CONTINENTAL SECURITIES LTD.

To,
DGM – Corporate Relations
BSE Ltd., Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 051

Scrip Code: 538868, Scrip ID: CSL

Dear Sir/Madam,

Subject: Notice of 36th Annual General Meeting along with Integrated Annual Report for FY 2025-26.

Reference: Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').

The 36th Annual General Meeting ('AGM') of the Company will be held on Monday, September 28th, 2026, at 02.00 P.M. (IST) through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM").

Pursuant to Regulation 34(1) of the SEBI Listing Regulations, please find enclosed the Integrated Annual Report along with the Notice of the 36th AGM and other Statutory Reports of Continental Securities Limited ('the Company') for FY 2025-26.

The same is being sent through electronic mode to those Members whose e-mail addresses are registered with the Company/its Registrar and Transfer Agent (RTA)/Depository Participants (DPs). Further, in accordance with Regulation 36(1)(b) of the SEBI Listing Regulations, the Company is also sending a letter to those shareholders whose e-mail addresses are not registered with the Company/RTA/DPs, providing the weblink from where the Integrated Annual Report can be accessed on the Company's website.

The Integrated Annual Report for FY 2025-26 is also available on the Company's website and can be accessed at www.continentalsecuritiesltd.com .

This is for your information and records.

For Continental Securities Limited

PRAVITA KHANDELWAL Digitally signed by PRAVITA KHANDELWAL Date: 2026.09.02 12:24:11 +05'30'

Pravita Khandelwal
Company Secretary and Compliance Officer
Date: 02-09-2026

CONTINENTAL SECURITIES LIMITED

36th

Anual Report 2025-26

Registered Office: 301, Metro Plaza, Gopalbari, Jaipur-302001

CIN NO.: L67120RJ1990PLC005371

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Corporate Snapshot

Continental Securities Limited (CSL) is a Non-Banking Financial Company (NBFC) listed on the Bombay Stock Exchange (BSE). The Company is engaged in providing a diverse range of lending solutions, including gold loans, loans against property, loans to the MSME/SME sector, and personal loans.

At CSL, we are committed to delivering accessible, timely, and customer-centric financial solutions that empower individuals and businesses to achieve their aspirations. Through responsible lending practices and a strong focus on customer satisfaction, we strive to create sustainable value for our customers, shareholders, employees, and other stakeholders.

VISION

To attain business growth with integrity and transparency based on mutual trust and ensuring complete client protection. We believe in providing innovative, affordable & customer-oriented services through our efficient products & robust processes.

MISSION

To build wealth for our investor by offering them best financial services ad honoring commitments with ethical and transparent business practices. We aim to be a leading financial service provider, admired for satisfactory customer services and respected for our ethics, values & corporate governance.

VALUES

Customer First : Delivering exceptional customer experiences through simple, transparent, and efficient lending solutions.

Speed & Accessibility : Ensuring quick and hassle-free access to financial assistance.

Integrity : Upholding the highest standards of ethics, transparency, and corporate governance.

Trust : Building enduring relationships through reliability, accountability, and responsible lending.

Sustainable Growth : Creating long-term value for all stakeholders while contributing to inclusive economic development.

Dear Shareholders,

It gives me immense pleasure to present the performance of Continental Securities Limited for the financial year 2025–26 and to welcome you to the Company's 36th Annual General Meeting.

The financial year under review reflects our continued commitment to delivering sustainable growth while strengthening our position in the financial services sector. Despite a dynamic and evolving business environment, the Company remained focused on responsible lending, operational excellence, and creating long-term value for all stakeholders.

I would like to express my sincere gratitude to our valued shareholders for their unwavering trust, confidence, and continued support. Your faith in the Company inspires us to pursue excellence and reinforces our commitment to building a stronger and more resilient organization.

I also extend my heartfelt appreciation to our dedicated employees, whose passion, professionalism, and relentless efforts have been the driving force behind our achievements.

Their commitment to serving our customers and upholding our core values has enabled the Company to navigate challenges and capitalize on emerging opportunities.

As the Managing Director, it is both an honour and a privilege to lead Continental Securities Limited. I remain confident that, with the continued support of our stakeholders and the dedication of our team, the Company is well positioned to achieve sustainable growth and create enduring value in the years ahead.

Thank you for your continued trust and confidence in Continental Securities Limited.

Rajesh Khuteta

Managing Director & Chairman

CORPORATE INFORMATION

CONTINENTAL SECURITIES LIMITED
CIN: L67120RJ1990PLC005371

BOARD OF DIRECTORS

Name	Designation
Rajesh Khuteta & Chairman	Managing Director & Chairman
Mahima Khuteta	Executive Director
Yash Khuteta	Non- Executive Non- Independent Director
Annu Sharma Khandelwal	Non- Executive Independent Director
Anant Sharma	Non- Executive Independent Director
Govind Sharan Khandelwal	Non- Executive Independent Director

Company Secretary & Compliance Officer
Mrs. Pravita Khandelwal

Chief Financial Officer
Mr. Hemant Gupta

STATUTORY AUDITORS
R.P. Khandelwal & Associates
101 , 4A Veean Terrace , Mahaveer Marg ,
Sangram Colony, C –Scheme, Jaipur-302001,
Rajasthan Mobile No : 9314031763 ,
Phone No : 0141-4911163
Email : rpk1956@rediffmail.com, rpk1956@gmail.com

SECRETARIAL AUDITORS
Mahendra Khandelwal & Company
202, Prism Tower, Lalkothi, Behind Nehru
Palace, Jaipur
Contact: 9461811652
E-mahendra927@gmail.com

INTERNAL AUDITORS
M/s Ajay Khandelwal & Associates
S-5-6,II Floor,Tradecentre,11-12,
Sahkar Marg, Behind Lotus Dairy Lalkothi, Jaipur
Email-ajaykhandelwalca@gmail.com
Ph-0141-4043499, Mob.9414962034

BANKERS
Bank of Baroda
State Bank of India
HDFC Bank

REGISTRAR & SHARE TRANSFER AGENT
Beetal Financial & Computer Service Pvt. Ltd.
Address: Beetal House 3rd Floor, 99, Madangir,
Near Dada Harsukh Das Mandir, New Delhi-11062
Email: beetalrta@gmail.com , beetal@rediffmail.com

COMMITTEES OF THE BOARD: -

Audit Committee
Mrs. Annu Sharma Khandelwal – Chairman
Mr. Govind Sharan Khandelwal – Member
Ms. Mahima Khuteta – Member

Stakeholders Relationship Committee
Mr. Yash Khuteta – Chairman
Mr. Govind Sharan Khandelwal – Member
Mrs. Annu Sharma Khandelwal – Member

Nomination & Remuneration Committee
Mrs. Annu Sharma Khandelwal – Chairman
Mr. Govind Sharan Khandelwal – Member
Mr. Yash Khuteta – Member

REGISTERED AND CORPORATE OFFICE
301, Metro Plaza, Gopalbari, Jaipur, Rajasthan-302001
Website: www.continentalsecuritiesltd.com
E-mail: continentalsecuritieslimited@gmail.com
Tel.:0141-4586384

BRANCHES LOCATED:-

1.CSL GOLD LOAN
Near axis bank ATM, GANDHI PATH WEST,
LALARPURA Road,302021
Contact Details- 8306660997
E-mail – cslgoldloan@gmail.com

2.CSL GOLD LOAN
D -10 Sagar Complex , Swej Farm Road ,
Near Siddhawar Hanuman Temple ,
Nandpuri Road , Ram Nagar , Near Sodala ,Jaipur – 302019
Contact Details- 9468671121 , 8306660997
E-mail – cslgoldloan@gmail.com

3.CSL GOLD LOAN
D – 4 Tagore Nagar , 200 Ft By- Pass ,
Ajmer Road , Jaipur – 302021
Contact Details- 9468671121 , 8306660997
E-mail – cslgoldloan@gmail.com

4.CSL GOLD LOAN
175/51 sector 17, near rawat public school,
Pratap nagar, sanganer, Jaipur – 302021
Contact Details- 9468671121 , 8306660997
E-mail – cslgoldloan@gmail.com

PROFILE OF BOARD OF DIRECTOR'S

Mr. Rajesh Khuteta & Chairman (Managing Director)
DIN No.- 00167672

Mr. Rajesh Khuteta is the Managing Director & Chairman of Continental Securities Limited and has been associated with the Company since its incorporation in 1990. He holds a Bachelor's degree in Science from the University of Rajasthan. With over 28 years of experience, he has played a significant role in the finance sector, particularly in the securities and capital markets. His leadership and strategic vision continue to drive the Company's growth and long-term success.

Ms. Mahima Khuteta (Executive Director)
DIN No.: 08245957

Ms. Mahima has experience in statutory audits, direct and indirect taxation, and financial due diligence. She possesses extensive experience in the mutual fund industry and has expertise in managing company operations. She has sound knowledge of SEBI Regulations, the Companies Act, and other corporate and financial compliance matters. Her professional expertise and operational capabilities contribute significantly to the Company's governance and business growth.

Mr. Yash Khuteta (Non-Executive Director)
DIN No.: 10804110

Mr. Yash Khuteta has experience in the fields of auditing, taxation, and financial markets. His knowledge of financial and regulatory matters enables him to contribute effectively to the Company's operations and strategic growth.

Annu Sharma Khandelwal (Non-Executive Independent Director)
DIN No.- 07562588

Mrs. Annu Sharma Khandelwal possesses expertise in legal, accounting, finance, and corporate compliance. She serves as the Company Secretary of Globe International Carriers Limited, an NSE-listed company. She has extensive knowledge of SEBI Regulations, including the SEBI (SAST) Regulations and the SEBI (PIT) Regulations, and has significant experience in managing corporate secretarial and regulatory compliance.

Anant Sharma (Non-Executive Independent Director)
DIN No.- 09275194

Mr. Anant Sharma has knowledge and experience in the areas of capital markets, securities markets, and regulatory compliances. He is actively involved in social initiatives and has contributed to various NGO-related activities. He is also engaged in matters concerning public awareness, rights advocacy, and human welfare initiatives.

Mr. Govind sharan Khandelwal (Non-Executive Independent Director)
DIN No.: 09519474

Mr. Govind Sharan Khandelwal possesses expertise in the areas of legal, accounting, finance management, and corporate compliance. He has sound knowledge of the Companies Act and regulatory matters, contributing effectively to corporate governance, financial management, and compliance functions of the Company.

PROFILE OF KMPs

Hemant Gupta (Chief financial Officer)

Mr. Hemant Gupta is the Chief Financial Officer of CSL. He holds a Master's degree in Commerce from the University of Rajasthan. With over 15 years of experience, he possesses extensive knowledge in the fields of finance, securities, and capital markets.

Pravita Khandelwal (Company Secretary and Compliance Officer)

Mrs. Pravita Khandelwal is the Company Secretary and Compliance Officer of **Continental Securities Limited** and has been associated with the Company for the last 8 years. She is an Associate Member of ICSI and holds a Master's degree in Economics and a Bachelor's degree in Law. She possesses sound knowledge of Company Law, SEBI (LODR) Regulations, 2015, and NBFC-related compliance matters.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Forward-Looking Statements

The Management Discussion and Analysis Report ("MDAR") contains statements that may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations. These statements relate to the Company's objectives, strategies, expectations, estimates, and projections regarding its future performance and are based on assumptions and expectations considered reasonable by the management at the time of preparation of this report.

Actual results may differ materially from those expressed or implied in such forward-looking statements due to various risks and uncertainties, including changes in economic conditions, regulatory developments, interest rate movements, competitive environment, liquidity conditions, credit risks, and other factors beyond the control of the Company. The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise.

Industry Structure and Developments

The Non-Banking Financial Company ("NBFC") sector remains an integral part of the financial ecosystem, complementing the banking sector by serving diverse customer segments and addressing niche financing requirements.

The regulatory environment continues to evolve with the Reserve Bank of India introducing measures aimed at strengthening governance standards, enhancing risk management practices, and promoting financial stability. Despite global economic uncertainties and fluctuations in interest rates, the long-term outlook for the Indian NBFC sector remains positive, supported by increasing credit demand, digital transformation, infrastructure development, and sustained economic growth.

Business Overview

The Company is a listed Non-Banking Financial Company ("NBFC") registered with the Reserve Bank of India and is engaged in financing of Gold loan, MSME Loans, and investment activities. The Company continues to focus on maintaining a prudent lending approach while ensuring compliance with applicable regulatory requirements.

The Company's business philosophy is centred on responsible lending, efficient capital allocation, sound credit appraisal, and maintaining long-term relationships with its customers. It continues to strengthen its operational framework through effective risk management practices and improved internal controls.

Business Operations and Performance

During the financial year under review, the Company continued to focus on strengthening its lending portfolio while maintaining disciplined credit underwriting standards. The management remained committed to improving operational efficiency, optimizing asset quality, and ensuring timely recovery of dues.

The Company continued to monitor its portfolio through well-defined credit assessment and recovery mechanisms with an emphasis on sustainable growth and prudent risk management. Various operational initiatives were undertaken during the year to improve customer service, strengthen compliance processes, and enhance overall operational efficiency.

Opportunities and Outlook

India's expanding economy, increasing financial inclusion, digital adoption, and growing demand for credit continue to provide significant opportunities for the NBFC sector. The Company believes that these developments will create long-term growth opportunities across its business segments.

Going forward, the Company intends to:

- Strengthen its lending portfolio through prudent credit evaluation.
- Enhance operational efficiencies through technology-driven initiatives.
- Maintain adequate liquidity and capital discipline.
- Improve customer experience through efficient service delivery.
- Focus on sustainable and profitable growth while maintaining regulatory compliance.

The management remains cautiously optimistic about the Company's future prospects and expects continued growth supported by disciplined execution of its business strategy.

Risks and Concerns

As an NBFC, the Company is exposed to various risks, including:

- Credit Risk arising from borrower defaults.
- Liquidity Risk due to mismatch in asset-liability maturities.
- Interest Rate Risk affecting borrowing costs and investment returns.
- Operational Risk arising from system failures, fraud, or process deficiencies.
- Regulatory Risk resulting from changes in applicable laws, regulations, and RBI guidelines.
- Market Risk due to changes in economic and financial market conditions.

The Company continuously reviews its risk management framework and adopts appropriate mitigation measures to minimize the impact of these risks.

Internal Control Systems and Their Adequacy

The Company has established adequate internal control systems commensurate with the size, nature, and complexity of its business. These controls are designed to safeguard the Company's assets, ensure reliability of financial reporting, maintain compliance with applicable laws and regulations, and promote operational efficiency.

The Company has an independent internal audit function that periodically reviews the adequacy and effectiveness of internal controls, operational processes, and compliance mechanisms. Audit observations and recommendations are regularly reviewed by the Audit Committee and corrective actions are implemented wherever necessary.

Financial Performance

During the financial year under review, the Company continued its focus on maintaining financial discipline and improving operational performance. Management remained committed to maintaining healthy asset quality, adequate liquidity, and efficient utilization of financial resources.

The financial statements have been prepared in accordance with the applicable Indian Accounting Standards (Ind AS), the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the applicable directions issued by the Reserve Bank of India.

Human Resources

The Company recognizes that its employees are its most valuable asset. It continues to promote a professional work environment based on integrity, transparency, accountability, and continuous learning.

The Company focuses on employee development through training, skill enhancement, performance management, and a culture of ethical conduct. Industrial relations remained cordial throughout the year.

Information Technology

The Company continues to strengthen its information technology infrastructure to improve operational efficiency, enhance customer service, strengthen cyber security, and ensure regulatory compliance. Continuous efforts are being made to improve digital capabilities, data security, and business continuity systems.

Compliance

The Company continues to comply with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Reserve Bank of India Directions applicable to NBFCs, and other applicable laws, rules, and regulations.

The Company remains committed to maintaining the highest standards of corporate governance, transparency, and regulatory compliance.

Cautionary Statement

Statements made in this Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations, or predictions may constitute forward-looking statements within the meaning of applicable laws and regulations. Actual results may differ materially from those expressed or implied due to various risks and uncertainties beyond the Company's control. The Company assumes no responsibility to publicly amend, modify, or revise any forward-looking statements based on subsequent developments, information, or events.

For and on behalf of the Board of Directors
Continental Securities Limited

Rajesh Khuteta
Managing Director
DIN No. 00167672

Mahima Khuteta
Director
DIN No. 08245957

Date- 02-09-2026
Place- Jaipur

DIRECTORS' REPORT

Dear Shareholders,
The Board of Directors of your Company ("The Board") is delighted to present before you the 36th Annual Report, reflecting Growth, Operational and Financial performance of Continental Securities Limited ("the Company" /"CSL"/ "Your Company") along with the Audited Financial Statements for the Financial Year ended March 31, 2026.

Company overview
During the Financial Year 2024–25, the Company expanded its product portfolio by entering the Mutual Fund distribution business, which has shown promising growth and performance. The Company continued its track record of rewarding shareholders by declaring dividends in both FY 2024–25 and FY 2025–26. The dividend declared for FY 2024–25 was ₹0.05 per equity share, and the dividend declared for FY 2025–26 was also ₹0.05 per equity share.

The Company currently operates four branches in Jaipur, Rajasthan, and remains committed to expanding its reach and strengthening customer relationships through quality financial services.

1. SUMMARY OF FINANCIAL RESULTS:

The highlights of financial performance of the Company for the financial year ended March 31, 2026, are summarized hereunder:

Particulars (Rupees in Lacs)	For the financial year ended 31st March, 2026 (Rs.)	For the financial year ended 31st March, 2025 (Rs.)
Revenue from Operation including other income	394.40	284.08
Expenses excluding Depreciation	91.58	97.28
Depreciation and Amortization	12.55	5.58
Profit (Loss) Before Tax	290.26	181.22
Extraordinary items	-	-
Current Tax	72.52	48.49
Deferred Tax Adjustment	(1.28)	(0.12)
Profit (loss) After Tax	219.03	132.86
Dividend proposed	15.23	14.63
Net fixed assets	26.73	37.24
Share capital	609.06	525.06
Reserve & Surplus Profit/(Loss)	1987.43	1205.53

The above figures are extracted from the financial statements prepared in accordance with Indian Accounting Standards ("Ind AS") as notified under Sections 129 and 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act. The detailed Audited Financial Statements as stated above are presented as a separate section of this Annual Report.

2. Operations

As a finance company, your Company remains focused on building a high-quality loan portfolio through prudent lending practices and robust monitoring and recovery mechanisms.
The Company is committed to maintaining asset quality and ensuring sustainable growth.
The Company continuously strives to improve operational efficiency and service standards, delivering timely and customer-centric financial solutions.

3. Transfer to Reserves

Under Section 45-IC (1) of Reserve Bank of India ("RBI") Act, 1934, non-banking financial companies ("NBFCs") are required to transfer a sum not less than 20% of its net profit every year to reserve fund before declaration of any dividend. Accordingly, your Company has transferred a sum of Rs. 43.80 lakhs to Statutory Reserve.

4. Dividend

The Board of Directors are pleased to recommend a dividend of Rs. 0.05 per share (2.50%) subject to tax, for the financial year ended March 31, 2026, on 3,04,53,000 equity shares of Rs. 2 each fully paid-up.

The said dividend on equity shares is subject to the approval of the Members at the ensuing Annual General Meeting ("AGM") scheduled to be held on Monday, September 28, 2026 If approved, this will involve an outflow of Rs. 15,22,650.

According to the Finance Act, 2020, dividend income will be taxable in the hands of the Members w.e.f. April 01, 2020, and the Company is required to deduct tax at source from the dividend paid to the Members at prescribed rates as per the Income Tax Act, 1961.

The Company's Dividend Distribution Policy, as adopted in line with Regulation 43A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations" "SEBI Listing Regulations") is available on the website of the Company at the link: (www.continentalsecuritiesltd.com) and part of this report as Annexure IV.

5. Due dates for transfer of unclaimed dividend to investor education and protection fund

The Company has declared and distributed dividend for the Financial Year 2024–25. Pursuant to the provisions of Section 125 of the Companies Act, 2013, any dividend remaining unclaimed or unpaid for a period of seven consecutive years from the date of its transfer to the Unpaid Dividend Account shall be transferred to the Investor Education and Protection Fund (IEPF). Accordingly, the unclaimed dividend pertaining to the Financial Year 2024–25 is due for transfer to the IEPF in the year 2032, upon the expiry of the prescribed seven-year period, together with the corresponding shares, if applicable, in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Unpaid/Unclaimed Dividend: The Company has taken necessary steps to facilitate shareholders in claiming their unpaid/unclaimed dividend before transfer to the Investor Education and Protection Fund ("IEPF"). The concerned shareholders have been suitably intimated to claim their unpaid/unclaimed dividend and update their KYC, bank account/bank mandate and other relevant details, as applicable. The details of unpaid/unclaimed dividend and the respective dates by which such dividend is due for transfer to IEPF are made available on the Company's website. The Company has also made the requisite intimations/disclosures to the Stock Exchanges, wherever applicable.

