rs.1/- each	2,00,000.00	2,00,000.00	1,50,000.00	1,50,000.00
Issued, Subscribed & Paid up				
18,32,83,935 Equity Shares of Rs.1/- each	1,83,283.94	1,83,283.94	1,49,011.33	1,49,011.33
Total	**1,83,283.94**	**1,83,283.94**	**1,49,011.33**	**1,49,011.33**

Note 11.1 :

(a) The company has only one class of shares referred to as equity shares having a par value of Rs. 1/- each. Each holder of equity shares is entitled to one vote per share and dividend in Indian rupees, if proposed by the Board of Directors, which is subject to the approval of the shareholders in the ensuing Annual General Meeting.

(b) In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held at the time of commencement of winding-up.

(c) The Shareholders have all other rights as available to equity shareholders as per the provisions of The Companies Act, 2013, read together with the Memorandum of Association and Articles of Association of the Company, as applicable.

(e) During the year, the Company issued 3,42,72,605 equity shares of face value ₹1/- each on a rights basis to existing shareholders, at an issue price of ₹1.75/- per share (i.e., at a premium of ₹0.75/- per share). This resulted in an addition of ₹3,42,72,605/- to Equity Share Capital and ₹2,57,04,453.75/- to Securities Premium Account

(d) The reconciliation of the numbers of shares outstanding and amount of share capital as at year end is set out below:

Particulars	As at March 31,2026		As at March 31,2025	
	Equity Shares		Equity Shares	
	Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the period	1,49,011.33	1,49,011.33	1,49,011.33	1,49,011.33
Shares Issued during the period	34,272.61	34,272.61	-	-
Shares bought back during the period	-	-	-	-
Shares outstanding at the end of the period	1,83,283.94	1,83,283.94	1,49,011.33	1,49,011.33

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the financial statements

(All amounts, numbers in thousands, Unless otherwise stated)

Note 12 Other Equity

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	**General Reserve (Refer Note 12.1)**	**62,656.66**	**51,956.54**
	Opening Balance	51,956.54	38,763.07
	Add: Transfers from Profit & Loss A/c	10,700.12	13,193.47
	Less: Utilized for Bonus Shares	-	-
	Closing Balance	62,656.66	51,956.54
(b)	**Securities Premium (Refer Note 12.2)**	**22,796.87**	**-**
	Opening Balance		
	Add: Public Issue of Shares	22,796.87	-
	Less: Utilized for Bonus Shares		
	Closing Balance	22,796.87	-
(c)	**Other Comprehensive Income**	**(741.86)**	**(736.43)**
	Opening Balance	(736.43)	(379.19)
	Add: transfer during the year	(5.43)	(357.24)
	Closing Balance	(741.86)	**(736.43)**
(d)	**Equity Portion of Related Party Loan**	**-**	**-**
	Total	**84,711.67**	**51,220.11**

12.1 General Reserve is created from time to time by way of transfer from profits that is retained in the organisation. Moreover,General Reserve is created by transfer of one component of equity to another and is not an item of Other Comprehensive Income.

12.2 Securities Premium is created to record the premium on issue of Shares. Moreover, It is utilized only for the purposes as provided under section 52 of The Companies Act,2013.

(All amounts, numbers in thousands, Unless otherwise stated)

Note 13 : Non-Current Financial Liabilities- Borrowings

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
1	**Non-Current :**		
	Measured at amortised cost		
	Loan from Banks & Financial Institutions		
(a)	Vehicle Loan (refer Note 13.1)	6,524.48	6,209.78
Less:-	Current Maturities of Long term debt	(2,097.59)	(1,700.43)
		4,426.89	**4,509.35**
(b)	Loan against Property		
Less:-	Current Maturities of Long term debt		
		-	-
	Closing Balance	**4,426.89**	**4,509.35**

13.1 Secured Loan from bank consists of the following -

a. Vehicle loan from Bank amounting to Rs. 69,16,229. The loan carries an interest rate of 8.4% per annum and repayable in 88 equal installment. The vehicle loan is secured by the vehicle purchased.

b. Vehicle loan from Bank amounting to Rs. 18,01,000. The loan is repayable in 84 equal installment. The vehicle loan is secured by the vehicle purchased.

c. Vehicle loan from Bank amounting to Rs. 21,00,000. The loan carries an interest rate of 8.7% per annum and repayable in 84 equal installment. The vehicle loan is secured by the vehicle purchased

e. Vehicle loan from Bank amounting to Rs. 22,49,000. The loan is repayable in 60 equal installment. The vehicle loan is secured by the vehicle purchased.

Note 14 : Other Financial Liabilities

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	Security Deposit Received	800.00	800.00
	Total	**800.00**	**800.00**

Note 15 : Deferred Tax Liabilities (Net)

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Deferred Tax Liabilities (Net)		
	Opening Balance	7,894.79	7,344.89
	Add: Deferred Tax Liabilities arising on account of temporary differences	499.37	549.90
	Closing Balance	**8,394.16**	**7,894.79**

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the financial statements

(All amounts, numbers in thousands, Unless otherwise stated)

Note 16 : Current Financial Liabilities - Borrowings

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
1	**Secured Loans :**		
	Loan from Banks & Financial Institutions		
(a)	Cash Credit Account (refer Note no. 16.1)		
(b)	ICICI Bank Current A/c		
(c)	HDFC Bank Limited CC A/c	28,758.08	(44.53)
2	**Unsecured Loans :**		
(a)	Loan from Related parties	1,350.00	-
3	**Current Maturities of Non-Current Financial Liabilities-Borrowings**		
	From Banks & Financial Institutions		
(i)	Vehicle Loan	2,097.59	1,700.43
(ii)	Loan against Property		
	Total	**32,205.67**	**1,655.90**

16.1 Company has availed credit facility from Bank of Rs. 4,03,00,000/-. The facility interest rate ranged from 8.70% to 9.0% per annum. The facility is secured by Immovable property located at Mumbai.

Note 17 : Current Financial Liabilities : Trade Payables

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	Dues to Micro, Small and Medium Enterprises	16.20	
	Others	1,217.22	4,118.94
	Total	**1,233.42**	**4,118.94**

Note 18 : Other Financial Liabilities

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	Other Financial Liabilities	-	-
		-	-

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the financial statements

(All amounts, numbers in thousands, Unless otherwise stated)

Note 19 : Other Current Liabilities

	Particulars	As at March 31, 2026 Rs.	As at March 31, 2025 Rs.
(a)	Other payables		
(b)	**Advance against Immovable Property :**		
	From Related parties	33,576.60	33,576.60
		-	
(c)	Advance Received from Customers	335.69	335.69
		-	
(d)	**Statutory Dues:**	-	
	Goods and Service Tax	319.56	302.88
	TDS	558.04	328.59
	Total	**34,789.89**	**34,543.76**

Note 20 : Provisions

	Particulars	As at March 31, 2026 Rs.	As at March 31, 2025 Rs.
(i)	**Provision For Employees Benefit:**		
	Salaries and Wages	330.11	1,521.69
	Directors Remuneration	(177.57)	
	Profession tax	1.40	1.00
		-	
(ii)	Provision for Expenses payable	190.23	37.50
	Total	**344.18**	**1,560.19**

Note 21 : Current Tax Liabilities

	Particulars	As at March 31, 2026 Rs.	As at March 31, 2025 Rs.
(i)	Provision for income tax	-	3,758.65
	Less: Income tax receivable	-	**4,862.22**
	Provision for income tax		
	Total	**-**	**-**

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the financial statements
Ageing of Trade Payables:-

As on March 31, 2026

Sr. No.	Particulars	Outstanding for following periods from due date of payment as on March 31, 2025				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
1	Undisputed outstanding dues of micro and small enterprises	16.20	-	-	-	16.20
2	Undisputed outstanding dues of creditors other than micro and small enterprises	6.82	46.06	-	1,164.35	1,217.22
3	Disputed dues of Micro, Small and Medium Enterprises	-	-	-	-	-
4	Disputed Dues to Others	-	-	-	-	-
	Total	**23.02**	**46.06**	**-**	**1,164.35**	**1,233.42**

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the financial statements

(All amounts, numbers in thousands, Unless otherwise stated)

Note 22 Revenue from Operations

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
(a)	Income from Professional Fees	39,029.42	52,140.89
	Total	**39,029**	**52,140.89**

Note 23 Other Income

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
	Non-Operative income		
(a)	Interest Income	10,800.35	13,288.39
(b)	Leave & License Fees	2,688.00	2,500.80
(c)	Other Income	130.42	84.53
(d)	Rates Difference	-	-
	Total	**13,619**	**15,873.71**

Note 24 Employee Benefit Expenses

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
(a)	Salary and Allowances	9,607.68	5,923.38
(b)	Director's Remuneration/ Sitting Fees	660.00	650.00
	Total	**10,268**	**6,573.38**

Note 25 Finance Cost

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
(a)	Bank Charges	35.43	23.98
(b)	Credit Card Charges	0.87	0.64
(c)	Loan Processing Charges	36.29	12.65
(d)	Interest on Cash Credit Facility	1,204.05	1,991.31
(e)	Interest On Car Loan	590.83	541.41
(f)	Interest on Loan Against Property	-	-
(g)	Zeroda Account Charges	-	-
(h)	Insurance From CC	-	3.27
(i)	Mahindra & Mahindra Financial Services	-	0.67
	Total	**1,867**	**2,573.92**

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the financial statements

(All amounts, numbers in thousands, Unless otherwise stated)

Note 26 Other Expenses

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
(a)	Payment to Auditors as		
	a) Auditor	80.00	47.50
(b)	Legal & Professional Expenses	16,025.62	30,533.54
(c)	Advertisement & Promotional Expenses	**416**	**1,519.52**
	Advertise expenses	118.27	108.60
	BNI Reneval Fees	41.67	12.58
	Business Promotion expenses	127.07	1,166.47
	Membership fee MACCIA	1.37	1.37
	Business Development Expense	-	18.00
	Event Sponsorship	-	100.00
	Seminar/Conference Exp	127.44	112.50
(d)	Listing Expenses	**1,469**	915.17
	BSE Ltd:	1,169.22	387.00
	CDSL: Issuer fees	-	528.17
	SEBI License fees	300.00	-
(e)	Printing and Stationery	93.96	95.60
(f)	Postage and courier charges	-	-
(g)	Office Expenses	677.02	1,270.88
(h)	Rent Expense	2,665.81	1,608.80
(i)	Insurance	120.24	124.78
(j)	Repairs & Maintainence	1,206.41	993.82
(k)	Telephone & Internet Expenses	88.53	92.06
(l)	Travelling & Conveyance Expenses	339.95	520.89
(m)	Other Expenses	**767**	**630.62**
	Penal charges	0.28	123.45
	Rate diff.	(38.43)	15.78
	Donation	-	95.00
	Duties & Taxes	186.49	396.39
	Other	619.10	
	Total	**23,950.00**	**38,353.18**

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Note 27 : Corporate Social Responsibility

The provisions of Section 135 read with Section 198 of the Companies Act, 2013 are not applicable to the Group during the current year.

Note 28 : Disclosure pursuant to Indian Accounting Standard (Ind AS 33) Earning Per Share

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs.	Rs.
Profit/(Loss) after tax attributable to Equity Shareholders (Rs. in thousands)	**10,700.12**	**13,193.47**
Weighted average number of Equity shares outstanding during the the year (Nos.)	15,18,67,380.42	14,90,11,330.00
Nominal Value of Equity Share (Rs.)	1.00	1.00
Earnings Per Share		
-Basic (annualised)	0.07	0.09
-Diluted (annualised	0.07	0.09

Note 29 : Capital Management

The company manages its capital in order to ensure that the Company will continue as a goint concern and create value for its shareholders by maximizing return through an optimized capital structure.

The Company monitors the capital structure on the basis of net debt to equity ratio :

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs.	Rs.
Equity share capital	1,83,283.94	1,49,011.33
Other equity	84,711.67	51,220.11
Total Equity	**2,67,995.61**	**2,00,231.44**
Borrowings		
Non-current	4,426.89	4,509.35
Current	32,205.67	1,655.90
Debt	**36,632.55**	**6,165.25**
Less: Cash and Cash Equivalents	835.34	616.70
Net Debt	**35,797.21**	**5,548.55**
Net debt to equity	**0.13**	**0.03**

Note 30: Disclosures of Financial Instruments
(a) Financial assets and liabilities :

As at March 31, 2026 (Rs. In thousands)

Particulars	Fair Value Hierarchy	Amortised cost	Fair value through Other Comprehensive Income	Fair Value through statement of profit and loss	Total carrying value	Total Fair Value
Financial assets						
(i) Investments in equity Instruments (Quoted)	Level 1	-	(5.43)	-	19.43	14.00
(ii) Investments In Subsidiaries	Level 3	2,21,450.00	-	-	2,21,450.00	2,21,450.00
(iii) Trade Receivables	Level 3	3,453.82	-	-	3,453.82	3,453.82
(iv) Cash and Cash Equivalents	Level 3	835.34	-	-	835.34	835.34
(v) Loans	Level 3	34,250.24	-	-	34,250.24	34,250.24
(vi) Other Financial Assets	Level 3	698.00	-	-	698.00	698.00
		2,60,687.39	**(5.43)**	**-**	**2,60,706.82**	**2,60,701.39**
Financial Liabilities						
(i) Borrowings	Level 3	36,632.55	-	-	36,632.55	36,632.55
(ii) Other financial Liabilities	Level 3	800.00	-	-	800.00	800.00
(iii) Trade Payables	Level 3	1,233.42	-	-	1,233.42	1,233.42
		91,577.19	**-**	**-**	**91,577.19**	**91,577.19**

As at March 31, 2025 (Rs. In thousands)

Particulars	Fair Value Hierarchy	Amortised cost	Fair value through Other Comprehensive Income	Fair Value through statement of profit and loss	Total carrying value	Total Fair Value
Financial assets						
(i) Investments in equity Instruments (Quoted)	Level 1	-	(357.24)	-	371.24	14.00
(ii) Investments In Subsidiaries	Level 3	1,66,350.00	-	-	1,66,350.00	1,66,350.00
(iii) Trade Receivables	Level 3	5,841.08	-	-	5,841.08	5,841.08
(iv) Cash and Cash Equivalents	Level 3	616.70	-	-	616.70	616.70
(v) Loans	Level 3	7,296.01	-	-	7,296.01	7,296.01
(vi) Other Financial Assets	Level 3	260.00	-	-	260.00	260.00
		1,80,363.79	**(357.24)**	**-**	**1,80,735.03**	**1,80,377.79**
Financial Liabilities						
(i) Borrowings	Level 3	63,532.98	-	-	63,532.98	63,532.98
(ii) Other financial Liabilities	Level 3	1,800.00	-	-	1,800.00	1,800.00
(iii) Trade Payables	Level 3	26,244.21	-	-	26,244.21	26,244.21
		91,577.19	**-**	**-**	**91,577.19**	**91,577.19**

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Note 31 : Financial Risk Management
Financial Risk Factors
The Group's principal financial liabilities comprise borrowings and trade payables. The main purpose of these financial liabilities is to manage finances for the Company's
i) Credit Risk
Credit risk arises from cash and cash equivalents and deposits with bank(s) / other company, as well as credit exposure to counter party that will not meet its obligations
Expected credit loss for trade receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivables		
Gross carrying amount	3,453.82	5,841.08
Expected loss rate	-	-
Expected credit losses (Loss allowance provision)	-	-
Carrying amount of trade receivables (net of impairment)	**3,453.82**	**5,841.08**

ii) Market Risk
Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the values of
(a) Foreign Exchange Risk
The Group generally transacts business in Indian National Rupee (INR) and the amount of foreign currency transaction are immaterial. The Company does not have any
(b) Price Risk
During the financial year, the company engaged in providing Professional services in finance industry. The price volatility of these services in domestic and international

iii) Liquidity Risk
The Group considers factors such as track record, size of the institution, market reputation and service standards to select the banks with which balances and deposits are
The Group's objective is to at all times maintain optimum levels of liquidity to meet its cash and collateral requirements. The Company relies on a mix of borrowings, capital