6. Change in the nature of business (If any)
There has been no change in the line or nature of business that the Company is operating in during the year under review in financial year 2025-2026. The company is actively engaged in the Gold Loan business segment and Mutual fund Business Operations.

7. Information about subsidiary/ associate company:
During the year under review, the Company does not have any Subsidiaries, Joint Venture or Associate Companies.

8. Settlement with bank or financial institution:
There was no instance of one-time settlement with any Bank or Financial Institution

9. Indian accounting standards:
The annexed financial statements for the Financial Year 2025-26 and corresponding figures for 2024-25 comply in all material aspects with the Indian Accounting Standards notified under section 133 of the Companies Act, 2013 (the Act), the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act as modified from time to time.

10. Material changes and commitments/ details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:
As on the date of this report, there are no material changes and commitments affecting the financial position of the company have occurred. No significant or material orders have been passed by the Regulators or Courts or Tribunals impacting the going concern status of the Company and/or the Company's operations in future.

11. Disclosure on secretarial standards by directors:
The company complies with all applicable Standards. The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.
The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board Meetings, General Meetings and Dividend.

12. Directors' responsibility statement:
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 the reviews performed by the management and 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 FY 2025-26.

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

1. In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

2. Such accounting policies have been selected and applied consistently and judgments and estimates have been made 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;

3. Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

4. The annual accounts have been prepared on a going concern basis.

5. That internal financial control were laid down to be followed and that such internal financial controls were adequate and were operating effectively.

6. That proper system was devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

13. Share capital/ capital structure:-
Authorized Capital
During the Financial Year under review, there has been no change in the Authorized Capital of the Company.The company has Authorised capital of the company 10,00,00,000 divided into 5,00,00,000 shares having a face value 2/- Rs. each during the year after Sub-division of shares.

Issued, Subscribed & Paid up Capital

The Company has an Issued, Subscribed, and Paid-up Share Capital of ₹6,09,06,000, comprising 3,04,53,000 equity shares of ₹2 each. The Company has only one class of equity shares.

During the financial year 2024–25, the Company issued 55,00,000 Convertible Warrants on a preferential basis at an issue price of ₹21 per warrant, comprising a face value of ₹2 and a premium of ₹19 per warrant. These warrants are convertible into equity shares of the Company.

During the financial year 2025–26, the Company converted and allotted 42,00,000 warrants into equity shares to both promoters and non-promoters on a preferential basis. Consequently, the Issued, Subscribed, and Paid-up Share Capital of the Company stands at ₹6,09,06,000, divided into 3,04,53,000 equity shares of ₹2 each.

The remaining 13,00,000 warrants are converted into equity shares during the financial year 2026–27, subject to the applicable terms and conditions governing such conversion.
As on the date of this Report, there are no outstanding warrants of the Company.
Additionally, the company has not issued any Sweat Equity Shares or Employee Stock Options.

14. Listing of shares
Shares of company are listed on Bombay Stock Exchange and its scrip code is 538868 and ISIN No. INE183Q01020. The shares of the Company are actively traded on BSE Limited ("BSE") and have not been suspended from trading.

15. Corporate insolvency resolution process initiated under the insolvency and bankruptcy code, 2016 (IBC).
There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the period under review.

16. Audit and auditors
1 - Statutory Auditors and Auditors' Report
In terms of provisions of Section 139 of the Act, read with the Companies (Audit and Auditors) Rules, 2014 and RBI Guidelines for appointment of Statutory Auditor(s), M/s R.P. Khandelwal & Associates, Chartered Accountants (Firm Registration No. 001795C) were Appointed Statutory Auditors of the company at 32nd Annual General Meeting for a period of five years i.e. till the conclusion of the 37th Annual General Meeting of the company.

The Remuneration of the said Auditors is proposed to be fixed by the Board on the recommendation of Audit Committee. The said Auditor will be paid out of pocket expenses in connection with the audit.

The Statutory Auditors have not made any adverse comments or given any qualification, reservation or adverse remarks or disclaimer in their Audit Report on the Financial Statements for Financial Year 2025-26 and the Report is self-explanatory. Further, the Statutory Auditors have not reported any fraud in terms of Section143 (12) of the Act.
The Statutory Auditors hold a valid Peer Review Certificate (Certificate No. 023405) as prescribed under the applicable Listing Regulations.

Pursuant to the RBI Master Directions – Non-Banking Financial Companies Auditors' Report (Reserve Bank) Directions, 2016, the Statutory Auditors have submitted the requisite additional report for the Financial Year 2025–26 to the Reserve Bank of India (RBI). The report did not contain any qualifications, observations, or adverse remarks.

2- Secretarial Auditors and Secretarial Audit Report
M/s. Mahendra Khandelwal & Co, Company Secretaries (S2001RJ047800 / Peer Review Certificate No.1937/2022), have carried out Secretarial Audit of the Company for the Financial Year 2025-26 in accordance with the provisions of Section 204 of the Act read with the rules made thereunder.

Pursuant to the provisions of Section 204(1) of the Companies Act, 2013, the Secretarial Audit Report in Form MR-3 for the Financial Year 2025–26 is annexed to this Report as Annexure-II and forms an integral part of the Annual Report.

The Secretarial Audit Report is self-explanatory and does not contain any qualification, observation, adverse remark, or disclaimer.

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, listed entities are required to appoint a Secretarial Auditor for a term of five consecutive years, subject to the recommendation of the Board of Directors and approval of the shareholders at the Annual General Meeting.

Consequently, in accordance with, Section 204 of the Act, the Board of Directors, has recommended the appointment of M/s. Mahendra Khandelwal & Co, Company Secretaries (S2001RJ047800 / Peer Review Certificate No.1937/2022) Company Secretaries as Secretarial Auditors of the Company for a period of 5 (Five) consecutive Years effective from FY 2024-25 upto FY 2029-30, to the Shareholders of the Company for their approval.

The Company has obtained consent and eligibility certificate from the above audit firm under applicable rules and laws that they are not disqualified and are eligible to hold the office as Secretarial Auditors of the Company, if appointed. such Secretarial Auditor must be a peer reviewed Company Secretary from Institute of Company Secretaries of India (ICSI) and should not be disqualified to act as a Secretarial Auditor and cannot render prohibited services in accordance with the Listing Regulations and as specified by ICSI.

The approval of the Members for the appointment of the Secretarial Auditor was obtained at the 35th Annual General Meeting (AGM) of the Company held during the Financial Year 2024–25. Further, the approval of the Members is being sought for the fixation of remuneration payable to the Secretarial Auditor for the Financial Years 2024–25 to 2029–30.

3 - Internal audit & internal financial control and its adequacy
The Audit Committee and Board of Directors have approved Internal Control frame work for the internal financial control to be followed by the Company and such policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, safe guarding of its assets ,prevention and detection of frauds and errors, accuracy and completeness of the accounting records and timely preparation of reliable financial information and disclosures.

The Audit Committee periodically reviews and evaluates the effectiveness of internal financial control system. Pursuant to section 138 of company Act, 2013 read with companies

(Audit and Auditors) Rules, 2014, every listed company is required to appoint an internal Auditor or a firm of internal Auditors to carry out internal Audit of the company.

The Board has re-appointed M/S Ajay Khandelwal & Associates, Chartered Accountants, Jaipur (Firm Reg.No.012738C) as the internal Auditor of the company for the financial year 2026-27.

The internal Audit Report is received yearly by the company and the same is reviewed and taken on record by the Audit Committee and Board of Directors. The Yearly Internal Audit Report as received for the financial year 2025-26 is free from any Qualification.

17. Directors /key managerial personnel/Senior management personnel:
Your Company's Board of Directors is committed in upholding the highest standards of integrity, which serve as the cornerstone of the Company's governance framework.

The Board of Directors of the Company is a panel of members having diverse set of competencies, demonstrated experience, personal integrity, ethics, and Governance expertise. In addition to possessing relevant skills, Director's exhibit leadership qualities that contribute to the effective stewardship of the organization.

In accordance with Section 149 of the Act, Regulation 17 of SEBI (LODR) Regulations, 2015 and the RBI Master Direction – (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023 as amended from time to time, your Company has optimum mix of Executive, Non-Executive and Independent Directors (including one women indenpendent director).

The Board assumes a critical role in overseeing management operations and ensuring alignment with the short-term and long-term interests of stakeholders. This belief is reflected in CSL governance practices, under which the Company strives to maintain an effective, informed and independent Board.

The members of the Company's Board of Directors are eminent persons of proven competence and integrity. Non-Executive Directors, including Independent Directors, play a critical role in imparting value to the Board processes by bringing an independent judgment in the areas of strategy, performance, resource management, financial reporting, the overall standard of Company's conducts etc.

The Board has identified the core competencies (like Accounting & Finance, Legal & Compliance, Strategic Development & Execution, Governance Board Role etc.) and some specialized skills as essential for the effective functioning of the Company as a Non-Banking Financial Company (“NBFC”).

Composition of Board of Director as on 31st March 2026 and changes during the year

The Board of the Company comprises of 6 (Six) Directors, comprising 3 (Three) Non-Executive Independent Directors (including 1 (One) Women Director), 1 (One) Executive Director and 1 (One) Managing Director and 1(One) is Non-Executive Non-indenpendent director as on March 31, 2026 who build strong foundation in business principles and leadership.

S. No.	Name of Directors	Designation
1.	Mr. Rajesh Khuteta	Managing Director
2.	Ms. Mahima Khuteta	Executive Director
3.	Mr. Yash Khuteta	Non-Executive Non-Independent Director
4.	Mr. Govind Sharan Khandelwal	Non-Executive Independent Director
5.	Mr. Anant Sharma	Non-Executive Independent Director
6.	Mrs. Annu Sharma Khandelwal	Non-Executive Independent Director

During the year under review:

Appointment of Director
During the Financial Year under review, the Board of Directors, at its meeting held on August 29, 2025, appointed Mr. Yash Khuteta (DIN: 10804110) as a Non-Executive Non-indenpendent Director of the Company. Subsequently, the Members approved his appointment at the 35th Annual General Meeting (AGM) held on September 22, 2025.

Re-Appointment of Directors Retiring by Rotation:
Pursuant to the provisions of Section 152 of the Act, Ms. Mahima Khuteta (DIN:-08245957)
Director of the Company, who retired and being eligible, was re-appointed with the approval of Members at the 35th Annual General Meeting (AGM) held on September 22, 2025.

Composition of Key Managerial Personnel /Senior management personnel other than Board of Directors):

Pursuant to the provisions of Section 2(51) and 203 of the Act, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended from time to time, the following are the Key/Senior Managerial Personnel of the Company:

- Mr. Hemant Gupta, (Chief Financial Officer)
- Mrs. Pravita Khandelwal, (Company Secretary and compliance officer)
- Ms. Mahima Khuteta (Chief Operating Officer (COO)

During the year under review:
During the Financial Year under review, Mr. Hemant Gupta resigned from the position of Chief Financial Officer (CFO)/ Key Managerial Personnel (KMP) of the Company with effect from October 15, 2025.

Subsequently, pursuant to the provisions of Sections 179(3) and 203 of the Companies Act, 2013 and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors approved his re-appointment as Chief Financial Officer (CFO)/Key Managerial Personnel (KMP) of the Company with effect from October 31, 2025.

18. Committee details
The Boards of Directors of the Company has constituted various Committees in Compliances with the Provision of the Companies and SEBI listing Regulations, such as Audit Committee, Nomination and Remuneration Committee, Shareholder Relationship Committee, Risk Management committee.
these Committees have been constituted to ensure effective oversight, strategic decision-making, and regulatory compliance, in alignment with the provisions of applicable laws and statutes:

Audit Committee(“AC”)
Brief Purpose: - Oversees the Company's financial reporting and internal controls.

Pursuant to the provisions of **Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,** the Audit Committee of the Board comprises Mrs. Annu Sharma Khandelwal (DIN: 07562588), Non-executive Independent Director, as the Chairperson of the Committee, Mr. Govind Sharan Khandelwal (DIN: 09519474), Non-executive Independent Director, and Ms. Mahima Khuteta (DIN: 08245957), Executive Director, as Members of the Committee.

During the Financial Year under review, all recommendations made by the Audit Committee were duly accepted by the Board of Directors.

Nomination and Remuneration Committee ("NRC")

Brief Purpose:- Responsible for identifying and nominating new Board members, KMPs & SMPs and overseeing the Board's governance practices.

Pursuant to the provisions of **Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,** the Nomination and Remuneration Committee comprises Mrs. Annu Sharma Khandelwal (DIN: 07562588), Non-executive Independent Director, as the Chairperson of the Committee, and Mr. Govind Sharan Khandelwal (DIN: 09519474) Non-executive Independent director and, Mr. Yash Khuteta (DIN:-10804110), Non-Executive director as Members.

During the Financial Year under review, all recommendations made by the Nomination and Remuneration Committee were duly accepted by the Board of Directors.

Stakeholders' Relationship Committee("SRC")

Brief Purpose: - Ensuring good corporate governance and maintaining a positive relationship with stakeholders.

Pursuant to the provisions of **Section 178 of the Companies Act, 2013 and Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,** the Stakeholders' Relationship Committee comprises Mr. Yash Khuteta (DIN: 10804110), Non-Executive Director, as the Chairperson of the Committee, and Mrs. Annu Sharma Khandelwal (DIN: 07562588) and Mr. Govind Sharan Khandelwal (DIN: 09519474),are Non-executive Independent Directors, as Members of the Committee.

During the Financial Year under review, all recommendations made by the Stakeholders' Relationship Committee were duly accepted by the Board of Directors.

The Committee administers transfer and transmission of shares, non-receipt of annual report, non-receipt of declared dividends/interests, Issue of duplicate certificates, change of status of members, change of name, transposition, sub-division of share certificates, consolidation of shares, dematerialization/ of shares and resolves the grievances of various security holders of the Company.
Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants / annual reports / statutory notices by the shareholder of the Company.
Committee meets time to time as as per its requirements. The Committee facilitates prompt and effective redressal of stake holder/investors complaints-

"Number of complaints received- 1(SEBI-SCORES PORTAL)

Details of complaint:-Complaint received from the shareholder of mr. sameer nard dated 03.03.2026.
"Number of complaints solved to the satisfaction of shareholders-NIL
"Number of pending share transfers- NIL

As at 31st March, 2026. No shares were pending for transfer.

Risk Management Committee ("RMC")

Brief Purpose: - Assesses and manages Company's risks.

Pursuant to the provisions of Regulation 21 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Risk Management Committee comprises Ms. Mahima Khuteta (DIN: 08245957), Executive Director, as the Chairperson of the Committee, and Mrs. Annu Sharma Khandelwal (DIN: 07562588) and Mr. Govind Sharan Khandelwal (DIN: 09519474), Non-executive Independent Directors, as Members of the Committee.

The Committee oversees the Company's risk management framework and monitors key business risks to ensure effective risk identification, assessment, mitigation, and governance. During the Financial Year under review, all recommendations made by the Risk Management Committee were duly accepted by the Board of Directors.

19. Risk management frame work
Company has implemented an integrated risk management approach through which it reviews and assesses significant risk on a regular basis to ensure that there is a robust system of risk controls and mitigation. Management periodically review the risk management. The management however, of the view that no risk element is identified which in opinion of the board may threaten the existence of the company.

Company considers that risk is an integral part of its business and therefore, it takes proper steps to manage all risks in a proactive and efficient manner. The Board has formed a Risk Management Committee to identify the risks impacting the business, formulate strategies /policies aimed at risk mitigation as part of risk management. The Risk Management Committee of the Company monitors and reviews the risk management plan of the Company, in accordance with the Risk Management Policy of the Company.

20. Vigil mechanism/ whistle blower policy
In Accordance of Section 177(9) and (10) of the Act and Regulation 22 of the SEBI (LODR) Regulations, 2015, to report to the management genuine concerns or grievances about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct.

With the core aim to achieve the highest standards of ethical, moral and legal conduct of business operations and to nurture these standards, the Company encourages its employees who have concerns about suspected misconduct to come forward and express their concerns without fear of punishment or unfair treatment.

The mechanism provides a secure channel to the employees and Directors for adequate safeguards against victimization of employees and Directors who use such mechanism and
makes provision for direct access to the Chairperson of the Audit Committee in exceptional cases, ensuring transparency and accountability in addressing whistleblower concerns. There
are no restrictions for accessing the Audit Committee for any of the Company's employees.

The whistle blower policy is placed on the website of the Company and can be accessed www.continentalsecuritiesltd.com policies.

21. Meetings
During the financial year 2025-26, following meetings were convened:

Board Meetings:

Pursuant to **Section 173 and Section 175 of the Companies Act, 2013, read with Secretarial Standard-1 (SS-1) and Regulation 17(2) of the SEBI (LODR) Regulations, 2015,** the Board meets at least four times in a financial year, ensuring that the gap between two consecutive meetings does not exceed 120 days. Additionally, In case of business exigencies or urgency of matters, and resolutions are passed by circulation, whenever required, to address the Company's business requirements.

During the Financial Year 2025–26, 13 (Thirteen) Board Meetings were convened and held. The details of the meetings and attendance of Directors are provided below.

Meeting No.	Date of Board Meeting	Board’s strength	No. of Directors present
1	May 07, 2025	5	5
2	May 12, 2025	5	5
3	May 16, 2025	5	5
4	May 24, 2025	5	5

5	May 26, 2025	5	5
6	May 31, 2025	5	5
7	July 19, 2025	5	4
8	August 29, 2025	5	5
9	October 15, 2025	6	5
10	October 31, 2025	6	5
11	January 12, 2026	6	5
12	January 31, 2026	6	6
13	February 07, 2026	6	6

The intervening gap between the Board Meetings was with in the period prescribed under the Act and SEBI LODR Regulations.

Audit Committee Meetings:

During the Financial Year 2025–26, 04 (Four) meetings of the Audit Committee were held in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. All the members attended each of the Audit Committee meetings convened during the year.

Meeting No.	Date of Audit committee Meeting	Board's strength	No. of Members present
1	May 26, 2025	3	3
2	July 19, 2025	3	3
3	October 15, 2025	3	3
4	January 12, 2026	3	3

Nomination & Remuneration Committee Meetings:

During the Financial Year 2025–26, 02 (Two) meetings of the Nomination and Remuneration Committee were convened and held in accordance with the applicable provisions of the **Companies Act, 2013 and the SEBI (LODR) Regulations, 2015.** All members of the Committee attended both the meetings.

The details of the meetings are as follows:
1. Meeting No. 01/2025–26 – August 29, 2025
2. Meeting No. 02/2025–26 – October 31, 2025

Independent Director's Meeting:

During the Financial Year under review, a separate meeting of Non-executive **Independent Directors was convened on August 29, 2025** in strict adherence to regulatory requirements.

This meeting was held without the participation of Non-Independent Directors or members of the Company's Management, thereby ensuring an environment conducive to independent deliberation and oversight.

The Independent Directors, in the course of this meeting, reviewed and discussed various matters arising from Committee meetings and Board deliberations. Their discussions encompassed, inter alia, the assessment of the quality, adequacy, and timelines of information flow between the Company's Management and the Board, ensuring that the Board is equipped with all necessary data and insights to effectively discharge its fiduciary and governance responsibilities.

The Institute of corporate affairs serve data bank for independent director in accordance with the provision of section150 of the companies act 2013.

Stakeholder Relationship's Committee Meeting:
During the financial year 2025-26, 01 (One) Committee meeting were held, All the members were present in all Stakeholder Relationship's Committee Meeting convened by the company.

1. Meeting no. 01/2025-26 held on August 29, 2025.

Members Meetings:
During the financial year 2025-26, 01 (One) meeting were held, Annual General meeting.

1. Meeting no. 01/2025-26 held on September 22, 2025. (AGM)

22. Performance evaluation of the board, committees and individual directors

In accordance with the criteria set forth in the Act and the SEBI (LODR) Regulations 2015, the Board of Directors has conducted an annual assessment of its performance, along with that of its Committees and Individual Directors. The Board, in consultation with its Nomination and Remuneration Committee, has formulated a framework containing, inter-alia, the criteria for performance evaluation of the entire Board of the Company, its Committees and Individual Directors, including Independent Directors, which is in compliance with the applicable provisions of the Act and the SEBI (LODR) Regulations, 2015.