Particulars	As at March 31, 2026				
	Carrying Amount	On Demand	< 6 months	6 to 12 months	> 1 year
Borrowings - Non Current	4,426.89	-	-	-	4,426.89
Borrowings - Current	32,205.67	32,205.67	-	32,205.67	32,205.67
Trade Payables	1,233.42	1,233.42	-	-	-
Other Financial Liabilities	800.00	800.00	-	-	-
Total	**38,665.97**	**34,239.08**	**-**	**32,205.67**	**36,632.55**

Particulars	As at March 31, 2025				
	Carrying Amount	On Demand	< 6 months	6 to 12 months	> 1 year
Borrowings - Non Current	4,509.35	-	-	-	4,509.35
Borrowings - Current	1,655.90	1,655.90	-	1,655.90	1,655.90
Trade Payables	4,118.94	4,118.94	-	-	-
Other Financial Liabilities	800.00	800.00	-	-	-
Total	**11,084.19**	**6,574.83**	**-**	**1,655.90**	**6,165.25**

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Note 33 : Accounting Ratios

Particulars	Year ended as on March 31, 2026	Year ended as on March 31, 2025	Variance	Reason for Variance if > 25%
Current ratio (In times) (Current assets/Current liabilities)	0.61	0.41	48.48%	Increase due to rise in current assets during FY 2025-26, coupled with a very low current liability
Debt-equity ratio (Total Debt/Total Equity)	0.14	0.03	343.94%	Due to Increase in Borrowing for Business needs , however absolute ratio remains low at 0.14, indicating healthy leverage
Debt service coverage ratio (Earnings before Interest, tax and exceptional items/ Interest expense + Principal repayments made during the period for long term loans)	8.88	20.44	-56.55%	Decrease due to Increase in Fresh Borrowing during FY 2025-26,The current DSCR of 8.88x continues to reflect a strong debt servicing capacity
Return on Equity Ratio (in %) (Net Profit for the year/ Average Shareholder's Equity)	0.04	0.07	3.01%	
Inventory Turnover Ratio (Cost of goods sold / Average inventory)	NA	NA		
Trade receivables turnover ratio (in times) (Total revenue from operations/ Average trade recievables)	8.40	9.11	-7.82%	
Trade payables turnover ratio (in times) (Other expenses)/ Average trade payables)	8.95	10.96	-18.35%	
Net capital turnover ratio (in times) (Total revenue from operations / Net working capital i.e., current assets less current liabilities)	(1.48)	(2.13)	-30.45%	Decline due to increase in current assets outpacing revenue growth, resulting in higher net working capital and consequently a lower turnover ratio
Net profit ratio (in %) (Earnings after tax and exceptional items / Total revenue from operations)	0.36	0.19	-17.25%	
Return on Capital employed (in %) (Profit before interest and taxes/Average Capital Employed)	0.10	0.11	1.36%	
Return on investment (in %) (Earning before Interest & tax/ average total assets)	0.05	0.05	-0.29%	

Galactico Corporate Services Limited
FOR YEAR ENDED MARCH 31, 2026

Note 32 : Related Party Transactions
In accordance with the requirements of IND AS 24, on related party disclosures, name of the related party, related party relationship, transactions and outstanding balances including commitments where control exits and with whom transactions have taken place during reported periods, are:

a) List of the related party

Particulars	Relationship
A. Key Managerial Personnel	
Mr. Krishna Rathi	Independent Director
Ms. Nilam Ghundiyal	Independent Director
Mr. Laxmikant Bhakre	Independent Director
Mr. Vipul Lathi	Promoter & Managing Director & CFO
Mr. Vishal Sancheti	CEO
Pooja Rathi	Company Secretary & Compliance officer
Ms. Charushila Lathi	Promoter and Promoter Group
B. Relatives of Key Managerial Personnel	
Mr. Vikas Lathi	Relative of Director
C. Enterprises where control exists	
Instant Finserve Private Limited	Subsidiary Company
Seven Hills Beverages Limited	Subsidiary Company
Palwe Pest Control Private Limited	Subsidiary Company
D. Other Related parties with whom entity/ its Subsidiary had undertaken transactions during the year	
Mr. Sandeep Palwe	Director of Subsidiary
Mr. Nayan Palwe	Director of Subsidiary
Ms. Arpita Vikas Lathi	Director of Subsidiary
Mr. Ashish Dhondu Patil	Director of Subsidiary
Mr. Balasaheb Palwe	Director of Subsidiary
Ms. Jayashree Palwe	Director of Subsidiary
Mr. Sandeep Vasantrao Avhad	Director of Subsidiary
Mr. Pavan Chhatrisha	Director of Subsidiary
Mr. Rajkumar Pardeshi	Director of Subsidiary
Mr. Sarvanan Sheshadri	Director of Subsidiary
Mr. Vasanti Palwe	Relative of Director of Subsidiary
Mr. Pooja Palwe	Relative of Director of Subsidiary
Palwe Agro Mills Private Limited	Enterprises owned or significantly influenced by Director or relatives of subsidiary
Palwe Sancheti Warehouse LLP	Enterprises owned or significantly influenced by Director or relatives of subsidiary
Royal Galactico LLP	Enterprises owned or significantly influenced by Director or relatives of subsidiary

Galactico Corporate Services Limited

FOR YEAR ENDED MARCH 31, 2026

b) Transactions during the year with related parties

Name of the party	Nature of transactions	As at March 31, 2026	As at March 31, 2025
I. Galactico Corporate Services Limited			
Mr. Vipul Lathi	Unsecured loan taken	180.00	22,575.00
Mr. Vipul Lathi	Repayment of loan	180.00	97,654.06
Mr. Vipul Lathi	Director Sitting Fees	600.00	600.00
Mr. Laxmikant Bhakre	Director Sitting Fees	60.00	45.00
Mr. Vishal Sancheti	Salary	1,797.50	1,695.06
Ms. Riddhi Mukesh Bheda	Salary	-	20.00
Mr. Vikas Lathi	Salary	657.50	657.50
Instant Finserve Private Limited	Advance given	1,35,045.96	1,30,217.81
Instant Finserve Private Limited	Repayment of loan	1,26,978.82	1,69,707.26
Instant Finserve Private Limited	Interest receivable on OCD	9,720.31	8,400.00
Instant Finserve Private Limited	Interest receivable on Advances	-	4,399.28
Instant Finserve Private Limited	Investment on OCD	55,000.00	30,000.00
Instant Finserve Private Limited	Procurement of services	-	-
Beembox Technologies Private Limited	Investment on CCD	-	-
Beembox Technologies Private Limited	Advance given	97.70	765.00
Beembox Technologies Private Limited	Repayment	1,840.92	10.00
Palwe Pest Control Private Limited	Advance received	-	-
Palwe Pest Control Private Limited	Repayment	-	-
Seven Hills Beverages Limited	Advance given	15,000.00	-
Seven Hills Beverages Limited	Repayment	1,350.00	-

c) Balance outstanding of related parties with respect to above transactions

Name of the Party	Receivable/(Payable)	As at March 31, 2026	As at March 31, 2025
I. Galactico Corporate Services Limited			
Vipul Lathi	Receivable/(Payable)	(144.43)	-
Mr. Vishal Sancheti	Receivable/(Payable)	(112.07)	(1,02,240.00)
Ms. Riddhi Mukesh Bheda	Receivable/(Payable)	-	-
Mr. Vikas Lathi	Receivable/(Payable)	(54.70)	(54.80)
Mr. Laxmikant Bhakre	Receivable/(Payable)	(30.00)	(45.00)
Instant Finserve Private Limited	Receivable/(Payable)	18,240.53	(453.08)
Beembox Technologies Private Limited	Receivable/(Payable)	-	(1,743.21)
Palwe Pest Control Private Limited	Receivable/(Payable)	-	-
Mr. Sandeep Palwe	Receivable/(Payable)	(18,400.00)	(18,400.00)
Mr. Nayan Palwe	Receivable/(Payable)	(18,400.00)	(18,400.00)
Seven Hills Beverages Limited	Receivable/(Payable)	13,650.00	

Independent Auditor’s Report

To The Members of
Galactico Corporate Services Limited

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

OPINION

We have audited the accompanying consolidated financial statements of Galactico Corporate Services Limited (the “Company”) and its subsidiaries (the Company and its subsidiaries together referred to as the “Group”) which comprise the Consolidated Balance Sheet as at March 31, 2026, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the “Consolidated financial statements”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements, give the information required by the Companies Act, 2013 (the “Act”) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended (“Ind AS”) and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026 and their consolidated profit, their consolidated total comprehensive income, their consolidated changes in equity and their consolidated cash flows for the year ended on that date.

BASIS FOR OPINION

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

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, are of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon.

Based on our audit of consolidated financial statements of the Company for the period under review, we did not come across any material Key Audit Matters to be communicated in our report.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information (If any), but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Boards of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Company, as aforesaid.

In preparing the consolidated financial statements, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

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

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company and its subsidiary companies which are companies incorporated in India, has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial statements.

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

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

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

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

OTHER MATTERS

The Statement includes the results of the following entities:

Name of the Entity	**Relationship**
Instant Finserve Private Limited (“IFPL”)	Subsidiary
Seven Hills Beverages Limited (“SHBL”)	Subsidiary
Palwe Pest Control Private Limited (“PPCPL”)	Step Down Subsidiary (Subsidiary of SHBL)
Galactico Visionary Consulting Limited (“GVCL”)	Ceased to be subsidiary

We did not audit the financial statements/financial information of Instant Finserve Pvt. Ltd (the "Subsidiary"), Seven Hills Beverages Ltd (the "Subsidiary"),Palwe Pest Control Pvt. Ltd (the “Step-down Subsidiary”) and Galactico Visionary Consulting Limited (the"Subsidiary"), whose financial statements/financial information reflect total assets of Rs. 3889.81 lakhs, 1270.97 lakhs , 1270.97 lakhs, 1281.27 lakhs, 146.89 lakhs respectively as at March 31, 2026, and total revenue of Rs. 00.00 lakhs, 1335.29 lakhs, 629.18 lakhs, 00.00 lakhs respectively for the year then ended March 31, 2026, as considered in the consolidated financial statements.

These financial statements/financial information have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this Subsidiary and Associate, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid Subsidiary and Associate, is based solely on the reports of such other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

a. We have sought & obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept by the Company so far as appears from our examination of those books;

c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, including Other Comprehensive Income, Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements;

d. In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.

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

f. With respect to adequacy of the internal financial controls with reference to consolidated financial statements of the Company and the operating effectiveness of such controls, refer our separate Report in 'Annexure – A'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to consolidated financial statements of those companies.

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

   In our opinion and to the best of our information and according to the explanations given to us, no remuneration has been paid by the Company to its directors during the year. Therefore, the above clause with respect to Section 197 of the Companies Act, 2013 is not applicable to the Company.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, (as amended), in our opinion and to the best of our information and according to the explanations given to us:

   i. There were no pending litigations which would impact the consolidated financial position of the Group;

   ii. The Group has made provision as required under applicable law or accounting standards for material foreseeable losses. The Group did not have any long-term derivative contracts.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company and its subsidiary companies, which are companies incorporated in India.

iv. (a) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other person or entity, outside the Group, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries 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.; and

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement;

v. Since the Company and its subsidiaries has not declared or paid any dividend during the year, the requirement of commenting on whether dividend declared or paid is in accordance with Section 123 of the Companies Act, 2013 is not applicable.

vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023 to the Company and its subsidiaries, which are companies incorporated in India, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014, is applicable for the financial year ended March 31, 2026. The Company has maintained such audit trail feature throughout the year and the same has not been tampered with during the year.

2. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial

statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For M/s. S H DAMA AND ASSOCIATES,

Chartered Accountants

FRN: 0125932W

CA Suresh Hansraj Dama

Partner

M.No. 118711

Place : Mumbai

Date :May 29, 2026

UDIN : 26118711NWCNXD6338

ANNEXURE 'A' TO INDEPENDENT AUDITORS' REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Galactico Corporate Services Limited of even date)

REPORT ON THE INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO CONSOLIDATED FINANCIAL STATEMENTS UNDER CLAUSE (i) OF SUB-SECTION 3 of SECTION 143 OF THE COMPANIES ACT, 2013 (THE "Act")

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to Consolidated Financial Statements of Galactico Corporate Services Limited (hereinafter referred to as the "Company") and its subsidiary companies, which are companies incorporated in India, as of that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The respective Boards of Directors of the Company and its subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies 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 (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective 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 Act.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the internal financial controls with reference to Consolidated Financial Statements of the Company and its subsidiary companies, which are companies incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI") and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Consolidated Financial Statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Consolidated Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to Consolidated Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Consolidated Financial Statements included obtaining an understanding of internal financial controls with reference to Consolidated Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to Consolidated Financial Statements of the Company and its subsidiary companies, which are companies incorporated in India.

MEANING OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO CONSOLIDATED FINANCIAL STATEMENTS

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

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO CONSOLIATED FINANCIAL STATEMENTS

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

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the Company and its subsidiary companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial control with reference to Consolidated Financial Statements and such internal financial controls with reference to Consolidated Financial Statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to Consolidated Financial Statements established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For M/s. S H DAMA AND ASSOCIATES,

Chartered Accountants

FRN: 0125932W

CA Suresh Hansraj Dama

Partner

M.No. 118711

Place : Mumbai

Date :May 29, 2026

UDIN : 26118711NWCNXD6338

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Galactico Corporate Services Limited of even date)

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

(xxi) There are no qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements. Accordingly, the requirement to report on clause 3(xxi) of the Order is not applicable to the Holding Company.

For M/s. S H DAMA AND ASSOCIATES,

Chartered Accountants

FRN: 0125932W

CA Suresh Hansraj Dama

Partner

M.No. 118711

Place : Mumbai

Date :May 29, 2026

UDIN : 26118711NWCNXD6338

GALACTICO CORPORATE SERVICES LIMITED

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(All amounts in INR thousands , Unless otherwise stated)

	Particulars	Note No	As at March 31, 2026	As at March 31, 2025
			Rs.	Rs.
A.	**ASSETS**			
1	**Non-Current Assets**			
	Property, Plant and Equipment and Intangible Assets			
(a)	Property Plant & Equipment	3	1,84,519.96	1,72,737.85
(b)	Goodwill	-	-	-
(c)	Other Intangibles assets under development	3	1,382.58	1,007.26
(d)	Financial Assets			
	(i) Investments	4	98,306.59	98,605.25
	(ii) Loans		-	-
	(iii) Others	5	499.44	1,012.34
(e)	Deferred Tax Assets (Net)		-	-
(f)	Other Non-Current Assets		-	-
	Total Non-Current Assets		**2,84,708.58**	**2,73,362.69**
2	**Current Assets**			
(a)	Inventories	6	4,302.54	1,253.76
(b)	Financial Assets			
	(i) Investment	7	-	-
	(ii) Trade Receivables	8	25,348.58	23,807.17
	(iii) Cash and Cash Equivalents	9	8,258.79	2,579.68
	(iv) Loans	10	2,92,040.98	2,88,246.66
	(v) Others	11	2,855.30	1,288.93
(c)	Current Tax Assets (net)	12	9,640.86	5,273.51
(d)	Other Current Assets	13	40,626.24	1,01,784.58
	Total Current Assets		**3,83,073.29**	**4,24,234.27**
	Total Assets		**6,67,781.87**	**6,97,596.96**
B.	**EQUITY AND LIABILITIES**			
1	**Equity**			
(a)	Equity Share Capital	14	1,83,283.94	1,49,011.33
(b)	Other Equity	15	2,34,987.45	1,94,027.15
	Total Equity attributable to Parent Company		**4,18,271.39**	**3,43,038.48**
(c)	Non- controlling interest	15	45,259.65	43,439.63
	Total Equity		**4,63,531.04**	**3,86,478.11**
3	**Liabilities**			
3.1	**Non-Current Liabilities**			
(a)	Financial Liabilities			
	(i) Borrowings	16	59,950.27	1,12,399.19
	(ii) Other financial Liabilities	17	1,800.00	1,800.00
(b)	Deferred Tax Liabilities (Net)	18	13,758.60	12,755.62
(c)	Other Non-Current Liabilities	19	4,081.12	3,408.88
	Total Non-Current Liabilities		**79,589.99**	**1,30,363.69**
3.2	**Current Liabilities**			
(a)	Financial Liabilities			
	(i) Borrowings	20	6,033.19	33,032.47
	(ii) Trade Payables	21	31,053.43	29,808.66
	(iii) Other Financial Liabilities		-	-
(b)	Other Current Liabilities	22	80,727.80	1,10,580.89
(c)	Provisions	23	6,514.13	6,091.94
(d)	Current Tax Liabilities (net)	24	332.29	1,241.20
	Total Current Liabilities		**1,24,660.84**	**1,80,755.16**
	Total Equity and Liabilities		**6,67,781.87**	**6,97,596.96**

Significant Accounting Policies ***1 to 2***

The accompanying notes from 3 to 44 form an integral part of financial statements.