Evaluations Parameters:

- Assess & Robust implement policies and structures, procedures.
- Development of suitable strategies and business plans at appropriate time and its effectiveness.
- Communication of expectations & concerns clearly with subordinates.
- Exercise of objective independent judgment in the best interest of the company.
- Over sight off financial reporting process, including internal controls.
- Discharge of functions and duties as per the terms of reference.
- Review management's succession plan & effective meetings.
- Clearly defining roles & monitoring activities of committees.
- Review of corporations and ethical conduct.
- Obtain adequate, relevant &Timely information from external sources.

23. Declaration by independent director
In accordance with the provisions of the Section 149(6) of the Act and Regulation 16(1)(b) & 25 of SEBI (LODR) Regulations, 2015, the Company has received declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence for Independent Directors.

The Board affirms that the Independent Directors fulfil the aforesaid criteria and possess requisite integrity, qualifications, proficiency, experience, expertise and are independent of the management.

The names of all the Independent Directors of the Company have been included in the Independent Director's databank maintained by Indian Institute of Corporate Affairs ("IICA").None of the Directors have any pecuniary relationship or transactions with the Company.

Terms and Conditions of Appointment of Independent Directors

The terms and conditions of appointment of Independent Directors are available on the Company's website www.continentalsecuritiesltd.com .

24. Familiarization programme for independent directors
In our dedication to uphold strong governance practices, your Company has in place a system of conducting the familiarization programmes for Independent Directors in view of adherence with the expected obligations and responsibilities of Independent Directors as prescribed under the Regulation 25(7) of the SEBI (LODR) Regulations, 2015. As per the Programme, Independent Directors are acquainted with their roles, rights, responsibilities, and the nature and business model of the Company upon their induction.

The Programme is designed to provide a conceptual framework aligned with contemporary expectations, mandating that Independent Directors comply with a code of ethics and integrity to fulfil their responsibilities in a professional and trustworthy manner, thereby fostering confidence within the investment community. The objective of this program is to educate Independent Directors about their rights and obligations, as well as to familiarize them with the regulatory landscape and the business model under which the Company operates.

The induction and continuous training programs empower the Board, including Independent Directors to make well-informed and deliberate decisions that align with the best interests of the Company's stakeholders.

The specifics of the Familiarization Programme have been hosted on the Company's website and can be accessed at www.continentalsecuritiesltd.com .

25. Certificate of Non-Disqualification of Directors
The Board of Directors hereby affirms that none of its members are disqualified from being appointed as Directors in accordance with the provisions of Section 164 of the Act. Further, no Director has been debarred from holding the office of Directors by virtue of any SEBI order or any other such authority. None of the Directors of the Company are related to each other.

In support of the above, a certificate from a Company Secretary in practice has been obtained confirming that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Directors of Company by SEBI / MCA or any such statutory authority. The same forms part of this Annual Report as 'Annexure-II'.

26. Disclosure under the sexual harassment of women at workplace (prevention, prohibition and redressal) act, 2013

Pursuant to the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("the POSH Act") and the rules made thereunder, the Company has formulated and implemented a Policy(www.continentslsecuritiesltd.com) for prevention of sexual harassment against women and redressal of complaints (Prevention, Prohibition and Redressal) Act, 2013

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

27. Nomination and remuneration policy

In pursuit of building a capable and visionary leadership team, the Company has laid down a comprehensive Nomination and Remuneration Policy for the selection, compensation and, governance of its Directors, Key Managerial Personnel ("KMP"), and Senior Managerial Personnel("SMP"). This Policy emphasizes ethical conduct, professional merit, and organizational fit, ensuring that individuals appointed to critical roles bring value through their competence and insight. The policy also promotes transparency in the nomination process, reinforcing the Company's commitment to responsible leadership.

The Policy has been formulated in accordance with the Section 178 of the Act, provisions of Regulation 19 of SEBI (LODR) Regulations, 2015 and Guidelines on Compensation of Key Managerial Personnel and Senior Management in NBFCs issued by RBI vide circular dated RBI/2022-23/36 DOR.GOV.REC. No.29/18.10.002/2022-23 on April 29, 2022 ("RBI Guidelines"), as amended from time to time.

The Nomination and Remuneration Policy is available on the Company's website at www.continentalsecuritiesltd.com.

28. Related party transactions

Your Company has an explicit "Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions" to ensure that all related party transactions are on an arm's length basis and in the ordinary course of business in adherence of the provisions of Section 188 of the Act and rules made thereunder and the SEBI (LODR) Regulations, 2015.

Accordingly, all related party transactions entered during Financial Year 2025-26 were on an arm's length basis and in the ordinary course of business under the Act and were not material under the SEBI (LODR) Regulations, 2015.

All related party transactions entered into during the Financial Year, were presented to both the Audit Committee and the Board. The Audit Committee has granted omnibus approval forrelated party transactions as per the provisions of the Act and the SEBI (LODR) Regulations, 2015. Further, in compliance with the Section 134(3)(h) of the Act, a thorough disclosure has been made in Form AOC-2 as 'Annexure-III' which forms part of this Annual Report.

Additionally, in compliance with the SEBI and RBI Master Directions, the 'Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions' is available for viewing on the Company's website at www.continentalsecuritiesltd.com.

29. Management discussion and analysis

The financial year 2025-26 was a year of satisfactory performance by the Company. Highlights of Company's performance are covered in detail in the Management Discussion and Analysis Report (MDAR), Pursuant to Regulation 34 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, is annexed herewith part to this Report.

30. Human Resources Management

We firmly believe that employee motivation, development and engagement are key aspect of good human resource management. We provide several forums and communication channels for our employees to not only share their point of view and feedback related to our business, but also share feedback self-development and career advancement. These forums have helped us to identify and implement a number of structural changes during the year under review.

31. Maternity benefits provided by the company under maternity benefit act, 1961

The Company places strong emphasis on creating a supportive, inclusive and equitable workplace for its women employees. As part of this commitment, the Company have been in compliance with the all-applicable provisions of Maternity Benefit Act, 1961, during the financial year under review.

Accordingly, the Company has in place a well-defined Leave Policy, which explicitly outlines the provisions related to maternity leave and associated benefits. All eligible women have been extended the statutory benefits prescribed under the Act, including paid maternity leaves, continuity of salary and service during the leave period, and post maternity support.

Recognizing the importance of employee welfare, the Company remains dedicated to ensuring a safe and empowering work environment for its women employees in accordance with the applicable laws.

32. Adoption of Internal Guidelines on Corporate Governance

The provisions of Corporate Governance as specified under Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were not applicable to the Company during the financial year 2025–26, as the paid-up equity share capital and net worth of the Company were within the prescribed limits.

The applicability of these provisions was determined based on the audited financial statements for the financial year ended 31 March 2026. Upon completion of the statutory audit and approval of the audited financial statements by the Board in May 2026, it was ascertained that the Company's net worth had exceeded ₹25 crore, thereby attracting the applicability of the Corporate Governance provisions in terms of Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
In accordance with the proviso to Regulation 15(2A) of the SEBI (LODR) Regulations, a listed entity to which the Corporate Governance provisions become applicable is required to comply with such provisions within a period of six months from the date of applicability.

Accordingly, the Board of Directors approved and adopted the Internal Guidelines on Corporate Governance and has initiated the necessary measures to ensure compliance with the applicable provisions of Regulations 17 to 27 and Clauses (b) to (i) and (t) of Regulation 46(2) of the SEBI (LODR) Regulations, 2015, within the prescribed timeline. The Company remains committed to maintaining the highest standards of corporate governance and regulatory compliance.

The Internal Guidelines on Corporate Governance has been framed in accordance with the Act, SEBI (LODR) Regulations, 2015, RBI Master Directions, 2021 and other applicable rules and regulations. The Internal Guidelines on Corporate Governance of the Company is available on the website of the Company and can be accessed at https://www.continentalsecuritiesltd.com.

33. Code of conduct for prevention of insider trading in company's securities

The Company has, formulated and adopted code of conduct for prevention of Insider Trading in compliance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("the PIT Regulations").

The Code of Conduct for Prevention of Insider Trading was formulated to regulate, monitor and ensure reporting of trading by Designated Persons and their immediate relatives designated on the basis of their functional role in the Company towards achieving compliance with the Regulations and is designed to maintain the highest ethical standards of trading in Securities of the Company by persons to whom it is applicable. The provisions of the Code are designed to prohibit identified Designated Persons from trading in the Company's Securities while in possession of Unpublished Price Sensitive Information ("UPSI").

The Code lays down guidelines for procedures to be followed and disclosures to be made while dealing with Securities of the Company and cautions them against the consequences of violations.

In order to protect the interest of the stakeholders at large, Mrs. Pravita Khandelwal, Company Secretary and Compliance Officer of the Company, is authorized to act as Compliance Officer under the Code, with the responsibility to oversee adherence to Insider Trading Regulations and related governance principles.

Furthermore, in accordance with regulations 3 (5) and (6) of SEBI (PIT) Regulation 2015, the Company has maintained a Structural Digital Database ("SDD"), wherein details of persons with whom UPSI is shared on need-to-know basis and for legitimate business purposes is maintained with time stamping and audit trails to ensure non-tampering of the database. It ensures proper record-keeping and monitoring of access to UPSI. This database serves as an essential tool for regulatory compliance, preventing unauthorized dissemination and ensuring transparency in the management of sensitive financial information.

The SDD is maintained internally by the Company and is not outsourced in accordance with the provisions of the PIT Regulations.

34.Corporate social responsibility (CSR):
As the Company does not fall under the class of companies as prescribed under Section 135 of Companies Act, 2013 and Rules made there under, therefore the provisions related to Corporate Social Responsibility is not applicable to the Company.

35. Particulars of REAs, guarantees or investments under section 186:
Pursuant to Section 186 (11) of the Companies Act, 2013, loans made, guarantees given or securities provided or acquisition of securities by a Non-Banking Finance company in the ordinary course of its business are exempted from disclosure in the Board's Report.

36. Annual return
The Annual Return has been prepared in form MGT-7 as on March 31, 2026 in compliance with the provisions of Section 134(3) and Section 92(3) of the Act, read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014. The same is placed on the website of the Company and can be accessed at https://www.continentalsecuritiesltd.com/annual-report .

37. Notices received/ penalty imposed- NIL

38. Failure to implement any corporate action-NIL

39. Deposits
As a non-deposit taking (NBFC) Finance Company, your Company has not solicited, accepted or renewed any fixed deposits from the public, as defined in Chapter V of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014. Therefore, the disclosure in terms of RBI Master Directions is not required.

40. Outlook on NBFCs

India has been witnessing good growth in consumer leading in recent years and NBFC'S have been growing this business much better than banks. NBFC'S are here to stay and play an important role in economic growth and financial inclusion. As India's economy grows, the requirement for credit will rise more than proportionately. We need both banks and NBFCs to step up to the challenge and power the economy with free-flowing credit lines.

41. RBI guidelines

During the year, there were no frauds have been reported by the Company. The Company has continued to follow all applicable guidelines issued by the Reserve bank of India for NBFCs regarding Capital Adequacy, Asset Classification, and provisioning and income recognition on non-performing asset as applicable to category of NBFCs not accepting Public Deposits. During the financial year 2025-26, Company has not borrowed any amount from its Directors.

42. Maintenance of cost records

The Company being a Listed-NBFCs is not required to maintain cost records as per sub-section (1) of Section 148 of the Companies Act 2013.

43. Particulars of conservation of energy, technology absorption, foreign exchange earnings and out go-

<u>Conservation of energy-</u>

1.The steps taken or impact on conservation of energy; The operations of Company are not energy intensive.
2. The steps taken by the company for utilizing alternate sources of energy; The Company is exploring alternative source of energy, as and when the necessity arises
3. the capital investment on energy conservation equipment: NIL

<u>Technology absorption-</u>

The efforts made towards technology absorption.
1. The minimum technology required for the business has been absorbed
2. The benefits derived like product improvement, cost reduction, product development or import substitution: NIL
3. In case of imported technology; Not applicable
4.The expenditure incurred on Research and Development : NIL

<u>Foreign exchange earnings and out go-</u>

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange out go during the year in terms of actual outflows.: NIL

44. Disclosures of Directors and Key Managerial Personnel on Remuneration

Rs. in Lacs

S. No.	Name of Director/KMP and its Designation	Remuneration (or Sitting Fees) to the Director/KMP for the FY 2025-26	Percentage Increase / Decrease in remuneration in the FY 2025-26
1.	Mr. Rajesh Khuteta (Managing Director)	12.00	33.33%

2.	Ms. Mahima Khuteta	9.00	66.66%
3.	Mr. Yash Khuteta (Non-executive Director) w.e.f. 29-08-2025	0.02	0.00
4.	Mrs. Annu Sharma Khandelwal (Independent Director)	0.10	250%
5.	Mr. Anant Sharma (Independent Director	0.09	450%
6.	Mr. Govind Sharan Khandelwal (Independent Director)	0.08	400%
7.	Mr. Hemant Gupta (C.F. O)	3.35	13.56%
8.	Mrs. Pravita Khandelwal (Company Secretary and compliance Officer	4.80	33.33%

45. Remuneration of non-executive / executive directors

Details pertaining to remuneration as required under Section197 (12) of the companies act, 2013 read with Rule5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) 2014:

1. Only sitting fee is paid to Non-executive Directors and non-executive Independent Directors.
2. The number of employees on the roll of the company are 4.
3. The Median Remuneration of Employees (MRE) of the Company is Rupees 3,35,000. MRE of the year is increased by 24.42% compared to previous year.
4. There is no variable component in remuneration of Directors of the Company.
5. The ratio of the remuneration of the highest paid director to that of the employees who are not Directors but receive remuneration in excess of the highest paid director during the year -None.

It is here by affirmed that the remuneration paid is as per the remuneration policy of the company.

46. CEO/CFO Certification

Pursuant to Regulation 17(8) of the SEBI (LODR) Regulations, 2015, the Chief Executive Officer ("CEO") and the Chief Financial Officer ("CFO") of the Company provide an annual certification to the Board of Directors, affirming the integrity of financial reporting and the effectiveness of internal controls, copy of which is attached to this Report as Annexure-V".

47. Details of Utilization of Funds Raised through Preferential Allotment

During the financial year under review, the Company allotted equity shares upon conversion of warrants issued on a preferential basis in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The said conversion resulted in an increase in the paid-up equity share capital of the Company.

The Company received the (75%) balance consideration towards the conversion of warrants and the funds so received have been fully utilized for the objects stated in the explanatory statement to the notice of the shareholders approving the preferential issue.

The details of utilization of funds are as under:

Particulars	Amount (₹ in Lakhs)
Total funds raised through conversion of warrants	Rs. 661.50
Amount utilized during the year	Rs. 661.50
Unutilized amount as at the end of the year	Nil

There has been no deviation or variation in the utilization of funds raised through the preferential allotment from the objects stated in the explanatory statement to the notice of the shareholders.

48. Arbitration Mechanism (ODR Mechanism)
SEBI has vide Circular no. SEBI/HO/OIAE/OIAE_IAD-3/P/ CIR/2023/195 dated July 31, 2023 (updated as on December 20, 2023) amended from time to time, established a common Online Dispute Resolution Portal (“ODR Portal”) which harnesses online conciliation and online arbitration for resolution of disputes arising in the Indian Securities Market. This information along with SEBI circular is available on the website of the Company at https://smartodr.in/login for the Shareholders' information and reference.

SCORES (SEBI COMPLAINTS REDRESSAL SYSTEM)

The Company has made continuous efforts to ensure that grievances are more expeditiously redressed. SEBI Complaints Redress System ("SCORES") administers a centralised web-based complaints redress system. It enables investors to lodge and follow up complaints and track the status of online redressal.

All the activities starting from lodging of a complaint till its disposal are carried online in an automated environment and the status of every complaint can be viewed online at any time.

49. Registrar and share transfer agent
During the year under review, Beetal Financial Computer Services Pvt. Ltd. was the Registrar and Transfer Agent of the Company.

50. Downstream investment
The company neither have any foreign Direct Investment (FDI) nor invested as any Downstream Investment in any other company in India.

51. Gender-wise composition of employees
In alignment with the principles of diversity, equity, and inclusion (DEI), the Company discloses below the gender composition of its workforce as on the March 31, 2026.

Male Employees:6
Female Employees:3
Transgender Employees: Nil

This disclosure reinforces the Company's efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender.

52. Acknowledgements and appreciation
The Board of Directors extends their gratitude for the valuable guidance and support received from all stakeholders of the Company, including the Reserve Bank of India, Ministry of Corporate Affairs, Securities and Exchange Board of India, Stock Exchanges i.e BSE, and other regulatory authorities.
They also acknowledge the support of bankers, lenders, financial institutions, members, National Securities Depository Limited, Central Depository Services (India) Limited, and customers of the Company for their continued trust and support.
Additionally, the Directors thankful to the Senior Management team, Employees, KMPs of the Company, which contributed to the excellent performance of the Company during the Financial Year.

For and on behalf of the Board of Directors
Continental securities limited

Rajesh Khuteta	Mahima Khuteta
Managing Director	Director
DIN No. 00167672	DIN No. 08245957

Date- 02-09-2026 Place- Jaipur

DECLARATION TO COMPLIANCE OF CODE OF CONDUCT

This is to certify that the company has laid down its code of conduct for Board of Directors and Senior Management Personnel of the company and copy of the same has been uploaded on the website of the Company www.continentalsecuritiesltd.com.

I hereby declare that all the Directors and Senior Managerial personnel have affirmed the compliance with the Code of Conduct and have given a confirmation thereto in this regard, in respect of financial year ended 31st March 2026.

For the purposes of this declaration, Senior Management Personnel means the Personnel who are members of the core management team, including persons in the cadre of functional heads and above but excluding Board of Directors as on March 31, 2026.

For and on behalf of the Board of Directors
Continental Securities Limited

Rajesh Khuteta
Managing Director & Chairman
DIN No. 00167672

Regd. Office: Flat 301, Metro Plaza,
Gopal Bari, Jaipur, Rajasthan 302001
CIN: L67120RJ1990PLC005371
E-mail: continentalsecuritieslimited@gmail.com
Tel.-0141-2943037, website- www.continentalsecuritiesltd.com

Date- 02-09-2026
Place- Jaipur

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED ON 31st March, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
CONTINENTAL SECURITIES LIMITED
Flat No. 301, Metro Plaza, Parivahan Marg,
Jaipur, Rajasthan- 302001

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practice by **CONTINENTAL SECURITIES LIMITED (here in after called as the Company) incorporated on 30th March, 1990 having CIN No. L67120RJ1990PLC005371 and registered office at Flat No. 301, Metro Plaza, Parivahan Marg, Jaipur, Rajasthan-302001.** Secretarial audit was conducted in the manner that provided us a reasonable basis for evaluating the corporate conduct/ statutory compliance and expressing our opinion thereon.

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

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

I. The Companies Act, 2013 (the Act) and the rules made there under;
II. The Securities Contract (Regulation) Act, 1956 and Rules made there under;
III. The Depositories Act, 1996 and Regulations and Bye-laws framed there under;
IV. Foreign Exchange Management Act,1999and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;(Not Applicable to the Company during Audit Process);
V. The Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act,1992 ('SEBI Act') viz.;

a. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015;
b. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations,2011;
c. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
d. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
e. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **[Not applicable as there was no reportable event during the financial year under review for secretarial audit]**

f. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations,2008; **[Not applicable as there was no reportable event during the financial year under review for secretarial audit]**

g. 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;

h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **[Not applicable as there was no reportable event during the financial year under review for secretarial audit]** and

i. The Securities and Exchange Board of India (Buy back of Securities) Regulations, 2018; **[Not applicable as there was no reportable event during the financial year under review for secretarial audit]**

VI. As identified by the management, following laws are specifically applicable to the Company:

a. The Information Technology Act, 2000
b. The Trade Mark Act, 1999
c. The Indian Copyright Act, 2005
d. The Patents Act, 1970
e. The Trade Unions Act, 1926
f. The Employees' Provident Fund & Miscellaneous Provisions Act, 1952
g. The Employees' State Insurance Act, 1948
h. Equal Remuneration Act, 1976
i. The Reserve Bank of India Act, 1934
j. Any other applicable laws

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

a) Secretarial Standards issued by The Institute of Company Secretaries of India.
b) SEBI (Listing Obligation 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.

We further report that

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

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

c) None of the directors in any meeting dissented on any resolution and hence there was no instance of recording any dissenting member's view in the minutes.

d) Company has constituted Audit committee, Nomination and Remuneration Committee and Stakeholder Relationship Committee.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. Company has introduced compliance alert system for applicability of all applicable laws, rules, regulations and guidelines.

We further report that during the audit period the company has responded appropriately to notices received, if any, from various statutory/regulatory authorities including initiating actions for corrective measures, wherever found necessary

***Note**: This report is to be read with my letter of even date which is annexed as Annexure - A which forms an integral part of this report.

For M/s Mahendra Khandelwal & Co.
Company Secretaries

Place: Jaipur
Date: 20-08-2026

Mahendra Prakash Khandelwal
(Proprietor)
Membership No.6266
C.P . No-4459
UDIN: F006266H001170495

Annexure-A

To,
The Members,
CONTINENTAL SECURITIES LIMITED
Flat No. 301, Metro Plaza, Parivahan Marg,
Jaipur, Rajasthan- 302001

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

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance f laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.
7. The maximum liability of our firm under the secretarial audit in respect of the aggregate of all claims shall not exceed the fee charged by me.

For M/s Mahendra Khandelwal & Co.
Company Secretaries

Place: Jaipur
Date: 20-08-2026

Mahendra Prakash Khandelwal

(Proprietor)
Membership No.6266
C.P . No-4459
UDIN: F006266H001170495

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To,
The Members,
CONTINENTAL SECURITIES LIMITED
CIN: L67120RJ1990PLC005371
Flat No. 301, Metro Plaza, Parivahan Marg,
Jaipur, Rajasthan- 302001

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **CONTINENTAL SECURITIES LIMITED having CIN L67120RJ1990PLC005371** and having registered office at **Flat No. 301, Metro Plaza, Parivahan Marg, Jaipur, Rajasthan- 302001** (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 my 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.

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

For M/s Mahendra Khandelwal & Co.
Company Secretaries

Place: Jaipur
Date: 21/08/2026

Mahendra Prakash Khandelwal
(Proprietor)
Membership No.6266
C.P. No-4459
UDIN: F006266H001176591

ANNEXURE-III - 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.

Details of contracts or arrangements or transactions not at arm's length basis:
There were no contracts or arrangement or transactions entered into during the Financial Year ended March 31, 2026, which were not at arm's length basis.

Details of material contracts or arrangements or transactions at arm's length basis.
The below contracts or arrangements are not material and are at arm's length basis, however it is disclosed voluntarily:

S. No.	Name(s) of Related Party and Nature of Relationship	Nature of contracts/ arrangements /transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any	Amount paid as advances, if any
1.	Rajesh Khuteta	RENT	10 Years	Lease agreement between company and Rajesh khuteta for a consideration 38870/- per month	24.08.2024	NIl

For and on behalf of the Board of Directors
Continental Securities Limited

Rajesh Khuteta
Managing Director
DIN No. 00167672

Mahima Khuteta
Director
DIN No. 08245957

Regd. Office: Flat 301, Metro Plaza,
Gopal Bari, Jaipur, Rajasthan 302001
CIN: L67120RJ1990PLC005371
E-mail: continentalsecuritieslimited@gmail.com
Tel.-0141-2943037, website- www.continentalsecuritiesltd.com

Date- 02-09-2026
Place- Jaipur

DIVIDEND DISTRIBUTION POLICY

I. PREAMBLE

Pursuant to the provisions of Regulation 43A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held on August 24, 2024 have approved and adopted the Dividend Distribution Policy [“Policy”] of the Company.

II. OBJECTIVE

This Policy aims to ensure that the Company makes rationale decision with regard to the amount to be distributed to the equity shareholders as dividend after retaining sufficient funds for the Company's growth, to meet its long-term objective and other purposes.

This Policy lays down various parameters which shall be considered by the Board of Directors of the Company before recommendation/ declaration of Dividend to its shareholders.

III. DEFINITIONS

a. “Act” means the Companies Act, 2013 and rules made thereunder [including any amendments or re-enactments thereof]

b. “Applicable laws” shall mean to include Act and rules made thereunder, [including any amendments or re-enactments thereof], Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, and any other regulation, rules, acts, guidelines as may be applicable to the distribution of dividend.

c. “Board” or “Board of Directors” shall mean Board of Directors of the Company, as constituted from time to time.

d. “Company” shall mean Continental Securities Limited.

e. "Dividend” includes any interim dividend; which is in conformity with Section 2(35) of the Companies Act, 2013 read with Companies (Declaration and Payment of Dividend) Rules, 2014.

f. “Financial year” shall mean the period starting from 1st day of April and ending on the 31st day of March every year,

g. “Free reserves” shall mean the free reserves as defined under Section 2 (43) of the Act.

h. RBI Directions means- Reserve Bank of India (Non-Banking Financial Companies– Prudential Norms on Declaration of Dividends) Directions, 2025

IV. PARAMETERS GOVERNING THE DISTRIBUTION OF DIVIDEND

1. Factors for recommendation/ declaration of Dividend:-

a. Internal factors (Financial Parameters:

The Board shall consider the below mentioned financial parameters for the purpose of recommendation/declaration of dividend:

i. Current year's net operating profit
ii. Capital expenditure and working capital requirements
iii. Financial commitments w.r.t. the outstanding borrowings and interest thereon.
iv. provisioning for Non-Performing Assets (NPAs).
v. Qualifications in the Auditors' Report to the financial statements; and
vi. Long term growth plans of the Company.
vii. Financial requirement for business expansion and/or diversification, acquisition of new businesses.
viii. Provisioning for financial implications arising out of unforeseen events and/or contingencies.
ix. Past dividend trend
x. Cost of borrowings
xi. Other Corporate Action options (For ex. Bonus issue, Buy back of shares)
xii. Any other factor as deemed fit by the Board

b. External Factors :

The Board shall also consider the below mentioned external factors at the time of taking a decision w.r.t recommendation/declaration of dividend:

i. Applicable laws and Regulations including taxation laws;
ii. Economic conditions;
iii. Prevalent market practices of dividend payment in similar industry.

The Board shall ensure that the total dividend proposed for the financial year does not exceed the ceilings specified in this Policy.

c. Minimum prudential requirements prescribed by the RBI:-

The Company have met the applicable Capital Adequacy Ratio and NPA Provisioning as per RBI Guidelines.

d. Quantum of Dividend Payable

The Company eligible to declare dividend as per paragraph c above, may pay dividend, subject to the following: a. The Dividend Payout Ratio is the ratio between the amount of the dividend payable in a year and the net profit as per the audited financial statements for the financial year for which the dividend is proposed. b. Proposed dividend shall include both dividend on equity shares and compulsorily convertible preference shares eligible for inclusion in Tier 1 Capital. c. In case the net profit for the relevant period includes any exceptional and/or extra-ordinary profits/ income or the financial statements are qualified (including 'emphasis of matter') by the statutory auditor that indicates an overstatement of net profit, the same shall be reduced from net profits while determining the Dividend Payout Ratio. d. The Maximum dividend payout ratios for the Company to declare dividend is 50%.

2. Circumstances under which the shareholders of the Company may or may not expect dividend:-

The decision to recommend/declare the dividend by the Board of Directors shall primarily depend on the factors listed out at point no. 1 above.

The decision seeks to balance the dual objectives of appropriately rewarding shareholders through dividends and retaining profits in order to maintain a healthy capital adequacy ratio to support future growth. However, the shareholders of the Company may not expect dividend in the below mentioned circumstances:

i. In the event of a growth opportunity where the Company may be required to allocate a significant amount of capital.
ii. In the event of higher working capital requirement for business operations or otherwise.
iii. In the event of inadequacy of cash flow available for distribution.
iv. In the event of inadequacy or absence of profits.
v. Under any other circumstances as may be specified by the Companies Act, 2013 or any other applicable regulatory provisions or as may be specified under any contractual obligation entered into with the lenders.
vi. any other circumstances as may be decided by the Board depending upon the situation at that time.

The Board of Directors, while considering the proposals for dividend, shall take into account each of the following aspects:

a. provisioning for Non-Performing Assets (NPAs).
b. Qualifications in the Auditors Report to the financial statements.
c. Long term growth plans of the Company.

3. Manner of utilization of Retained Earnings:-

The Board of Directors of the Company may recommend/declare dividend out of the profits of the Company or out of the profits for any previous financial year or years or out of free reserves available for distribution of dividend, as per the regulatory provisions after consideration of the factors as stated at point no. 1 above. The Board may retain its earnings in order to make better use of the available funds and increase the value of the stakeholders in the long run.

4. Manner of Declaration and Payment of Dividend:-

4.1 Process for approval of Payment of Final Dividend:

Board to recommend quantum of final dividend payable to shareholders in its meeting in line with applicable laws and rules prescribed thereof, based on the profits arrived at as per the audited financial statements and post Shareholders approval for Dividend in the Annual General Meeting, the same shall be paid to the eligible shareholders within stipulated timelines as per applicable laws.

4.2 Process for approval of Payment of Interim Dividend:

Board may declare Interim Dividend, one or more times in a financial year, at its complete discretion in line with applicable laws and rules prescribed thereof, out of the surplus in the profit and loss account or out of profits of the financial year for which such interim dividend is sought to be declared or out of profits generated in the financial year till the quarter preceding the date of declaration of the interim dividend.

The Board shall consider the financial results of the Company for the period for which Interim Dividend is to be declared and shall be satisfied that the financial position of the Company justifies and supports the declaration of such Dividend.

The financial results shall take into account the following-

a) Depreciation for the full year;

b) Tax on profits of the Company including deferred tax for full year;

c) Other anticipated losses for the Financial Year;

d) The Losses incurred, if any, during the current financial year up to the end of the quarter, immediately preceding the date of declaration of Interim Dividend.

5. Other factors to be considered with regard to various classes of shares:-

Since the company has only one class of equity shareholders, the dividend declared will be distributed equally among all the equity shareholders, based on their shareholding on the record date.

V. GENERAL

i)Pursuant to the provisions of Section 123 of the Act, Articles of Association of the Company and this Policy, the Board of Directors shall recommend the final dividend, which shall be declared by the Shareholders of the Company at the Annual General Meeting. The Board may also, from time to time, declare interim dividend which shall be subject to confirmation by the Shareholders at the Annual General Meeting.

ii. The Company shall ensure compliance with the Applicable laws w.r.t. payment of dividend to the shareholders. It shall ensure that the amount of the dividend, including interim dividend, is deposited by the Company in a Scheduled bank in a separate account within five days from the date of declaration of such dividend.

VI. REPORTING SYSTEM

The Company on declaring dividend shall report details of dividend declared during the financial year as per the format prescribed in Annexure I. The report shall be furnished within a fortnight after declaration of dividend to the Department of Supervision of DNBS.

VII. DISCLOSURES

The Company shall make appropriate disclosures in compliance with the provisions of the Listing Regulations, in particular the disclosures required to be made in the annual report and on the website (www.continentalsecuritiesltd.com) of the Company.

In case, the Company proposes to declare dividend on the basis of the parameters in addition to those as specified in this Policy and/or proposes to change any of the parameters, the Company shall disclose such changes along with the rationale in the annual report and on its website.

Accounting period *	Net profit for the accounting period (₹ crore)	Rate of dividend (%)	Amount of dividend (₹ crore)	Dividend Pay out ratio (%)

* Quarter or half year or year ended ----- as the case may be

CEO AND CFO CERTIFICATION
CERTIFICATE PURSUANT TO REGULATION 17(8) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors
CONTINENTAL SECURITIES LIMITED
301, Metro Plaza,
Gopalbari, Jaipur -302001

We, Rajesh Khuteta, Managing Director and Hemant Gupta, Chief Financial Officer certify to the Board that in respect to the Financial Year ended on March 31, 2026:

1. We have reviewed the financial statements and the Cash Flow Statement for the year ended March 31, 2026 and that to the best of our knowledge and belief:
   a) These statements do not contain any material untrue statements or omit any material fact or contain statements that might be misleading;
   b) These statements together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

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

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

4. We have indicated to the Auditors and the Audit Committee that:
   a) there has not been any significant change in internal control over financial reporting during the year under reference;
   b) there has not been any significant change in accounting policies during the year requiring disclosure in the notes to the financial statements; and
   c) There has not been any instance during the year of significant fraud of which we had become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For CONTINENTAL SECURITIES LIMITED
CIN: L67120RJ1990PLC005371
Date: 08-05-2026
Place: Jaipur

Rajesh khuteta
Managing Director
DIN: 00167672

Hemant Gupta
Chief financial Officer

Independent Auditor's Report

To
The Members of
CONTINENTAL SECURITIES LIMITED
JAIPUR

Report on the Audit of the Standalone Financial Statements

Opinion
We have audited the accompanying Standalone financial statements of **Continental Securities Limited** ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of profit and loss (including Other Comprehensive Income), the cash flow Statement and the statement of changes in equity and for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 ("Ind AS") prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, the relevant circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time ("RBI Guidelines") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion
We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) 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 there under, 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Key Audit Matters
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the annual report, for example, Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the 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 financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

We have been provided the aforesaid reports and based on the work we have performed, we did not observe any material misstatement of this other information and accordingly, we have nothing to report in this.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors are 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, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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, the 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial 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 scepticism throughout the audit. We also:

1. 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.

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

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

4. 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.

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

Materiality is the magnitude of misstatements in the 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. 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. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid/provided by the Company to its directors for the year is in accordance with the provisions of the section 197 of the Act.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

3. Further to our comments in Annexure A, as required by Section 143(3) of the Act based on our audit, we report, to the extent applicable, that:

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

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

c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

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

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

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report “Annexure B”.

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

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

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

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

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

b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (“Ultimate beneficiaries”) or provide any guarantee , security or the like on behalf of the Ultimate beneficiaries.

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

v. In our opinion and according to the information and explanations given to us, the dividends declared and/or paid during the year by the Company is in compliance with Section 123 of the Act, to the extent it applies to payment of dividend. As stated in Notes to the standalone financial statements, the Board of Directors of the Company has proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting;

vi. Based on our examination which included test checks, the Company has used various accounting software for maintaining its books of account which have a feature of recording audit trail (edit log) facility, which have operated throughout the year for all relevant transactions recorded in the software. Based on our procedures performed, we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

Date: 08-05-2026
Place: Jaipur

For R.P. Khandelwal & Associates
Chartered Accountants
FRN No: 001795C

(R.P. Khandelwal) Partner
Membership No: 071002
UDIN: 26071002SCGPKZ6097

Annexure "A" to the Independent Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the **Continental Securities Limited** on the Standalone Financial Statements for the year ended 31st March2026.

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

i (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and right of use assets including quantitative details and situation of these assets. (B) The Company do not have intangible assets therefore reporting under this clause of the Order is not applicable to the Company.

(b) The property, plant and equipment were physically verified during the year by the management. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given by the management, the company does not have immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), hence not commented on this clause.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year ended March 31, 2026.

(e) According to the information and explanations given by the management, there are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

ii (a) The Company is engaged primarily in lending activities and consequently does not hold any physical inventories. Accordingly, paragraph 3(ii)(a) of the Order is not applicable.

(b) According to the information & explanation given to us, the Company has not been sanctioned any working capital limits from banks during the year therefore the reporting under Clause 3(ii)(b) of the Order is not applicable to the Company.

iii (a) The Company is a Non-Banking Finance Company and its principal business is to give loans. Accordingly, reporting under clause 3(iii)(a) of the Order is not applicable to the Company.

(b) The investments made and terms and conditions of the grant of all loans are, prima facie, not prejudicial to the Company's interest. The Company has not granted advances in the nature of loans and has not provided any guarantee and also not given security to any party.

(c) In respect of loans and advances in the nature of loans (together referred to as "loan assets"), the schedule of repayment of principal and payment of interest has been stipulated.

(d) There is no amount overdue for more than ninety days.

(e) The Company is a Non-Banking Finance Company, and its principal business is to give loans. Accordingly, reporting under clause 3(iii)(e) of the Order is not applicable to the Company.

(f) Based on our audit procedure and according to the information and explanation made available to us, the Company has not granted any loans or advances in the nature of loans to Promoters/Related Parties as defined in section 2(76) of the Act, which are either repayable on demand or without specifying any terms or period of repayment.

vi In our opinion, and according to the information and explanations given to us, the Company has not granted any loan or provided any guarantee or security in connection with any loan taken by party covered under Section 185 of the Act. Further, the Company has complied with the provisions of Section 186 of the Act in respect of the loans or investments made, or guarantees or security provided by it, to the extent applicable.

v The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the Act and rules framed there under.

vi The Central Government has not specified maintenance of cost records under sub-section (1) of section 148 of the Act, in respect of Company's products/business activity. Accordingly, reporting under clause 3(vi) of the Order is not applicable.

vii (a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have been regularly deposited with the appropriate authorities by the Company. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues as mentioned in sub clause (a) above have not been deposited on account of any dispute, if any.

viii In our opinion, and according to the information and explanations given to us and on the basis of our examination of the records of the Company, we confirm that we have not come across any transactions not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix (a) According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us including representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a wilful defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were not applied.

(d) In our opinion and according to the information and explanations given to us, and on an overall examination of the Financial Statements of the Company, funds raised by the Company on short term basis have not been utilised for long term purposes.

(e) The Company did not have any joint venture during the year. Further, according to the information and explanations given to us and on an overall examination of the Financial Statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary and associate.

(f) The Company did not have any joint venture during the year. Further, according to the information and explanations given to us and as verified by us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiary and associate.

x (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) During the FY 2024-25, the company has made a preferential allotment of 55,00,000 (Fifty five Lakhs) convertible warrants into Equity shares as per SEBI (LODR) Regulations,2015 and under Companies Act 2013. Further, during the FY 2025-26 the company has allotted and converted 42,00,000 convertible warrants into equity shares to promoter and non-promoter on preferential basis.

xi (a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Financial Statements and according to the information and explanations given by the management, we report that no fraud by the Company and no material fraud has been reported by the company during the year.

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

(c) According to the information and explanations given to us including the representation made to us by the management of the Company, no whistle blower complaints were received by the Company during the year.

xii The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.

xiii In our opinion and according to the information and explanations given to us, all transactions entered into by the Company with the related parties are in compliance with sections 177 and 188 of the Act, where applicable. Further, the details of such related party transactions have been disclosed in the Standalone Financial Statements, as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified in Companies (Indian Accounting Standards) Rules 2015 as prescribed under section 133 of the Act.

xiv (a) In our opinion and according to the information and explanations given to us, the Company has an internal audit system as required under section 138 of the Act which is commensurate with the size and nature of its business.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date of our audit report.

xv According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.

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

(b) During the year, the Company has not conducted any Non-Banking Financial activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India (RBI) as per the Reserve Bank of India Act, 1934. Further, Company has not conducted any Housing Finance activities and is not required to obtain CoR for such activities from the RBI.

(c) According to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the RBI. Accordingly, reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) Based on the information and explanations given to us by the management of the Company, the Group (as defined in Core Investment Companies (Reserve Bank) Directions, 2016) is not applicable on the company as its not groups. Accordingly, reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

xvii The Company has not incurred any cash loss in the current as well as the immediately preceding financial year.

xviii There has been no resignation of the statutory auditors of the Company during the year.

xix On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that the 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 The provisions of CSR is not applicable to the company. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company.

xxi The reporting under clause 3(xxi) is not applicable in respect of audit of Financial Statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

Date: 08-05-2026
Place: Jaipur

For R.P. Khandelwal & Associates
Chartered Accountants
FRN No: 001795C

(R.P. Khandelwal) Partner
Membership No: 071002
UDIN: 26071002SCGPKZ6097

Annexure "B" Independent Auditor's Report on the internal financial controls with reference to the 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 over financial reporting of **CONTINENTAL SECURITIES LIMITED** ("the Company") as of 31st March, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations 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 over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, adequate internal financial controls with reference to Financial Statements and such controls were operating effectively as at March 31, 2026, based on the internal financial controls with reference to Financial Statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Date: 08-05-2026
Place: Jaipur

For R.P. Khandelwal & Associates
Chartered Accountants
FRN No: 001795C

(R.P. Khandelwal) Partner
Membership No: 071002
UDIN: 26071002SCGPKZ6097

AUDITOR'S ADDITIONAL REPORT

To,
Board of Directors,
Continental Securities Limited

REPORT ON COMPLIANCE WITH THE NON-BANKING FINANCIAL COMPANIES AUDITOR'S REPORT (RESERVE BANK) DIRECTIONS,

This report is issued in accordance with the requirements of Non-Banking Financial Companies Auditor's Report (Reserve Bank) Directions, 2016 (the "Directions").