As per our report attached of even date

For S H DAMA and Associates
Chartered Accountants
FRN: 0125932W

CA Suresh Hansraj Dama
Partner
M.No. 118711
Place : Mumbai
Date : 29th May 2026
UDIN : 26118711NWCNXD6338

For and on Behalf of Board of Directors of Galactico Corporate

Vipul Lathi	**Sandeep Palwe**
Director& CFO	**Director**
DIN: 05173313	**DIN: 06393282**

Pooja Rathi
Company Secretary

GALACTICO CORPORATE SERVICES LIMITED
CIN- L74110MH2015PLC265578
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in INR thousands , Unless otherwise stated)

Sr. No.	Particulars	Note No	Year ended March 31, 2026	Year ended March 31, 2025
	Income			
I.	Revenue from Operations	25	2,35,477.11	2,59,751.14
II.	Other Income	26	26,036.12	26,734.23
III.	**Total Income (I+II)**		**2,61,513.23**	**2,86,485.37**
IV.	**Expenses**			
(a)	Cost of Materials	27	1,26,278.69	1,38,193.71
(b)	Direct Expenses	28	13,918.98	10,949.16
(c)	Change in Inventories of Finished goods, Work-in-Progress and Stock-in-Trade	29	(3,048.78)	368.61
(d)	Employee Benefits Expense	30	43,115.44	35,148.97
(e)	Financial Cost	31	10,509.99	7,779.84
(f)	Depreciation and Amortization Expenses	32	11,226.05	10,171.57
(g)	Other Expenses	33	36,810.68	52,025.50
	Total Expenses		**2,38,811.06**	**2,54,637.36**
V.	**Profit before exceptional items and tax (III - IV)**		**22,702.17**	**31,848.00**
VI.	Exceptional Items		-	-
VII.	**Profit/ (loss) before Tax (V-VI)**		**22,702.17**	**31,848.00**
VIII.	**Tax Expense**			
(a)	Current Tax		5,242.90	6,535.80
(b)	(Excess)/ short provision for earlier years		644.69	516.58
(c)	Deferred Tax		1,002.98	1,109.26
IX.	**Profit(loss)for the period from continuing operation (VII-VIII)**		**15,811.60**	**23,686.36**
-	Profit from Associates		-	(1,455.30)
X.	**Profit(loss)for the period from continuing operation (VII-VIII)**		**15,811.60**	**22,231.06**
XI.	Profit/(Loss) from discontinued operations.			
XII.	Tax expense of discontinued operations			
XIII.	Profit/(loss) from discontinued operation (X-XI)			
XIV.	**Profit(loss) for the period (X+XIII)**		**15,811.60**	**22,231.06**
XV.	**Other Comprehensive Income (OCI)**			
A	(i) Items that will not be reclassified to profits or loss			
-	Effect of measuring investments at Fair Value through OCI		4,159.18	4,642.12
-	Remeasurement of Defined Benefit Plan		12.68	(617.78)
	(ii) Income tax relating to items that will not be reclassified to profit or loss			
B	(i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss			
	Total Other Comprehensive Income (OCI)		4,171.86	4,024.34
XVI.	**Total Comprehensive Income for the period (XIV+XV) (Comprising profit (loss) and other Comprehensive Income for the period)**		**19,983.46**	**26,255.39**
	Profit for the year attributable to:			
-	Owners of the Company		13,987.73	19,197.93
-	Non controlling Interest		1,823.87	2,997.89
	Other Comprehensive Income attributable to			
-	Owners of the Company		4,175.71	4,145.57
-	Non controlling Interest		(3.85)	(121.23)
	Total Comprehensive Income attributable to			
-	Owners of the Company		18,163.44	22,195.83
-	Non controlling Interest		1,820.02	4,024.34
XVII	**Earnings per equity share:(for continuing Operation) (face value - Rs. 1 per share):**			
	Basic (in Rs.)		0.11	176.20
	Diluted (in Rs.)		0.11	176.20
XVI	**Earnings per equity share:(for discontinued Operation) (face value - Rs. 1 per share):**			
	Basic (in Rs.)		-	-
	Diluted (in Rs.)		-	-
XIX.	**Earnings per equity share:(for discontinued & for continuing Operation) (face value - Rs. 1 per share):**			
	Basic (in Rs.)		0.11	176.20
	Diluted (in Rs.)		0.11	176.20

Significant Accounting Policies ***1 to 2***
The accompanying notes from 3 to 42 form an integral part of financial statements.

As per our report attached of even date
For S H DAMA and Associates
Chartered Accountants
FRN: 0125932W

For and on Behalf of Board of Directors of Galactico Corporate Services Limited

CA Suresh Hansraj Dama
Partner
M.No. 118711
Place : Mumbai
Date : 29th May 2026
UDIN : 26118711NWCNXD6338

Vipul Lathi
Director& CFO
DIN: 05173313

Sandeep Palwe
Director
DIN: 06393282

Pooja Rathi
Company Secretary

GALACTICO CORPORATE SERVICES LIMITED
CIN- L74110MH2015PLC265578
Cash Flow Statement for the year ended on March 31, 2026

(All amounts in INR thousands , Unless otherwise stated)

Particulars	March 31,2026		March 31,2025	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		22,702.17		31,812.77
Adjustments for:				-
Other Comprehensive Income	4,171.86		7,797.94	-
Depreciation and amortisation	10,820.28		9,012.61	-
Preliminary Expenses	-		2,573.92	-
Dividend Received	(1.13)		(7,969.97)	-
(Profit)/ loss on sale of asset	(103.11)		-	-
Finance costs	18,910.24		19,228.87	-
Interest Received	(21,841.92)		12,690.50	-
Leave & License Fees Received	(2,688.00)		-	-
		9,268.21		43,333.87
Operating profit / (loss) before working capital changes		31,970.38		75,146.64
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
(i) Inventories	(3,048.78)		78.60	
(ii) Trade Receivables	(926.96)		4,919.90	
(iii) Loans and Advances	(86,192.20)		72,297.93	
(iv) Other Financial Assets	(1,053.47)		(609.83)	
(v) Non-Current Investments	(1,037.01)		(699.89)	
(vi) Other non-current assets	2,096.41		16,014.98	
(vii) Current Tax Assets (net)	(3,330.35)		(407.74)	
(viii) Other Current Assets	59,250.14	(34,242.21)	(18,970.53)	72,623.43
Adjustments for (increase) / decrease in operating liabilities:				
(i) Trade Payables	630.32		6,807.12	
(ii) Other Financial Liabilities	-		-	
(iii) Other Current Liabilities	(30,041.31)		37,025.37	
(iv) Provisions	172.87		654.77	
(v) Current Tax Liabilities	12.65	(29,225.48)	450.76	44,938.02
Net income tax (paid) / refunds		(5,887.60)		(7,242.07)
Net cash flow from / (used in) operating activities (A)		**(37,384.91)**		**1,85,466.02**
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances		(22,977.72)		(15,529.12)
(Increase)/Decrease in Non-current Investments		14,794.40		(10,375.59)
Leave & License Fees received		14,485.47		(15,412.12)
Interest received		9,607.70		7,121.56
Dividend Received		103.11		-
Purchase of Share & securities /(Sale of Shares and securities)		(69,057.87)		12,341.58
Share of Profit from Associate		-		(1,455.30)
Less: Cash & cash equivalents of subsidiary disposed		-		(901.29)
Net cash flow from / (used in) investing activities (B)		**(53,044.90)**		**(24,210.28)**
C. Cash flow from financing activities				
Finance cost		(18,910.24)		(21,068.22)
Increase / (Decrease) in Short term Borrowings		55,337.81		(1,48,917.47)
Increase / (Decrease) in Long term Borrowings		2,611.87		1,051.42
Equity portion of CCD		-		-
Issue of Shares		34,272.61		
Excess Securities Premium		22,796.87		
Net cash flow from / (used in) financing activities (C)		**96,108.91**		**(1,68,934.27)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		5,679.11		(7,678.54)
Cash and cash equivalents at the beginning of the year		2,579.68		10,258.22
Cash and cash equivalents at the end of the year		**8,258.79**		**2,579.68**

Cash & Cash Equivalents

Particulars	**March 31, 2026**	**March 31, 2025**
Cash in Hand	724.44	1,378.27
Cash at Bank including fixed deposits	7,534.34	1,201.41
Cash & Cash equivalents as stated	**8,258.79**	**2,579.68**

The accompanying notes from 3 to 42 form an integral part of financial statements.

As per our report attached of even date

For S H DAMA and Associates
Chartered Accountants
FRN: 0125932W

For and on Behalf of Board of Directors of Galactico Corporate Services Limited

CA Suresh Hansraj Dama
Partner
M.No. 118711
Place : Mumbai
Date : 29th May 2026
UDIN : 26118711NWCNXD6338

Vipul Lathi
Director& CFO
DIN: 05173313

Sandeep Palwe
Director
DIN: 06393282

Pooja Rathi
Company Secretary

GALACTICO CORPORATE SERVICES LIMITED
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in INR thousands , Unless otherwise stated)

A. Equity Share Capital

Balance at the beginning of the reporting period i.e. April 1, 2024	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the FY 2024-25	Balance at the end of the period i.e. March 31, 2025	Balance at the beginning of the reporting period i.e. April 1, 2025	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the FY 2025-26	Balance at the end of the period i.e. March 31, 2026
1,49,011.330	-	1,49,011.330	-	1,49,011.330	1,49,011.330	-	1,49,011.330	34,272.605	1,83,283.935

B. Other Equity

Particulars	Equity Component of Compound Financial Instruments	Reserve and surplus				Other Comprehensive Income		Attributable to the owners of the company	Attributable to Non Controlling Interest	Total
		Securities Premium	Retained Earnings	Capital Reserve	Revaluation Reserve	Remeasurement of Defined Benefit Plans	Fair Value measurement of Equity Instruments			
Balance as at April 1, 2024	**5,500.000**		**1,41,661.826**	**14,281.480**	**2,054.471**	**(587.161)**	**13,494.629**	**1,76,405.246**	**40,608.076**	**2,17,013.322**
Changes in accounting policy/prior period errors	**(5,500.000)**	-	**363.494**	-		-	**(585.090)**	**(5,721.596)**	**(45.113)**	**(5,766.709)**
Restated balance as at April 1, 2024	-		**1,42,025.320**	**14,281.480**	**2,054.471**	**(587.161)**	**12,909.539**	**1,70,683.650**	**40,562.963**	**2,11,246.613**
Other Comprehensive Income for the year 2024-25	-	-	-	-	-	**(471.559)**	**4,617.124**	**4,145.565**	**(121.228)**	**4,024.337**
Dividends	-	-	-	-	-	-	-	-		-
Transfer from Profit & Loss	-	-	**19,197.932**	-	-	-	-	**19,197.932**	**2,997.894**	**22,195.826**
Transfer from Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Transfer from CCD	-	-	-	-	-	-	-	-	-	-
Transfer of Capital Reserve	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2025	-	-	**1,61,223.252**	**14,281.480**	**2,054.471**	**(1,058.720)**	**17,526.663**	**1,94,027.147**	**43,439.629**	**2,37,466.776**
Balance as at April 1, 2025	-	-	**1,61,223.252**	**14,281.480**	**2,054.471**	**(1,058.720)**	**17,526.663**	**1,94,027.147**	**43,439.629**	**2,37,466.776**
Changes in accounting policy/prior period errors	-	-	**7,315.694**	-	**(7,242.663)**	**(185.191)**	**112.159**	**0.000**	-	**0.000**
Restated balance as at April 1, 2025	-		**1,68,538.946**	**14,281.480**	**(5,188.191)**	**(1,243.911)**	**17,638.823**	**1,94,027.147**	**43,439.629**	**2,37,466.776**
Other Comprehensive Income for the year 2025-26	-	-	-	-	-	**12.681**	**4,159.177**	**4,171.858**	**(3.851)**	**4,168.007**
Dividends	-	-	-	-	-	-	-	-		-
Transfer from Profit & Loss	-	-	**13,991.579**	-	-	-	-	**13,991.579**	**1,823.871**	**15,815.450**
Transfer from Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Transfer of Capital Reserve	-	-	-	-	-	-	-	-	-	-
Issue of Shares	-	**22,796.868**	-	-	-	-	-	**22,796.868**	-	**22,796.868**
Balance as at March 31, 2026	-	**22,796.868**	**1,82,530.525**	**14,281.480**	**(5,188.191)**	**(1,231.230)**	**21,798.000**	**2,34,987.452**	**45,259.649**	**2,80,247.101**

The accompanying notes from 3 to 42 form an integral part of financial statements.
As per our report attached of even date

For S H DAMA and Associates
Chartered Accountants
FRN: 0125932W

For and on Behalf of Board of Directors of Galactico Corporate Services Limited

CA Suresh Hansraj Dama
Partner
M.No. 118711

Vipul Lathi
Director & CFO
DIN: 05173313

Sandeep Palwe
Director
DIN: 06393282

Pooja Rathi
Company Secretary

Place : Mumbai
Date : 29th May 2026
UDIN : 26118711NWCNXD6338

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED MARCH 31, 2026

Note 1 (A): GENERAL CORPORATE INFORMATION

Galactico Corporate Services Limited is a Securities Exchange Board of India (SEBI) registered Category I Merchant Banker. The Company is engaged in Investment Banking and Issue Management Activities whereby the Company provide services to the Mid-cap, SME and Startup segment in the form of Corporate Restructuring, Main Board and SME Listings on Stock Exchanges, QIB Placement, Corporate Advisory for Corporate Actions such as Open Offer, Buyback, Delisting, Amalgamation, Demerger and providing Corporate Valuations or Fairness Opinion. The Company incorporated on June 15, 2015 and have registered office at Nashik.

The functional and presentation currency of the Company is Indian Rupee ("₹") which is the currency of the primary economic environment in which the Company operates.

NOTE 1 (B): PRINCIPLES OF CONSOLIDATION

The Consolidated Financial Statements includes the financial statements of Galactico Corporate Services Limited ("the Company") and its subsidiary companies ("Group") for the financial year ended March 31, 2026.

List of subsidiary companies included in Consolidation are as under:

Name of the Company	Nature of relationship	% Holding	Date of Acquisition
Instant Finserve Pvt. Ltd. ("IFPL")	Subsidiary	99.50 %	30/03/2018
Seven Hills Beverages Ltd.("SHBL")	Subsidiary	99.77 %	31/03/2018
Palwe Pest Control Pvt. Ltd. ("PPCPL")	**Step-down Subsidiary	50.37 %	31/03/2018
Galactico Visionary Consulting Limited ("GVCL")	Ceased to be Subsidiary	99.94%	09/02/2026

**PPCPL is Subsidiary of Seven Hills Beverages Ltd. The Company 'Seven Hills Beverages Ltd' has availed the exemption under Section 129(3) of Companies Act, 2013 of not preparing the Consolidated financial statements as its ultimate holding Company 'Galactico Corporate Services Limited' is preparing and filing the Consolidated financial statements with the Registrar of Companies which is in compliance with the applicable accounting standard.

During the year, the Company has divested its entire holding of 0.001%, 5,50,000 (Five Lakhs Fifty Thousand) Compulsorily Convertible Redeemable Debentures ("CCDs") of ₹10/- each in BTPL. Consequently, BTPL ceased to be a subsidiary of Galactico Corporate Services Limited during the current financial year and has not been considered for consolidation as on the balance sheet date.

During the year, the Instant Finserve private limited (Subsidiary) of Company has divested its entire holding of 29.32% in Ronak Global Trade. Consequently, Ronak Global Trade ceased to be an Associate of the Company during the current financial year and has not been considered for consolidation under the equity method as on the balance sheet date

The Consolidated Financial Statements have been prepared on the following basis:

(i) Subsidiaries are entities controlled by the Group. The financial statements of the Company and its subsidiaries are combined on a line-by-line basis by adding together items of assets, liabilities, income and expenses from the date control is acquired by the Company to the date it ceases.

(ii) Profit or loss and each component of other comprehensive income are attributed to the Group as owners and to the non-controlling interests. The Group presents the non-controlling interests in the Balance Sheet within equity, separately from the equity of the Group as owners.

(iii) The financial statements of the subsidiaries are drawn-up upto the same reporting dates as that of the Company, i.e., March 31, 2026.

(iv) The Consolidated Financial Statements are prepared to the extent possible using uniform accounting policies for the like transactions and other events in similar circumstances and are presented in the manner as the Company's separate financial statements.

(v) The excess of the Group's investment in a subsidiary over its share in the net worth of such subsidiary on the date control is acquired is treated as goodwill while a deficit is considered as a capital reserve in the Cash Flow Statement.

(vi) All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

Note 2: SIGNIFICANT ACCOUNTING POLICIES:

2.1 STATEMENT OF COMPLIANCE

The Consolidated financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. The Consolidated financial statements up to year ended March 31, 2022 were prepared in accordance with the accounting standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies [Accounts] Rules, 2014 and Companies [Accounting Standards] Amendment Rules, 2016 and other relevant provisions of the Act.The date of transition to Ind AS is April 1, 2021. Refer Note 2.19 for the details of significant exemptions availed by the Company on first-time adoption of Ind AS and for an explanation of how the transition from previous GAAP to Ind AS has affected the Group’s financial position, financial performance and cash flows.

2.2 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments that are required to be measured at fair value by Ind AS.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

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

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

Operating Cycle: All assets and liabilities have been classified as current or non-current as per the Group’s normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013 and Ind AS 1 – Presentation of Financial Statements based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

2.3 USE OF ESTIMATES

The preparation and presentation of the Consolidated financial statements requires the management of the Group to make estimates, judgements and assumptions that affect the amounts of assets and liabilities reported as on the date of Consolidated financial statements and the reported amount of revenues and expenses during the reporting period. Accounting estimates could change from period to period. Actual results could differ from these estimates. Appropriate changes in estimates are made as and when the Management of the Group becomes aware of the changes in the circumstances surrounding the estimates. Changes in estimates are reflected in the Consolidated financial statements in the period in which the changes are made and if material, their effects are disclosed in the notes to the Consolidated financial statements.

Information about significant areas of estimation, uncertainty, and critical judgements in applying accounting policies that may have significant impact on the amounts recognized in the Consolidated financial statements are as below:

- **Useful lives of property, plant & equipment**: The Group reviews the useful life of property, plant and equipment and intangible assets at the end of each reporting period. This reassessment may result in change in depreciation and amortization expense in future periods. The details of the same has been mentioned in below notes to the Consolidated financial statements.

- **Provisions & contingencies**: A provision is recognized when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

  A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements. Contingent liabilities are disclosed by way of notes to the accounts. Contingent assets are not recognized.

- **Deferred tax:** The Group reviews the carrying amount of deferred tax assets at the end of each reporting period. The details of the deferred tax have been mentioned in below notes to
the Consolidated financial statements.

- **Fair value measurements of financial instruments:** When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including Discounted Cash Flow Model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair value. Judgements include considerations of inputs such as liquidity risks, credit risks and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

2.4 PRIOR PERIOD ITEMS

Expenses relating to earlier period are debited to profit and loss account, if any. As per information and explanation and records kept by the Group, the amount of such expenses and incomes are not fully quantifiable.

2.5 CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.6 PROPERTY, PLANT & EQUIPMENT

All the items of property, plant & equipment are stated at historical cost net of recoverable taxes, less accumulated depreciation, and impairment loss, if any. The cost of a Property, Plant & Equipment comprises its purchase price or construction cost, any costs directly attributable to bringing the asset into its present location and the condition necessary for it to be capable of operating in the manner intended by the management, and also taking into account the initial estimate of any decommissioning obligation, if any, and Borrowing Costs for the assets that necessarily take a substantial period of time to get ready for their intended use.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.
The estimated useful lives of assets are in accordance with the Schedule II of the Companies Act, 2013 except for office equipment.

Gains or losses arising from de-recognition / disposal of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized / disposed of.

2.7 INTANGIBLE ASSETS

Intangible assets including acquired by the Company are initially measured at cost such intangible assets are subsequently measured at cost less accumulated amortization.
Amortization is calculated to write off the cost of intangible assets less residual values over their useful lives using straight line method, and is included in depreciation and amortization in Statement of Profit and Loss.
The carrying amount of an intangible asset is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of intangible assets is charged to the Statement of Profit and Loss when the asset is derecognized.

2.8 DEPRECIATION /AMORTISATION

PROPERTY, PLANT & EQUIPMENT

The company has charged depreciation on Property, Plant & Equipments on Straight Line Method (SLM) method on the basis of useful life / remaining useful life and in the manner as prescribed in, Part C, Schedule II of the Companies Act, 2013. Depreciation on additions/ disposals during the year has been provided on pro-rata basis with reference to the nos. of days utilized. Depreciation on additions/ disposals during the year has been provided on pro-rata basis. *Details of useful life of an asset and its residual value estimated by the management are same as Schedule II of the Companies act, 2013 except for Office equipment and are as follows:

Asset	Useful Life as per Schedule II of the Companies act, 2013	Useful Life as per management's estimate
Buildings	60 years	75 years
Furniture and Fixtures	10 years	10 years
Vehicles	8 years	15 years
Computer	3 years	3 years
Office Equipment	5 years	*10 years
Plant and Machinery	15 years	15 years

In none of the case, residual value of an asset is more than five per cent of original cost of the asset.

Property, plant and equipment's residual values and useful lives are reviewed at each Balance Sheet date and changes, if any, are treated as changes in accounting estimate.

2.9 IMPAIRMENT

At each balance sheet date, the company reviews the carrying amounts of its assets to determine whether there is any indication that those assets suffered any impairment loss. If any such indication exists or when annual impairment testing for an asset is required, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. An impairment loss, if any, is recognised in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use.

2.10 BUSINESS COMBINATIONS

The Group accounts for its business combinations under acquisition method of accounting. Acquisition related costs are recognised in the consolidated statement of profit and loss as incurred. The acquiree's identifiable assets, liabilities and contingent liabilities that meet the condition for recognition are recognised at their fair values at the acquisition date.

Purchase consideration paid in excess of the fair value of net assets acquired is recognised as goodwill. Where the fair value of identifiable assets and liabilities exceed the cost of acquisition, after reassessing the fair values of the net assets and contingent liabilities, the excess is recognised as capital reserve.

The interest of non-controlling shareholders is initially measured either at fair value or at the non-controlling interests' proportionate share of the acquiree's identifiable net assets. The choice of measurement basis is made on an acquisition-by-acquisition basis. Subsequent to acquisition, the carrying amount of non-controlling interests is the amount of those interests at initial recognition plus the non-controlling interests' share of subsequent changes in equity of subsidiaries.

Business combinations arising from transfers of interests in entities that are under common control are accounted at historical cost. The difference between any consideration given and the aggregate historical carrying amounts of assets and liabilities of the acquired entity is recorded in shareholders' equity

2.11 GOODWILL

Goodwill represents the cost of acquired business as established at the date of acquisition of the business in excess of the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities less accumulated impairment losses, if any. Goodwill is tested for impairment annually or when events or circumstances indicate that the implied fair value of goodwill is less than it carrying amount.

2.12 FINANCIAL INSTRUMENTS

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

Financial Assets

Initial Recognition and Measurement

A financial asset is recognized in the balance sheet when the Company becomes party to the contractual provisions of the instrument. At initial recognition, the company measures a financial asset taking into account transactions cost that are directly attributable to the acquisition or issue of the financial asset.

Subsequent Measurement

a. **Financial Assets measured at Amortised Cost (AC)**
   A Financial Asset is measured at Amortised Cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b. **Financial Assets measured at Fair Value through Other Comprehensive Income (FVTOCI)**
   A Financial Asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c. **Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)**
   Financial Assets which are not classified in any of the above categories are measured at FVTPL.

2.13 EMPLOYEE BENEFIT PLANS

The accounting of employee benefit plans in the nature of defined benefit requires the Group to use assumptions. These assumptions have been explained under employee benefits note.

2.14 CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the cash flow statement comprise cash at bank and in hand, and fixed deposits, that are readily convertible to know amounts of cash, and which are subject to an insignificant risk of change in value.

2.15 INCOME TAXES

Tax expenses comprise Current Tax and deferred tax charge or credit.

Current Tax:

Provision for current tax is made based on tax liability computed after considering tax allowances and exemptions, in accordance with the provisions of The Income Tax Act, 1961.

Deferred Tax:

Deferred tax assets and liability is recognized, on timing differences, being the differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets arising mainly on account of brought forward losses, unabsorbed depreciation and minimum alternate tax under tax laws, are recognised, only if there is a virtual certainty of its realisation, supported by convincing evidence. At each Balance Sheet date, the carrying amount of deferred tax assets are reviewed to reassure realisation. The deferred tax asset and deferred tax liability is calculated by applying tax rate and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

Current and deferred tax are recognised as an expense or income in the statement of profit and loss, except when they relate to items credited or debited either in other comprehensive income or directly in equity, in which case the tax is also recognised in other comprehensive income or directly in equity.

2.16 REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured and it is reasonable to expect ultimate collection. The following specific recognition criteria must also be met before revenue is recognized:

Sale of services:

Revenue is measured at the fair value of the consideration received or receivable with respect to the degree of completion of each Service.

Interest:

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable. Interest income is included under the head “other income” in the statement of profit and loss.

Dividend:

Dividend income is accounted as and when right to receive dividend is established.

2.17 Approval of Financial Statement

The Board of Directors approved the financial statement of the Company as on May 29, 2026.

2.18 BORROWING COST

Borrowing costs directly attributable to acquisition, construction or production of qualifying assets till the month in which the asset is ready to use, are capitalized.
Other borrowing costs are recognized as expenses in the period in which these are incurred.

2.19 EARNINGS PER SHARE

Earnings per share is calculated by dividing the net profit or loss after tax and prior period adjustments attributable to equity shareholders by the weighted average number of equities shares outstanding during the year.

2.20 SEGMENT REPORTING

The chief operating decision maker (CODM) has identified four primary business segments viz. Investment Banking, Financial Services & Investment, Packaged Drinking Water Bottles Manufacturing and Pest Control Services. These segments have been identified and reported taking into account the nature of the products / services, the differing risks and returns, the organizational structure and internal business reporting system.

- Investment Banking Segment - Engaged in Investment Banking, Issue Management Activities whereby the Company provide services to the Mid-cap, SME and Startup segment.

- Financial Services & Investment Segment - Engaged in Financial Services and Investments.

- Packaged Drinking Water Bottles Manufacturing Segment - Engaged in business of manufacturing packaged drinking water.

- Pest Control Services Segment - Engaged in rendering pest control services to corporate, societies and household.

The Company has disclosed the segment reporting information in the notes to Consolidated Financial Statement

The Company caters mainly the needs of the Indian Market hence separate geographical segmental information has not been given.

2.21: LEASES

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognized as operating leases. Lease rentals under operating leases are recognized in the statement of Profit and Loss on a straight-line basis.

Note 46: Other disclosures –

(All amounts in INR thousands, Unless otherwise stated)

(i) **Expenditure in foreign currency during the financial year on account of:**

Particulars	For year ending March 31, 2026	For year ending March 31, 2025
Royalty/know-how	NIL	NIL
Professional and consultation fees	NIL	NIL
Interest	NIL	NIL
Others (traveling and membership fees)	NIL	NIL

(ii) **Earnings in foreign exchange**

Particulars	For year ending March 31, 2026	For year ending March 31, 2025
Export of goods	NIL	NIL
Royalty/know-how/ Professional fees	1,308.70	2,594.20
Interest and dividend/Other Income	NIL	NIL

(iii) **Directors' remuneration –**

Particulars	For year ending March 31, 2026	For year ending March 31, 2025
Salaries	5,160.00	3,890.00
Perquisites – valued as per IT Act	NIL	NIL
Total	**5,160.00**	**3,890.00**

A. Disclosure required under the Micro, Small and Medium Enterprises Development Act, 2006:

The Company has not maintained the records and details of its suppliers regarding their status as Micro, Small and Medium Enterprises as defined under "Micro, Small and Medium Enterprises Development Act, 2006 ". Since the details are not available in this regards it is not possible for us to give necessary disclosures required.

(iv) Auditors' remuneration includes –

Particulars	For year ending March 31, 2026	For year ending March 31, 2025
For Statutory Audit	170.00	92.5
For Taxation matters	-	-
Total	**170.00**	**92.5**

(v) The Company has availed the exemption granted by the Companies Act 2013, in proviso 1 to Section 129(3) regarding attachment of financial statements and individual audit report of each subsidiary. Subsequently the details of each subsidiary as required by the proviso are disclosed hereunder:

Part "A": Subsidiaries

Sr. No	Name of Subsidiary	Instant Finserve Private Limited	Seven Hills Beverages Limited	Palwe Pest Control Private Limited	Galactico Visionary Consulting Limited
1.	Reporting period	Same as Parent Company	Same as Parent Company	Same as Parent Company	Same as Parent Company
2.	Share Capital	20,100.00	37,300.00	2,040.00	100.00
3.	Reserve & Surplus	1,04,507.26	18,126.57	87,444.48	(52.88)
4.	Total Assets	3,88,981.46	1,27,097.09	1,28,127.10	146.89
5.	Total Liabilities	2,64,374.20	71,670.53	38,642.62	99.77
6.	Investments	80,103.83	18,548.56	2,724.44	0.00
7.	Turnover (i.e Total Revenue)	0.00	1,33,529.16	62,918.53	0.00

8.	Profit before taxation	1,291.96	2,294.63	5,021.56	(52.88)
9.	Provision for taxation	1,524.59	567.09	1,352.15	0.00
10.	Profit after taxation	(232.59)	1,727.54	3,669.41	(52.88)
11.	Other Comprehensive Income	4,164.61	62.68	(50.00)	0.00
12.	Total Comprehensive Income	3,932.01	1,790.22	3,619.41	(52.88)
13.	Proposed dividend	NIL	NIL	NIL	NIL
14.	% of Share holding	99.50%	99.77%	50.37%	99.94%

Part "B": Associates

During the year, the Company has divested its entire holding of 0.001%, 5,50,000 (Five Lakhs Fifty Thousand) Compulsorily Convertible Redeemable Debentures ("CCDs") of ₹10/- each in BTPL. Consequently, BTPL ceased to be a subsidiary of Galactico Corporate Services Limited during the current financial year and has not been considered for consolidation as on the balance sheet date.

During the year, the Instant Finserve private limited (Subsidiary) of Company has divested its entire holding of 29.32% in Ronak Global Trade. Consequently, Ronak Global Trade ceased to be an Associate of the Company during the current financial year and has not been considered for consolidation under the equity method as on the balance sheet date

3. Pursuant to the provisions of Clause 43A of Listing Agreement with Exchanges, the utilization of net proceeds of the IPO as stated in the Prospectus dated October 9th, 2019 and aggregating Rs. 36,984.00 thousand is as follows:

(All amounts in INR Thousands, Unless otherwise stated)

Particulars	Object as per Prospectus	Actual Utilization
Amount received by Promoter (Offer for Sale)	**30,084.00**	**30,084.00**
Amount received from IPO (Fresh Issue of Shares)	**6,900.00**	**6,900.00**
Utilisation of funds		
Loan repayment	5,000.00	5,000.00
General Corporate Purposes	827.00	827.00
Public Issue Expenses	1,073.00	1,073.00
Total	**6900.00**	**6900.00**

(vi) Previous year's figures have been regrouped to make them comparable with the current year's figures.