Pursuant to the Non-Banking Financial Companies Auditor's Report (Reserve Bank) Directions, we have examined the matters specified in the Directions in respect of Continental Securities Limited (the "Company") for the year ended March 31, 2026.

Management's responsibility

The Management is responsible for the design and implementation of the internal Procedures, systems, processes and controls to ensure compliance with the Directions on an ongoing basis. This responsibility also includes reporting non-compliances, if any, to the Reserve Bank of India, Board of the Company and its Audit Committee.

The Management is also responsible for compliance with the Reserve Bank of India (hereinafter referred to as "RBI" or "Bank") Act, 1934 and other relevant RBI circulars and guidelines applicable to Non-Banking Financial Companies, as amended from time to time, and for providing all the required information to RBI.

Auditor's responsibility

Our responsibility is to report on the matters specified in the Directions based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether there are any identified non-compliances. An audit involves performing procedures to obtain audit evidence about the compliance with the Directions. The procedures selected depend on the Auditor's Judgment, including the assessment of the risks of material misstatement of the information and records, whether due to fraud or error. In making those risk assessments, the Auditor considers internal controls relevant to the Company's compliance with the Directions in order to design audit procedures that are appropriate in the circumstances. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our certificate. We conducted our examination in accordance with the Guidance Note on Special Purpose Audit Reports and Certificates issued by the Institute of Chartered Accountants of India.

Conclusion

Based on our examination of the books and records of the Company as produced for our examination and the information and explanations given to us, we further report that:

The Company is engaged in the Business of non-banking financial institution and has obtained a Certificate of Registration (COR) No. 10.00022 dated March 3, 1998 from them Reserve Bank of India ("the Bank") Department of Non-Banking Supervision, Jaipur Regional Office.

The Company is entitled to continue to hold such COR in terms of its asset/income pattern as on 31st March, 2026.

The Company is meeting the required net owned funds requirement as laid down in Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023.

The Company is a Non-Systemically Important Non-Deposit taking NBFC, NBFC- Investment and Credit Company (NBFC-ICC). The RBI, under Scale Based Regulations (SBR) had categorised the Company in Base Layer (NBFC-BL).

The Board of Directors has passed a resolution for non-acceptance of public deposits.

The Company has not accepted any public deposits during the year ended 31st March, 2026.

The Company has complied with the prudential norms relating to income recognition, accounting standards, asset classification and provisioning for bad and doubtful debts as applicable to it in terms of Non-Systematically Important Non-Banking Financial (Non-Deposit Accepting) Companies Prudential Norms (Reserve Bank) Directions, 2015.

The annual statement of Capital funds, risk assets/exposures and risk asset ratio DNBS02 and DNBS10 has been furnished to the Reserve Bank of India within the stipulated period based on the Audited books of account. The Company had correctly arrived at and disclosed the capital adequacy ratio, based on the Audited books of account, in the return submitted to the Reserve Bank OF India in Form and such ratio is in compliance with the minimum CRAR prescribed by the Bank.

Restriction on use

This report is issued pursuant to our obligations under Non-Banking Financial Companies Auditor's Report (Reserve Bank) Directions, 2008 to Reserve Bank of India and should not be used by any other person or for any other purpose. R.P. Khandelwal & associates neither accepts nor assumes any duty or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in written.

Date: 08-05-2026
Place: Jaipur

For R.P. Khandelwal & Associates
Chartered Accountants
FRN No: 001795C

(R.P. Khandelwal) Partner
Membership No: 071002
UDIN: 26071002SCGPKZ6097

CONTINENTAL SECURITIES LIMITED

CIN: L67120RJ1990PLC005371

Balance Sheet as at 31st March 2026

(Rs. in Lakhs)

Particulars	Note No	31st March 2026 (Amount in Rs.)	31st March 2025 (Amount in Rs.)
I.Assets			
(1) Financial assets			
(i) Cash and cash equivalents	2.1	9.09	5.94
(ii) Bank balances other than (ii) above	2.2	41.66	13.44
(iii) loans & advances	3	2,620.90	1,742.66
(iv) Investments	4	19.75	19.75
Total Financial assets		**2,691.40**	**1,781.79**
(2) Non-Financial assets			
(a) Property, plant and equipment	5	26.73	37.24
(b) Deferred tax assets (net)	6	3.04	1.76
(c) Other non financial assets	7	3.06	4.01
Total Non Financial assets		**32.83**	**43.01**
Total Assets		**2,724.23**	**1,824.80**
II. LIABILITIES AND EQUITY			
Liabilities			
(1) Financial liabilities			
a) Payables			
(I) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro and small enterprises		-	-
(II) Other payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	8	5.36	3.95
b) Borrowings (other than debt securties)	9	18.61	22.55
Total financial Liabilities		**23.98**	**26.50**
2. Non- financial liabilities			
a) Current tax liabilities (Net)	10	75.28	48.92
b) Provisions	11	22.63	16.03
c) Other non financial liablities	12	5.85	2.76
Total non-financial liabilities		**103.76**	**67.71**
EQUITY			
(a) Equity Share capital	13	609.06	525.06
(b) Other equity	13	1,987.43	1,205.53
Total Equity		**2,596.49**	**1,730.59**
Total Equity and Liabilities		**2,724.23**	**1,824.80**
Significant accounting policies	1	(0)	0

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For R.P.KHANDELWAL & ASSOCIATES
Chartered Accountants

For & On Behalf of the Board
Continental Securities Limited

RAM PRAKASH KHANDELWAL (Partner)
M.No.: 071002
FRN: 001795C

Rajesh Khuteta
(Managing Director)
DIN : 00167672

Mahima Khuteta
(Director)
DIN : 08245957

Date:- 08-05-2026
Place:- Jaipur
UDIN: 26071002SCGPKZ6097

Hemant Gupta
(Chief Financial officer)

CS Pravita Khandelwal
M. No. 53836

CONTINENTAL SECURITIES LIMITED

CIN: L67120RJ1990PLC005371

Statement of Profit and Loss for the year ended 31st March, 2026

(Rs. in Lakhs)

Particulars	Note No.	2025 - 26 (Amount in Rs.)	2024 - 25 (Amount in Rs.)
I. Revenue from operations			
Interest Income	14	393.80	274.86
II. Other Income	15	0.60	9.22
III. Total Income (I +II)		**394.40**	**284.08**
IV. Expenses			
Employee benefit expense	16	38.41	29.12
Financial costs	17	7.02	5.43
Depreciation and amortisation cost	18	12.55	5.58
Other expenses	19	46.16	62.73
Total expenses		**104.13**	**102.86**
V. Profit before exceptional, extraordinary items & tax (III - IV)		**290.26**	**181.22**
Exceptional Items		-	-
VI. Profit before tax (V-VI)		**290.26**	**181.22**
VII. Tax expenses:			
(1) Current tax	20.1	72.52	48.49
(2) Deferred tax	20.2	(1.28)	(0.12)
VIII. Profit/(loss) after tax for the period		**219.03**	**132.86**
IX. Other comprehensive income			
A. (i) Items that will not be reclassified to profit and loss		-	-
(ii)Income tax relating to items that will not be reclassified P&L		-	-
B. (i) Items that will be reclassified to profit and loss		-	-
(ii)Income tax relating to items that will be reclassified P&L		-	-
X. Total comprehensive income for the period (IX+VIII)		**219.03**	**132.86**
Profit(Loss) for The Period		219.03	132.86
Less : Transferred to Statutory & Standard Reserve u/s 45IC of RBI		43.81	26.57
Less : Dividend paid for FY 24-25		14.63	-
Net Profit After Transfer to Reserve		**160.59**	**106.29**
Brought Forward From Previous Year		319.90	213.61
Balance Carrried Forward to next Year		**480.49**	**319.90**
Earning per equity share:	21		
Face value per equity shares Rs.2/- fully paid up.			
(1) Basic		0.72	0.51
(2) Diluted		0.72	0.51
Significant accounting policies	1		

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date
For R.P.KHANDELWAL & ASSOCIATES
Chartered Accountants

For & On Behalf of the Board

RAM PRAKASH KHANDELWAL (Partner)
M.No.: 071002
FRN: 001795C

Rajesh Khuteta
(Managing Director)
DIN : 00167672

Mahima Khuteta
(Director)
DIN : 08245957

Date:- 08-05-2026
Place:- Jaipur
UDIN: 26071002SCGPKZ6097

Hemant Gupta
(Chief Financial officer)

CS Pravita Khandelwal
M. No. 53836

CONTINENTAL SECURITIES LIMITED
CIN: L67120RJ1990PLC005371
Statement of cash flow for the year ended 31st March 2026

(Rs. in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	**219.03**	**132.86**
Adjustments for:		
Finance Cost	7.02	5.45
Deferred tax	(1.28)	0.12
Income tax	72.52	48.49
Depreciation and amortisation expense	12.55	5.58
Operating profit / (loss) before working capital changes	**309.84**	**192.50**
Changes in working capital:		
Increase /(Decrease) in Borrowings	(0.10)	(14.92)
Increase /(Decrease) in Other financial liabilities	4.60	2.65
Increase /(Decrease) in Provisions	32.96	25.54
(Increase)/Decrease in Loans and Advances	(871.61)	(557.19)
(Increase)/Decrease in Non current financial assets	(0.15)	4.22
(Increase)/Decrease in Others financial assets	0.97	(2.02)
Total changes in working capital	**(833.33)**	**(541.72)**
Taxes paid	72.52	(48.49)
Net Cash Flow from / (used in) Operating Activities (A)	**(596.01)**	**(397.71)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(2.03)	(33.17)
Net Cash Flow from / (used in) Investing Activities (B)	**(2.03)**	**(33.17)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Borrowings	(3.83)	-
Increase in borrowings (other than debt securities)	-	17.18
Dividend paid	(14.63)	
Proceeds from issue of share capital	654.90	423.75
Interest paid	(7.02)	(5.45)
Net Cash Flow from / (used in) financing activities (C)	**629.42**	**435.48**
Net increase and decrease in cash & cash equivalent (A+B+C)	**31.38**	**4.60**
Cash and cash equivalent at the beginning of the year	19.38	14.78
Cash and cash equivalent at the end of the year	**50.76**	**19.38**
Components of cash & cash equivalent:		
Cash on hand	9.09	5.94
Balances with banks - In current accounts	41.66	13.44
Total cash & cash equivalent	**50.76**	**19.38**

Note - Cash Flow Statement has been prepared under indirect method as set out in the Ind AS 7 "Cash flow statement".

As per our report of even date
For R.P .KHANDELWAL & ASSOCIATES
Chartered Accountants

For & On Behalf of the Board
Continental Securities Limited

RAM PRAKASH KHANDELWAL (Partner)
M.No.: 071002
FRN: 001795C

Rajesh Khuteta
(Managing Director)
DIN : 00167672

Mahima Khuteta
(Director)
DIN : 08245957

Date:- 08-05-2026
Place:- Jaipur
UDIN: 26071002SCGPKZ6097

Hemant Gupta
(Chief Financial officer)

CS Pravita Khandelwal
M. No. 53836

CONTINENTAL SECURITIES LIMITED

CIN: L67120RJ1990PLC005371

Notes Forming Part of Balance Sheet

Note 2 : Cash and bank balances **(Rs. in Lakhs)**

Sr. No.	Particulars	31st March 2026	31st March 2025
2.1	Cash and cash equivalent	9.09	5.94
	Sub total (A)	**9.09**	**5.94**
2.2	**Bank balances - current accounts**		
	- In Fixed Deposit	4.47	3.69
	- In Current Account and Deposit A/c	37.20	9.75
	Sub total (B)	**41.66**	**13.44**
	Total [A + B]	**50.76**	**19.38**

Note 3 :Loans and advances **(Rs. in Lakhs)**

Sr. No.	Particulars	31st March 2026	31st March 2025
1	Loans and Advances	2,641.16	1,762.92
	Less: Provision for NPA	(20.26)	(20.26)
	Total	**2,620.90**	**1,742.66**

Note 4 : Investments **(Rs. in Lakhs)**

Sr. No.	Particulars	31st March 2026	31st March 2025
	Un Quoted investments		
	1,97,500 Equity Shares of Orchid securities Pvt. Ltd.	19.75	19.75
	Total	**19.75**	**19.75**

Note:	**All above investments are carried at cost.**		
	Other disclosures:		
(a)	Aggregate cost of quoted investment	-	-
(b)	Aggregate amount of unquoted investments	19.75	19.75

Note 6 : Deferred Tax liabilities/ (Assets) **(Rs. in Lakhs)**

Sr. No.	Particulars	31st March 2026	31st March 2025
	Opening balance	(1.76)	(1.64)
	Deferred tax recognised for the year	(1.28)	(0.12)
	Total	**(3.04)**	**(1.76)**

Note 7: Other Non Financial assets **(Rs. in Lakhs)**

Sr. No.	Particulars	31st March 2026	31st March 2025
1	Advance Income Tax & TDS Receivable	1.07	2.73
2	Other Advances	1.04	-
3	Prepaid expenses	0.35	0.83
4	Security Deposit	0.60	0.45
	Total	**3.06**	**4.01**

Note 5 :- Property, plant & equipment's as on 31st March, 2026
(As per the Companies Act, 2013)

(Rs. in Lakhs)

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	As On 1st April, 2026	Additions	Deductions	As on 31st March, 2026	As On 1st April, 2025	For The Year	Deductions	As on 31st March, 2026	As At 31st March, 2026	As At 31st March, 2025
2.1 TANGIBLE ASSETS										
Office Equipment	12.91	1.07	-	13.98	9.07	1.37	-	10.45	3.53	3.84
Computer & Printer	110.20	0.96	-	111.16	109.94	0.92	-	110.87	0.32	0.28
Motor Vehicles	65.19	-	-	65.19	33.97	9.75	-	43.72	21.46	31.22
Furniture and Fixture	10.15	-	-	10.15	8.24	0.49	-	8.74	1.41	1.91
Total	**198.45**	**2.03**	**-**	**200.48**	**161.23**	**12.55**	**-**	**173.78**	**26.73**	**37.24**
				-				-		
2.2 INTANGIBLE ASSETS				-				-		
Software development	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Total (2.1+2.2)	**198.45**	**2.03**	**-**	**200.48**	**161.23**	**12.55**	**-**	**173.78**	**26.73**	**37.24**

CONTINENTAL SECURITIES LIMITED
CIN: L67120RJ1990PLC005371
Notes Forming Part of Balance Sheet

Note 8: Trade payables **(Rs. in Lakhs)**

Sr. No.	Particulars	31st March 2026	31st March 2025
12.1	Total outstanding dues of micro enterprises and small enterprises	-	-
12.2	Total outstanding dues of creditors other than micro enterprises and small enterprises	5.36	3.95
	Total	**5.36**	**3.95**

Note: Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2021, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule: As at 31st March, 2026

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	5.36	-	-	-	5.36
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues -Others	-	-	-	-	-	-

Trade Payables ageing schedule: As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	1.32	2.63	-	-	-	3.95
(iii) Disputed Dues - MSME	-	-	-	-	-	-
(iv) Disputed Dues -Others	-	-	-	-	-	-

Note 9 : Borrowings (other than debt securities) **(Rs. in Lakhs)**

Sr. No.	Particulars	31st March 2026	31st March 2025
1	HDFC Bank - Term loan for Car	17.90	21.74
2	Bank Overdraft	0.72	0.81
3	**Working Capital Loan repayable on demand from Banks :**		
	Bank OD against Gold items and ornaments	-	-
	Total	**18.61**	**22.55**

Note 10: Current tax liabilities (Net) **(Rs. in Lakhs)**

Sr. No.	Particulars	31st March 2026	31st March 2025
1	Provision for Income Tax	75.28	48.92
	Total	**75.28**	**48.92**

Note 11: Provisions **(Rs. in Lakhs)**

Sr. No.	Particulars	31st March 2026	31st March 2025
1	Provision for Standard Asset	22.63	16.03
2	Provision for Sub-Standard Asset	-	-
	Total	**22.63**	**16.03**

Note 12: Other Non Financial Liabilities **(Rs. in Lakhs)**

Sr. No.	Particulars	31st March 2026	31st March 2025
1	Payables -TDS & GST	1.26	1.40
2	Other outstanding liabilities for expenses	1.02	0.96
3	Dividend Payable (FY 24-25)	0.38	-
4	Other payables	3.19	0.40
	Total	**5.85**	**2.76**

Note 13:- Statement of changes in equity

For the year ended 31 March 2026

a. Equity share capital

(Rs. in Lakhs)

Particulars	31st March 2026	31st March 2025
Balance at the beginning of the reporting year	525.06	489.06
changes in equity share capital during the year	84.00	36.00
Balance at the end of the reporting year	**609.06**	**525.06**

Note-

1. Authorised share capital of the company is 10,00,00,000 . Equity Shares of Rs.2/-each at par value.
2. The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
3. During the year company has converted share warrants of 42,00,000 Equity shares @ Rs.2/- each at a premium of Rs.19/- per share out of the issued 55,00,000 convertible warrants @ Rs .2/- each at a premium of Rs.19/- per warrants during the FY 24-25.

b. Other equity

(Rs. in Lakhs)

Particulars	Money received against share warrants	Reserves and surplus					Total
		Statutory reserve fund (Reserves in terms of section 45IC of the RBI Act, 1934	General reserve	Capital reserve	Securities premium reserve	Retained earnings	
Balance as at March 31, 2024	**45.00**	**59.70**	**0.51**	**10.17**	**356.00**	**213.61**	**685.00**
Profit for the year (A)	-	-	-	-	-	132.86	**132.86**
Other comprehensive income for the year (B)	-	-	-	-	-	-	**-**
Total comprehensive income for the year (A+B)	**-**	**-**	**-**	**-**	**-**	**132.86**	**132.86**
Transfer to statutory reserves u/s 45 IC of the RBI Act, 1934	-	-	-	-	-	(26.57)	**(26.57)**
Any other change :							
Additions during the year / transfer from profit/(loss)	-	26.57	-	-	-	-	**26.57**
Being Allotment made and warrants converted into equity shares	(45.00)						**(45.00)**
Premium received on conversion of share warrants into equity for 18,00,000 shares on a premium of Rs 8/- per share.	-	-	-	-	144.00	-	**144.00**
Money received/ (adjusted) at Rs. 5.25 per share for 55,00,000 shares against convertible share warrants	288.75	-	-	-	-	-	**288.75**
Balance as at March 31, 2025	**288.75**	**86.27**	**0.51**	**10.17**	**500.00**	**319.90**	**1,205.53**
Profit for the year (A)	-	-	-	-	-	219.03	**219.03**
Other comprehensive income for the year (B)	-	-	-	-	-	-	**-**
Total comprehensive income for the year (A+B)	**-**	**-**	**-**	**-**	**-**	**219.03**	**219.03**
Transfer to statutory reserves u/s 45 IC of the RBI Act, 1934	-	43.81	-	-	-	(43.81)	**-**
Dividend for FY 24-25						(14.63)	**(14.63)**
Any other change :							
Additions during the year / transfer from profit/(loss)	-		-	-	-	-	**-**
Being Allotment made and warrants converted into equity shares for 42,00,000 shares.	(220.50)	-	-	-	-	-	**(220.50)**
Premium received on conversion of share warrants into equity for 42,00,000 shares on a premium of Rs 19/- per share.	-	-	-	-	798.00	-	**798.00**
Balance as at March 31, 2026	**68.25**	**130.08**	**0.51**	**10.17**	**1,298.00**	**480.49**	**1,987.43**

CONTINENTAL SECURITIES LIMITED
CIN: L67120RJ1990PLC005371
Notes Forming Part of income statement

Note 14 : Revenue from operations (Rs. in Lakhs)

Sr. No.	Particulars	2025-26	2024-25
1	Interest from Financial services	393.80	274.86
	Total	**393.80**	**274.86**

Note 15: Other income (Rs. in Lakhs)

Sr. No.	Particulars	2025-26	2024-25
1	Interest on FDR	0.28	0.24
2	Misc. Income	0.09	0.00
3	Capital gain on sale of shares	-	8.98
4	Brokerage Income	0.23	-
	Total	**0.60**	**9.22**

Note 16 : Employment benefit expenses (Rs. in Lakhs)