For S H DAMA and Asscociates

Chartered Accountants
FRN: 0125932W

For and on Behalf of Board of Directors of Galactico Corporate Services Limited

CA Suresh Hansraj Dama
Partner
M.No. 118711
Place : Mumbai
Date : May 29, 2026
UDIN : 26118711NWCNXD6338

Vipul Lathi
Director& CFO
DIN: 05173313

Sandeep Palwe
Director
DIN: 06393282

Pooja Rathi
Company Secretary

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the Consolidated financial statements for the year ended March 31, 2026

(All amounts in INR thousands , Unless otherwise stated)

Note 3 : Property Plant & Equipment

	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Balance as at April 1, 2025	Additions/ (Disposals)	Disposals	Balance as at March 31, 2026	Balance as at April 1, 2025	Depreciation charge for the year	Depreciation on Disposals	Balance as at March 31, 2026	Balance as at March 31, 2026	Balance as at March 31, 2025
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a)	**Property, Plant & Equipment**										
	Buildings	1,49,783.22	136.62	-	1,49,919.84	23,433.22	2,753.37	-	26,186.59	1,23,733.25	1,26,350.00
	Plant & Machinery	82,538.81	19,640.11	721.00	1,01,457.91	58,376.71	6,113.21	(415.59)	64,074.34	37,383.58	24,162.10
	Furniture and Fixtures	21,246.42	398.74	-	21,645.16	9,295.95	1,405.06	-	10,701.00	10,944.16	10,744.54
	Vehicles	24,361.10	2,636.18	-	26,997.28	15,696.51	639.84	-	16,336.35	10,660.93	8,664.59
	Computer	1,863.00	423.56	-	2,286.56	1,576.16	200.41	-	1,776.57	509.99	1,460.92
	Office Equipments	1,908.28	103.90	13.66	1,998.51	584.43	125.69	(0.33)	710.45	1,288.06	1,355.70
	Leasehold Land	-	-	-	-	-	-	-	-	-	-
	Total	**2,81,700.83**	**23,339.11**	**734.66**	**3,04,305.27**	**1,08,962.98**	**11,237.59**	**(415.92)**	**1,19,785.31**	**1,84,519.96**	**1,72,737.85**
(b)	**Goodwill**										
	On Consolidation*	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
(c)	**Other Intangible assets under development**										
	Software(Under Development)	1,007.26	375.33	-	1,382.58	-	-	-	-	1,382.58	1,007.26
	Domain	-	-	-	-	-	-	-	-	-	-
		1,007.26	**375.33**	**-**	**1,382.58**	**-**	**-**	**-**	**-**	**1,382.58**	**1,007.26**

	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Balance as at April 1, 2024	Additions/ (Disposals)	Disposals	Balance as at March 31, 2025	Balance as at April 1, 2024	Depreciation charge for the year	Depreciation on Disposals	Balance as at March 31, 2025	Balance as at March 31, 2025	Balance as at March 31, 2024
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a)	**Property, Plant & Equipment**										
	Buildings	1,49,077.93	705.29	-	1,49,783.22	20,473.62	2,959.60	-	23,433.22	1,26,350.00	1,28,604.31
	Plant & Machinery	73,324.61	9,214.20	-	82,538.81	53,566.47	4,810.25	-	58,376.71	24,162.10	19,758.14
	Furniture and Fixtures	20,028.02	12.47	-	20,040.49	8,171.37	1,124.58	-	9,295.95	10,744.54	11,856.65
	Vehicles	21,571.49	2,789.61	-	24,361.10	14,854.98	841.53	-	15,696.51	8,664.59	6,716.51
	Computer	1,525.51	1,511.57	-	3,037.08	1,282.63	293.53	-	1,576.16	1,460.92	242.88
	Office Equipments	1,651.40	288.73	-	1,940.13	442.34	142.09	-	584.43	1,355.70	1,209.05
	Leasehold Land	10,365.86	-	10,365.86	-	-	-	138.21	138.21	-	10,227.65
	Total	**2,77,544.82**	**14,521.87**	**10,365.86**	**2,81,700.83**	**98,791.41**	**10,171.57**	**138.21**	**1,09,101.19**	**1,72,737.85**	**1,78,615.20**
(b)	**Goodwill**										
	On Consolidation*	**5,005.93**	-	**5,005.93**	-	-	-	-	-	-	5,005.93
		5,005.93	**-**	**5,005.93**	**-**	**-**	**-**	**-**	**-**	**-**	**5,005.93**
(c)	**Other Intangible assets under development**										
	Software(Under Development)	8,510.54	1,007.26	8,510.54	1,007.26	-	-	-	-	1,007.26	8,510.54
	Domain	587.34	-	587.34	-	-	-	-	-	-	587.34
		9,097.88	**1,007.26**	**9,097.88**	**1,007.26**	**-**	**-**	**-**	**-**	**1,007.26**	**9,097.88**

1,09,101.19

(All amounts in INR thousands , Unless otherwise stated)

GALACTICO CORPORATE SERVICES LIMITED

Notes forming part of the Consolidated financial statements for the year ended March 31, 2026

(All amounts in INR thousands)

Note 4 : Non- Current Investments

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Non - Current :		
	Quoted (Investment at fair value through OCI)		
-	Investment in Equity instruments	80,103.83	92,105.73
	Unquoted (Investment at cost) (Refer note no. 4.1)		
-	Investment in Shares (LKP Securities Limited)	9.76	14.01
	Investment in Ronak Global Trade	-	6,691.38
	Investment in Shriram Chit Fund	2,724.44	836.58
-	Balances with Others	968.56	(1,042.46)
-	Optionally Convertible Debentures	14,500.00	-
	Total	**98,306.59**	**98,605.25**

4.1 Agreegate amount of Quoted Investment is Rs. 80,103.83 in thousands as on March 31, 2026 (92,105.73 Lakhs as on March 31, 2025 Rs. 418.57 Lakhs as on March 31, 2024 & Rs. 76.96 Lakhs as on March 31, 2023.)

4.2 Agreegate amount of Unquoted Investment is Rs. 3,702.76 Thousands as on March 31, 2026 (Rs. 6,499.52 Lakhs as on March 31, 2025 Rs. 56.21 Lakhs as on March 31, 2024 & Rs. 28.35 Lakhs as on March 31, 2023.

4.3 The Company acquires Optionally Convertible Debentures (OCDs) investment from the it's subsidiary Instant Finseve Private Limited in FY 2025-26 which was initially invests in OCDs of Sollastaa Hair & Skin PL. During FY 2023-24.

4.4 The Company through its subidiary 'Instant Finseve Private Limited' has made investment in 'Pinnacle Star Homes LLP' in the FY 2023-24

4.5 The Company through its subsidiary 'Instant Finserve Private Limited' has applied as a bidder for Shrinivas Electricals Gtd Private Limited and on 16th June, 2024 it was declared as the highest bidder. Further, the Letter of Intent has been signed for the same. The consideration payment amounting to Rs. 54.22 (in lakhs)/-(excl interest) has been paid for as required. However the shares transfer for the same and also the NCLT final petition remains pending as on the date of reporting.

Note 5 : Other Financial assets

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Non-current		
	Balance With Banks		
-	Fixed Deposits with Banks	93.86	93.86
	Deposits: (at amortised cost)		
-	MSEB Deposits	9.81	9.81
-	Security Deposits	275.61	367.40
-	Office Deposits	50.00	50.00
-	Tender Deposits	-	433.00
-	Other Depsoits	70.16	58.27
-	Fixed Deposit for BG	-	-
	Total	**499.44**	**1,012.34**

GALACTICO CORPORATE SERVICES LIMITED

Notes forming part of the Consolidated financial statements for the year ended March 31, 2026

(All amounts in INR thousands)

Note 6 : Inventory

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
-	Raw Materials, Consumables, WIP, Finished Goods	4,302.54	1,253.76
	Total	**4,302.54**	**1,253.76**

Note 7 : Current Finnacial Assets: Investments

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
-	Investment in Shares	-	-
	Total	**-**	**-**

Note 8 : Trade Receivables

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Current :		
	Trade Receivables considered good- Secured	-	-
	Trade Receivables considered good- Unsecured	25,348.58	23,807.17
	Trade Receivables which have significant increase in credit risk	-	-
	Trade Receivables - credit impaired	-	-
	Less: Allowance for bad & doubtful debts	-	-
	Total	**25,348.58**	**23,807.17**

Note 9 : Cash & Cash Equivalents

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	**Cash on hand**	724.44	1,378.27
(b)	**Balance With Banks**		
	In Current Accounts	7,534.34	1,201.41
	Total	**8,258.79**	**2,579.68**

GALACTICO CORPORATE SERVICES LIMITED

Notes forming part of the Consolidated financial statements for the year ended March 31, 2026

(All amounts in INR thousands)

Note 10 : Loans

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Current		
	Unsecured, considered good		
(a)	**Loans & Advances to employees**		
	Advance against salary:		
	To Related Parties	-	-
	To Others	1,261.92	473.27
(b)	**Advance for Property purchase**		
	To Related Parties	-	-
	To Others	91,303.50	91,003.50
(c)	**Other Loans & Advances**		
	To Related Parties	39,205.90	42,593.12
	To Others	1,60,269.67	1,54,176.77
	Total	**2,92,040.98**	**2,88,246.66**

10.1 Current loans consists of advance given to employees.

10.2 There are no credit impairment with respect to current loans and therefore, allowance in respect of the same has not been made and disclosed in the respective schedule.

10.3 There are no outstanding debts due from directors or other officers of the Company as on March 31, 2026.

Note 11 : Other Financial assets

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Current		
(i)	Deposits: (at amortised cost)	698.00	260.00
-	Security Deposits	2,119.58	957.95
(ii)	Balance with Revenue Authorities	25.00	25.00
(iii)	Interest	12.72	45.98
	Total	**2,855.30**	**1,288.93**

11.1 Security deposit are deposits given for office taken on rent.

(All amounts in INR thousands)

Note 12 : Current Tax Assets

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Balance with government authorities		
(i)	Advance tax/ TDS/TCS receivable/ Income tax refund	6,605.33	6,444.08
(ii)	Minimum Alternate Tax	2,947.21	2,921.93
	Less: Provision for income tax	3,595.41	4,092.51
(iii)	GST Input Tax Credit	3,683.73	-
	Total	**9,640.86**	**5,273.51**

Note 13 : Other Current Assets

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(i)	Prepaid Expense	217.62	535.37
(ii)	Advance From Suppliers	1.00	296.42
(iii)	EMD	-	1,500.00
(iv)	Prepaid Employee Cost	-	47,247.77
(v)	Prepaid Advance	10.06	66.74
(vi)	Accrued Interest on Fixed Deposites	-	-
(vii)	Business advance	9,412.54	46,676.88
(viii)	Other Advances	16,740.51	-
(ix)	Balance in Demat Account	0.23	-
(x)	Advance against Salary	14,244.29	5,461.40
	Total	**40,626.24**	**1,01,784.58**

GALACTICO CORPORATE SERVICES LIMITED

Notes forming part of the Consolidated financial statements for the year ended March 31, 2026

(All Numbers and Amounts in INR thousands , Unless otherwise stated)

Note 14 : Equity Share Capital

Particulars	As at March 31,2026		As at March 31,2025	
	Number	Rs.	Number	Rs.
Authorised 20,00,00,000 (Prev. year 15,00,00,000) Equity Shares of Rs.1/- each (PY : Rs. 10 each)	2,00,000.00	2,00,000.00	1,50,000.00	1,50,000.00
Issued, Subscribed & Paid up 18,32,83,935 (Prev. year 14,90,11,330) Equity Shares of Rs.1/- each	1,83,283.94	1,83,283.94	1,49,011.33	1,49,011.33
Total	1,83,283.94	1,83,283.94	1,49,011.33	1,49,011.33

14.1 (a) The company has only one class of shares referred to as equity shares having a par value of Rs. 1/- each. Each holder of equity shares is entitled to one vote per share and dividend in Indian rupees, if proposed by the Board of Directors, which is subject to the approval of the shareholders in the ensuing Annual General Meeting.

(b) In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held at the time of commencement of winding-up.

(c) The Shareholders have all other rights as available to equity shareholders as per the provisions of The Companies Act, 2013, read together with the Memorandum of Association and Articles of Association of the Company, as applicable.

(d) The Company in General Meeting may declare dividends to be paid to members, but no dividends shall exceed the amount recommended by the board, but the company in General meeting may declare a smaller dividend.

(e) During the year, the Company issued 3,42,72,605 equity shares of face value ₹1/- each on a rights basis to existing shareholders, at an issue price of ₹1.75/- per share (i.e., at a premium of ₹0.75/- per share). This resulted in an addition of ₹3,42,72,605/- to Equity Share Capital and ₹2,57,04,453.75/- to Securities Premium Account

14.2 The Company does not have any holding or ultimate holding Company. Hence, requirement regarding shareholding by holding Company is not applicable.

14.3 The reconciliation of the numbers of shares outstanding and amount of share capital as at year end is set out below:

Particulars	As at March 31, 2026		As at March 31, 2025	
	Equity Shares		Equity Shares	
	Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the period	14,90,11,330.00	1,49,011.33	14,90,11,330.00	1,49,011.33
Shares Issued during the period	3,42,72,605.00	34,272.61	-	-
Shares bought back during the period	-	-	-	-
Shares outstanding at the end of the period	18,32,83,935.00	1,83,283.94	14,90,11,330.00	1,49,011.33

14.4 Details of Shareholder(s) holding more than 5% shares are as follows:

Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Vipul Dileep Lathi	68,812.00	0.04%	68,812.00	0.05%
Charushila Vipul Lathi	8,33,42,304.00	45.47%	5,17,68,812.00	34.74%

14.5 Disclosure of Shareholding of Promoter : **(All amounts in INR thousands , Unless otherwise stated)**

Promoter's name	As at March 31, 2026		% Change during the year	As at March 31, 2025		% Change during the year
	Number of shares held	% of holding		Number of shares held	% of holding	
Vipul Lathi	68,812.00	0.04%	-0.01%	68,812.00	0.05%	-0.01%
Charushila Lathi	8,33,42,304.00	45.47%	11.21%	5,10,56,589.00	34.26%	11.21%
Saroj Lathi	2,600.00	0.00%	0.00%	2,600.00	0.00%	0.00%
Vikas Lathi	2,600.00	0.00%	0.00%	2,600.00	0.00%	0.00%

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the Consolidated financial statements for the year ended March 31, 2026

Note 15 : Other Equity

(All amounts in INR thousands , Unless otherwise stated)

Particulars	Equity Component of Compound Financial Instruments	Reserve and surplus				Other Comprehensive Income		Attributable to the owners of the company	Attributable to Non Controlling Interest	Total
		Securities Premium	Retained Earnings	Capital Reserve	Revaluation Reserve	Remeasurement of Defined Benefit Plans	Fair Value measurement of Equity Instruments			
Balance as at April 1, 2024	**5,500.000**		**1,41,661.826**	**14,281.480**	**2,054.471**	**(587.161)**	**13,494.629**	**1,76,405.246**	**40,608.076**	**2,17,013.322**
Changes in accounting policy/prior period errors	**(5,500.000)**	**-**	**363.494**	**-**		**-**	**(585.090)**	**(5,721.596)**	**(45.113)**	**(5,766.709)**
Restated balance as at April 1, 2024	**-**		**1,42,025.320**	**14,281.480**	**2,054.471**	**(587.161)**	**12,909.539**	**1,70,683.650**	**40,608.076**	**2,11,291.726**
Other Comprehensive Income for the year 2024-25	**-**	**-**	**-**	**-**	**-**	**(471.559)**	**4,617.124**	**4,145.565**	**(121.228)**	**4,024.337**
Dividends	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Transfer from Profit & Loss	**-**	**-**	**19,197.932**	**-**	**-**	**-**	**-**	**19,197.932**	**2,997.894**	**22,195.826**
Transfer from Revaluation Reserve	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer from CCD	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer of Capital Reserve	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Balance as at March 31, 2025	**-**	**-**	**1,61,223.252**	**14,281.480**	**2,054.471**	**(1,058.720)**	**17,526.663**	**1,94,027.147**	**43,439.629**	**2,37,511.889**
Balance as at April 1, 2025	**-**	**-**	**1,61,223.252**	**14,281.480**	**2,054.471**	**(1,058.720)**	**17,526.663**	**1,94,027.147**	**43,439.629**	**2,37,466.776**
Changes in accounting policy/prior period errors	**-**	**-**	**7,315.694**	**-**	**(7,242.663)**	**(185.191)**	**112.159**	**0.000**	**-**	**0.00**
Restated balance as at April 1, 2025	**-**		**1,68,538.946**	**14,281.480**	**(5,188.191)**	**(1,243.911)**	**17,638.823**	**1,94,027.147**	**43,439.629**	**2,37,466.776**
Other Comprehensive Income for the year 2025-26	**-**	**-**	**-**	**-**	**-**	**12.681**	**4,159.177**	**4,171.858**	**(3.851)**	**4,168.007**
Dividends	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Transfer from Profit & Loss	**-**	**-**	**13,991.579**	**-**	**-**	**-**	**-**	**13,991.579**	**1,823.871**	**15,815.450**
Transfer from Revaluation Reserve	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfer of Capital Reserve	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Issue of Shares	**-**	**22,796.868**	**-**	**-**	**-**	**-**	**-**	**22,796.868**	**-**	**22,796.868**
Balance as at March 31, 2026	**-**	**22,796.868**	**1,82,530.525**	**14,281.480**	**(5,188.191)**	**(1,231.230)**	**21,798.000**	**2,34,987.452**	**45,259.649**	**2,80,247.101**