Sr. No.	Particulars	2025-26	2024-25
1	Salaries	16.38	16.31
2	Directors Remuneration	21.00	12.00
3	Bonus	0.80	0.70
4	Staff Welfare Expenses	0.22	0.11
	Total	**38.41**	**29.12**

Note 17: Financial cost (Rs. in Lakhs)

Sr. No.	Particulars	2025-26	2024-25
1	Bank Charges	0.20	0.20
2	Interest paid on car loan	1.79	0.44
3	Interest paid on OD Loan	0.03	1.90
4	Brokerage Expenses	-	0.06
5	Income tax demand	**0.08**	-
6	Interest on Income tax	4.93	2.83
	Total	**7.02**	**5.43**

Note 18: Depreciation and amortisation cost (Rs. in Lakhs)

Sr. No.	Particulars	2025-26	2024-25
1	Depreciation	12.55	5.58
	Total	**12.55**	**5.58**

Note 19 : Other expenses (Rs. in Lakhs)

Sr. No.	Particulars	2025-26	2024-25
1	Advertisement Expenses	0.83	2.20
2	AGM Meeting Exp.	0.10	0.10
3	Beurau Reporting charges	0.25	0.25
4	Board meeting expense	0.72	0.39
5	BSE Complaince fees	-	3.96
6	BSE Listing Fees	3.87	3.84
7	Depository fees	3.19	1.36
8	Directors Sitting Fee	0.35	0.22
9	Electricity and water Exp.	0.53	0.84
10	Insurance Expenses	1.03	0.38
11	Internal Audit Fees	0.13	0.13
12	Legal & Professional Expenses	1.71	5.86
13	Misc.exp.	1.50	1.43
14	Office expenses	0.04	0.35
15	Office Rent	5.13	9.71
16	Printing and Stationery	0.17	1.01
17	Provisions for prudential Norms	6.60	24.16
18	Registrar & Transfer Agency Exp.	1.79	1.87
19	Repair & Maintenance exp.	0.12	0.36
20	ROC Fees	0.27	0.36
21	Secretrial Audit Fee	0.67	0.34
22	Statutory Audit Fees	0.89	1.30
23	Telephone and Postage exp.	0.72	0.36
24	Vehicle and Conveyance Expenses	3.15	1.98
25	Mutual fund Distribution expenses	3.50	-
26	Branch Exp.	8.90	-
	Total	**46.16**	**62.73**

Note 20: Tax Expense (Rs. in Lakhs)

Sr. No.	Particulars	2025-26	2024-25
20.1	**Current Tax**		
	Provision for Income Tax (Current Year)	72.52	48.49
	Short /(Excess) Provision for Income tax of earlier Years Adjusted	-	-
	Total Current Tax expense	**72.52**	**48.49**
20.2	**Deferred Tax**		
	Deferred Tax charge/(credit)	(1.28)	(0.12)
	Total Deferred Income Tax expense/(benefit)	**(1.28)**	**(0.12)**

Note 21: Earning per share (Rs. in Lakhs)

Sr. No.	Particulars	2025-26	2024-25
1	Net profit after tax (A)	219.03	132.86
2	Weighted average number of equity shares (B)	304.53	262.53
	Earning per share (A/B) (Face value of Rs.2/-fully paid)	**0.72**	**0.51**

Shares held by promoters at the end of March 31, 2026

Sr. No.	Promoter Name	No. of Shares	% of total shares	% Change during the year
1	Hemant Gupta	10,070	0.03%	-98.08%
2	Hemlata Khuteta	10,32,640	3.39%	0.00%
3	Madan Lal Khandelwal	3,52,000	1.16%	0.00%
4	Mahima Khuteta	9,24,465	3.04%	0.00%
5	Navneet Khandelwal	3,13,000	1.03%	0.00%
6	Radhika Khandelwal	59,500	0.20%	0.00%
7	Raj Khuteta	7,21,535	2.37%	1698.00%
8	Rajesh Khuteta	17,66,375	5.80%	0.00%
9	Sunidhi Khuteta	11,41,525	3.75%	0.00%
10	Vikrant Khandelwal	6,40,000	2.10%	0.00%
11	Rajesh Khuteta Huf	11,19,400	3.68%	180.00%
12	Shyam Lal Khuteta Huf	4,665	0.02%	0.00%
13	Yash Khuteta	6,84,424	2.25%	0.00%
13	Orchid Securities Private Limited	47,087	0.15%	-94.13%
14	Vachi Commercial Llp	26,50,000	8.70%	35.90%
15	Ashok Mamodia	0	0.00%	0.00%
16	Bhagwati khandelwal	0	0.00%	0.00%
17	Geeta devi mamodia	0	0.00%	0.00%
18	Jagdish Prasad Khandelwal	0	0.00%	0.00%
19	Rajeev Khandelwal	0	0.00%	0.00%
	Total	**1,14,66,686**	**37.65%**	

Shares held by promoters at the end of March 31, 2025

Sr. No.	Promoter Name	No. of Shares	% of total shares	% Change during the year
1	Hemant Gupta	5,25,000	2.00%	0.00%
2	Hemlata Khuteta	10,32,640	3.93%	0.00%
3	Madan Lal Khandelwal	3,52,000	1.34%	0.00%
4	Mahima Khuteta	9,24,465	3.52%	0.00%
5	Navneet Khandelwal	3,13,000	1.19%	0.00%
6	Radhika Khandelwal	59,500	0.23%	0.00%
7	Raj Khuteta	42,500	0.16%	-94.11%
8	Rajesh Khuteta	17,66,375	6.73%	0.00%
9	Sunidhi Khuteta	11,41,525	4.35%	0.00%
10	Vikrant Khandelwal	6,40,000	2.44%	0.00%
11	Yash Khuteta	6,84,424	2.61%	0.00%
12	Rajesh Khuteta Huf	6,19,400	2.36%	0.00%
13	Shyam Lal Khuteta Huf	4,665	0.02%	0.00%
14	Orchid Securities Private Limited	8,02,000	3.05%	0.00%
15	Vachi Commercial Llp	19,50,000	7.43%	0.00%
16	Ashok Mamodia	-	0.00%	0.00%
17	Bhagwati khandelwal	-	0.00%	0.00%
18	Geeta devi mamodia	-	0.00%	0.00%
19	Jagdish Prasad Khandelwal	-	0.00%	0.00%
20	Rajeev Khandelwal	-	0.00%	0.00%
	Total	**1,08,57,494**	**41.36%**	

CONTINENTAL SECURITIES LIMITED

Note 22 : Disclosure in accordance with Ind AS-24 "Related party disclosure"

Names of related parties and description of relationship :

Sr. No.	Name	Relation
1	Rajesh Khuteta	Managing Director
2	Mahima Khuteta	Executive Director
3	Yash Khuteta	Non- Executive - Non Independent Director (From 29-08-2025)
4	Annu Khandelwal	Independent Director
5	Govind Sharan Khandelwal	Independent Director
6	Anant Sharma	Independent Director
7	Hemant Gupta	Chief Financial Officer
8	Pravita khandelwal	Company Secretary & Chief Compliance Officer
9	Madan Lal Khandelwal	Chairman (Up to 19 Feb 25)
10	Aayush Akar	Independent Director (Up to 5th Dec 24)
11	Suresh Gupta	Independent Director (Up to 24th July 23)
12	Vishnu Dusad	Independent Director (Up to 24th July 23)
13	Ruchi Gupta	Independent Director (Up to 24th July 23)
14	J.C.Kedawat	Independent Director (Up to 6th Nov 23)

The nature of volume of transactions with related parties for the year ended March 31, 2026: **(Rs. in Lakhs)**

Sr. No.	Particulars	Rent charges		Sitting Fee		Salary Expenses	
		2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
1	Rajesh Khuteta	5.13	4.66	-	0.05	12.00	9.00
2	Mahima Khuteta	-	-	-	0.02	9.00	3.00
3	Yash Khuteta	-	-	0.02	-	-	-
4	Annu Khandelwal	-	-	0.10	0.04	-	-
5	Govind Sharan Khandelwal	-	-	0.08	0.02	-	-
6	Anant Sharma	-	-	0.09	0.02	-	-
7	Hemant Gupta	-	-	-	-	3.35	2.95
8	Pravita Khandelwal	-	-	-	-	4.80	3.60
9	Madan Lal Khandelwal	-	-	-	0.04	-	-
10	Aayush Akar	-	-	-	0.03	-	-
11	Suresh Gupta	-	-	-	-	-	-
12	Vishnu Dusad	-	-	-	-	-	-
13	Ruchi Gupta	-	-	-	-	-	-
14	J.C.Kedawat	-	-	-	-	-	-
	Total	**5.13**	**4.66**	**0.29**	**0.22**	**29.15**	**18.55**

(Rs. in Lakhs)

Related Party	Nature of Relationship	Transaction	Amount 2025-26	Balance outstanding	Amount 2024-25	Balance outstanding
Rajesh Khuteta	Key Management Personnel	Remuneration	12.00	-	9.00	-
		Rent	5.13	-	4.66	-
Mahima Khuteta	Key Management Personnel	Remuneration	9.00	0.70	3.00	-

Note: All Related Party Transactions entered during the year were in ordinary course of the business and are on arm's length basis.

Note 23 : Segment information

The Company has only one reportable business segment, i.e. lending to borrowers within India., which have similar nature of products and services, type/class of customers and the nature of the regulatory environment (which is banking) for the purpose of Ind AS 108 on 'Segment Reporting'. Accordingly, revenue income only consists of interest income and the amounts appearing in the financial statements relate to the Company's single business segment. Further, during the FY 24-25 the company has acquired ARN from AMFI for Mutual Fund distribution business.

Note 24: Expenditure in foreign currency

There is no earnings and expenditure in foreign currency.

Note 25 : There are no claims against the company as on March 31, 2026 and March 31, 2025.

Note 26: Commitments and contingencies

Name of the Statue	Nature of Dues	As on 31/03/2026 (Rupees in lakhs)
Income Tax Act, 1961	Income tax demands disputed in appeal	1.81

Note 27 - Previous year figures have been rearranged / regrouped where ever considered necessary.

Note 28: Proposed dividends on equity shares

Particulars	As at 31/03/2026	As at 31/03/2025
Proposed Final dividend on equity shares for the financial year ended March 31, 2026: Rs. 0.05 per equity share of Rs. 2 each*	15.23	-
Final dividend on equity shares for the financial year ended March 31, 2025: Rs. 0.05 per equity share of Rs. 2 each*	-	14.63

*Note- The Board of Directors at its meeting held on 08 May 2026 have recommended a payment of final dividend of Rs. 0.05 per equity share with face value of Rs. 2.00 per share for the financial year ended 31 March 2026 to Rs. 15.23 Lakhs. The above is subject to approval at the ensuing Annual General Meeting of the Company and hence is not recognised as a liability.

Year wise amount of unpaid / unclaimed dividend lying in the unpaid account and corresponding shares , which are liable to be transferred to IEPF (Investor Education and Protection Fund) and due dates for such transfer are tabled below :

Year	Type of Dividend	Date of Declaration of Dividend	Due date for transfer to IEPF fund	No. of shares (of Rs. 2 each)	Amount of unclaimed / unpaid Dividend as on 31-03-2026
2024-2025	Final Dividend	26-05-2025	15-11-2032	2,92,53,000	37,979.90

Note 29: Title deeds of Immovable Property not held in name of the Company
There are no immovable properties owned by the company whose title deeds are held in its name.

Note 30: Revaluation of Property, Plant & Equipment
During the year under review the company has not revalued its property, plant & Equipment.

Note 31: Loan & Advance made to promoters, directors, KMPs and other related parties
The Company has not provided any loans and advance to the parties covered under this clause.

Note 32:Intangible Assets under development
There are no intangible assets under development which are owned by the company.

Note 33: Details of Benami property held
No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

Note 34: Wilful Defaulter
The company has not been declared as wilful defaulter by any bank or financial institutions or other lenders.

Note 35 : Relationship with struck off Companies
There are no transactions (Including Investment in Securities / Shares held by Struck off company & Other Outstanding balances) with companies struck off u/s 248 of the Companies Act 2013, or section 560 the Companies At, 1956.

Note 36 :Registration of charges and satisfaction with Registrar of Companies
There are no charges or satisfaction of charges which are yet to be registered with Registrar of Companies beyond the statutory period.

Note 37:Utilization of Borrowed funds and share premium
The Company as part of its normal business, grants loans and advances, makes investment, provides guarantees to and accept deposits and borrowings from its customers, other entities and persons. These transactions are part of Company's normal non-banking finance business, which is conducted ensuring adherence to all regulatory requirements. Other than the transactions described above, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities (intermediaries) with the understanding, whether recorded in writing or otherwise, that the intermediary shall lend or invest in party identified by or on behalf of the Company (ultimate beneficiaries). The Company has also not received any fund from any parties (funding party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the funding party (ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

Note 38:Undisclosed Income

Company has not surrendered or disclosed any transaction which was not recorded in the books of accounts as income during the year in the tax assessment under the Income Tax Act.

Note 39:Details of Crypto Currency or Virtual Currency
The company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

Note 40: Discontinued Operations
The Company had no discontinuing operations during the financial years ended March 31, 2026 and March 31, 2025.

As per our report of even date
For R.P.KHANDELWAL & ASSOCIATES
Chartered Accountants

For & On Behalf of the Board
Continental Securities Limited

RAM PRAKASH KHANDELWAL (Partner)
M.No.: 071002
FRN: 001795C

Rajesh Khuteta
(Managing Director)
DIN : 00167672

Mahima Khuteta
(Director)
DIN : 08245957

Date: 08-05-2026
Place:- Jaipur
UDIN: 26071002SCGPKZ6097

Hemant Gupta
(Chief Financial officer)

CS Pravita Khandelwal
M. No. 53836

Schedule to the Balance Sheet of an NBFC

(₹ in lakhs)

			Particulars		
			Liabilities side	**Amount outstanding**	**Amount overdue**
(1)	**Loans and advances availed by the**				
	(a)		Debentures: Secured	-	-
			: Unsecured	-	-
			(other than falling within the		
	(b)		Deferred Credits	-	-
	(c)		Term Loans	-	-
	(d)		Inter-corporate loans and	-	-
	(e)		Commercial Paper	-	-
	(f)		Public Deposits*	-	-
	(g)		Other Loans (specify nature)	18.61	-
	* Please see Note 1 below			-	-
(2)	**Break-up of (1)(f) above (Outstanding**				
	(a)		In the form of Unsecured	-	-
	(b)		In the form of partly secured	-	-
	(c)		Other public deposits	-	-
	* Please see Note 1 below				
			Assets side	**Amount outstanding**	
(3)	**Break-up of Loans and Advances**				
	(a)		Secured	159.35	
	(b)		Unsecured	2,481.80	
(4)	**Break up of Leased Assets and stock**				
	(i)		Lease assets including lease	-	
		(a)	Financial lease	-	
		(b)	Operating lease	-	
	(ii)		Stock on hire including hire		
		(a)	Assets on hire	-	
		(b)	Repossessed	-	
	(iii)		Other loans counting towards		
		(a)	Loans where	-	
		(b)	Loans other than	-	
(5)	**Break-up of Investments**				
	Current Investments				
	1.		Quoted		
		(i)	Shares		
			(a) Equity	-	
			(b) Preference	-	
		(ii)	Debentures and	-	
		(iii)	Units of mutual	-	
		(iv)	Government	-	
		(v)	Others (please	-	
	2.		Unquoted		
		(i)	Shares		
			(a) Equity	-	
			(b) Preference	-	
		(ii)	Debentures and	-	
		(iii)	Units of mutual	-	
		(iv)	Government	-	
		(v)	Others (please	-	

					Amount
	Long Term investments				
	1.	Quoted			
		(i)	Share		
			(a) Equity		19.75
			(b) Preference		-
		(ii)	Debentures and		-
		(iii)	Units of mutual		-
		(iv)	Government		-
		(v)	Others (please		-
	2.	Unquoted			
		(i)	Shares		
			(a) Equity		-
			(b) Preference		-
		(ii)	Debentures and		-
		(iii)	Units of mutual		-
		(iv)	Government		-
		(v)	Others (please		-
		(vi)			

(6)	**Borrower group-wise classification of assets financed as in (3) and (4) above:**					
	Category			**Amount net of provisions**		
				Secured	**Unsecured**	**Total**
	1.	**Related Parties ****				
		(a)	Subsidiaries	-	-	-
		(b)	Companies in the same group	-	-	-
		(c)	Other related parties	-	-	-
	2.	Other than related		159.35	2,481.80	2,641.15
	Total			159.35	2,481.80	2,641.15

(7)	**Investor group-wise classification of all investments (current and long term) in**				
	Category			**Market Value/ Break up or fair value or NAV**	**Book Value (Net of Provisions)**
	1.	Related Parties **			
		(a)	Subsidiaries	-	-
		(b)	Companies in the same group	-	-
		(c)	Other related parties	-	-
	2.	Other than related parties		19.75	19.75
	Total			19.75	19.75
	** As per Accounting Standards of ICAI (Please see Note 3)				

(8)	**Other information**			
	Particulars			**Amount**
	(i)	Gross Non-Performing Assets		
		(a)	Related parties	-
		(b)	Other than related	20.26
	(ii)	Net Non-Performing Assets		
		(a)	Related parties	
		(b)	Other than related	20.26
	(iii)	Assets acquired in		-

Notes:	
1.	As defined in paragraph 5.1.26 of the Directions.
2.	Provisioning norms shall be applicable as prescribed in these Directions.
3.	All notified Accounting Standards and Guidance Notes issued by ICAI are applicable including for valuation of investments and other assets as also assets acquired in satisfaction of debt. However, market value in respect of quoted investments and break up/ fair value/ NAV in respect of unquoted investments shall be disclosed irrespective of whether they are classified as long term (amortised cost in the case of Ind AS) or current (fair value in the case of Ind AS) in (5) above.

For R.P.KHANDELWAL & ASSOCIATES
Chartered Accountants

RAM PRAKASH KHANDELWAL (Partner)
M.No.: 071002

Date: 08-05-2026
Place:- Jaipur
UDIN: 26071002SCGPKZ6097

Notes to the Financial Statements for the year ended March 31, 2026

A. Corporate Information

Continental Securities Limited ("the Company") is a public company domiciled in India and incorporated under the provisions of the Companies Act, 1956. Its equity shares are listed on BSE Limited.

The company is registered with the Reserve Bank of India (RBI), Ministry of Corporate Affairs (MCA), and Association of Mutual Funds in India (AMFI). The registration details are as follows:

RBI	10.0002
Corporate Identity Number (CIN)	L67120RJ1990PLC005371
AMFI	ARN-322707

The Company is a Non-Systemically Important Non-Deposit taking NBFC, NBFC- Investment and Credit Company (NBFC-ICC) holding a Certificate of Registration from the RBI 03rd March 1998. The RBI, under Scale Based Regulations (SBR) had categorised the Company in Base Layer (NBFC-BL) vide its circular dated September 30, 2022. The Company is primarily engaged in the business of financing Business loans, loans against property, Loan against Gold items and Mutual Fund Distribution services.

The Registered Office of the Company is at Flat 301, Metro Plaza, Gopalbari, Jaipur, Rajasthan, India.

B. Basis of preparation of financial statements

a. Basis of preparation of financial statements

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under Section 133 of the Companies Act, 2013 (the 'Act') [Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time)].

The financial statements are prepared and presented as per the relevant provisions of the Companies Act, 2013 and the guidelines and directives issued by the Reserve Bank of India (RBI) to the extent applicable.

The regulatory disclosures as required by Master Direction - Reserve Bank of India (Non-Banking Financial Company- Scale based regulation) Directions, 2023, as amended, issued by RBI are prepared as per the Ind AS financial statements.

The financial statements have been prepared on a historical cost basis, except for, derivative financial instruments and other financial assets held for trading and all of which have been measured at fair value. The financial statements are presented in Indian Rupees (INR) and all values are rounded to the nearest lakh, except when otherwise indicated.

b. Basis of measurement

The financial statements have been prepared on going concern basis in accordance with the Ind AS 1. The Management is of the view that the Company shall be able to continue its business for the near future and no material uncertainty exists that may cast significant doubt on the going concern assumption. In making this assessment, the Management has considered a wide range of information relating to present and future conditions, including future projections of profitability, cash flows and capital resources

C. Presentation of Financial Statements

The financial statements of the Company are presented as per Schedule III (Division III) of the Companies Act, 2013 applicable to NBFCs, as notified by the MCA. The Statement of Cash Flows is presented as per the requirements of Ind AS 7 - Statement of Cash Flows. The Company classifies its assets and liabilities as financial and non-financial and presents them in the order of liquidity. Financial assets and financial liabilities are generally reported on a gross basis except when, there is an unconditional legally enforceable right to offset the recognised amounts without being contingent on a future event and the parties intend to settle on a net basis in the following circumstances:

i. The normal course of business
ii. The event of default
iii. The event of insolvency or bankruptcy of the Company and/or its counterparties

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

D. Statement of Compliance

These standalone or separate financial statements of the Company have been prepared in accordance with Ind AS as per the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, notified under Section 133 of the Companies Act, 2013 and the other relevant provisions of the Act. The Company has consistently applied accounting policies to all the periods.