Note 16 : Borrowings

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Non-current		
	Measured at amortised cost		
	Secured :		
-	Term loan from banks (Refer note 16.1)	29,950.27	27,399.19
	Unsecured :		
-	Term loan from banks (Refer note 16.1)	-	-
-	Optionally Convertible Debentures	30,000.00	85,000.00
	Total	**59,950.27**	**1,12,399.19**

16.1 Secured Loan from bank consists of the following -

a. Vehicle loan from Bank amounting to Rs. 69,16,229. The loan carries an interest rate of 8.4% per annum and repayable in 88 equal installment. The vehicle loan is secured by the vehicle purchased.
b. Vehicle loan from Bank amounting to Rs. 18,01,000. The loan is repayable in 84 equal installment. The vehicle loan is secured by the vehicle purchased.
c. Vehicle loan from Bank amounting to Rs. 22,49,000. The loan is repayable in 60 equal installment. The vehicle loan is secured by the vehicle purchased.
d. Term loan from HDFC Bank amounting to Rs. 64,00,000. The loan carries a floating interest rate and is repayable in 84 equal installments.
e. Term loan from HDFC Bank amounting to Rs. 1,45,08,000. The loan carries a floating interest rate and is repayable in 59 equal installments.Primary security given is at Industrial Property /GAT No 206, Pimpalner "Seven Hills Beverage Pvt Ltd".
f. Term loan for Machinery & Equipment Funding from NBFC amounting to Rs. 48,58,750. The loan carries a floating interest rate and is repayable in 36 months.
g. Term loan from HDFC Bank amounting to Rs.1,16,00,000. The loan carries a floating interest rate and is repayable in 59 months
h. Vehicle loan from Bank amounting to Rs. 21,00,000. The loan carries an interest rate of 8.7% per annum and repayable in 84 equal installment. The vehicle loan is secured by the vehicle purchased. i. Term loan for Solar Asset from NBFC amounting to Rs.40,07,520. The loan carries a interest rate of 13.10% per annum and is repayable in 36 months,Primary security given is at Industrial Property GAT No 206 Khatwad Phata, Pimpalner "Seven Hills Beverage Pvt Ltd"

16.2 Optionally Convertible Debentures comprises of the following:

Further, Unsecured Redeemable Optionally Convertible Debentures ("OCDs") were issued in FY 2023-24 in 5 tranches :
i. 50,000 0.001% unsecured debentures of face value Rs. 1,000 each. Tenure of the debentures is 10 years. These OCDs are convertible on fair value at the option of the holder. Company may redeem the OCDs at any time during the tenure. [Total 5 tranches each]
ii. 60,000 0.001% unsecured debentures of face value Rs. 1,000 each. Tenure of the debentures is 1 year. These OCDs are convertible after 6 months on fair value at the option of the holder. Company may redeem the OCDs at any time during the tenure.
iii Unsecured Redeemable Optionally Convertible Debentures ("OCDs") which were issued in FY 2023-24 and FY 2024-25 of 25,000 0.001% unsecured debentures of face value Rs. 1,000 each and 30,000 0.001% unsecured debentures of face value Rs. 1,000 each respectively has been redeemed during FY 2025-26 at par (in 1 tranches each)
iiii. During the FY 2025-26 Instant finserve private limited (Subsidiary) has issued Optionally Convertible Redeemable Debentureto Holding enity in 1 Tranches as following : 55,000 0.001% unsecured debentures of face value Rs. 1,000 each.at par Tenure of the debentures is 10 year. these OCDs are convertible on fair value at the option of the holder. Company may redeem the OCDs at any time during the tenure.

GALACTICO CORPORATE SERVICES LIMITED

Notes forming part of the Consolidated financial statements for the year ended March 31, 2026

Note 17 : Other Financial Liabilities

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Non-current		
	Security Deposit (Measured at cost)	1,800.00	1,800.00
	Total	**1,800.00**	**1,800.00**

Note 18 : Other Financial Liabilities

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Deferred Tax Liabilities (Net)		
	Opening Balance	12,756.26	11,631.25
	Charge/ (Credit) to Statement of Profit and Loss (In respect of temporary difference in Property, plant and equipment)	1,002.34	1,124.38
	Total	**13,758.60**	**12,755.62**

Note 19 : Other non-current liabilities

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Provision for Employee Benefits	915.87	810.73
	Provision for Gratuity	3,165.25	2,598.15
	Total	**4,081.12**	**3,408.88**

Note 20 : Borrowings

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Current		
	Measured at amortised cost		
(a)	**Secured :**		
-	Bank O/D or Cash credit (Refer note 20.1)	41,797.48	6,167.24
-	Current maturities of borrowings (Refer note 16.1)	11,718.51	5,270.25
-	Others	(5,143.15)	15,117.74
(b)	**Unsecured :**	-	
-	Loan from Related Party	(51,489.96)	-
-	Loan from others	905.19	54.63
-	Term loan from Bank	5,996.08	4,854.94
-	Credit cards	1,600.00	-
-	Current maturities of borrowings (Refer note 16.1)	649.03	1,567.66
	Total	**6,033.19**	**33,032.47**

20.1 (a) The subsidiary of the Company has availed credit facility from Bank of Rs. 3,15,68,342/-. The facility interest rate ranged from 9.00% to 9.50% per annum. The facility is secured by Immovable property located at Mumbai.

(b) The Subsidiary of the Company has availed a Cash Credit facility with limit of Rs. 1,50,00,000/-. The same is secured by Hypothecation of Stock of Raw Materials, WIP, Finished Goods and Packing Material etc. and entire the Book Debts of the Company. The rate of interest on the same ranged from 9.5% to 10.00% p.a.

(c) The company has taken a Overdraft facility having a limit of Rs. 1,30,20,000/-. The same is secured by Hypothecation of Stock of Raw Materials, WIP,Finished Goods and Packing Material etc. and entire the Book Debts of the Company. The rate of interest on the same ranging from 9.5 to 10.00% p.a.

(All amounts in INR thousands , Unless otherwise stated)

Note 21 : Trade Payables

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Current:		
(a)	Total outstanding dues of micro and small enterprises	16.20	-
(b)	Total outstanding dues of creditors other than micro and small enterprises	31,037.23	29,808.66
	Total	**31,053.43**	**29,808.66**

21.1 Ageing of Trade Payables:

As on March 31, 2026

Sr. No.	Particulars	Outstanding for following periods from due date of payment as on March 31, 2026	
		Less than 1 Year	1-2 Years
1	Undisputed outstanding dues of micro and small enterprises	-	-
2	Undisputed outstanding dues of creditors other than micro and small enterprises		
3	Disputed dues of Micro, Small and Medium Enterprises	-	-
4	Disputed Dues to Others	-	-
	Total	**-**	**-**

As on March 31, 2025

Sr. No.	Particulars	Outstanding for following periods from due date of payment as on March 31, 2025	
		Less than 1 Year	1-2 Years
1	Undisputed outstanding dues of micro and small enterprises	-	-
2	Undisputed outstanding dues of creditors other than micro and small enterprises	27,573.10	596.20
3	Disputed dues of Micro, Small and Medium Enterprises	-	-
4	Disputed Dues to Others	-	-
	Total	**27,573.10**	**596.20**

21.2 There are no unbilled and not due trade payables, hence the same has not been disclosed in ageing schedule.

(a) Trade payables include Rs. Nil due to micro, small and medium enterprises registered under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMD).

(b) The Company is in the process of compiling relevant information from its suppliers about their coverage under the Micro, Small and Medium Enterprises Development Act, 2006. As the Company has not received any intimation from its suppliers as on date regarding their status under the above said Act and hence disclosures if any relating to amounts unpaid as at year end together with the interest paid /payable as required under the said Act have not been given.

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the Consolidated financial statements for the year ended March 31, 2026

Note 22 : Other Current liabilities

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(i)	Statutory Dues-		
-	Goods and Service Tax and TDS payable	(554.73)	2,988.94
(ii)	Arrears-	-	
-	Salary arrears, Bonus, Leave Encash Paid NMMC	-	377.16
(iii)	Advance from Debtors	734.69	3,800.49
(iv)	Advance from related parties	20,426.52	65,738.70
(v)	Advance against SHBL shares	2,500.00	2,500.00
(vi)	Advance against Immovable Property :	-	
-	From Related parties	33,576.60	33,576.60
(vii)	Other Advances	1,291.00	1,291.00
(viii)	Other payables	22,753.73	308.00
	Total	**80,727.80**	**1,10,580.89**

Note 23 : Provisions

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(i)	Provision For Employees Benefit	4,809.29	5,144.97
(ii)	Provision for Expenses payable	1,585.16	804.93
(iii)	Audit Fees Payable	20.00	30.00
(iv)	Provision for Other Payable	99.68	112.04
(v)	Provision for Lease Rent	-	-
	Total	**6,514.13**	**6,091.94**

Note 24 : Current Tax Laibilities

Particulars		As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
-	Provision for income tax	2,250.37	6,535.80
-	Less: Income tax receivable	(1,918.07)	(5,294.61)
-	Provision for income tax	332.29	1,241.20
	Total	**332.29**	**1,241.20**

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the Consolidated financial statements for the year ended March 31, 2026
(All amounts in INR thousands , Unless otherwise stated)

Note 25 : Revenue from Operations

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
(a)	Sale of Services	1,01,947.95	1,09,648.68
(b)	Sale of Goods	1,33,529.16	1,50,102.46
	Total	**2,35,477.11**	**2,59,751.14**

* Other operating income consists of rate difference.

Note 26 : Other Income

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
	Non-Operative income		
(a)	Interest Income on Financial assets (Measured at cost)	4,031.70	1,069.23
(b)	Leave & License Fees	2,688.00	2,500.80
(c)	Other Income*	2,440.14	126.00
(f)	Profit on Sale of Fixed Asset	103.11	
(i)	Income from Capital Gain	3,074.26	2,940.00
(j)	Interest received on loans	11,797.47	12,911.32
(k)	Accrued Interest on MSEDCL Deposit	1.13	270.64
(l)	Miscelleneous income	-	10.16
(m)	Rounding off	0.09	83.47
(n)	Compensation for Breach of Contract	-	5,000.00
(o)	Discount Received	444.93	1,822.64
(p)	Sale of Associate	1,455.30	-
	Total	**26,036.12**	**26,734.23**

* Other Income consists of credit card rewards, other rate difference, interest on Income tax refund, speculative income and Foreign currency translation Reserve. The amount of these items is nominal. Hence, shown under Other Income head on gross basis.

Note 27 : Cost of material consumed

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
	Purchase of Raw Materials	1,26,278.69	1,38,193.71
	Purchase of Consumables		
	Total	**1,26,278.69**	**1,38,193.71**

Note 28 : Direct Expenses

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
(a)	Consumables	153.90	125.83
(b)	Power & Fuel	1,801.96	1,608.50
(c)	Freight & Transportation Charges	106.61	125.81
(d)	Contracting & Other Direct Expenses	-	
(e)	Electricity Expenses	11,111.46	8,706.00
(f)	Transport and Freights expenses	510.71	198.30
(g)	Lab Expenses	234.35	184.73
	Total	**13,918.98**	**10,949.16**

GALACTICO CORPORATE SERVICES LIMITED

Notes forming part of the Consolidated financial statements for the year ended March 31, 2026

(All amounts in INR thousands , Unless otherwise stated)

Note 29 : Change in Inventories

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
	Opening Stock	1,253.76	1,622.37
	Less: Closing Stock	(4,302.54)	(1,253.76)
	Total	**(3,048.78)**	**368.61**

Note 30 : Employee Benefit Expenses

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
(a)	Salary, Wages and bonus	36,022.22	29,132.02
(b)	Staff welfare Expenses	313.74	420.90
(c)	Professional tax	-	24.90
(d)	ESIC & MLWF	-	80.60
(e)	Director's Remuneration	5,160.00	3,890.00
(f)	Gratuity Expense	517.10	431.18
(g)	Contribution to PF	435.71	524.53
(h)	Contribution to ESIC	129.55	147.34
(i)	Bonus	537.13	497.50
	Total	**43,115.44**	**35,148.97**

Note 31 : Finance Cost

Sr. No.	Particulars	YE March 31,2026	YE March 31,2025
		Rs.	Rs.
(a)	Interest expenses	9,910.23	4,526.72
(b)	Other Borrowing cost:	-	
-	Bank Charges	598.89	3,252.48
-	Credit Card Charges	0.87	0.64
	Total	**10,509.99**	**7,779.84**

Note 32 : Depreciation and Amortization

Sr. No.	Particulars	YE March 31,2026	YE March 31,2024
		Rs.	Rs.
(a)	Depreciation	11,226.05	10,171.57
	Total	**11,226.05**	**10,171.57**

GALACTICO CORPORATE SERVICES LIMITED

Notes forming part of the Consolidated financial statements for the year ended March 31, 2026

(All amounts in INR thousands , Unless otherwise stated)

Note 33 : Other Expenses

Sr. No.	Particulars	YE March 31,2026 Rs.	YE March 31,2025 Rs.
(a)	Payment to Auditors as		
	a) Auditor	170.00	92.50
	b) For Taxation Matters	-	40.00
(b)	Legal & Professional Expenses	16,905.46	30,841.09
(c)	Advertisement & Promotional Expenses	825.68	1,578.52
(d)	Listing Expenses	1,538.22	1,721.20
(e)	Printing and Stationery	319.68	266.85
(f)	Postage and courier charges	88.97	72.02
(g)	Office Expenses	1,395.86	2,083.08
(h)	Rent, Rates & Taxes	3,544.20	2,240.49
(i)	Insurance	296.17	244.42
(j)	Repairs & Maintainence	5,846.85	3,750.13
(k)	Telephone & Internet Expenses	250.04	236.30
(l)	Travelling & Conveyance Expenses	719.37	823.46
(m)	Government Duties & Taxes	48.71	58.76
(n)	Foreman Commission - Shriram Chits	-	700.00
(o)	Discounts	290.31	405.77
(p)	Interest on Income Tax	-	-
(q)	License Fees	78.80	336.30
(r)	Consumable Expenses	1,478.10	2,542.92
(s)	Rate difference	892.48	2,950.61
(t)	Electricity expenses	-	285.93
(u)	Grauity Expenses	167.83	-
(v)	Rebate from Customers	555.92	-
(w)	ROC Charges	4.40	-
(x)	Brokerage	-	-
(y)	Other Expenses**	1,393.64	755.13
	Total	**36,810.68**	**52,025.50**

** Other expenses consists of Annual General Meeting expenses, donations, website charges, factory charges, share related expenses, other penal charges and rounding off. All these items are of nominal amount. Hence shown under Other expense on gross basis.

(All amounts in INR thousands , Unless otherwise stated)

Note 34 : Disclosure pursuant to Indian Accounting Standard (Ind AS-33) Earnings Per Share :

Sr. No.	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
1	Profit/(Loss) after tax attributable to Equity Shareholders (Rs. in thousands)	19,983.46	26,255.39
2	Exceptional Items	-	-
3	Profit/(Loss) after tax but before exceptional items (net of tax) attributable to Equity Shareholders (Rs.)	19,983.46	26,255.39
4	Weighted average number of Equity shares outstanding during the year (Nos.)		14,90,11,330
5	Nominal Value of Equity Share (Rs.)	-	1.00
6	Earnings Per Share before exceptional items net of tax (Rs.)		
	-Basic (annualised)		0.18
	-Diluted (annualised)		0.18
7	Earnings Per Share after extra ordinary items net of tax (Rs.)		
	-Basic (annualised)		0.18
	-Diluted (annualised)		0.18

Class of Shares : Equity Shares	Year ended March 31, 2026	Year ended March 31, 2025
Outstanding as at the beginning of the period	14,90,11,330.00	14,90,11,330
Add : Rights Issue During the Period	3,42,72,605.00	-
Add : Bonus Issue During the Period	-	-
Outstanding as at the end of the period	**18,32,83,935**	**14,90,11,330**

Note 35 : Corporate Social Responsibility

The provisions of Section 135 read with Section 198 of the Companies Act, 2013 are not applicable to the Group during the current year.

Note 36 : Contingent Liabilities and commitments

S.no.	Particulars	FY 2025-26	FY 2024-25
1	Guarantee given on behalf of the Company	Nil	Nil
2	Letter of credit / Bank Guarantee opened in favour of the Company	Nil	Nil
3	Claims against Company and not acknowledged by Company as debt	Nil	Nil
4	Commitment – estimated amounts of contract remaining to be executed for capital expenditure (for land and building and plant & machinery)	Nil	Nil

Note 37 : Employee Benefits

For defined benefit plans, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling and the return on plan assets (excluding interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Past service cost, both vested and unvested, is recognised as an expense at the earlier of (a) when the plan amendment or curtailment occurs; and (b) when the entity recognises related restructuring costs or termination benefits. The retirement benefit obligations recognised in the balance sheet represents the present value of the defined benefit obligations reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme. The Group provides benefits such as gratuity, pension and provident fund (Company managed fund) to its employees which are treated as defined benefit plans.

A. Short Term Employee Benefits:

All short-term employee benefits are recognized at their undiscounted amount in the accounting period in which they are incurred.

B. Post-Employment benefits

Gratuity

The Company's liability towards gratuity scheme is determined by independent actuaries, using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation. Past services are recognised at the earlier of the plan amendment/curtailment and recognition of related restructuring costs/ termination benefits.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the Statement of profit and loss.

Remeasurement gains/losses –

Remeasurement of defined benefit plans, comprising of actuarial gains / losses, return on plan assets excluding interest income are recognised immediately in the balance sheet with corresponding debit or credit to Other Comprehensive Income (OCI). Remeasurements are not reclassified to Statement of profit and loss in the subsequent period.

Remeasurement gains or losses on long-term compensated absences that are classified as other long-term benefits are recognised in Statement of profit and loss.

(All amounts in INR thousands , Unless otherwise stated)

Particulars	FY ended March 31, 2026	FY ended March 31, 2025
I. Components of defined benefit cost		
1. Current service cost	320.05	271.89
2. Interest cost on benefit obligation (Net)	247.11	159.29
3. Past service cost	117.73	
A. Total expenses included in Statement of Profit and Loss (P&L)	684.89	431.18
3. Actuarial changes arising from changes in financial assumptions	(192.99)	106.05
4. Actuarial losses (gains) arising from experience adjustments	180.31	511.734
B. Total recognized in Other Comprehensive Income (OCI)	12.68	(617.78)
C. Total defined benefit cost recognized in P&L and OCI	697.57	(186.60)
II. Net asset/(liability) recognized in the Balance Sheet		
1. Present Value of Defined Benefit Obligation	4,081.12	3408.88
2. Fair Value of Plan Assets	-	-
3. Net asset / (liability) recognized in the Balance Sheet	4,081.12	3408.88
III. Change in Present Value of Defined Benefit Obligation during the year		
1. Present Value of Defined Benefit Obligation as at the beginning of the year	3,408.88	2359.91
2. Past Service Cost	117.73	
3. Current Service Cost	320.05	271.89
4. Interest Cost	247.14	159.29
5. Actuarial changes arising from changes in financial assumptions	(255.67)	106.05
6. Actuarial changes arising from changes in experience adjustments	242.99	
7. Present Value of Defined Benefit Obligations as at the end of the year	4,081.12	3408.88
IV. Change in Fair Value of Plan Assets during the year		
1. Plan Assets as at the beginning of the year	-	-
2. Expected Return on Plan Assets	-	-
3. Company Contributions	-	-
4. Benefits paid	-	-
5. Actuarial gains / (losses)	-	-
6. Plan Assets as at the end of the year	-	-
V. Actuarial Assumptions (Considered for the Subsidiary Company – Palwe Pest Control Private Limited)		
1. Discount Rate	7.25%	6.75%
2. Salary escalation Rate	7.00%	7.00%
3. Retirement Age	60 years	60 years
4. Attrition Rate	5% to 1%	5% to 1%
5. Mortality Table	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
VI. Actuarial Assumptions (Considered for the Subsidiary Company – Seven Hills Beverages Limited)		
1. Discount Rate	7.25%	6.75%
2. Salary escalation Rate	7.00%	7.00%
3. Retirement Age	60 years	60 years
4. Attrition Rate	5% to 1%	5% to 1%
5. Mortality Table	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.

Sensitivity Analysis - Effects of Key Assumptions on Defined Benefit Obligations [Palwe Pest Control Private Limited]

Particulars	FY ended March 31, 2026	FY ended March 31, 2025
A. Discount Rate		
Discount Rate - 1 percent increase	28,24,139.00	23,10,525
Discount Rate - 1 percent decrease	35,68,295.00	29,37,611
B. Salary Escalation Rate		
Salary Escalation Rate - 1 percent increase	35,65,253.00	29,33,345
Salary Escalation Rate - 1 percent decrease	28,20,440.00	23,08,652
Demographic assumptions sensitivity analysis		
C. Withdrawal Rate		
Withdrawal Rate - 1 percent increase	31,72,493.00	25,92,315
Withdrawal Rate - 1 percent decrease	31,57,078.00	26,04,732

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumption may be correlated. There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years and same data, method and assumptions have been used in preparing the sensitivity analysis which are used to determine period end defined benefit obligation.

(ii) **Provident fund**
The Group's contribution paid/payable during the year to provident fund and ESIC is recognised in the Statement of profit and loss.

(iii) **Compensated absences**
The Group provides for the encashment / availment of leave with pay subject to certain rules. The employees are entitled to accumulate leave subject to certain limits for future encashment / availment. The liability is provided based on the number of days of unutilized leave at each balance sheet date on the basis of an independent actuarial valuation.

Note 38 : Financial Ratios

Particulars	Year ended as on March 31, 2026	Year ended as on March 31, 2025
Current ratio (In times) (Current assets/Current liabilities)	3.07	2.35
Debt-equity ratio (Total Debt/Total Equity)	0.14	0.42
Debt service coverage ratio (Earnings before Interest, tax and exceptional items/ Interest expense + Principal repayments made during the period for long term loans)		5.09
Return on Equity Ratio (in %) (Net Profit for the year/ Average Shareholder's Equity)	4.70%	7.08%
Inventory Turnover Ratio (Cost of goods sold / Average inventory)	50.46	103.97
Trade receivables turnover ratio (in times) (Total revenue from operations/ Average trade recievables)	9.58	9.92
Trade payables turnover ratio (in times) ((COGS+ Other expenses)/ Average trade payables)	5.82	7.23
Net capital turnover ratio (in times) (Total revenue from operations / Net working capital i.e., current assets less current liabilities)	0.91	1.07
Net profit ratio (in %) (Earnings after tax and exceptional items / Total revenue from operations)	6.71%	9.12%
Return on Capital employed (in %) (Profit before interest and taxes/Average Capital Employed)	7.81%	11.86%
Return on investment (in %) (Earning before Interest & tax/ average total assets)	9.95%	5.55%

GALACTICO CORPORATE SERVICES LIMITED
Notes forming part of the Consolidated financial statements for the year ended March 31, 2026
Note 39 : Segment Reporting

Information given in accordance with the requirements of Ind AS 108 on Operating Segments:

Business Segment

The chief operating decision maker (CODM) has identified four primary business segments viz. Investment Banking, Financial Services & Investmen
Services.

These segments have been identified and reported taking into account the nature of the products / services, the differing risks and returns, the organisa

- Investment Banking Segment - Engaged in Investment Banking, Issue Management Activities whereby the Company provide services to the Mid-cap, segment.
- Financial Services & Investment Segment - Engaged in Financial Services and Investments.
- Packaged Drinking Water Bottles Manufacturing Segment - Engaged in business of manufacturing packaged drinking water.
- Pest Control Services Segment - Engaged in rendering pest control services to corporate, societies and household.

1 Revenue and expenses have been identified to a segment on the basis of direct relationship to operating activities of the segment. Expenditure which identifiable but has a relationship to the operating activities of the segment are allocated on a reasonable basis

2 Revenue and expenses which relate to enterprise as a whole and are not allocable to a segment on reasonable basis have been disclosed as “Unallocable”.

3 Segment assets and segment liabilities represent assets and liabilities of respective segment. Investments, tax related assets/ liabilities and other comr that cannot be allocated to a segment on reasonable basis have been disclosed as "Unallocable".

4 Inter segment transfer consists of material, labour and overhead which are recorded at cost.

(All amounts in INR thousands , Unless otherwise stated)

Information given in accordance with the requirements of Ind AS 108 on Operating Segments on the basis of Consolidated Financial Statement

Sr. No.	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
1	**Segment Value of Sales and Services (Revenue)**		
	- Investment Banking	39,029.42	52,140.89
	- Financial Services & Investment	-	-
	- Packaged Drinking Water Bottle Manufacturing	1,33,529.16	1,50,102.46
	- Pest Control Services	62,918.53	57,567.97
	- Unallocable segment	-	-
	Gross Value of Sales and Services	**2,35,477.11**	**2,59,811.32**
	Less: Inter Segment Revenue	-	(60.18)
	External Revenue of Sales and Services	**2,35,477.11**	**2,59,751.14**
	Other Revenue	26,036.12	26734.23
	Total Revenue of Sales and Services	**2,61,513.23**	**2,86,485.37**
2	**Segment Results (EBITDA)**		
	- Investment Banking	18,430.50	23,088.04
	- Financial Services & Investment	4,282.61	15852.75
	- Packaged Drinking Water Bottle Manufacturing	13,676.95	12560.44
	- Pest Control Services	8,101.00	11551.33
	- Unallocable segment	-	-
	Total Segment Results (EBITDA)	**44,491.06**	**63,052.56**
3	**Finance Costs**	**10,509.96**	**7779.84**
4	**Profit Before Exceptional Item and Tax**	**22,755.05**	**31812.77**
	Exceptional Item (Net of Taxes)	-	-
	Profit Before Tax	**22,755.05**	**31,812.77**
	(i) Current Tax	5,242.90	6535.80
	(i) Previous Tax	644.69	516.58
	(ii) Deferred Tax	1,002.98	1109.26
	Profit After Tax	**15,864.48**	**23,651.13**
4	**Segment Assets**		
	- Investment Banking	3,50,189.81	2,55,314.36
	- Financial Services & Investment	3,88,981.46	3,94,602.45
	- Packaged Drinking Water Bottle Manufacturing	1,27,097.09	1,24,003.41
	- Pest Control Services	1,28,127.10	1,13,742.03
	- Unallocable segment	-	-
	-Less:Inter Company Transfer	(3,26,760.49)	(1,90,065.29)
	Total Segment Assets	**6,67,634.98**	**6,97,596.96**
5	**Segment Liabilities**		
	- Investment Banking	82,194.20	55082.93
	- Financial Services & Investment	2,64,374.20	273927.20
	- Packaged Drinking Water Bottle Manufacturing	71,670.53	70367.06
	- Pest Control Services	38,642.62	27876.96
	- Unallocable segment	-	-
	-Less:Inte Company Transfer	(2,52,730.49)	(1,16,135.29)
	Total Segment Liabilities	**2,04,151.06**	**3,11,118.85**

Note 40 : Financial Risk Management

Financial Risk Factors

The Group's principal financial liabilities comprise borrowings and trade payables. The main purpose of these financial liabilities is to manage finances for the Company's operations. The Company has loan, trade and other receivables, cash and short-term deposits that arise directly from its operations. The Company's activities expose it to a variety of financial risks:

i) Credit Risk

Credit risk arises from cash and cash equivalents and deposits with bank(s) / other company, as well as credit exposure to counter party that will not meet its obligations under a financial instrument or customer contract, leading to a financial loss.

Expected credit loss for trade receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivables		
Gross carrying amount	25,348.58	23,807.17
Expected loss rate	-	-
Expected credit losses (Loss allowance provision)	-	-
Carrying amount of trade receivables (net of impairment)	**25,348.58**	**23,807.17**

ii) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the values of financial instruments may result from changes in the foreign currency exchange rates, interest rates, credit, liquidity and other market changes.

(a) Foreign Exchange Risk

The Group generally transacts business in Indian National Rupee (INR) and the amount of foreign currency transaction are immaterial. The Company does not have any foreign currency financial instruments and therefore is not exposed to foreign exchange risk.

(b) Price Risk

During the financial year, the company engaged in providing Professional services in finance industry. The price volatility of these services in domestic and international markets does not generally affect the operating activity of the Company and the group as a whole.

iii) Liquidity Risk

The Group considers factors such as track record, size of the institution, market reputation and service standards to select the banks with which balances and deposits are maintained. Generally, the balances are maintained with the institutions with which the Company has also availed borrowings. The Company does not maintain significant cash and deposit balances other than those required for its day to day operations subject to the compliance with loan facilities. Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availibility of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions.

The Group's objective is to at all times maintain optimum levels of liquidity to meet its cash and collateral requirements. The Company relies on a mix of borrowings, capital infusion and excess operating cash flows to meet its needs for funds. The current committed lines of credit are sufficient to meet its short to medium term expansion needs. Management monitors the Company's liquidity position through rolling forecasts on the basis of expected cash flows.

Particulars	As at March 31, 2026				
	Carrying Amount	On Demand	< 6 months	6 to 12 months	> 1 year
Borrowings - Non Current	59,950.27	-	-	-	59,950.27
Borrowings - Current	6,033.19	-	-	6,033.19	-
Trade Payables	31,053.43	31,053.43	-	-	-
Other Financial Liabilities	1,800.00	1,800.00	-	-	-
Total	**98,836.90**	**32,853.43**	**-**	**6,033.19**	**59,950.27**

Particulars	As at March 31, 2025				
	Carrying Amount	On Demand	< 6 months	6 to 12 months	> 1 year
Borrowings - Non Current	1,12,399.19	-	-	-	1,12,399.19
Borrowings - Current	33,032.47	-	-	33,032.47	-
Trade Payables	29,808.66	29,808.66	-	-	-
Other Financial Liabilities	1,800.00	1,800.00	-	-	-
Total	**1,77,040.32**	**31,608.66**	**-**	**33,032.47**	**1,12,399.19**

The Group manages its capital in order to ensure that the Company will continue as a going concern and create value for its shareholders by maximizing return through an optimized capital structure.

Note 41 : Capital Management

The Group manages its capital in order to ensure that the Company will continue as a going concern and create value for its shareholders by maximizing return through an optimized capital structure.