E. Summary of material accounting policies

1. Cash and cash equivalents

Cash and cash equivalent comprises cash in hand, demand deposits and time deposits with original maturity of less than three months held with bank.

2. Recognition of Revenue

Revenue is recognized based on rules applied through accrual accounting and the matching principle. Accrual accounting states that revenue is recognized when it's realized and earned, independent of when cash is received. Realized means, the revenue for goods or service has been received, and earned means the good has been provided or a service has been delivered. Finally, the matching principle states that revenue and associated costs, such as costs of goods or commission, should be accounted for in the same period.

Recognition of interest income

The Company recognizes interest income by applying the effective interest rate (EIR) to the gross carrying amount of a financial asset and as per year-to-year financial contracts as agreed by the management.

3. Property, plant and equipment (PPE) and Intangible assets

Property, plant and equipment

PPE are stated at cost (including incidental expenses directly attributable to bringing the asset to its working condition for its intended use) less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Subsequent expenditure related to PPE is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of item can be measured reliably. Other repairs and maintenance costs are expensed off as and when incurred.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

PPEs not ready for the intended use on the date of the Balance Sheet are disclosed as “capital work-in-progress”.

Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

Intangible assets not ready for the intended use on the date of Balance Sheet are disclosed as "Intangible assets under development".

Impairment of tangible, intangible and right to use assets:

The Company reviews the carrying amounts of its tangible and intangible assets at the end of each reporting period, to determine whether there is any indication that carrying value of those assets may not be recoverable through continuing use. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

An impairment loss is on such assessment will be recognised wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pretax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount.

When an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount such that the increased carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognized for the asset in prior years. The reversal of an impairment loss is recognized in the Statement of profit and loss.

4. Depreciation and Amortization

Depreciation

Depreciation is provided over the useful life of the asset as per Schedule-II of Companies Act 2013 and depreciation rates have been worked out by applying written down value method.

Amortization

Intangible assets are amortized on a straight line basis over the estimated useful economic life. The Company estimates the useful life of an intangible asset will not exceed four years from the date when the asset is available for use. If the persuasive evidence exists to the affect that useful life of an intangible asset exceeds four years, the Company amortizes the intangible asset over the best estimate of its useful life.

5. Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. A contract is, or contains, a lease, if the contract conveys the right to control the use of an assets for a period of time in exchange for consideration.

<u>Measurement of Lease Liability</u>

At the time of initial recognition, the Company measures lease liability as present value of all lease payment discounted using the Company's incremental cost of borrowing rate. Subsequently, the lease liability is

(i) Increased by interest on lease liability;

(ii) Reduce by lease payment made; and

<u>Measurement of Right-of-Use asset</u>

At the time of initial recognition, the Company measures 'Right-of-Use assets' as present value of all lease payment discounted using the Company's incremental cost of borrowing rate w.r.t said lease contract. Subsequently, 'Right of-Use assets' is measured using cost model i.e. at cost less any accumulated depreciation and any accumulated impairment losses adjusted for any re-measurement of the lease liability specified in Ind AS 116 'Leases'. Depreciation on 'Right-of-Use assets' is provided on straight line basis over the lease period.

The Company recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in statement of profit and loss.

The Company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.

6. Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

7. Dividends on ordinary shares

The Company recognises a liability to make cash distributions to equity shareholders of the Company when the distribution is authorised and the distribution is no longer at the discretion of the Company. As per the Companies Act, 2013, the final dividend is authorised when it is approved by the shareholders and interim dividend is authorised when it is approved by the Board of Directors of the Company. A corresponding amount is recognised directly in equity.

8. Contingent liabilities, Contingent assets and Commitments

The Company does not recognize a contingent liability but discloses its existence in the financial statements

Contingent liability is disclosed in the case of:

- A present obligation arising from past events, when it is not probable that an outflow of resources will not be required to settle the obligation.
- A present obligation arising from past events, when no reliable estimate is possible.
- A possible obligation arising from past events, unless the probability of outflow of resources is remote. Contingent liabilities are reviewed at each balance sheet date.

Contingent assets are not recognised. A contingent asset is disclosed, as required by Ind AS 37, where an inflow of economic benefits is probable.

Commitments are future contractual liabilities, classified and disclosed as follows:

- The estimated amount of contracts remaining to be executed on capital account and not provided for;
- Undisbursed commitment relating to loans; and

Other non-cancellable commitments, if any, to the extent they are considered material and relevant in the opinion of management.

9. Retirement and other employee benefits

Provision for further liability of gratuity payable at a future date has not been made as no employee has become entitled for the same as on date and shall be accounted for as and when paid.

10. Taxes

Tax expense comprises current and deferred tax.

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities in accordance with Income tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

11. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose calculating Diluted Earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

12. Financial instruments

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at FVTPL) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Where the fair value of financial assets and financial liabilities at initial recognition is different from its transaction price, the difference between the fair value and transaction price is recognised in the statement of profit and loss. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at FVTPL are recognized immediately in Statement of profit and loss.

(a) Recognition and Measurement

(I) Financial Assets

All financial assets are recognised initially at fair value when the Company becomes party to the contractual provisions of the financial asset. In case of financial assets which are not recorded at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial assets, are adjusted to the fair value on initial recognition.

Financial assets carried at amortised cost: A financial asset is subsequently 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 using the Effective Interest Rate (EIR) method less impairment, if any and the amortisation of EIR and loss arising from impairment, if any is recognised in the statement of profit and loss.

Financial assets at fair value through other comprehensive income: A financial asset is measured at fair value through other comprehensive income if both of the following conditions are met: If it is held within a business model whose objective is to hold these assets in order to collect contractual cash flows and to sell these financial assets, and The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Fair value movements are recognised in the other comprehensive income. For equity investments, the Company makes an election on an instrument-byinstrument basis to designate equity investments as measured at FVOCI. These elected investments are measured at fair value with gains and losses arising from changes in fair value recognized in other comprehensive income and accumulated in the reserves. The cumulative gain or loss is not reclassified to Statement of profit and loss on disposal of the investments. These investments in equity are not held for trading. Instead, they are held for strategic purpose. Dividend income received on such equity investments are recognized in Statement of profit and loss.

Financial assets at fair value through profit or loss: A financial asset which is not classified as either amortised cost or at fair value through other comprehensive income is carried at fair value through the statement of profit and loss

(II) Financial liabilities

All financial liabilities are recognized initially at fair value when the company become party to the contractual provisions of the financial liability. In case of financial liability which are not recorded at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial liabilities, are adjusted to the fair value on initial recognition. The company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

Classification as debt or equity: Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity Instrument: An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Subsequent measurement

Financial Liability: Financial liabilities other than financial liabilities at fair value through profit and loss are subsequently measured at amortized cost using the effective interest method.

(b) Derecognition:

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognised from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

(c) Impairment of financial instruments:

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' model (ECL), for the financial assets which are not fair valued through profit or loss. For all financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised is recognised as an impairment gain or loss in statement of profit and loss.

Overview of the ECL principles:
Expected Credit Loss, at each reporting date, is measured through a loss allowance for a financial asset: At an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. At an amount equal to 12-month expected credit losses, if the credit risk on a financial instrument has not increased significantly since initial recognition. Lifetime expected credit losses (LTECLs) means expected credit losses that result from all possible default events over the expected life of a financial asset.

12-month expected credit losses ((12mECLs) means the portion of Lifetime ECL that represent the ECLs that result from default events on financial assets that are possible within the 12 months after the reporting date. The Company records allowance for expected credit losses for all loans, other debt financial assets, together with loan commitments (in this section all referred to as 'financial instruments'). The ECL allowance is based on the credit losses expected to arise over the life of the asset (the lifetime expected credit loss or LTECL), unless there has been no significant increase in credit risk since origination, in which case, the allowance is based on the 12 months' expected credit loss (12mECL). Both LTECLs and 12mECLs are calculated on either an individual basis or a collective basis, depending on the nature of the underlying portfolio of financial instruments. The Company performs an assessment, at the end of each reporting period, of whether a financial assets credit risk has increased significantly since initial recognition. When making the assessment, the change in the risk of a default occurring over the expected life of the financial instrument is used instead of the change in the amount of expected credit losses. Based on the above process, the Company has established an internal model to evaluate ECL based on nature of Financial Assets. Based on the above process, the Company categorizes its loans into Stage 1, Stage 2 and Stage 3, as described below:

Stage 1: Stage 1 is comprised of all non-impaired financial assets which have not experienced a significant increase in credit risk since initial recognition. When loans are first recognized, the Company recognizes an allowance based on 12mECLs. A 12mECLs provision is made for stage 1 financial assets. In assessing whether credit risk has increased significantly, the Company compares the risk of a default occurring on the financial asset as at the reporting date with the risk of a default occurring on the financial asset as at the date of initial recognition. Stage 1 loans also include facilities where the credit risk has improved and the loan has been reclassified from Stage 2. Stage 2: Stage 2 is comprised of all non-impaired financial assets which have experienced a significant increase in credit risk since initial recognition. The Company recognises lifetime ECL for stage 2 financial assets. In subsequent reporting periods, if the credit risk of the financial instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then entities shall revert to recognizing 12mECLs provision. Stage 3: Financial assets are classified as Stage 3 when there is objective evidence of impairment as a result of one or more loss events that have occurred after initial recognition with a negative impact on the estimated future cash flows of a loan or a portfolio of loans.

The key elements of the ECL are summarized below: Exposure at Default (EAD): The Exposure at Default is an estimate of the exposure at a future default date (in case of Stage 1 and Stage 2), taking into account, expected changes in the exposure after the reporting date, including repayments of principal and interest, whether scheduled by contract or otherwise, expected drawdowns on committed facilities, and accrued interest from missed payments. In case of Stage 3 loans EAD represents exposure when the default occurred. Probability of Default (PD): The Probability of Default is an estimate of the likelihood of default over a given time horizon. A default may only happen at a certain time over the assessed period, if the facility has not been previously derecognized and is still in the portfolio. Loss Given Default (LGD): The Loss Given Default is an estimate of the loss arising in the case where a default occurs at a given time. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, including from the realization of any collateral. It is usually expressed as a percentage of the EAD. Impairment losses and releases are accounted for and disclosed separately from modification losses or gains that are accounted for as an adjustment of the financial asset's gross carrying value.

(d) Write offs:

The gross carrying amount of a financial asset is written off when there is no realistic prospect of further recovery. This is generally the case when the Company determines that the debtor/ borrower does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities under the Company's recovery procedures, considering legal advice where appropriate. Any recoveries made are recognized in the Statement of profit and loss.

NOTICE OF 36th ANNUAL GENERAL MEETING

Notice is hereby given that the 36th Annual General Meeting of the Members of Continental Securities Limited will be held on Monday, 28th September, 2026 at 02:00 P.M. through Video Conferencing (VC)/Other Audio-Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS:

ITEM NO. 1 -To receive, consider and adopt: The standalone financial statements of the Company which includes the Audited Balance Sheet as at March 31, 2026, the Statement of Profit and Loss for the financial year ended as on that date and the Cash Flow Statement together with reports of the Board of Directors and the Statutory Auditors thereon.

ITEM NO. 2- To Declare Dividend in terms of section 123 of the Companies Act 2013 of Rs. 0.05/- (five Paise only) per equity share (i.e. 2.50%) of face value Rs. 2/- each for the Financial Year 2025-26.

"RESOLVED THAT a dividend at the rate of Rs. 0.05/- (Five Paise only) per equity share of Rs.2 (Rupees Two) each fully paid-up of the Company be and is hereby declared for the financial year ended March 31, 2026, and the same be paid as recommended by the Board of Directors of the Company, out of the profits of the Company for the financial year ended March 31, 2026."

Item No. 3 - Appointment of Ms. Mahima Khuteta (DIN: 08245957), who retires by rotation

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To appoint a Director in place of **Ms. Mahima Khuteta,** Director (DIN: 08245957) who retires by rotation and being eligible, offers herself for re-appointment.

SPECIAL BUSINESS

To approve, pursuant to Regulation 17(6)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Sections 197, 198 and other applicable provisions of the Companies Act, 2013, the remuneration payable to the Executive Directors who are Promoters/Promoter Group Directors.

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

"RESOLVED THAT pursuant to the provisions of Sections 197, 198, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") (including any statutory modification(s) or re-enactment thereof for the time being in force), read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 17(6)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), and the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, the consent of the members of the Company be and is hereby accorded, by way of a Special Resolution, for payment of aggregate remuneration not exceeding ₹30,00,000/- (Rupees Thirty Lakhs only) per annum to the Executive Directors of the Company, who are promoters/members of the promoter group of the Company with effect from September 28, 2026, notwithstanding that such remuneration exceeds 5% of the net profits of the Company computed in the manner laid down under Section 198 of the Act, as specified in the proviso(s) to Section 197(1), and exceeds the threshold specified under Regulation 17(6)(e) of the SEBI LODR Regulations, notwithstanding that the Company has adequate profits for the relevant financial year, as set out in the Explanatory Statement annexed to this Notice.

RESOLVED FURTHER THAT in terms of the proviso to Regulation 17(6)(e) of the SEBI LODR Regulations, the approval accorded by the members hereunder shall be valid only until the expiry of the current term of office of Mr. Rajesh Khuteta, Managing Director and Chairman, and Ms. Mahima Khuteta, Executive Director of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company may at any time alter the terms and conditions of appointment of Mr. Rajesh Khuteta, Managing Director and Chairman, and Ms. Mahima Khuteta, Executive Director, including payment of remuneration, in such manner as may be agreed to between the Board and the said Directors, subject always to and in compliance with all applicable provisions of the Companies Act, 2013 and rules made thereunder including any amendment, modification, variation or re-enactment thereof.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary, on the recommendation of the Nomination and Remuneration Committee, be and are hereby authorised to do all such acts, deeds, matters and things, including filing of necessary forms/returns with the Registrar of Companies and other regulatory authorities, as may be considered necessary, proper or expedient to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board of Directors and/or the Company Secretary in connection with any matter referred to or contemplated in any of the foregoing resolutions are hereby approved, ratified and confirmed in all respects."

Date: 02.09.2026

Place: Jaipur

By Order of the Board of Directors
Continental Securities Limited

Pravita Khandelwal
Company Secretary and compliance officer
Membership No. 53836

Regd. Office: 301,Metro Plaza,
Gopalbari ,Jaipur , Rajasthan 302001
CIN:-L67120RJ1990PLC005371
E-MAIL:-www.continentalsecuritieslimited@gmail.com
Tel.-0141-2943037, website-www.continentalsecuritiesltd.com

IMPORTANT NOTES:-

1 The Ministry of Corporate Affairs ("MCA") permitted companies to conduct AGM through Video Conferencing or Other Audio Visual Means ('VC/OAVM'), without physical presence of Members at a common venue. In compliance with General Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 05, 2020 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 (collectively referred to as "MCA Circulars)"other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof) for the time being in force and as amended from time to time and the provisions of the Companies Act, 2013 ("Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015("SEBI Listing Regulations"), the 36th Annual General Meeting ("AGM") of the Company is being held through VC/OAVM without the physical presence of Members at a common venue. The deemed venue for the 36th AGM will be the Registered Office of the Company 301 Metro Plaza ,Gopalbari ,Jaipur , Rajasthan 302001.

2. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act") setting out the material facts concerning the business with respect to Item No. 4 forms part of this Notice.

The relevant details, pursuant to Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standards-2 issued by ICSI, in respect of Directors seeking appointment/re-appointment at this AGM is annexed to this Notice.

3. 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 pursuant to the aforesaid MCA & SEBI Circulars, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for this AGM. Hence, proxy form, attendance slip and route map are not annexed to this Notice.

4. Institutional Investors/Corporate Members:

Institutional Investors/Corporate Members (i.e. other than individuals, HUFs, NRIs, etc.) who are intending to appoint their authorized representatives pursuant to Sections 112 or 113 of the Companies Act 2013,And they are intending to appoint authorised representative to participate and/or vote through e-voting, are requested to send scanned copy of the certified true copy of Board Resolution/Authority letter etc. to the evoting@cdsl.com. Institutional shareholders and Corporate Members may 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.

5. The Members may join the AGM in the VC/OAVM mode thirty minutes before the scheduled time of the commencement of the Meeting by following the procedure mentioned in this Notice.

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

7. Dispatch of Annual Report:

The Notice of this AGM along with the Integrated Annual Report for FY 2025-26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/Registrar & Transfer Agent ("RTA")/ Depository Participants ("DP"). A letter is being sent to the shareholders whose email addresses are not registered, providing the web-link & QR code of Company's website from where the Integrated Annual Report can be accessed. For obtaining the physical copy of the Integrated Annual Report for FY 2025-26, the Members may send requests to the Company's email-id viz continentalsecuritieslimited@gmail.com, mentioning their Folio No./DP ID and Client ID.

The Notice along with the Integrated Annual Report for FY 2025-26 is also available on the Company's website at www.continentalsecuritiesltd.com, websites of the Stock Exchanges, i.e. BSE Limited at www.bseindia.com respectively and on the website of CDSL at www.evoting.cdsl.com.

8. Members desirous of seeking information regarding Accounts of the Company are requested to send their queries to continentalsecuritieslimited@gmail.com on or before Monday, September 21, 2026.

9. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on the cut-off date i.e., Monday, September 21, 2026, will be entitled to vote at the AGM.

10. Record Date for payment of Dividend for FY 2025-26:

The Record date fixed for determining the entitlement of Members to dividend for the financial year ended March 31, 2026, if approved at the AGM is Monday, September21, 2026. The Register of Members and Share Transfer Books of the Company will remain closed from Tuesday, September 22, 2026 to Monday, September 28, 2026 (both dates inclusive).

11. Dividend:

The dividend, as recommended by the Board of Directors, if approved at this AGM, will be paid subject to deduction of tax at source (TDS), only through electronic mode as under:

i) Shares held in electronic form: To all Beneficial Owners as per the details made available by the Depositories, as of close of business hours on Monday, September 21, 2026; and

ii) Shares held in physical form: To all Members after giving effect to valid transmission or transposition requests lodged with the Company, if any, as of close of business hours on Monday, September 21, 2026.

Kindly note that as per Listing Regulations it is mandatory for the Company to print the bank account details of the investors in the dividend payment instrument. Hence, you are requested to register/ update your correct bank account details with the Company/RTA/ Depository Participant, as the case may be.

Mandatory Electronic Payment of Dividend:

With effect from November 18, 2025, dividends shall be processed only in electronic mode, and payment through dividend warrants or cheques has been discontinued. The payments of Dividend shall be subject to the following:

- **Dividend to Members holding shares in Physical form:**

Folios of Members should be KYC compliant to receive the dividends directly in their bank accounts through National Automated Clearing System or any other electronic mode of remittance. Members are requested to send the following documents to the Company's RTA at

Team Beetal
BEETAL Financial & Computer Services Pvt Ltd
BEETAL HOUSE, 3rd Floor 99, Madangir, Behind LSC, New Delhi - 110062
Ph. 011-42959000-09, 011-29961281-283, 26051061, 26051064
on or before the record date i.e. Monday, September21, 2026:

I) Form ISR-1 duly filled and signed by the holders stating their name, contact details, folio number, complete address with pin code and the bank account details;

ii) Original copy of cheque bearing the name of the Member or first holder, in case shares are held jointly;

iii) Self-attested copy of the PAN Card of all holders;

iv) Self-attested copy of any document (such as Aadhaar Card, Driving License, Election Identity Card, Passport) in support of the address of the Member as registered with the Company;

v) Form ISR 2 duly filled and signed. The signature of holders should be attested by the Banker.

vi) Form SH 13 – Nomination Form or Form ISR-3 – to opt out from Nomination. The above Investor Service Request Forms (ISR) are available on the Company's website at www.continentalsecuritiesltd.com or RTA's website at https://beetal.in/.

- **Dividend to Members holding shares in electronic form:**

Members may please note that their bank details as furnished by the respective Depository Participants (“DPs”) to the Company will be considered for remittance of dividends as per the applicable regulations and the Company will not be able to accede to any direct request for change/addition/deletion of such bank details.

Accordingly, the Members are requested to ensure that correct/latest complete bank details are updated against their demat account with their respective DPs.
Instructions, if any, already given by Members in respect of shares held in physical form, will not be automatically applied to the dividend paid on shares held in electronic form.

12.Tax Deductedat Source (“TDS”) on dividend:
Dividend income is taxable in the hands of Members w.e.f. April 01, 2020, in accordance with Finance Act, 2020, and the Company is required to deduct TDS from the dividend to be paid tothe Members as per rates prescribed under the Income Tax Act, 2025 (“IT Act”).

Members are requested to update their Residential Status, PAN details and Category with:
i) the DP (if shares are held in electronic form) or
ii) the Company/RTA (if shares are held in physical form)

Please send documents mentioned below to beetalrta@gmail.comon or before Monday, September21, 2026, to enable the Company to determine the appropriate TDS/ with holding tax rate and provide exemption, if applicable. Alternatively, Members may submit the tax exemption documents by uploading here(https://beetal.in/investor-services/#TDS_Exemption). Members may also refer the email sent to their registered email address for more details on submission of exemption documents.

Key documents to be submitted/uploaded as per Income Tax Rules, 2026:

Category of Shareholder	Document(s) to be submitted/uploaded
Resident individual shareholders with PAN* and whose income does not exceed maximum amount not chargeable to tax or who is not liable to pay income tax	Form 121** (erstwhile Form No. 15G or Form No. 15H)
Non-resident shareholders [including Foreign Portfolio Investors (FPIs)] who can avail beneficial rates under tax treaty between India and their country of tax residence	I. No Permanent Establishment Declaration iii. Beneficial Ownership Declaration iv. Tax Residency Certificate v. Copy of electronically filed Form 41 (erstwhile Form 10F) vi. Any other document which may be required

*If PAN is incorrect/invalid/inoperative then tax will be deducted at higher rates and credit of TDS will not be available. (Section 397 of the Income Tax Act, 2025)

13. Unclaimed Dividend and Investor Education and Protection Fund (IEPF):

Dividends, if not en cashed for a period of seven consecutive years from the date of transfer to Unpaid Dividend Account of the Company, are liable to be transferred to the IEPF Account. The shares in respect of such unclaimed dividends are also liable to be transferred to the demat account of the IEPF Authority. In view of this,Members/Claimants are requested to claim their dividends from the Company within the stipulated timeline

The Members whose unclaimed dividends and/ or shares have been transferred to IEPF may write to the Company/RTA and submit the required documents for issue of Entitlement Letter. The Members may then make an application to the IEPF Authority in web Form IEPF-5 (available onwww.iepf.gov.in) by attaching the Entitlement Letter and other requisite documents. For further details, On the Company's websitewww.continentalsecuritiesltd.com.

14. Details of Members:

Members are requested to intimate changes, if any, about their name, postal address, e-mail address, telephone/mobile numbers, PAN, power of attorney registration, Bank Mandate details, etc. to their DPs in case the shares are held in electronic form and to the RTA/ Company in case the shares are held in physical form, in prescribed Form No. ISR-1, quoting their folio number and enclosing the self-attested supporting documents. Further, Members may note that SEBI has mandated the submission of PAN by every participant in the securities market. To prevent fraudulent transactions, Members are advised (i) to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible (ii) not to leave their demat account(s) dormant for long and (iii) to obtain periodic statement of holdings from the concerned DPs and verify from time to time.

15. Nomination facility:

The facility for making nomination is available to the Members in respect of the shares held by them. Members who have not yet registered their nominations are requested to register the same by submitting Form SH-13. If a Member desires to opt-out or cancel the earlier nomination and record a fresh nomination, the Member may submit the requisite application in Form ISR-3 or Form SH-14, as the case may be, to the Company/RTA. The said forms can be downloaded from the Company's/RTA's website atwww.continentalsecuritiesltd.com and https://beetal.in/investor-services/#Investor_Forms. Members arerequested to submit the said form to their DPs, in case the shares are held in electronic form, quoting their DP ID/Client ID and to the RTA, in case the shares are held in physical form, quoting their folio no(s).

16. Dematerialization of shares:

The listed companies are mandated to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/ splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4, the format of which is available on the Company's website at https://www.continentalsecuritiesltd.com/ and RTA's website at https://beetal.in/investor-services/#Investor_Forms.. It may be noted that any service request can be processed only after the folio is KYC compliant. Further, all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members can contact the Company or the RTA for assistance in this regard.

17. Consolidation of share certificates:

Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or RTA, the details of such folios together with the share certificates and self-attested copies of the PAN card of the holders for consolidating their holdings in one folio. Requests for consolidation of share certificates shall be processed in dematerialized form only.

18. The following documents will be available electronically for inspection by the Members before as well as during this AGM:

(i) the Register of Directors and Key Managerial Personnel and their Shareholding;

(ii) the Register of Contracts or Arrangements in which the directors are interested; and

(iii) relevant documents referred to in the Notice or Statement.

Members desiring inspection, may send their request in writing to the Company from their registered e-mail address by mentioning their name, DP ID and Client ID/Folio No. and Mobile No. at continentalsecuritieslimited@gmail.com up to the date of AGM, Dated 28 september 2026.

19. Special window for re-lodgment of physical share transfer requests:

Members who had submitted transfer deeds for physical shares before April 01, 2019, and whose requests were rejected, returned, or remained unprocessed due to deficiencies, have been provided a special re-lodgement window till February 04, 2027, to re-lodge the transfer requests. Transfers would be approved if all the requisite documents are in place. Transfer under this window will be credited only in dematerialized form and will carry a one year lock-in period from the date of transfer registration. Members can contact the Company or the RTA for assistance in this regard. The Company has communicated the opening of this special window through newspaper advertisements and stock exchanges.

20. Procedure for Issuance of Duplicate Share Certificates:

SEBI has simplified the process for issuing duplicate share certificates. The documentation requirements have been standardized as below:

Documentation Requirements for Issuance of Duplicate Share Certificates :-

A) Value up to ₹ 10,000 Requirement: -Undertaking on plain paper (no notarization required).

B)Value above ₹ 10,000 and up to ₹ 10 lakhs: -Requirement: Single Affidavit-cum- Indemnity Bond

C)Value above ₹ 10 lakhs Requirement: -Affidavit-cum-Indemnity Bond along with FIR/ Police Complaint.

Members are informed that with effect from April 2, 2026, SEBI has dispensed with the requirement of issuance of a Letter of Confirmation (LOC) by the Company/RTA while processing investor service requests. Accordingly, securities will be credited directly to the shareholder's demat account upon submission of valid demat account details along with the latest Client Master List. The Members must provide a Client Master List, not older than 2 months, attested by their DP, for getting the securities credited directly in their demat account.

21. Dispute Resolution:
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. Post exhausting the option to resolve their grievance with the RTA/Company directly and/or through the SEBI SCORES platform, the investors can initiate dispute resolution through the SMART ODR Portal (https://smartodr.in/login).

22. Process for those Members whose e-mail addresses are not registered with the DPs/ RTA/Company to register e-mail addresses for receiving the AGM Notice and to procure the user id and password for e-Voting on the resolutions set out in this AGM Notice:

a) Registration of E-mail addresses with RTA for receiving AGM Notice and e-Voting details:
The Company has made special arrangements with RTA and CDSL for registration of e-mail addresses of those Members whose e-mail addresses are not registered with the Company/DPs to receive this Notice and cast votes electronically. Members are required to follow the below procedure on or before 5.00 p.m. (IST) on Monday, September21, 2026:

i. Visit the https://beetal.in/investor-services/ .
ii. Select the Name of the Company from the dropdown: Continental Securities Limited;
iii. Enter the DP ID & Client ID/Folio Number, Name of the Member and PAN details.
Members holding shares in the physical form need to additionally enter one of the share certificate(s) numbers;
iv. Enter your Mobile No. and E-mail address and click on the Continue button;
v. The system will send OTP on Mobile and e-mail address;
vi. Upload a self-attested copy of your PAN card and Address proof viz Aadhaar Card, passport or front and back side of share certificate in case of Physical folio;
vii. Enter the OTP received on your Mobile and e-mail address;
viii. The system will then confirm the e-mail address for receiving this Notice of AGM.

After the successful submission of the e-mail address, CDSL will e-mail a copy of Notice of AGM with the e-Voting user ID and password. In case of any queries, Members may write to evoting@cdsl.com.

b) Registration of e-mail address permanently with Company/DP:
Members are requested to register the e-mail with their concerned DPs, in respect of electronic holding and with RTA, in respect of physical holding, by submitting the Form No. ISR 1 duly filled and signed by the holders. Further, those Members who have already registered their e-mail addresses are requested to keep their e-mail addresses validated/updated with their DPs/Company/RTA to enable servicing of notices/documents/Annual Reports and other communications electronically to their e-mail address in the future.

Alternatively, Members may send a request to evoting@cdsl.com for procuring user id and password for e-Voting by providing Demat account number/Folio number and scanned copy of the Share Certificate (front and Back) or client master, or copy of consolidated account statement, self attested copy of PAN card, self-attested copy of Aadhaar Card.

23.Electronic copies of all the documents referred to in the accompanying Notice of the 36th AGM and the Explanatory Statement shall be made available for inspection up to the date of the AGM i.e. Monday, September 28, 2026. Members desiring inspection of statutory registers and other relevant documents may send their request in writing to the Company at - continentalsecuritieslimited@gmail.com

VOTING THROUGH ELECTRONIC MEANS
1.In compliance with provisions of Section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended, the General Circular No. 03/2025 dated September 22, 2025 issued by the Ministry of Corporate Affairs and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Company is pleased to provide Members

the facility to exercise their right to vote on resolutions proposed to be considered at the Annual General Meeting ('AGM') by electronic means (by using the electronic voting system provided by CDSL) either by:
(i) remote e-Voting prior to the AGM; or
(ii) e-Voting during the AGM.

2. The remote e-Voting period (for e-Voting prior to the AGM) commences on Friday, September 25, 2026, at 10:00 A.M. (IST) and ends on Sunday, September 27, 2026, at 05:00 P.M. (IST). The remote e-Voting module shall be disabled by CDSL for voting thereafter. The Members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of Monday, September 21, 2026 may cast their voteby remote e-Voting. The voting right of Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Monday, September 21, 2026. Once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently or cast a vote again.

3.The Board of Directors have appointed Mr. Ajay Khandelwal (CP No.: 403532), Partner of Ajay Khandelwal &associates, Practicing chartered accountants,who are not in the employment of the Company, as the Scrutinizer to scrutinize the voting at the AGM and remote e-Voting process in a fair and transparent manner.

4. The facility for e-Voting shall also be made available during the AGM, and Members attending the AGM through VC/OAVM, who have not already cast their vote by remote e-Voting, may exercise their right to vote during the AGM through the CDSL portal.

5. The Members who have cast their vote by remote e-Voting prior to the AGM can also participate through VC/OAVM but shall not be entitled to cast their vote through e-voting again.

6. Any person, who acquires shares of the Company and becomes a Member of the Company after dispatch of the Notice and holding shares as of the cut-off date i.e. Monday, September 21, 2026, may obtain the login ID and password by sending a request at evoting@cdsl.com.

The procedure to login to e-Voting is detailed hereunder:

CDSL e-Voting System – For e-voting and Joining Virtual meetings.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

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

(I) The voting period begins on Friday, 25th September 2026 at 10.00 A.M. and ends on Sunday, 27th September 2026 at 05.00 P.M., During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date Monday, 21st September 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

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

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository**

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	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 to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon &My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login &My Easi New (Token) 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 with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.

	1) Once the home page of e-Voting system is launched, click on the icon “Login” which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

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

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

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. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at toll free no. 1800 2109911
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.comor call at : 022 - 4886 7000 and 022 - 2499 7000

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

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

If you are a first-time user follow the steps given below:

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

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

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

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

(ix) Click on the EVSN for the relevant Company name (Continental Securities Limited) on which you choose to vote.

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

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

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

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

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

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

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

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

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

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

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

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

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

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

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

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 07 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id:- continentalsecuritieslimited@gmail.com). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 07 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id:- continentalsecuritieslimited@gmail.com). These queries will be replied to by the company suitably by email.

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

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

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

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like 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 **Company/RTA email id.**

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

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

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact attoll free no. 1800 2109911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, MarathonFuturex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 2109911.

OTHER INSTRUCTIONS:-

1. 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. Monday, September 21, 2026. A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-Off date only shall be entitled to avail the facility of voting, either through remote e-voting or voting at the AGM through electronic voting system or poll paper.

2. Any person, who acquires shares of the Company and becomes a Member of the Company after mailing of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request at evoting@cdsl.com. However, if he/she is already registered with CDSL for remote e-voting then he/she can use his/her existing User ID and password for casting the vote.

3. The Scrutinizer shall, immediately upon conclusion of voting at the AGM, first count the votes cast during the Meeting, thereafter, unblock the votes cast through remote e-voting, in the presence of at least two witnesses whoare not in the employment of the Company. The Scrutinizer shall then prepare and submit, within forty-eight (48) hours of the conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favor of or against, if any, to the Chairman of the Meeting or to a person authorized by him in writing, who shall countersign the same.

4. The result declared along with the Scrutinizer's Report shall be placed on the Company's website www.continentalsecuritiesltd.com and on the website of CDSL www.evoting.cdsl.com. The Company shall simultaneously forward the results to BSE Limited, where the shares of the Company are listed.

Date: 02.09.2026

Place: Jaipur

By Order of the Board of Directors
Continental Securities Limited

Pravita Khandelwal
Company Secretary and compliance officer
Membership No. 53836

Regd. Office: 301,Metro Plaza,
Gopalbari ,Jaipur , Rajasthan 302001
CIN:-L67120RJ1990PLC005371
E-MAIL:-www.continentalsecuritieslimited@gmail.com
Tel.-0141-2943037, website-www.continentalsecuritiesltd.com

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

The following Statement sets out all material facts relating to the Resolution(s) mentioned under Item No(s). 4, of the accompanying Notice.

Context for Item No. 4:

Mr. Rajesh Khuteta, Managing Director and Chairman, and Ms. Mahima Khuteta, Executive Director, are Promoters/Members of the Promoter Group of the Company and are actively involved in the management and affairs of the Company.

The Company has adequate profits for the relevant financial year. However, the aggregate remuneration proposed to be paid to the aforesaid Executive Directors exceeds 5% of the net profits of the Company computed in the manner laid down under Section 198 of the Companies Act, 2013 and also exceeds the threshold specified under Regulation 17(6)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, approval of the members by way of Special Resolution is being sought.

The proposed remuneration is considered appropriate having regard to the roles, responsibilities, experience and expertise of Mr. Rajesh Khuteta and Ms. Mahima Khuteta, their contribution to the management and affairs of the Company, and the need to retain and incentivise them for the continued growth and development of the Company.

The remuneration is also considered reasonable having regard to the size, operations and performance of the Company and the responsibilities entrusted to the aforesaid Executive Directors.

In terms of the proviso to Regulation 17(6)(e) of the SEBI LODR Regulations, the approval accorded by the members shall be valid only until the expiry of the current term of office of Mr. Rajesh Khuteta and Ms. Mahima Khuteta.

Except Mr. Rajesh Khuteta and Ms. Mahima Khuteta and their respective relatives, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the said resolution.

The Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, recommends the Special Resolution set out at Item No. 4 of the Notice for approval of the members.

Particulars	Mr. Rajesh Khuteta	Ms. Mahima Khuteta
Date of Birth / Age	01-03-1968/58 years	15-05-1999/27 years
Date of First Appointment on the Board	01-01-2010	05-12-2024
Terms and Conditions of Appointment	As per the terms and conditions set out in the resolution, subject to the provisions of the Companies Act, 2013, SEBI LODR Regulations and other applicable laws.	As per the terms and conditions set out in the resolution, subject to the provisions of the Companies Act, 2013,

	SEBI LODR Regulations and other applicable laws	SEBI LODR Regulations and other applicable laws.
Other Listed Companies – Directorship	NIL	NIL
Listed Companies – Committee Membership	NIL	Member of the Audit Committee of Continental Securities Limited.
Number of Shares held in the Company	17,66,375	9,24,665
Relationship with other Directors / KMP	Mr. Rajesh Khuteta, Managing Director and Chairman of the Company, is the father of Ms. Mahima Khuteta, Executive Director, and Mr. Yash Khuteta, Non-Executive Director of the Company.	Ms. Mahima Khuteta, Executive Director of the Company, is the daughter of Mr. Rajesh Khuteta, Managing Director and Chairman, and sister of Mr. Yash Khuteta, Non-Executive Director of the Company.
Nature of Expertise in Specific Functional Areas	Finance and capital market	Accounts , due diligence, taxation
Promoter / Promoter Group Status	Promoter	Member of Promoter Group

Date: 02.09.2026

Place: Jaipur

By Order of the Board of Directors
Continental Securities Limited

Pravita Khandelwal
Company Secretary and compliance officer
Membership No. 53836

Regd. Office: 301,Metro Plaza,
Gopalbari ,Jaipur , Rajasthan 302001
CIN:-L67120RJ1990PLC005371
E-MAIL:-www.continentalsecuritieslimited@gmail.com
Tel.-0141-2943037, website-www.continentalsecuritiesltd.com

ANNEXURE

Details of Directors seeking appointment/re-appointment vide this Notice, pursuant to Regulation 36 (3) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and Secretarial Standards on General Meetings issued by Institute of Company Secretaries of India (ICSI) are as follows:

Name of Director	Ms. Mahima Khuteta
DIN	08245957
Age	28 Years
Qualifications	C.A. , B.com
Nature of expertise in specific functional areas	Mahima has experience in the area of statutory audit, direct taxation & indirect taxation during the period of articleship and further experience of financial due diligence during her job in PwC.
Relationships with Directors, Manager and other Key Managerial Personnel inter-se	Daughter of Mr. Rajesh Khuteta(Managing Director) and sister of Mr. Yash Khuteta(Non-Executive director)
Directorships held in other Public Limited Companies and Listed Companies	Director of Continental Securities Limited
No. of Equity shares held in the Company including beneficial ownerships	9,24,465 shares
Key terms and conditions of appointment/reappointment	Director Liable to liable to retire by rotation.
Remuneration last drawn	300000.00
Remuneration to be paid	900000.00
Number of meetings of the Board attended during the Financial Year 2025-26	13 Board Meetings
Date of first appointment on Board.	05-12-2024
Membership / Chairmanship of Statutory Committees of Board of other Companies excluding Directorship in Private COMPANY	1. Audit committee member of Continental Securities Limited

Information at a Glance

Date of AGM (DATE & TIME)	28-09-2026, MONDAY 02.00 PM			
AGM THROUGH (PHYSICAL/ VC/OAVM (VIDEO CONFERENCING OR OTHER AUDIO VIDEO MEANS)	(VIDEO CONFERENCING OR OTHER AUDIO VIDEO MEANS)			
YOU ARE OPTING FOR EMAIL/SMS SERVICES PROVIDED BY CDSL? (TICK)	YES	✓	~~NO~~	
Evoting Agency (CDSL)	CDSL			
Book Closure Start Date	22-09-2026			
Book Closure End Date	28-09-2026			
Dividend Payment Date	The Board of Directors has recommended a final dividend of ₹0.05/- per equity share of face value of ₹2/- each, fully paid-up, equivalent to 2.50%, for the financial year ended March 31, 2026. Subject to the approval of the shareholders at the ensuing 36th Annual General Meeting, the said final dividend shall be paid to the eligible shareholders in accordance with the applicable provisions of the Companies Act, 2013, and rules made thereunder, after deduction of tax at source, wherever applicable, at the prescribed rates. and record date for dividend is Monday, 21 September 2026			
Cut-off Date to whom Agm/Egm Notices to be dispatched	28-08-2026			
Dispatch date of Notice	02-09-2026			
E-Voting advertisement in Newspaper (21 day prior)	02-09-2026			
Cut-off Date for Cast for E-voting (UPTO 7 days prior from AGM/EGM)	21-09-2026 (Monday)			
E-Voting Start Date & Time	25-09-2026 (Friday)	10.00A.M.		
E-Voting End Date & Time	27-09-2026 (Sunday)	05.00 P.M		
Last Date of submission of Report by Scrutinizer	30-09-2026			
Date of declaration of results of E-Voting by the Chairman	30-09-2026			