The Company monitors the capital structure on the basis of net debt to equity ratio :

(Rs. In thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Equity share capital	1,83,283.94	1,49,011.33
Other Equity	2,34,987.45	1,94,027.15
Total Equity	4,18,271.39	3,43,038.48
Borrowings		
Non-current	59,950.27	1,12,399.19
Current	6,033.19	33,032.47
Debt	65,983.47	1,45,431.66
Less: Cash and Cash Equivalents	(8,258.79)	(2,579.68)
Net Debt	57,724.68	1,42,851.98
Net debt to equity	**0.14**	**0.42**

Note 42 : Disclosures of Financial Instruments

(a) Financial assets and liabilities :

As at March 31, 2026 **(Rs. In thousands)**

Particulars	Fair Value Hierarchy	Amortised cost	Fair value through Other Comprehensive Income	Fair Value through statement of profit and loss	Total carrying value	Total Fair Value
Financial assets						
(i) Investments in equity Instruments (Quoted)	Level 1	-	4,159.18	-	75,944.65	80,103.83
(ii) Other Investments	Level 3	18,202.76	-	-	18,202.76	18,202.76
(iii) Trade Receivables	Level 3	25,348.58	-	-	25,348.58	25,348.58
(iv) Cash and Cash Equivalents	Level 3	8,258.79	-	-	8,258.79	8,258.79
(v) Loans	Level 3	2,92,040.98	-	-	2,92,040.98	2,92,040.98
(vi) Other Financial Assets	Level 3	3,354.74	-	-	3,354.74	3,354.74
		3,47,205.85	**4,159.18**	**-**	**4,23,150.50**	**4,27,309.68**
Financial Liabilities						
(i) Borrowings	Level 3	65,983.47	-	-	65,983.47	65,983.47
(ii) Other financial Liabilities	Level 3	1,800.00	-	-	1,800.00	1,800.00
(iii) Trade Payables	Level 3	31,053.43	-	-	31,053.43	31,053.43
		98,836.90	**-**	**-**	**98,836.90**	**98,836.90**

As at March 31, 2025 **(Rs. In thousands)**

Particulars	Fair Value Hierarchy	Amortised cost	Fair value through Other Comprehensive Income	Fair Value through statement of profit and loss	Total carrying value	Total Fair Value
Financial assets						
(i) Investments in equity Instruments (Quoted)	Level 1	-	4,642.12	-	87,463.61	92,105.73
(ii) Other Investments	Level 3	6,499.52	-	-	6,499.52	6,499.52
(iii) Trade Receivables	Level 3	23,807.17	-	-	23,807.17	23,807.17
(iv) Cash and Cash Equivalents	Level 3	2,579.68	-	-	2,579.68	2,579.68
(v) Loans	Level 3	2,88,246.66	-	-	2,88,246.66	2,88,246.66
(vi) Other Financial Assets	Level 3	2,301.27	-	-	2,301.27	2,301.27
		3,23,434.29	**4,642.12**	**-**	**4,10,897.89**	**4,15,540.02**
Financial Liabilities						
(i) Borrowings	Level 3	2,89,276.14	-	-	2,89,276.14	2,89,276.14
(ii) Other financial Liabilities	Level 3	1,800.00	-	-	1,800.00	1,800.00
(iii) Trade Payables	Level 3	29,808.66	-	-	29,808.66	29,808.66
		3,20,884.81	**-**	**-**	**3,20,884.81**	**3,20,884.81**

(c) Short-term financial assets and liabilities are stated at carrying value which is approximately equal to their fair value.

(d) Investment in Quoted Investments has been measured at fair value through other comprehensive Income and Other Investments are measured at cost.

(e) Borrowings are loan from commercial banks at market interest rates prevailing in the market. Hence, considered at carrying value.

Galactico Corporate Services Limited

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31,2026

Note 43 : Related Party Transactions

In accordance with the requirements of IND AS 24, on related party disclosures, name of the related party, related party relationship, transactions and outstanding balances including commitments where control exits and with whom transactions have taken place during reported periods, are:

a) List of the related party

Particulars	Relationship
A. Key Managerial Personnel	
Mr. Krishna Rathi	Independent Director
Ms. Nilam Ghundiyal	Independent Director
Mr. Laxmikant Bhakre	Independent Director
Mr. Vipul Lathi	Promoter & Managing Director & CFO
Mr. Vishal Sancheti	CEO
Pooja Rathi	Company Secretary & Compliance officer
Ms. Charushila Lathi	Promoter **and Promoter Group**
B. Relatives of Key Managerial Personnel	
Mr. Vikas Lathi	Relative of Director
C. Enterprises where control exists	
Instant Finserve Private Limited	Subsidiary Company
Seven Hills Beverages Limited	Subsidiary Company
Palwe Pest Control Private Limited	Subsidiary Company
D. Other Related parties with whom entity/ its Subsidiary had undertaken transactions during the year	
Mr. Sandeep Palwe	Director of Subsidiary
Mr. Nayan Palwe	Director of Subsidiary
Ms. Arpita Vikas Lathi	Director of Subsidiary
Mr. Ashish Dhondu Patil	Director of Subsidiary
Mr. Balasaheb Palwe	Director of Subsidiary
Ms. Jayashree Palwe	Director of Subsidiary
Mr. Sandeep Vasantrao Avhad	Director of Subsidiary
Mr. Pavan Chhatrisha	Director of Subsidiary
Mr. Rajkumar Pardeshi	Director of Subsidiary
Mr. Sarvanan Sheshadri	Director of Subsidiary
Mr. Vasanti Palwe	Relative of Director of Subsidiary
Mr. Pooja Palwe	Relative of Director of Subsidiary
Palwe Agro Mills Private Limited	Enterprises owned or significantly influenced by Director or relatives of subsidiary
Palwe Sancheti Warehouse LLP	Enterprises owned or significantly influenced by Director or relatives of subsidiary
Royal Galactico LLP	Enterprises owned or significantly influenced by Director or relatives of subsidiary

b) **Transactions during the year with related parties**

Name of the party	Nature of transactions	As at March 31, 2026	As at March 31, 2025
I. Galactico Corporate Services Limited			
Mr. Vipul Lathi	Unsecured loan taken	180.00	22,575.00
Mr. Vipul Lathi	Repayment of loan	180.00	97,654.06
Mr. Vipul Lathi	Director Sitting Fees	600.00	600.00
Mr. Laxmikant Bhakre	Director Sitting Fees	60.00	45.00
Mr. Vishal Sancheti	Salary	1,797.50	1,695.06
Mr. Ajinkya Joglekar	Salary	-	-
Ms. Riddhi Mukesh Bheda	Salary	-	20.00
Ms. Neha Rane	Salary	-	-
Mr. Vikas Lathi	Salary	657.50	657.50
Instant Finserve Private Limited	Advance given	1,35,045.96	1,30,217.81
Instant Finserve Private Limited	Repayment of loan	1,26,978.82	1,69,707.26
Instant Finserve Private Limited	Interest receivable on OCD	9,720.31	8,400.00
Instant Finserve Private Limited	Interest receivable on Advances	-	4,399.28
Instant Finserve Private Limited	Investment on OCD	55,000.00	30,000.00
Instant Finserve Private Limited	Procurement of services	-	-
Beembox Technologies Private Limited	Investment on CCD	-	-
Beembox Technologies Private Limited	Advance given	97.70	765.00
Beembox Technologies Private Limited	Repayment	1,840.92	10.00
Palwe Pest Control Private Limited	Advance received	-	-
Palwe Pest Control Private Limited	Repayment	-	-
Mr. Sandeep Palwe	Advance against immovable property	-	-
Mr. Nayan Palwe	Advance against immovable property	-	-
Seven Hills Beverages Limited	Advance given	15,000.00	-
Seven Hills Beverages Limited	Repayment	1,350.00	-
II. Instant Finserve Private Limited			
Mr. Vipul Lathi	Advance Received	6,700.00	11,653.40
Mr. Vipul Lathi	Repayment of Advance	6,700.00	
Mr. Vipul Lathi	Issue of OCD	-	30,927.60
Mr. Vipul Lathi	Advance given	19,500.00	-
Mr. Vipul Lathi	Repayment	19,000.00	-
Mrs.Charushila Lathi	Advance Received	34,520.81	-
Mrs.Charushila Lathi	Repayment of Advance	79,833.00	30,000.00
Mrs.Charushila Lathi	Issue of OCD	(55,000.00)	99,705.70
Galactico Corporate Services Limited	Advance Received	1,35,045.96	36,150.00
Galactico Corporate Services Limited	Issue of OCD	55,000.00	30,000.00
Galactico Corporate Services Limited	Repayment of Advance	1,26,978.82	1,30,217.80
Galactico Corporate Services Limited	Interest Payable	9,720.31	-
Galactico Corporate Services Limited	Sale of services	-	-
Beembox Technologies Private Limited	Advance Given	280.00	-
Beembox Technologies Private Limited	Repayment of Advance	590.00	-
Seven Hills Beverages Limited	Advance Given	3,000.00	-
Seven Hills Beverages Limited	Repayment of Advance	-	-

III. Palwe Pest Control Private Limited			
Balasaheb Palwe	Loan taken	579.04	865.00
Balasaheb Palwe	Repayment of Loan	5,414.32	2,577.88
Balasaheb Palwe	Director remuneration	1,500.00	1,200.00
Jayashree Palwe	Loan taken	-	-
Jayashree Palwe	Repayment of Loan	-	-
Jayashree Palwe	Director remuneration	1,500.00	1,020.00
Sandeep Palwe	Loan taken	1,550.00	6,200.00
Sandeep Palwe	Repayment of Loan	4,103.91	4,214.49
Sandeep Palwe	Director remuneration	1,500.00	1,020.00
Nayan Palwe	Salary	1,435.20	300.00
Nayan Palwe	Loan taken	-	108.95
Vasanti Palwe	Loan taken	1,350.00	-
Vasanti Palwe	Repayment of Loan	1,920.00	1,200.00
Vasanti Palwe	Salary	1,300.00	960.00
Pooja Palwe	Salary	1,300.00	960.00
Seven Hills Beverages Limited	Advance Taken	15,751.29	16,927.24
Palwe Agro Mills Private Limited	Advance Given	8,498.92	5,952.92
Palwe Agro Mills Private Limited	Repayment of Loan	4,815.82	2,994.82
Galactico Corporate Services Limited	Loan taken	-	-
Instant Finserve Private Limited	Repayment of Loan	-	-
Palwe Sancheti Warehouse LLP	Advance given	-	700.00
IV. Seven Hills Beverages Limited			
Sandeep Palwe	Advance Given	22,701.89	(6,556.59)
Sandeep Palwe	Repayment of Advance	13,919.00	3,962.80
Nayan Palwe	Advance Given	1,578.00	(642.05)
Nayan Palwe	Repayment of Advance	954.00	-
Palwe Pest Control Private Limited	Advance Given	15,553.07	16,927.24
Palwe Pest Control Private Limited	Repayment of Advance	15,741.29	(16,794.99)
Palwe Pest Control Private Limited	Labour Charges		60.18
Instant Finserve Private Limited	Advance Taken	3,000.00	-
Instant Finserve Private Limited	Repayment of Advance	-	-

c) **Balance outstanding of related parties with respect to above transactions**

Name of the Party	Receivable/(Payable)	As at March 31, 2026	As at March 31, 2025
I. Galactico Corporate Services Limited			
Vipul Lathi	Receivable/(Payable)	(144.43)	-
Mr. Vishal Sancheti	Receivable/(Payable)	(112.07)	(1,02,240.00)
Ms. Riddhi Mukesh Bheda	Receivable/(Payable)	-	-
Mr. Vikas Lathi	Receivable/(Payable)	(54.70)	(54.80)
Mr. Laxmikant Bhakre	Receivable/(Payable)	(30.00)	(45.00)
Instant Finserve Private Limited	Receivable/(Payable)	18,240.53	(453.08)
Beembox Technologies Private Limited	Receivable/(Payable)	-	(1,743.21)
Palwe Pest Control Private Limited	Receivable/(Payable)	-	-
Mr. Sandeep Palwe	Receivable/(Payable)	(18,400.00)	(18,400.00)
Mr. Nayan Palwe	Receivable/(Payable)	(18,400.00)	(18,400.00)
Seven Hills Beverages Limited	Receivable/(Payable)	13,650.00	-
II. Instant Finserve Private Limited			
Mr. Vipul Lathi	Receivable/(Payable)	500.00	-
Mrs.Charushila Lathi	Receivable/(Payable)	20,426.52	-
Beembox Technologies Private Limited	Receivable/(Payable)	11,585.77	11,895.77
Galactico Corporate Services Limited	Receivable/(Payable)	18,240.53	(453.08)
Seven Hills Beverages Limited	Receivable/(Payable)	3,000.00	
III. Palwe Pest Control Private Limited			
Balasaheb Palwe	Receivable/(Payable)	(11,554.97)	(6,140.89)
Jayashree Palwe	Receivable/(Payable)	(493.81)	-
Sandeep Palwe	Receivable/(Payable)	(5,639.68)	-
Nayan Palwe	Receivable/(Payable)	(163.62)	-
Vasanti Palwe	Receivable/(Payable)	463.77	-
Pooja Palwe	Receivable/(Payable)	(589.95)	-
Seven Hills Beverages Limited	Receivable/(Payable)	-	(1,88,322.00)
Palwe Agro Mills Private Limited	Receivable/(Payable)	23,388.86	19,705.77
Palwe Sancheti Warehouse LLP	Receivable/(Payable)	38,529.59	38,529.59
IV. Seven Hills Beverages Limited			
Sandeep Palwe	Receivable/(Payable)	14,244.29	5,461.36
Nayan Palwe	Receivable/(Payable)	2,529.60	1,905.60
Seven Hills Beverages Limited	Receivable/(Payable)	(3,000.00)	-
Palwe Pest Control Private Limited	Receivable/(Payable)	-	188.22

Galactico Corporate Services Limited

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31,2026

Note 44 : Additional information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III to the Companies Act, 2013 as on 31st March 2026

(Amount in thousands)

Name of the Entity	Net assets, i.e., total assets minus Total Liabilities		Share of profit or loss		Share of Other Comprehenive Income		Share in Total Comprehensive Income	
	As % of consolidated	Amount (Rs. in thousand)	As % of consolidated	Amount (Rs. in thousand)	As % of Other comprehensive	Amount (Rs. in thousand)	As % of total comprehensive	Amount (Rs. in thousand)
Parent:								
Galactico Corporate Services Limited	65.81%	4,63,531.036	69.51%	15,811.599	49.99%	4,171.858	64.27%	19,983.457
Subsidiaries:								
Instant Finserve Private Limited	17.69%	1,24,607.26	-1.02%	(232.59)	49.90%	4,164.61	12.65%	3,932.01
Seven Hills Beverages Limited	7.87%	55,426.57	7.59%	1,727.54	0.75%	62.68	5.76%	1,790.22
Palwe Pest Control Private Limited	12.70%	89,484.48	16.13%	3,669.41	-0.60%	(50.00)	11.64%	3,619.41
Galactico Visionary Consulting Limited	0.01%	47.12	-0.23%	(52.88)	0.00%	-	-0.17%	(52.88)
Eliminations/Adjustments arising out of consolidation	-10.51%	(74,030.00)	0.00%	-	0.00%	-	0.00%	-
Non-controlling interest	6.43%	45,259.65	8.02%	1,823.87	-0.05%	(3.85)	5.85%	1,820.02
Balance as at the end of the period	**100.00%**	**7,04,326.116**	**100.00%**	**22,746.945**	**100.00%**	**8,345.295**	**100.00%**	**31,092.240**

(Amount in thousands)

Name of the Entity	Net assets, i.e., total assets minus Total Liabilities		Share of profit or loss		Share of Other Comprehenive Income		Share in Total Comprehensive Income	
	As % of consolidated net assets	Amount (Rs. in thousand)	As % of consolidated profit	Amount (Rs. in thousand)	As % of Other comprehensive Income	Amount (Rs. in thousand)	As % of total comprehensive Income	Amount (Rs. in thousand)
Parent:								
Galactico Corporate Services Limited	52.64%	2,55,314.364	59.35%	13,193.467	-8.88%	(357.242)	48.89%	12,836.225
Subsidiaries:								
Instant Finserve Private Limited	24.88%	1,20,675.248	-2.51%	(558.72)	124.23%	4,999.36	16.91%	4,440.64
Seven Hills Beverages Limited	11.06%	53,636.344	16.04%	3,566.37	-8.07%	(324.66)	12.35%	3,241.71
Palwe Pest Control Private Limited	17.70%	85,865.076	27.12%	6,029.94	-7.28%	(293.13)	21.85%	5,736.82
Beembox Technologies Private Limited w.e.f. February 11, 2023	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Eliminations/Adjustments arising out of consolidation	-15.24%	(73,930.00)	-13.49%	(2,997.894)	3.01%	121.228	-10.96%	(2,876.666)
Non-controlling interest	8.96%	43,439.629	13.49%	2,997.894	-3.01%	(121.228)	10.96%	2,876.666
Balance as at the end of the period	**100.00%**	**4,85,000.661**	**100.00%**	**22,231.057**	**100.00%**	**4,024.337**	**100.00%**	**26,255.393**